



BUSINESS PAPER

Ordinary Council Meeting

16 September 2025

ETHICAL DECISION MAKING & CONFLICT OF INTEREST

A Guiding Checklist for Councillors, Officers & Community Committees

ETHICAL DECISION MAKING

- Is the decision or conduct legal?
- Is it consistent with Government policy, Council's objectives and Code of Conduct?
- What will the outcome be for you, your colleagues, the Council, anyone else?
- Does it raise a conflict of Interest?
- Could your possible conflict of interest lead to private gain or loss at public expense?
- Can the decision be justified in terms of public interest?
- Would it withstand public scrutiny?

CONFLICT OF INTEREST

A Conflict of Interest is a clash between private interests and public duty. There are two types of conflict: Pecuniary – regulated by the Local Government Act and Department of Local Government and, Non-pecuniary – regulated by Codes of Conduct, ICAC, Ombudsman, Department of Local Government (advice only).

THE TEST FOR CONFLICT OF INTEREST

- Is it likely I could be influenced by personal interest in carrying out my public duty?
- Would a fair and reasonable person believe I could be so influenced?
- Conflict of interest is closely tied to the layperson's definition of "corruption" – using public office for private gain.
- Important to consider public perceptions of whether you have a conflict of interest.

IDENTIFYING PROBLEMS

- 1 Do I have private interest affected by a matter in which I am officially involved?
- 2 Is my official role one of influence or perceived influence over the matter?
- 3 Do my private interests conflict with my official role?

Whilst seeking advice is generally useful, the ultimate decision rests with the person concerned.

AGENCY ADVICE

Officers of the following agencies are available during office hours to discuss the obligations placed on Councillors, officers and community committee members by various pieces of legislation, regulation and codes.

Contact	Phone	Email
Narrandera Shire Council	02 6959 5510	council@narrandera.nsw.gov.au
Department of Local Government	02 4428 4100	olg@olg.nsw.gov.au
ICAC Toll free	02 8281 5999 1800 463 909	icac@icac.nsw.gov.au
NSW Ombudsman Toll Free	02 8286 1000 1800 451 524	nswombo@ombo.nsw.gov.au

COMMUNITY STRATEGIC PLAN THEMES

1. Our Leadership

- 1.1. Model bold and transparent leadership.
- 1.2. Engage diverse voices to plan for the future.
- 1.3. Demonstrate good governance
- 1.4. Deliver efficient and responsive civic services.

2. Our Community

- 2.1. Champion respect and wellbeing so everyone feels safe.
- 2.2. Promote active and healthy living.
- 2.3. Strengthen social connections, cultural identity and inclusion.
- 2.4. Deliver accessible and quality health and community services.

3. Our Environment

- 3.1. Protect and enhance our natural environment, biodiversity and waterways.
- 3.2. Plan and develop a functional built environment.
- 3.3. Manage water and waste wisely for long-term sustainability.
- 3.4. Build resilience to climate change, natural shocks and disasters.

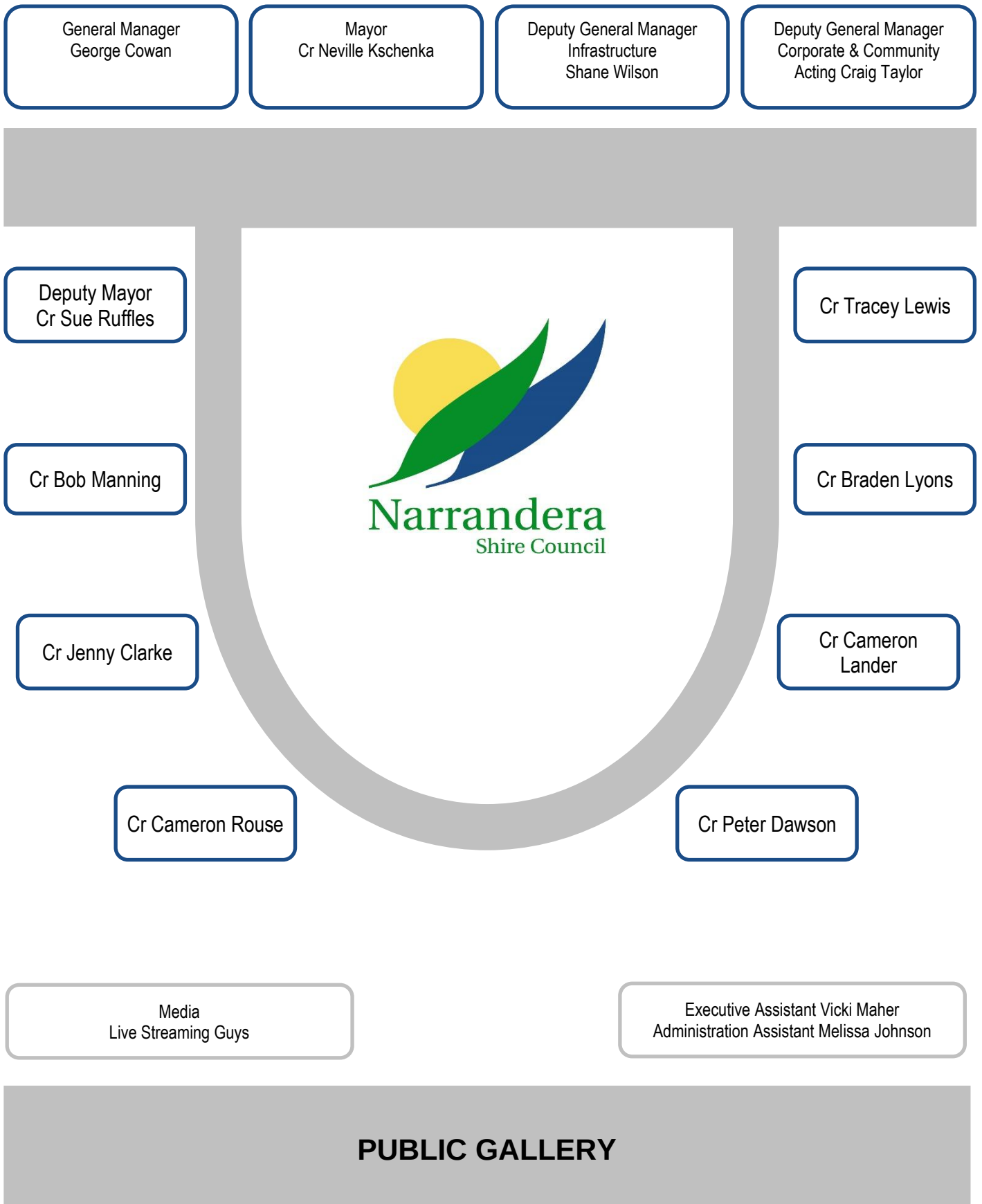
4. Our Economy

- 4.1. Enhance Narrandera Shire's appeal as a great place to live, learn, work and invest.
- 4.2. Grow tourism by showcasing Narrandera Shire's attractions, events and experiences.
- 4.3. Support local businesses and industry to enable innovation and economic expansion.
- 4.4. Attract strategic investment and partnerships to create local jobs and business opportunities.

5. Our Infrastructure

- 5.1. Improve our road network and transport infrastructure to ensure safety and connectivity.
- 5.2. Provide reliable waste, water, sewerage and stormwater infrastructure.
- 5.3. Improve public and community transport options to enhance access to regional centres.
- 5.4. Improve our internet and telecommunications infrastructure. Have a Council that provides leadership through actions and effective communication.

Council Chambers Seating Plan



**Notice is hereby given that the Ordinary Meeting of the Narrandera
Shire Council will be held in the Council Chambers on:
Tuesday 16 September 2025 at 2pm**

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1 OPENING OF MEETING

2 ACKNOWLEDGEMENT OF COUNTRY

3 APOLOGIES AND APPLICATIONS FOR LEAVE OF ABSENCE

Nil

4 APPLICATIONS FOR ATTENDANCE BY AUDIO-VISUAL LINK

5 DISCLOSURES OF INTERESTS

6 CONFIRMATION OF MINUTES

Ordinary Council Meeting - 19 August 2025

Extraordinary Council Meeting - 2 September 2025

MINUTES

Ordinary Council Meeting

19 August 2025

**MINUTES OF THE ORDINARY COUNCIL MEETING
HELD AT THE COUNCIL CHAMBERS
ON TUESDAY, 19 AUGUST 2025 AT 2PM**

1 OPENING OF MEETING

The Mayor declared the meeting opened at **2pm** and welcomed Councillors, Council Officers, media, members of the gallery and those following via livestreaming. Advice was provided of Council's Work, Health and Safety (WHS) Evacuation Plan and locations of amenities.

Present

Mayor Cr Neville Kschenka OAM, Deputy Mayor Cr Sue Ruffles, Cr Bob Manning, Cr Jenny Clarke OAM, Cr Peter Dawson, Cr Cameron Lander, Cr Tracey Lewis

In Attendance

George Cowan (General Manager), Shane Wilson (Deputy General Manager Infrastructure), Sue Killham (Acting Deputy Manager Corporate Community), Vicki Maher (Executive Assistant), Melissa Johnson (Minute Taker).

2 ACKNOWLEDGEMENT OF COUNTRY

The Mayor read the following Acknowledgement of Country.

I would like to acknowledge the Wiradjuri people who are the Traditional Custodians of the Land. I would also like to pay respect to their people both past and present and extend that respect to other Aboriginal Australians who are present.

3 APOLOGIES AND APPLICATIONS FOR LEAVE OF ABSENCE

RESOLUTION 25/141

Moved: Cr Cameron Lander

Seconded: Cr Peter Dawson

That apologies from Cr Cameron Rouse and Cr Braden Lyons be received, accepted and Leave of Absence be granted.

CARRIED

Cr Lewis joined the meeting at 2.01pm

4 APPLICATIONS FOR ATTENDANCE BY AUDIO-VISUAL LINK

No requests to join via audio-visual link in August.

5 DISCLOSURES OF INTEREST

The Mayor reminded Councillors and Council Officers of their obligation under Council's Code of Conduct to disclose and manage any conflicts of interest they may have in matters being considered at the meeting, and invited Councillors and Council Officers to disclose any such interests:

Nil

6 CONFIRMATION OF MINUTES

RESOLUTION 25/142

Moved: Cr Cameron Lander

Seconded: Cr Tracey Lewis

That the minutes of the Ordinary Council meeting held on 15 July 2025 be confirmed.

CARRIED

7 MAYORAL MINUTES

7.1 MAYOR REPORT - JULY AND AUGUST 2025

RESOLUTION 25/143

Moved: Mayor Cr Neville Kschenka

Seconded: Cr Jenny Clarke OAM

That Council:

1. Receives and notes the Mayor Report for July and August 2025.

CARRIED

8 NOTICES OF MOTION AND QUESTIONS WITH NOTICE

8.1 CR MANNING - NARRANDERA TOWN BYPASS

RESOLUTION 25/144

Moved: Cr Bob Manning

Seconded: Cr Jenny Clarke OAM

That this Council:

1. Refer for future consideration the planning of a transport corridor, linking the Newell Highway to the Irrigation Way around the north of Narrandera to the south of Narrandera to the Sturt & Newell Highways at Gillenbah.

LOST

9 REPORTS OF COUNCILLORS

9.1 CR LANDER - 2025 ALGA NATIONAL GENERAL ASSEMBLY

RESOLUTION 25/145

Moved: Cr Cameron Lander

Seconded: Cr Tracey Lewis

That Council:

1. Notes the report from Cr Lander's attendance at the 2025 Australian Local Government Association National General Assembly and Regional Forum.

CARRIED

10 REPORTS OF COMMITTEES

10.1 AUDIT, RISK AND IMPROVEMENT COMMITTEE - MINUTES - 30 JULY 2025

RESOLUTION 25/146

Moved: Cr Bob Manning

Seconded: Cr Cameron Lander

That Council:

1. Receives and notes the Minutes of the Audit, Risk and Improvement Committee held on Wednesday 30 July 2025.

CARRIED

10.2 TRAFFIC COMMITTEE - MINUTES - 30 JULY 2025

RESOLUTION 25/147

Moved: Cr Tracey Lewis

Seconded: Deputy Mayor Cr Sue Ruffles

That Council:

1. Receives and notes the Minutes of the Traffic Committee held on Wednesday 30 July 2025.
2. Resolves recommendations 6.1, 6.2, 6.3 and 6.5 endorsed by the Traffic Committee as detailed below.
3. Advise the community about the project in accordance with the Community Engagement Strategy.

CARRIED

10.3 GRONG GRONG COMMUNITY ADVISORY COMMITTEE - MINUTES - 28 JULY 2025

RESOLUTION 25/148

Moved: Cr Bob Manning

Seconded: Cr Peter Dawson

That Council:

1. Receives and notes the Minutes of the Grong Grong Community Advisory Committee held on Monday 28 July 2025.

CARRIED

10.4 AUSTRALIA DAY PLANNING ADVISORY COMMITTEE - MINUTES - 7 AUGUST 2025

RESOLUTION 25/149

Moved: Cr Jenny Clarke OAM

Seconded: Cr Tracey Lewis

That Council:

1. Receives and notes the Minutes of the Australia Day Planning Advisory Committee held on Thursday 7 August 2025.
2. Adopts the amended Australia Day Awards Nomination form.

CARRIED

10.5 PARKSIDE COTTAGE MUSEUM S355 COMMITTEE - MINUTES - 4 AUGUST 2025

RESOLUTION 25/150

Moved: Cr Tracey Lewis

Seconded: Deputy Mayor Cr Sue Ruffles

That Council:

1. Receives and notes the Minutes of the Parkside Cottage Museum S355 Committee held on Monday 4 August 2025.

CARRIED

11 REPORTS OF THE GENERAL MANAGER

11.1 ESTABLISHMENT OF A PANEL OF CONDUCT REVIEWERS

RESOLUTION 25/151

Moved: Cr Cameron Lander

Seconded: Cr Tracey Lewis

That Council:

1. Authorises the General Manager to call for expressions of interest for the establishment of a panel of conduct reviewers.

CARRIED

11.2 POLICY REVIEW - POL036 POLICY MAKING

RESOLUTION 25/152

Moved: Deputy Mayor Cr Sue Ruffles

Seconded: Cr Cameron Lander

That Council:

1. Adopts revised POL036 Policy Making Policy as presented.

CARRIED

11.3 POLICY REVIEW - POL042 AUSTRALIA DAY POLICY

RESOLUTION 25/153

Moved: Cr Cameron Lander

Seconded: Cr Peter Dawson

That Council:

1. Endorses the revised POL042 Australia Day Policy as presented for the purpose of public exhibition seeking community comment for a period of 28 days.
2. Deems POL042 Australia Day Policy as adopted should no submissions be received from the community at the conclusion of the exhibition period.

CARRIED

11.4 POLICY REVIEW - POL018 WEBSITE, POL047 MEDIA & PUBLIC RELATIONS, POL056 SOCIAL MEDIA POLICIES

RESOLUTION 25/154

Moved: Cr Cameron Lander

Seconded: Cr Jenny Clarke OAM

That Council:

1. Approves the revisions to POL018 Website Policy, POL047 Media and Public Relations, and POL056 Social Media Policy.
2. Adopts the revised policies as presented.

CARRIED

12 REPORTS OF THE DEPUTY GENERAL MANAGER CORPORATE AND COMMUNITY SERVICES

12.1 MONTHLY STATEMENT OF INVESTMENTS - JULY 2025

RESOLUTION 25/155

Moved: Cr Tracey Lewis

Seconded: Cr Bob Manning

That Council:

1. Receives and notes the Statement of Investments as at 31 July 2025

CARRIED

12.2 MONTHLY FINANCIAL PERFORMANCE REPORT - JULY 2025

RESOLUTION 25/156

Moved: Cr Tracey Lewis

Seconded: Cr Cameron Lander

That Council:

1. Receives and notes the Monthly Financial Performance Report for the month of July 2025, as detailed in this report.

CARRIED

12.3 GRONG GRONG SPORTSGROUND - OUTCOME OF CONSULTATION PHASE FOR ISSUE OF SHORT-TERM LICENCE

RESOLUTION 25/157

Moved: Cr Tracey Lewis

Seconded: Cr Bob Manning

That Council:

1. Notes the responses received during the consultation phase to issue a short-term licence for the Grong Grong Sportsground (Reserve 559010) to the Grong Grong

Horse Sports Incorporated; and

2. Supports the proposal by resolving to enter into an initial 12-month short-term licence for use of the Grong Grong Sportsground (Reserve 559010) with the Grong Grong Horse Sports Incorporated for the purpose of Equine Events and Dog Agility Events; and
3. Resolves to renew the short-term licence agreement for four consecutive additional 12-month option periods (maximum term of five years); and
4. Agrees to pay the annual licence fee of \$669.90 (incl GST) for 2025-26 from the Contributions to Local Organisations Expenditure account.
5. Provides delegated authority to the Mayor and the General Manager to sign the initial short-term licence agreement and the future four option periods.

CARRIED

12.4 DELIVERY PROGRAM 2022-26 END-OF-REPORTING YEAR PROGRESS REPORT - 30 JUNE 2025

RESOLUTION 25/158

Moved: Cr Tracey Lewis

Seconded: Cr Jenny Clarke OAM

That Council:

1. Receives and notes the Delivery Program 2022-26 End-of-Reporting Year Progress Report at 30 June 2025, appended as **Attachment 1**, and
2. Publishes the report to the community via Council's website.

CARRIED

12.5 DISABILITY INCLUSION ACTION PLAN 2022-26 END-OF-REPORTING YEAR PROGRESS REPORT - 30 JUNE 2025

RESOLUTION 25/159

Moved: Cr Tracey Lewis

Seconded: Deputy Mayor Cr Sue Ruffles

That Council:

1. Receives and notes the Disability Inclusion Action Plan 2022-26 End-of-Reporting Year Progress Report at 30 June 2025, appended as **Attachment 1**, and
2. Publishes the report to the community via Council's website.

CARRIED

13 REPORTS OF THE DEPUTY GENERAL MANAGER INFRASTRUCTURE SERVICES

13.1 DEVELOPMENT & ENVIRONMENT SERVICES ACTIVITIES - JULY 2025

RESOLUTION 25/160

Moved: Cr Cameron Lander

Seconded: Deputy Mayor Cr Sue Ruffles

That Council:

1. Receives and notes the Development Services Activities Report for July 2025.

CARRIED

14 CONFIDENTIAL MATTERS

RESOLUTION 25/161

Moved: Cr Cameron Lander

Seconded: Cr Bob Manning

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 10A(2) of the *Local Government Act 1993*:

14.1 Narrandera Stormwater Basin - Land Transfer and Replacement

This matter is considered to be confidential under Section 10A(2) - c of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business.

CARRIED

14.1 NARRANDERA STORMWATER BASIN - LAND TRANSFER AND REPLACEMENT

RESOLUTION 25/162

Moved: Cr Bob Manning

Seconded: Cr Cameron Lander

That Council:

1. Accepts the transfer of Lot 34 DP 914038 and ownership of the land and associated stormwater basin from Murrumbidgee Irrigation Limited to allow construction of the future stormwater infrastructure.
2. Authorises the placement of the Common Seal on the contract of sale and any further associated documents.

3. Classifies the land as operational upon transfer.

CARRIED

14.2 OPEN COUNCIL

RESOLUTION 25/163

Moved: Deputy Mayor Cr Sue Ruffles

Seconded: Cr Cameron Lander

That Council moves out of Closed Council into Open Council and the Mayor advise of the resolutions endorsed in Closed Session.

CARRIED

15 REPORT OF CONFIDENTIAL RESOLUTIONS

In accordance with clauses 14.22 and 14.23 of Council's Code of Meeting Practice, resolutions passed during a meeting, or a part of a meeting that is closed to the public must be made public by the Chairperson as soon as practicable. Such resolutions must be recorded in the publicly available minutes of the meeting.

16 CONCLUSION OF MEETING

The Meeting closed at 3.20pm.

The minutes of this meeting were confirmed at the Ordinary Council Meeting held on 16 September 2025.

.....
GENERAL MANAGER

.....
CHAIRPERSON

MINUTES

Extraordinary Council Meeting

2 September 2025

**MINUTES OF NARRANDERA SHIRE COUNCIL
EXTRAORDINARY COUNCIL MEETING
HELD AT THE EMERGENCY OPERATIONS CENTRE
ON TUESDAY, 2 SEPTEMBER 2025 AT 9.20AM**

The Mayor declared the meeting opened at **9.20am** and welcomed the Councillors, staff, and those viewing by live stream.

1 ACKNOWLEDGEMENT OF COUNTRY

I would like to acknowledge the Wiradjuri people who are the Traditional Custodians of the Land. I would also like to pay respect to their people both past and present and extend that respect to other Aboriginal Australians who are present.

2 HOUSE KEEPING

Advice provided of Council's Work, Health and Safety (WHS) Evacuation Plan and location of the Amenities.

3 DISCLOSURE OF POLITICAL DONATIONS

Advice provided to those present, of the legislative requirement for Disclosure of Political Donations:

The Environmental Planning and Assessment Act 1979, Section 147 requires a person submitting planning applications or submissions regarding a planning application, to disclose any reportable political donation and/or gifts to any local Councillor or employee of Council. Reportable political donations include those of, or above, \$1,000. The Disclosure Statement forms are available on Councils website or from the Customer Service Centre and must be lodged in accordance with the Act.

There were no Disclosure of Political Donations received by the Chairperson.

4 PRESENT

Mayor Cr Neville Kschenka OAM, Deputy Mayor Cr Sue Ruffles, Cr Bob Manning, Cr Jenny Clarke OAM, Cr Cameron Rouse, Cr Peter Dawson, Cr Cameron Lander, Cr Braden Lyons, Cr Tracey Lewis *late*

In Attendance

George Cowan (GM), Mark Anderson (LGMS; Consultant/Recruitment Facilitator) Vicki Maher (EA)

5 APOLOGIES

Nil

6 DECLARATIONS OF INTEREST

Nil

7 PUBLIC QUESTION TIME

N/A

8 CONFIDENTIAL BUSINESS PAPER REPORTS

RESOLUTION 25/164

Moved: Cr Bob Manning

Seconded: Cr Cameron Lander

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 10A(2) of the *Local Government Act 1993*:

8.1 Selection of General Manager

This matter is considered to be confidential under Section 10A(2) - a of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with personnel matters concerning particular individuals (other than councillors).

CARRIED

SUSPENSION OF STANDING ORDERS

RESOLUTION 25/165

Moved: Deputy Mayor Cr Sue Ruffles

Seconded: Cr Jenny Clarke OAM

A motion was moved that Council suspend standing orders for final interviews of candidates for the General Manager position.

CARRIED

At 9.24am, the General Manager and Executive Assistant left the meeting.

At 9.32am, Cr Lewis joined the meeting.

Consultant, Mr Anderson, provided an overview of the recruitment process to date and the results of the first round of interviews conducted with the short list candidates on Tuesday 12 August 2025.

The three selected candidates from those interviews, at 9.30am, 11am and 12.45pm, each made a presentation to the Committee of the Whole and responded to questions asked by Councillors

At 11.15am, Cr Braden Lyons left the meeting for a personal appointment.

At 12pm, Cr Braden Lyons returned to the meeting.

At 3.50pm, the General Manager and Executive Assistant returned to the meeting.

RESUMPTION OF STANDING ORDERS

RESOLUTION 25/166

Moved: Cr Cameron Lander

Seconded: Deputy Mayor Cr Sue Ruffles

A motion was moved that Council resume standing orders and resolve Item 8.1.

CARRIED

8.1 SELECTION OF GENERAL MANAGER

RESOLUTION 25/167

Moved: Cr Bob Manning

Seconded: Cr Jenny Clarke OAM

That Council:

1. Offer Candidate One the position of General Manager for Narrandera Shire Council on a Five (5) Year Contract with Total Remuneration Package (TRP) of \$332,000 Per Annum made up of Cash, Superannuation and Vehicle Lease Back as per Policy, plus subsidised Accommodation.
2. If the preferred candidate does not accept the contract, offer Candidate Two the position of General Manager for Narrandera Shire Council on a Five (5) Year Contract with Total Remuneration Package (TRP) of \$332,000 Per Annum made up of Cash, Superannuation and Vehicle Lease Back as per Policy, plus subsidised Accommodation.
3. If candidates One and Two do not accept the contract, offer Candidate Three the position of General Manager for Narrandera Shire Council on a Five (5) Year Contract with Total Remuneration Package (TRP) of \$332,000 Per Annum made up of Cash, Superannuation and Vehicle Lease Back as per Policy, plus subsidised Accommodation.
4. Require any appointment being subject to background checks coming back clear.
5. Delegate the Mayor to negotiate terms with the successful candidate within Council's policies.
6. That approval is given to affix the Common Seal of Council, if required, to any future documentation necessary relating to this matter.

CARRIED

8.2 OPEN COUNCIL

RESOLUTION 25/168

Moved: Cr Cameron Rouse

Seconded: Cr Bob Manning

That Council moves out of Closed Council into Open Council and the Mayor advise of the resolution endorsed in Closed Session.

CARRIED

9 REPORT OF CONFIDENTIAL RESOLUTIONS

In accordance with clauses 14.22 and 14.23 of Council's Code of Meeting Practice, resolutions passed during a meeting, or a part of a meeting that is closed to the public must be made public by the Chairperson as soon as practicable. Such resolutions must be recorded in the publicly available minutes of the meeting.

The Meeting closed at 3.57pm.

The minutes of this meeting were confirmed at the Ordinary Meeting of the Narrandera Shire Council held on 16 September 2025.

.....

GENERAL MANAGER

.....

CHAIRPERSON

Unconfirmed

7 MAYORAL MINUTES

7.1 MAYOR REPORT - AUGUST AND SEPTEMBER 2025

Document ID: 815245

Author: Mayor

Theme: 5 - Our Leadership

Attachments: Nil

RECOMMENDATION

That Council:

1. Receives and notes the Mayor Report for August and September 2025.

BACKGROUND

Since submitting my last Mayor's Report that was presented to the Ordinary Council meeting of 19 August 2025, I attended the following on behalf of our Council:

Meetings with General Manager: Attended regular Monday, and unscheduled, meetings with the General Manager (GM) George Cowan to discuss various matters. The Deputy Mayor, Cr Sue Ruffles, is also invited to attend the Monday prior to Ordinary Council meetings.

Media Interviews: Over the past reporting period I had media interviews with Prime7 News covering recent topics of interest, as well as our local Community Radio, 91.1 Spirit FM monthly segment.

AUGUST 2025

Tuesday 12: Attended the first round of General Manager recruitment interviews with Mark Anderson of LGNSW Management Solutions, Deputy Mayor Cr Sue Ruffles and Cr Peter Dawson.

Thursday 14: Travelled to Jerilderie to attend the RAMJO Pre-Board Meeting Dinner with fellow Mayors and General Managers from the RAMJO group.

Friday 15: Together with the GM George Cowan, I attended the quarterly RAMJO Mayors and General Managers Board meeting at Jerilderie. Members of the Board thanked and congratulated retiring GMs George Cowan and Brett Stonestreet of Griffith City Council on their many years of service to Local Government.

Tuesday 19: Fellow Councillors and I enjoyed site visits to two of Council's facilities: the Destination Discovery Hub (DDH) and Parkside Cottage Museum, both of which are great assets for our visitor economy and the community.

The recently completed Discovery Zone in the DDH is extremely impressive with content and displays depicting Narrandera Shire's history.

The museum is fantastic, housing an array of artifacts of our past. We have an amazing team of volunteers dedicated to maintaining every item on display. They are very proud community members, only too pleased to tell visitors about the history of the wonderful items throughout the facility.



Above: Councillors and Senior Staff enjoy a demonstration of the new interactive touch screen by EDM Edwina Kenna. [DGM Shane Wilson, GM George Cowan, Cr Peter Dawson, Mayor Kschenka, A/DGMCC Sue Killham, Cr Jenny Clarke]

Below: Venturing through the Interactive Fish Trap Tunnel; and Crs Bob Manning and Jenny Clarke enjoying the theatre section.



Later that day, I chaired the August Ordinary Council meeting, and the unconfirmed Minutes of that meeting are submitted for Council's endorsement.

Wednesday 20: Together with the GM, I joined our regular segment on the local Community Radio, 91.1 Spirit FM, where we advise the listeners on outcomes of agenda items from the Council meeting, as well as providing any updates on current projects. This informative segment is standardly held at 8:30am on Wednesday following the monthly Council meeting.

Tuesday 26: As a member of the RAMJO Water Sub Committee, I travelled to Albury to join a Murray Darling Basin Authority (MDBA) luncheon. We received an update on the MDBA Plan Review which will go out for community consultation, after which it will be presented to parliament for endorsement. To date, Narrandera Shire has not received any funding from the Resilient Rivers Program.

Wednesday 27: GM and I met with a community member to discuss various matters.

SEPTEMBER 2025

Tuesday 2: Together with fellow Councillors, I attended Council's extraordinary meeting where Mark Anderson of LGNSW Management Solutions facilitated the final interviews for the General Manager position. The unconfirmed Minutes of that meeting are submitted for Council's endorsement.

Wednesday 3: After accepting an invitation, I attended a Rotary dinner to thank retiring long-standing members and their partners: Bob and Nita Close, Robert and Joy Norrie, John and Kathleen Foster, for their contributions to the Rotary Club and community over many years. I thanked them on behalf of Narrandera Shire for their many years of service. Past members also travelled to Narrandera to attend this special occasion.

Like many other community organisations, Rotary Club of Narrandera is facing challenges attracting new members and I encourage anyone wanting to be part of this organisation and enjoy the comradery and satisfaction of contributing to your community, to contact Rotary Club President, Jenny Clarke at narranderarotary@gmail.com or 6959 1437.

I extend my gratitude and thanks to those Councillors who have attended various meetings throughout the past month, either on my behalf, or as elected committee members.

Until next time, Mayor Kschenka

7.2 MAYOR MINUTE - THANK YOU TO GENERAL MANAGER**Document ID:** 824744**Author:** Mayor**Theme:** 5 - Our Leadership**Attachments:** Nil**RECOMMENDATION**

That Council:

1. Receives and notes this thank you to George Cowan and wishes him all the best in his retirement.

George Cowan came to Narrandera Shire in 2017 and has now served the Local Government sector for over 50 years.

Council achieved a great deal under George's leadership, from significant upgrades to infrastructure throughout the Shire, improved community engagement, and advancing key economic development opportunities.

Financial sustainability is something almost all councils have experienced due to rate pegging and George has led a difficult process to achieve an outcome that places Narrandera Shire in a much more positive position going forward.

Our Shire witnessed two floods and the COVID pandemic, during which time price rises and availability of materials caused budget estimates to become inadequate on many occasions and needing revision. At all times George remained committed to delivering good outcomes.

Our Red Hill Industrial Estate experienced important development and much needed prospects for significant employment. George led the negotiations with a number of the developers and was instrumental in attracting the most recent developer.

He has been a champion for renewable energy, chairing the RAMJO committee responsible for developing the climate action plans and delivering power contracts that have saved many thousands of dollars for participating councils, including ours. He led our negotiations with solar energy companies during their entry into the Shire, delivering outstanding results for the local community.

George has taken every opportunity to speak with government representatives and politicians to put our case forward in many areas and has had a good relationship with our local members of Parliament. During his time with Council, George made submissions to many parliamentary inquiries into matters affecting local government and last year made a presentation to the inquiry into Local Government Sustainability which was recognised and appreciated by many in the industry.

Workplace safety, working conditions, and overall wellbeing have always been a priority for George, ensuring NSC is attractive to current and prospective employees and that the culture of the organisation is positive.

Our community engagement during his tenure has been exceptional, albeit under difficult circumstances at times. The outcomes have proven to be positive for the benefit of our Council for many years to come. His work with the Indigenous community is greatly appreciated and has set the foundation to enable Council to address issues moving forward.

George's commitment to good governance and the community has left a lasting legacy and we thank him for his dedicated service.

On behalf of Narrandera Shire Council, I wish George and Shirley a very long, healthy and enjoyable retirement.

8 NOTICES OF MOTION AND QUESTIONS WITH NOTICE

Nil

9 REPORTS OF COUNCILLORS

Nil

10 REPORTS OF COMMITTEES

10.1 KOALA REGENERATION ADVISORY COMMITTEE - MINUTES - 9 SEPTEMBER 2025

Document ID: 825584

Author: Events & Visitor Services Team Leader

Authoriser: General Manager

Attachments: 1. Koala Regeneration Advisory Committee Minutes - 9 September 2025

RECOMMENDATION

That Council:

1. Receives and notes the Minutes of the Koala Regeneration Advisory Committee held on Tuesday 9 September 2025.



MINUTES

Koala Regeneration Committee

9 September 2025

**MINUTES OF NARRANDERA SHIRE COUNCIL
KOALA REGENERATION COMMITTEE
HELD AT THE NARRANDERA VISITOR INFORMATION CENTRE
ON TUESDAY, 9 SEPTEMBER 2025 AT 5:00 PM**

1 PRESENT

Mrs Lee Reavley, Mrs Nella Smith, Member Joanne Connolly, Mrs Gayle Murphy, Cr Braden Lyons, Ms Julie Briggs, Member Leigh Mathieson, Ms Rachel Labador,

2 APOLOGIES

COMMITTEE RESOLUTION

Moved: Mrs Gayle Murphy

Seconded: Mrs Lee Reavley

That apologies from Ms Lauryn Harper (NPWS) and Kimberley Beattie be received and accepted.

CARRIED

3 DECLARATIONS OF PECUNIARY INTEREST

NIL

4 BUSINESS ARISING FROM PREVIOUS MINUTES

5 CONFIRMATION OF PREVIOUS MEETING MINUTES

COMMITTEE RESOLUTION

Moved: Cr Braden Lyons

Seconded: Mrs Gayle Murphy

That the minutes of the Koala Regeneration Committee held on 10 June 2025 be confirmed.

CARRIED

6 REPORTS**6.1 ARRANGEMENTS FOR KOALA FESTIVAL 20 SEPTEMBER AND KOALA COUNT 21 SEPTEMBER****COMMITTEE RESOLUTION**

Moved: Cr Braden Lyons

Seconded: Mrs Nella Smith

That the Committee:

Discuss the arrangements for the Koala Festival 20 September and Koala Count 21 September 2025

CARRIED

KOALA FESTIVAL

Nella Smith will be attending and doing a Koala Display – three boards – one for each Landcare, Koala Committee and Murrumbidgee Field NATS. Also Nella is doing one of the Koala Habitat Tours.

Kimberley Beattie will be guiding the first Koala Habitat tour and assisting with the other activities.

Lee Reavley, Julie Briggs and Braden Lyons will be in attendance and help Nella with the stall.

Rachel Labrador will send through a poster about the various technologies used to survey wildlife. To be printed and laminated for use.

KOALA COUNT

Leaders at present six registered, three more booking in today. Braden will be asking the groups from Narrandera High School to be part.

Rotary will be in attendance to provide a bbq.

Team leaders to be there at 9am for a briefing prior to the registration at 9.30am.

Same descriptions as last year and leader bags to be made up including the Hi Vis vest.

7 GENERAL BUSINESS**8 NEXT MEETING**

Tuesday 9 December 2025 5pm at Narrandera Destination and Discovery Hub.

9 MEETING CLOSE

Meeting Closed at 5.53pm.

The minutes of this meeting were approved by the Chairperson (magiQ #825573) and will be presented to the next meeting for confirmation.

11 REPORTS OF THE GENERAL MANAGER**11.1 LGNSW ANNUAL CONFERENCE****Document ID: 817850****Author: Executive Assistant****Authoriser: General Manager****Theme: Our Leadership****Attachments: Nil****RECOMMENDATION**

That Council:

1. Receives and notes the report noting that the LGNSW Annual Conference will be held 22-25 November 2025.
2. Endorses attendance by the Mayor and Deputy Mayor of the day and General Manager.
3. Nominates one (1) additional Councillor to attend.
4. Approves the draft motion on Electricity Supply Charges, and
5. Identifies any other matters it considers should be included in Draft Motions for consideration by the conference.

PURPOSE

The purpose of this report is to inform Council of the staging of the LGNSW Annual Conference and to endorse attendance.

BACKGROUND**Conference**

LGNSW holds an Annual Conference attended by Narrandera Shire Council delegates. The 2025 conference to be held at Penrith, Sydney, will run from Sunday 23 to Tuesday 25 November.

POL015 Councillor Expenses and Facilities Policy states that "2. When Annual Conference held in Sydney, Council will be represented at the Annual Conference of the Association by the Mayor, Deputy Mayor, one Councillor, the General Manager, and their accompanying person. Costs for accompanying persons are to cover registration and conference dinner only. 3. In addition to the delegates nominated above, a Councillor not seeking re-election at the next general election and entitled to receive a Local Government NSW Association Long Service certificate, shall be entitled to attend a conference in the final year of a term of Council to partake in the presentation of such certificate."

Endorsements are sought for the Mayor and Deputy Mayor of the day, General Manager and up to one (1) Councillor who has not attended a LGNSW Annual Conference in the past to attend.

Due to the rising costs involved in attendance at conferences, nomination is also sought for one (1) Councillor, who has not previously attended, to attend.

Motions

Each year, LGNSW members submit a range of motions to the annual conference. These motions relate to strategic local government issues which affect members statewide and introduce new or emerging policy issues. They are debated and resolved by conference delegates, with successful resolutions guiding LGNSW's advocacy priorities for the year ahead.

Members have the opportunity to submit motions to the 2025 Annual Conference by Tuesday 30 September 2025 to allow for preparation of the business paper before the conference.

Under the LGNSW rules, the absolute latest date that motions can be accepted for inclusion in the business paper is Sunday 26 October 2025.

Motions that may be included

The Board of LGNSW resolved that motions will be included in the business paper for the Conference only where they:

1. are consistent with the objects of LGNSW (see Rule 4 of the Association's rules)
2. relate to or concern local government as a sector in NSW and/or across Australia
3. seek to establish or change policy positions of LGNSW and/or improve governance of the Association (noting that the LGNSW Board is responsible for decisions around resourcing any campaigns or operational activities, and any necessary resource allocations will be subject to the LGNSW budgetary process)
4. have a lawful purpose (a motion does not have a lawful purpose if its implementation would require or encourage non-compliance with prevailing laws)
5. are clearly worded and unambiguous in nature, and
6. do not express preference for one or several members over one or several other members.

Reasons for a motion to be excluded

The Board will not include motions in the Business Paper that do not advance the local government policy agenda. Therefore, a motion will not be included if it is operational, rather than strategic; not local government business; focused on a local issue only or if the motion is consistent with longstanding actions of LGNSW and the Local Government and Shire's Association.

Further, for a motion to be included in the conference business paper, the submitting member needs to provide accompanying evidence of its support for the motion.

Such evidence may include an extract of the minutes of the meeting at which the member resolved to submit the motion for consideration by the Conference.

Draft Motion

Electricity Supply Charges

That Local Government NSW lobby the NSW State Government to require Essential Energy to charge rural consumers daily supply charges commensurate with those being charged to city and coastal consumers.

Note by Council: As the transition to renewable energy gains momentum, more and more electricity is being generated in the rural areas of NSW and this electricity is primarily

being transmitted to the Sydney basin and coastal areas for consumption. The spread of renewable energy power generation is impacting on rural communities, as agricultural land is taken up by solar and wind farms. It is grossly unfair that those same communities are being required to pay up to 30% more than the Sydney consumers for the network charges on their quarterly power bills.

Examples are a typical residence in Narrandera being charged \$1.54484 per day for the daily supply charge, while a typical residence in Hunters Hill is being charged \$1.1872. There are no wind farms or solar farms in Hunters Hill.

RELEVANCE TO COMMUNITY STRATEGIC PLAN AND OTHER STRATEGIES / MASTERPLANS / STUDIES

Theme

1. Our Leadership

Strategy

1.1. Model bold and transparent leadership.

Activity

1.1.1. Provide open and transparent decision-making and undertake the civic duties of Council with professionalism and integrity.

ISSUES AND IMPLICATIONS

All members can put forward motions for consideration at the conference. Members are invited to submit motions online following the "Motion Submission Guide" on the Annual Conference page of the LGNSW website.

Proposed motions should be strategic, affect members statewide and introduce new or emerging policy issues and actions.

Before submitting motions for the 2025 Conference, members are encouraged to review the Record of Decisions from previous conferences which are available on the Annual Conference page of the LGNSW website.

Motions that restate LGNSW policy or do not fit the criteria are unlikely to find their way into the conference agenda.

Policy

- The strategic plans of the Council all include actions that involve the Council in making representations to the State Government on behalf of the community
- Narrandera Shire Council Code of Meeting Practice
- POL015 Councillor Expenses and Facilities Policy

Financial

- Council provides funding in its yearly budget for the attendance of delegates to the Local Government NSW Annual Conference

Legal / Statutory

- Local Government Act, 1993

Community Engagement / Communication

- N/A

Human Resources / Industrial Relations

- The Executive Assistant coordinates bookings to conferences including accommodation and travel arrangements.

RISKS

There is a risk that, if submitting draft motions, they will not be considered.

OPTIONS**Conference**

1. Endorse no attendance in 2025.
2. Endorse attendance by the Mayor and Deputy Mayor of the day and General Manager only.
3. Endorse attendance by the Mayor and Deputy Mayor of the day, General Manager and one (1) Councillor who has not attended a LGNSW Annual Conference in the past.

Motions

1. Endorse to not submit any motions in 2025.
2. Identify appropriate draft motions for endorsement and submission no later than Sunday 26 October 2025.

CONCLUSION

It is appropriate that Council is represented at the Annual Conference and submits motions on any topics that meet the criteria set by the LGNSW.

11.2 POLICY REVIEW - POL050 DELEGATION AND AUTHORISATION**Document ID:** 821937**Author:** Executive Assistant**Authoriser:** General Manager**Theme:** Policy**Attachments:** 1. UNDER REVIEW POL050 Delegation and Authorisation Policy**RECOMMENDATION**

That Council:

1. Endorses the amendments to policy POL050 Delegation and Authorisation as presented for 21 days public exhibition seeking community feedback.
2. Deems the policy as adopted should no submissions be received at the conclusion of the exhibition period.

PURPOSE

The purpose of this report is to present draft policy POL050 Delegation and Authorisation for public exhibition.

BACKGROUND

POL050 was last reviewed in May 2024, making this review a relatively short turnaround.

At that time, the “next review date” was set to 1 July 2025 to fall within the first 12 months of the current Council term, which now makes this review on track.

The policy was recently endorsed by the Executive Leadership Team. The revised policy was further presented to the 19 August 2025 Councillor Workshop for information.

SUMMARY

- POL050 is due for review being within the first 12 months of the Council term.
- Changing to a four-yearly schedule and within the first 12 months of term will ensure regular reviews.
- Revisions to this draft policy are administrative and do not alter the policy’s intent, with just the one update at Sec 7.5, which updates a position title.

RELEVANCE TO COMMUNITY STRATEGIC PLAN AND OTHER STRATEGIES / MASTERPLANS / STUDIES**Theme**

Policy

Strategy

N/A

Activity

N/A

ISSUES AND IMPLICATIONS**Policy**

- POL050 Delegation and Authorisation

Financial

- N/A

Legal / Statutory

- Local Government Act

Community Engagement / Communication

- This matter is being presented in the ordinary business paper for discussion.

RISKS

- Policy being out of date.

OPTIONS

1. Endorse the policy and send to exhibition.
2. Endorse the policy with revisions and send to exhibition.
3. Refer the policy back to staff for further review.

CONCLUSION

It is recommended that Council endorses the policy as presented, directing it to public exhibition seeking community comment, and deeming the policy adopted should no submissions be received. In the event that submissions are received by the conclusion of the exhibition period, the policy will be returned to Council for further consideration.



Delegation and Authorisation Policy 202^Y POL050



NARRANDERA SHIRE COUNCIL

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Phone: 02 6959 5510
Fax: 02 6959 1884



Policy No: POL050
Policy Title: Delegation and Authorisation Policy
Section Responsible: Executive Services
Minute No/Ref: XXXXX
Doc ID: 8390

1. INTENT

The purpose of the Delegations and Authorisation Policy is to establish a framework for delegating authority within Council.

2. SCOPE

This policy applies to Council's Mayor, General Manager and staff who require delegated authority in the performance of their roles. The policy also extends to Council-appointed committees that have delegated authority from the Council from time-to-time.

3. OBJECTIVE

1. To ensure that Council complies with the requirements of the Local Government Act (NSW) 1993, particularly Sections 377 and 378 which define what powers vested with the Council can be delegated.
2. To facilitate the effective and efficient operation of the Council by providing the General Manager with sufficient power and authority to generally manage, control and administer the affairs of the Council on a day-to-day basis.
3. To establish a framework in which Council considers it appropriate for Council staff to exercise delegated powers and functions in accordance with various legislation.
4. To ensure Council employees are provided with the required delegated authorities necessary to discharge their responsibilities and achieve the desired strategic outcomes and outputs, including but not limited to Council's Delivery Program and Operational Plan.
5. To ensure that delegated authority is exercised to a level by the most appropriate and skilled individuals within the organisation.

6. To ensure that staff exercise these delegations appropriately and within the terms of their Delegation of Authority.

4. POLICY STATEMENT

Delegations and authorisations are the legislative mechanism by which the Council enables its officers to act on its behalf by devolving responsibility for decision making downwards through the organisation.

Delegations are a fundamental part of good governance and play an important role in ensuring Council acts in accordance with the legal and policy framework that applies to it.

Delegations and authorisations enable Council to carry out its functions and be accountable for the decisions and actions taken on its behalf under specific legislative provisions.

Those tasked with the responsibility to carry out a function must have the corresponding authority to carry it out. It is important that delegations and authorisations are managed effectively to ensure decisions are validly made by a lawfully appointed delegate or authorised officer.

5. PROVISIONS

5.1 LEGISLATIVE PROVISIONS

Councils have functions and duties they are required to perform under the Local Government Act 1993 (the Act) and a range of other legislation. Section 377 of the Act allows Council to delegate certain functions of the Council to the General Manager who in turn may sub-delegate any of their functions except the power of delegation.

Section 377 of the Act identifies a range of functions that cannot be delegated to the Mayor, General Manager, any other person or body.

5.2 REPORTING REQUIREMENTS

1. Section 380 of the Act provides that Council's delegations are required to be reviewed during the first 12 months of each term of office.
2. Delegations of Authority to the Mayor are to be reported biennially to Council to coincide with the mayoral election.

5.3 DELEGATION PRINCIPLES

1. Delegations are intended to improve the efficiency of administrative processes by the devolution of authority and accountability to appropriate staff and/or Council committees to enable the proper discharge of their responsibilities and to ensure that internal controls are effective.
2. The Act provides that Council may delegate functions, other than those specified in Section 377.

- a. Council delegates a number of authorities and powers to the Mayor for certain functions to be exercised in a manner consistent with Council's policies and resolutions of Council.
 - b. As part of the overall running of the Council, Council also delegates a number of powers to the General Manager to ensure the efficient day-to-day management of Council.
 - c. Additionally, in accordance with Section 378 of the Act, the General Manager may delegate any of the functions of the General Manager, other than the power of delegation.
3. Delegations are to be made and exercised within the legislative framework and requirements including the Act, the Regulations, rules and by-laws, as well as the policies and budget limitations of Council.
4. Only the General Manager can sub-delegate a function to a staff member. Councillors cannot directly delegate functions to Council officers.
5. Council maintains a Delegations Register which sets out the sub-delegations that the General Manager has approved for staff within Council.

5.4 FORM OF DELEGATION AND APPROVAL

1. The delegation cannot go beyond what could be done by the person or body providing the delegation.
2. The form of delegation is to be worded so it is exercisable by either a body or the holder of a position, not by a specified individual.
3. The delegation must be in writing and may be expressed to be subject to conditions or limitations that must be complied with by the person exercising the delegated function.
4. The delegation must be authorised by the General Manager.
5. The General Manager has final approval over all delegations assigned by Council to the General Manager's role.

5.5 DELEGATION BY POSITION

1. Delegations are conferred on a specified position. Individuals occupying that position are responsible and accountable for their decisions made under the approved delegation attached to that position.
2. Delegation to a position allows for the continuity of the exercise of the delegated power, as the person occupying the position may change over time.
3. A person or body exercising a delegated function does so in their own right, not as agent or on behalf of the person or body delegating the function.
4. A person formally appointed to act in a position can exercise any delegation attached to that position unless the appointment to act specifies otherwise.

5.6 EXERCISE OF DELEGATIONS

1. The delegations of Council are subject to the delegated power, authority, duty or function being exercised in accordance with any relevant legislation, Council policies and procedures.
2. A delegation that contains the words 'in consultation with' must not be exercised until the required consultation is undertaken.
3. A delegation cannot be exercised by a person who has a conflict of interest. If any conflict of interest occurs, this must be declared and dealt with in accordance with the Code of Conduct and any written law or policy that applies.

5.7 FINANCIAL TRANSACTIONS

1. Any delegation to incur expenditure must be exercised in accordance with an approved budget or an approved source of funds.
2. Delegation limits apply to transactions and a transaction may not be separated into parts in order to meet a limit on a delegate's authority.

5.8 STAFFING DELEGATIONS

Staffing delegations can only be exercised in relation to staff under the supervision of the delegate.

5.9 BREACH OF DELEGATIONS

A breach of this policy or a delegation may be regarded as misconduct and can be dealt with by Council's Code of Conduct Policy.

6. DEFINITIONS

- **Administrative delegations:** delegations that do not derive their authority from legislation, such as correspondence, media, and financial delegations.
- **Delegate:** the staff member occupying the position title which has been authorised to carry out a delegation.
- **Delegation:** the conferral of an authority to an identified position to exercise a power or duty on behalf of Council. The authority is exercised in the name of the delegate.
- **Function:** powers, duties and authorities that are charged to individuals or bodies.
- **Sub-delegation:** partial or full passing of a delegation by a person/body who holds such delegations to another individual/body.

7. ROLES AND RESPONSIBILITIES

7.1 COUNCILLORS

- Authorise changes and reviews by resolution of Council.

7.2 MAYOR

- Exercise and/or perform on behalf of Council the powers, authorities, duties and functions under Section 377 of the Act.
- Read, understand and comply with any delegation limitations as they apply to the Mayor.

7.3 GENERAL MANAGER

- Monitor the adequacy of this policy and recommend appropriate changes.
- Assess and approve delegations.

7.4 DEPUTY GENERAL MANAGER / MANAGER

- Clearly define what delegations are to be issued to each position.
- Ensure that their staff members have the relevant delegations to perform their duties.
- Review delegations on a regular basis.

7.5 GOVERNMENT AND ENGAGEMENT MANAGER / ~~SENIOR CUSTOMER SERVICE ADMINISTRATION OFFICER~~ CUSTOMER SERVICE COORDINATOR

- Coordinate review of delegations as per legislative requirements.
- Production of delegation documents.
- Administrative maintenance of Council's Delegations Register

7.6 STAFF

- Exercise delegations within their conditions and in accordance with all Council policies and procedures and any relevant legislation.

7.7 COMMITTEES

- Committees of Council have no delegations except for those provided by resolution of Council.

8. RELATED LEGISLATION

- Independent Commission Against Corruption Act 1988
- Local Government Act (NSW) 1993
Chapter 12 How Do Councils Operate
Part 3 Delegation of Functions
 - Section 377 General power of Council to Delegate
 - Section 378 Delegations by the General Manager
 - Section 379 Delegation of regulatory functions
 - Section 380 Review of delegations
 - Section 381 Exercise of functions conferred or imposed on council employees under other Acts
- Local Government (General) Regulations 2021

9. RELATED POLICIES AND DOCUMENTS

- Delegation Register
- POL002 Procurement Policy
- POL017 Debt Recovery Policy
- POL025 Investment Policy
- POL026 Credit Card Policy
- POL047 Media and Public Relations Policy
- POL061 Statement of Business Ethics Policy
- POL145 Code of Conduct
- PROC-GOV-003 Procurement Manual

10. VARIATION

Council, in accordance with Section 380 Review of delegations of the Act, shall review all its delegations during the first 12 months of each term of office.

Council reserves the right to review, vary or revoke this policy in accordance with legislation, regulation and award changes, where applicable. Council may also make changes to this policy and the relevant procedures from time-to-time to improve the effectiveness of its operation.

11. PREVIOUS VERSIONS

Reference to a superseded policy number and/or name is also considered a reference to the new policy number. This policy was previously named:

- ES290 Delegations Policy 2014
-

POLICY HISTORY

Responsible Officer	Executive Assistant		
Approved by	General Manager		
Approval Date	xxxxxx		
GM Signature <i>(Authorised staff to insert signature)</i>	xxxxxx		
Next Review	1 July 2029		
Version Number	Endorsed by ELT	Endorsed by Council	Date signed by GM
1 Adopted	14/07/2014	19/08/2014	15/10/2014
2 Reviewed	14/05/2024	n/a	n/a
3. Reviewed	06/08/2025		

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12. Acknowledgement of Training Received (if required)

I hereby acknowledge that I have received, read and understood a copy of Council's XXXXX Policy.	
Employee Name	
Position Title	
Signature	
Date	

11.3 APPOINTMENT OF ACTING GENERAL MANAGER & DELEGATIONS TO THE GENERAL MANAGER**Document ID: 825046****Author: General Manager****Authoriser: General Manager****Theme: Our Leadership****Attachments: 1. General Manager Delegations**  **RECOMMENDATION**

That Council:

1. In accordance with Section 334 of the Local Government Act 1993, appoints Mr Shane Wilson to the position of Acting General Manager for the period 17 September until 26 October 2025.
2. In accordance with Section 377 of the local Government Act 1993, delegates to Mr Wilson the powers and authorities as contained in Attachment 1 Instrument of Delegation, for that period noting that the Acting General Manager will subdelegate delegations to the staff for the purposes of carrying out Council's day-to-day functions.
3. Under Sec 375 Biosecurity Act 2015, also delegates its functions as Local Control Authority for that period to Mr Wilson.
4. In accordance with Section 377 of the NSW Local Government Act 1993, approves the Delegations for the General Manager, Mr Timothy Coote, as contained in Attachment 1 Instrument of Delegation, effective on and from 27 October 2025.
5. Notes that, in accordance with Section 378 of the NSW Local Government Act 1993, the General Manager will subdelegate delegations to staff for the purposes of those staff carrying out Council's day-to-day responsibilities.
6. Delegates its functions as Local Control Authority under Sec 375 Biosecurity Act 2015, to the following:
 - a. Biosecurity Officer positions
 - b. Manager Open Space and Recreation; and
 - c. All positions senior in the relevant Department, the Deputy General Manager Infrastructure and General Manager, outlined in the attachment.

PURPOSE

The purpose of this report is seeking Council approval for arrangements for the position of General Manager over the next period.

SUMMARY

At the extraordinary meeting held on 2 September 2025, Council resolved to make an appointment to the position of General Manager. After the exchange of an offer and acceptance, a contract of employment for Mr Timothy Coote has been signed with a commencement date of 27 October 2025.

The current General Manager, Mr George Cowan, ceases with the Council on 16 September 2025.

This report recommends the appointment of Mr Shane Wilson as acting General Manager for the period from 17 September 2025 to 26 October 2025 and also recommends that suitable delegations be provided to both position holders.

BACKGROUND

In accordance with the Local Government Act it is appropriate for both Mr Wilson and Mr Coote to be provided with delegations of authority.

RELEVANCE TO COMMUNITY STRATEGIC PLAN AND OTHER STRATEGIES / MASTERPLANS / STUDIES

Theme

1. Our Leadership

Strategy

- 1.1. Model bold and transparent leadership.

Activity

- 1.1.1. Provide open and transparent decision-making and undertake the civic duties of Council with professionalism and integrity.

ISSUES AND IMPLICATIONS

Policy

- Narrandera Shire Community Strategic Plan

Financial

- Both appointments are being made in accordance with the budget and LTFP

Legal / Statutory

- Local Government Act 1993 (NSW)

Community Engagement / Communication

- The position of General Manager has been filled following an extensive recruitment campaign.

RISKS

Without the delegations, both the acting and the permanent General Manager would be unable to carry out the normal operations of the Council posing significant risk to the organisations and possibly the community.

OPTIONS

1. Council can adopt the recommendation and delegate the functions as presented
2. Council could as an alternative, delegate a restricted level of powers and functions, in which case decisions relating to those areas would have to wait and come before the Council for determination.

CONCLUSION

This report recommends the appointment of an Acting General Manager and the delegation of powers and functions in accordance with the Local Government Act 1993.

DELEGATION OF AUTHORITY

SECTION 377, LOCAL GOVERNMENT ACT, 1993

**GENERAL MANAGER****INTERPRETATION OF DELEGATIONS**

- a. This instrument of delegation should be construed as operating in a manner which is valid and within the powers conferred on the Council under the Local Government Act 1993.
- b. The instrument recognises that certain functions are conferred on the General Manager under sec 335 of the Local Government Act 1993, including the day-to-day management of Council.
- c. References to the decisions of Council are references to decisions made by Council from time to time.
- d. References to policies of the Council are references to policies adopted by Council from time to time.
- e. These delegations are not intended to limit the General Managers ability to carry out such other functions and exercise such other powers as the Council may determine from time to time or as may be functions of the General Manager under the Local Government Act 1993.

DELEGATIONS

Council hereby delegates to the position of General Manager on an ongoing basis its functions, under the Local Government Act 1993 and any other Acts and regulations.

Subject to the powers, authorities, duties and functions of Council, that are:

1. Reserved to the Council by Section 377 and Section 379 of the Local Government Act 1993.
2. Which are required by any legislation or instrument to be performed by Council.
3. Delegated to the Mayor by Council from time to time.
4. Reserved by Council as set out in Schedule 1 below (Council reserved functions).

Which powers, authorities, duties and functions are to be exercised in a manner consistent with Council's policies and decisions as applicable from time to time:

**DELEGATION OF AUTHORITY
SECTION 378, LOCAL GOVERNMENT ACT, 1993****GENERAL MANAGER****SCHEDULE 1****Council Reserved Functions (Not to be exercised by the GM)****Policy and Procedure**

5. The power to make or amend Council policy.
6. Approving the use of affixing of the Common Seal of the Council.
7. The release for public exhibition and comment of any plan or policy, which is required by legislation to be exhibited.
8. The exercise of functions in a manner not consistent with the policies and decisions of Council or reasonable and lawful direction of the Mayor.

Finance and Resource Allocation

9. Approving Councils Operational Plan and Budget.
10. The approval of concept designs for major capital works (projects exceeding \$2m).
11. Variation of major projects exceeding an amount of 10% above the approved budget.
12. The awarding of contracts for any tender called pursuant to Section 55 (1) of the Local Government Act 1993 where the value is greater than \$500,000.
13. Determination of applications for donations to charities, cultural and other organisations which is contrary to a resolution of Council or policy approved by Council.
14. Writing off bad debts, for amounts greater than \$5,000 (excluding GST)

Personnel Matters

15. Entering into any significant enterprise agreement except after consultation with Council.

Council Operations and Services

16. Carrying out new non-core services not already approved by Council.
17. Setting or altering the Schedule of Fees and Charges which are not within the relevant categories as determined within the Revenue Policy of Council's Operational Plan.

**DELEGATION OF AUTHORITY
SECTION 378, LOCAL GOVERNMENT ACT, 1993****GENERAL MANAGER****Legal Proceedings**

18. The giving of instructions to Council's legal representatives to commence legal proceedings in the NSW Supreme Court or Federal Courts except in relation to urgent injunction proceedings and after consultation with the Mayor.
19. The giving of instructions in legal proceedings contrary to a resolution of Council except in planning or regulatory appeals where instructions can be given to resolve an appeal.

Property, Land Use and Related Matters

20. Granting of approvals to occupy and use public land (as defined in the Local Government Act 1993), crown land or any other land managed by Council except approvals up to a max fee or rental not exceeding \$10,000 or approvals relating to the temporary use of land and or facilities.
21. Adoption of a plan of management for community land.
22. Granting of owner's consent to the lodgement of an application to carry out development on significant property or land (including roads) owned or managed by Council unless the application accords with Councils adopted strategies.

Cultural

23. The development or formation of relationships with other cities, including sister city agreements.
24. The approval of civic and ceremonial events.
25. The granting of civic honours.

Planning and Development

26. Determination of applications for development consent under the Environmental Planning and Assessment Act 1979 involving the erection of a building of more than two storeys.
27. Determination of applications for development consent under the Environmental Planning and Assessment Act 1979 where a request is made by the Mayor for the development application to be the subject of a report to Council.
28. Determination of applications for approval to demolish a heritage item but this does not prevent determination of application for works modifying a heritage item in accordance with a development consent.
29. Determination of applications for consent or approval which involve a variation under the Local Government Act 1993 of a prescribed standard or a Council policy.
30. Determination of applications for development consent where:
 - a. The delegate considers determination inappropriate because the application is likely to be of a special interest or concern to the Council; or

**DELEGATION OF AUTHORITY
SECTION 378, LOCAL GOVERNMENT ACT, 1993**

GENERAL MANAGER

- b. The application conflicts with or involves a major departure from the requirements of a DCP; or
- c. The objections lodged against the proposal are significant in number or in substance; or
- d. The application has significant Part 4 EP&A Act 1979 considerations, or
- e. The proposed development is of major significance, or
- f. Council, as the owner of an adjacent or nearby site, lodges an objection to the application.

All previous delegations of functions the subject of this Instrument of Delegation are revoked.

END OF DELEGATION

.....
General Manager

.....
Date

12 REPORTS OF THE DEPUTY GENERAL MANAGER CORPORATE AND COMMUNITY SERVICES**12.1 SPECIAL VARIATION IMPROVEMENT PLAN PROGRESS REPORT - 30 JUNE 2025****Document ID:** 819398**Author:** Governance and Engagement Manager**Authoriser:** Acting Deputy General Manager Corporate & Community Services**Theme:** Our Leadership**Attachments:** 1. SV Improvement Plan Progress Report - 30 June 2025 [↓](#) **RECOMMENDATION**

That Council:

1. Receives and supports the Special Variation (SV) Improvement Plan Progress Report for the six-month period from 1 January 2025 to 30 June 2025 inclusive.

PURPOSE

The purpose of this report is to provide Council with a summary of actions that have been completed, are progressing or have an ongoing commitment from the Special Variation Improvement Plan. This Plan reflects the organisation's progress towards achieving efficiency improvements and cost containment.

SUMMARY

At its Ordinary Meeting held 21 November 2023, Council resolved to apply to the NSW Independent Pricing and Regulatory Tribunal (IPART) for a Special Variation (SV) [res. 23/208]. On 13 May 2024, IPART approved Council's SV application.

A Council that resolves to make an application to IPART for a SV must prepare an Improvement Plan outlining projects and initiatives that, if delivered, could support the organisation in improving efficiency, enhancing productivity, and achieving cost containment. The SV Improvement Plan was included in Council's SV application to IPART and is available for community view from Council's website.

BACKGROUND

The adopted SV Improvement Plan commits Council to achieving 33 individual actions which are aimed at improving the organisation's efficiency or effectiveness or achieving cost containment. Of these 33 actions: 18 were scheduled for completion in the previous 2024-25 financial year; a further 11 actions are scheduled for delivery in the current 2025-26 financial year; the remaining four actions are scheduled for completion in the 2026-27 financial year.

Each of the 33 actions has been assigned to a member of Council's Executive Leadership Team for completion. An allocated officer is responsible for monitoring the successful delivery of the action and providing progress reports via this reporting process.

Status Report

The following tables provide an overview of action status for the respective financial years at 30 June 2025.

Tables 1, 2 & 3 - Action Status by Department

Department	Action Status for 2024-25				Total
	Not Commenced	Progressing	Ongoing Commitment	Completed	
Corporate and Community Services	0	2	0	4	6
Executive Services	0	1	1	2	4
Infrastructure Services	0	4	2	2	8
Total	0	7	3	8	18

Department	Action Status for 2025-26				Total
	Not Commenced	Progressing	Ongoing Commitment	Completed	
Corporate and Community Services	1	1	0	1	3
Executive Services	1	0	0	1	2
Infrastructure Services	1	3	0	2	6
Total	3	4	0	4	11

Department	Action Status for 2026-27				Total
	Not Commenced	Progressing	Ongoing Commitment	Completed	
Corporate and Community Services	1	2	0	0	3
Executive Services	0	0	0	0	0
Infrastructure Services	0	1	0	0	1
Total	1	3	0	0	4

Key Achievements

Actions that have been achieved include:

- The new Power Purchase Agreement which commenced 1 January 2025 has returned a saving of 30% for the first six months compared to the same period in 2024 – from \$105,927 to \$73,917 in expenditure.
- Council continues to implement the short and medium goals outlined in the Climate Action Strategy which includes the installation of numerous solar arrays on Council-owned buildings.
- To attract new staff and retain existing staff, Council has made changes to promote Narrandera Shire Council as an ‘employer of choice’. This includes flexible work arrangements to attain an appropriate ‘work life balance’.

- Technology continues to be an important tool away from the main administration centre. Most of the major facilities have smart infrastructure for the management of watering grounds, lawns, gardens and surrounds using a mobile device.
- A higher school certificate graduate has been successfully recruited as the Information Technology trainee.
- The new Section 7.12 Local Infrastructure Contribution Plan was adopted by Council at the April 2025 meeting with a commencement date of 1 July 2025.

RELEVANCE TO COMMUNITY STRATEGIC PLAN AND OTHER STRATEGIES / MASTERPLANS / STUDIES

Theme

1. Our Leadership

Strategy

- 1.3. Demonstrate good governance

Activity

- 1.3.1. Build strong financial sustainability and prudently manage our expenditure.

ISSUES AND IMPLICATIONS

Policy

- There are no policy implications for Council associated with this report

Financial

- As part of the reporting conditions when a Special Variation has been approved by IPART, Council must include further detail in its Annual Report on the specific annual savings achieved as a result of the productivity improvements implemented via delivery of the SV Improvement Plan

Legal / Statutory

- IPART requires Council to report on its progress in implementing the SV Improvement Plan each year using the Annual Report

Community Engagement / Communication

- As noted above, IPART requires Council to communicate its progress in implementing the SV Improvement Plan using the Annual Report.

RISKS

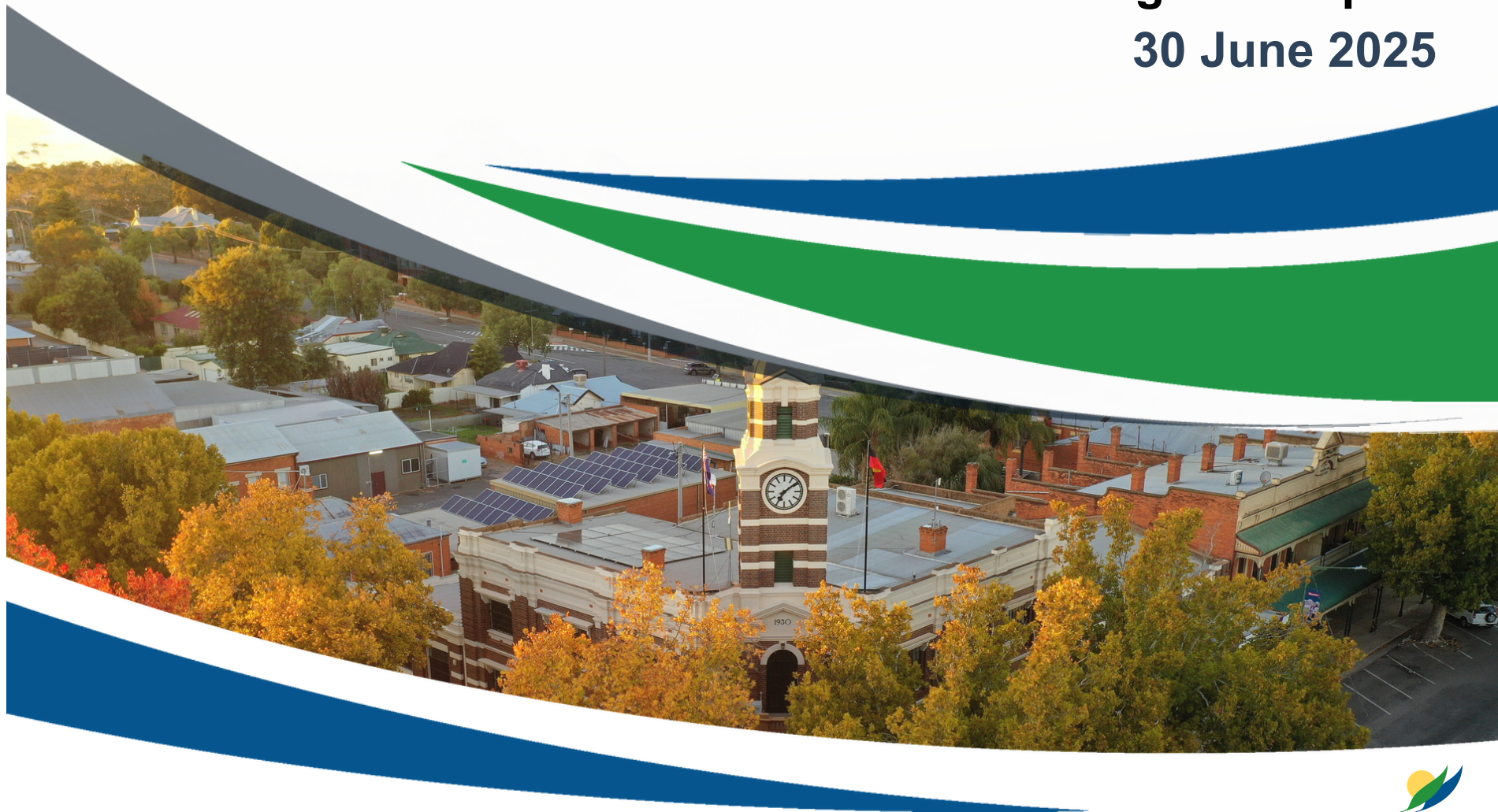
IPART places conditions on its approval of Council's SV application, one being that Council must include information in each Annual Report from 2024-25 to 2030-31 inclusive detailing its progress in implementing the SV; other productivity and cost containment measures are also to be included.

CONCLUSION

Implementation of the Special Variation Improvement Plan is progressing with some projects listed for future years either progressing or completed.

It will be recommended that Council resolves to receive and support the progress report as at 30 June 2025.

Special Variation Improvement Plan Progress Report 30 June 2025



Instrument Under Section 508A of the Local Government Act 1993

Special Variation for Narrandera Shire Council for 2024-25 to 2025-26

13 May 2024

This instrument is made by the Independent Pricing and Regulatory Tribunal (**IPART**) as delegate for the Minister administering the *Local Government Act 1993* (**Act**) (delegation of 6 September 2010).

IPART determines under section 508A of the Act that:

1. The percentage by which Narrandera Shire Council (**Council**) may increase its general income for the period from Year 2024-25 to Year 2025-26 (inclusive) is 48.1%, consisting of annual increases as set out in the table below:

Year	Annual increase in general income	Cumulative increase in general income
Year 2024-25	25.5%	25.5%
Year 2025-26	18.0%	48.1%

[Note: The Council is required to reduce its income in accordance with the conditions of any previous special variation instrument before it increases its general income in accordance with clause 1.]

2. The percentage increase set out in clause 1 is subject to the following conditions:
- a. The Council use the Additional Income for the purpose of funding the Proposed Program.

b. The Council report in its annual report for each Year from Year 2024-25 to Year 2030-31 (inclusive):

i the program of expenditure that was actually funded by the Additional Income, and any differences between this program and the Proposed Program;

ii any significant differences between the Council's actual revenues, expenses and operating balance and the projected revenues, expenses and operating balance as outlined in its Long-Term Financial Plan, and the reasons for those differences;

iii the outcomes achieved as a result of the Additional Income;

iv whether or not the Council has implemented the Productivity Improvements, and

(1) if so, the annual savings achieved through these measures, and what these equate to as a proportion of the Council's total annual expenditure; and

(2) if not, the rationale for not implementing them; and

v any other productivity and cost containment measures the Council has in place, the annual savings achieved through these measures, and what these savings equate to as a proportion of the Council's total annual expenditure.
- IPART acknowledges the Traditional Custodians of the lands where we work and live. We pay respect to Elders both past and present. We recognise the unique cultural and spiritual relationship and celebrate the contributions of First Nations peoples.

Independent Pricing and Regulatory Tribunal | NSW

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- Item 12.1- Attachment 1

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3. In this instrument:

- a. **Additional Income** means:
 - i the additional general income raised in accordance with clause 1, less
 - ii the additional general income that would otherwise have been available to the Council under section 506 of the Act.
- b. **Long-Term Financial Plan** means the long-term financial plan of the Council summarised in Appendix B of the Report.
- c. **Productivity Improvements** means the productivity improvements and cost containment strategies summarised in Appendix B of the Report.
- d. **Proposed Program** means the proposed program of expenditure set out in Appendix B of the Report.
- e. **Report** means IPART's report entitled 'Narrandera Shire Council Special Variation and Minimum Rate Application 2024-25 – Final Report'.
- f. **Year** means the period from 1 July to the following 30 June.

13/05/2024

X 

Signed by: carmel.donnelly@ipart.nsw.gov.au

Carmel Donnelly PSM
Chair

On behalf of the Independent Pricing and Regulatory Tribunal
As delegate for the Minister administering the *Local Government Act 1993*

SPECIAL RATE VARIATION REPORTING**1: SRV IMPROVEMENT OPPORTUNITY****1.1: Scheduled for 2024-2025 Financial Year**

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.1	Review Council's current utility (water, electricity and gas) usage and identify ways to reduce usage/costing - target a 10% saving	The commencement of the Power Purchase Agreement (PPA) for the large sites and street lighting is set to reduce the energy cost for these sites by 18% annually. For the first 6 months of the contract (Jan – Jun 2025) the cost of fully delivered energy which included retail/environmental/network and market rates has decreased by 9.5% from the previous contract. This also factors that Narrandera Shire chose to move to 100% renewable energy for our large sites and streetlighting that supports Councils Climate Energy Strategy Targets. Total energy cost for the first six months was \$203,973 compared to the previous period of \$225,326. The result also factors in that there was a 9% increase in consumption and the annual network rates increase of 10%. The PPA retail energy price for the first 6 months of the contract was \$73,917 compared to \$105,927 which is a 30% decrease on the previous period.	Projects and Assets Manager	CSP Theme 3 'Our Environment' - Resource Stewardship	Ongoing commitment	100%

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.2	Improvements to Asset Management Plans - changes to asset management spend and improvement plan	Council is currently implementing a new asset management system called ASETIC - this dedicated system provides for public infrastructure accounting, valuation information for public infrastructure, maintenance management capabilities, life-cycle analysis and will assist in the development of essential asset management plans. In accordance with Integrated Planning and Report requirements, Council has also recently updated and adopted a new Strategic Asset Management Plan which is inclusive of the IPART approved Special Variation. The module migration works have recently been completed, and we are now proceeding to go to live data. The next phase is to develop scheduling to commence staged implementation of the maintenance module for all asset groups. The introduction of the maintenance module will enhance staffs ability to develop life cycle analysis, implement inspection /maintenance scheduling and manage workforce planning.	Projects and Assets Manager	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Progressing	50%

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.3	Review roads hierarchy as part of the service review plan	Road Hierarchy Review is currently being investigated which will form the basis of a Service Review, examining the overall roads network and levels of service. The Service Review will not find cost savings but will ensure that the right works are being conducted on the road network – it is expected that the review will guide upgrades for the next 3 year work plans. The project will be completed during the 2025-26 reporting year.	Project Works Engineer	CSP Theme 5 'Our Infrastructure' - Safety & Connectivity	Progressing	10%
SV.4	Develop service review program for year 3 and beyond - one per year	The first service review of Council was scheduled for 2022-2023, aligned with the proposed Destination and Discovery Hub - due to the resignation of the then Economic Development Manager the review was postponed to 2023-2024 where again, due to senior management changes, the review was delayed. The current Economic Development Manager will have this review finalised for the 2024-2025 Annual Report. The Deputy General Manager Infrastructure intends to use the planned Roads Hierarchy Review as the basis for the second service review. Through both the Executive Leadership Team and the Audit, Risk and Improvement Committee a Service Review schedule will be developed commencing the latter part of the 2025-26 financial year.	Governance & Engagement Manager	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Progressing	30%

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.5	Implement organisational flexible workplace arrangements	During the reporting period Council placed significant effort in implementing changes that would promote Narrandera Shire Council as an employer of choice. These changes have included a new salary system, salary packaging options and improved flexible work arrangements. These initiatives along with the introduction of modernising the application process, were designed to make Council more competitive in the open market, Flexible work arrangements have been positively received by existing and new employees (based on the uptake) and have improved work life balance. At this stage, no data is available to support the positive effect of flexible work arrangements however the HR team are in the process of developing a survey to capture the thoughts of existing employees and gauging the thoughts of new employees by including more pointed questions in the induction/onboarding feedback document.	Human Resources Manager	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Completed	100%
SV.6	Climate Action Strategy implementation - includes solar power implementation as stage 1	Council is continuing to implement the short and medium plans outlined in the Climate Action Strategy. Stage 1 of the strategy which included the installation of solar infrastructure has been completed. Council has also entered into a 6 year Power Purchase Agreement with Shell Energy Australia for large sites and streetlighting - the anticipated saving in the initial phase will be 18% per annum with the power being 100% renewable.	Projects and Assets Manager	CSP Theme 3 'Our Environment' - Resource Stewardship	Progressing	30%

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.7	Procure new Enterprise Management Solution and commence implementation	Council went to market and awarded the tender to MagiQ software. Implementation has commenced with modules coming online as the migration data is cleansed, imported and verified as correct.	Information Technology Manager	CSP Theme 1 'Our Leadership' - Smart Infrastructure	Completed	100%
SV.8	Implement technology to assist in management of weeds, parks, gardens, and cemeteries	Council's Open Space and Recreation team currently use a range of technologies to improve the efficiency and effectiveness of land and asset management. Existing systems in use include: * Biosecurity monitoring tools to identify and track invasive weed species and other environmental risks; * Tree management system to support strategic tree management, including condition assessment and maintenance scheduling; and * Central Irrigation Management System enabling remote control and optimisation of water use across parks and gardens which supports sustainable irrigation practices. Further enhancements and integrations are being explored for implementation in the 2025-2026 financial year to extend the use of smart technology across cemeteries and other open space assets.	Open Space Recreation Manager	CSP Theme 1 'Our Leadership' - Smart Infrastructure	Completed	100%

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.9	Undertake section and position review when positions become vacant and ensure positions are reviewed before advertising	Managers have a responsibility to reassess every position as the positions becomes vacant and preparations are made to recruit. Council has recently implemented a new salary system with Human Resources team committed to reviewing each position description as positions become vacant; in addition, all positions are processed through the M-Jes job evaluation system to ensure that the vacant position sits correctly within the appropriate pay grade. Positions are advertised using available platforms so to gain optimal exposure and optimal applicant response. These processes are now entrenched in Human Resources recruitment practices.	Human Resources Manager	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Ongoing commitment	100%
SV.10	Undertake resourcing reviews for all works, to determine most efficient and effective delivery option	A review of the most efficient and effective way to undertake all works is being undertaken as part of the initial planning phase of the projects. This has not seen a reduction in project cost; however, it has ensured that the nonfiscal elements such as risk and project timings has been reduced.	Deputy GM Infrastructure	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Completed	100%
SV.11	Implement and improve use of GPS tracking on all light and heavy fleet	There has been no further implementation of the Plant and Fleet tracking project, additional uses and automatic reporting will be investigated as an enhancement to the enterprise management system in the new 2025-26 financial year.	Project Works Engineer	CSP Theme 1 'Our Leadership' - Smart Infrastructure	Progressing	15%

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.12	Consider administrative burden when implementing additional reporting processes	Streamlining corporate reporting and enhancing governance processes is an ongoing commitment. During the reporting period, implementation of the new Enterprise Risk Management software solution continued with enhancements to current systems being delivered, the new corporate ERM module is expected to be finalised by the end of 2025. Further corporate reporting and system improvements are scheduled for delivery in the 2026 calendar year as the implementation of MAGIQ progresses.	Governance & Engagement Manager	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Progressing	85%
SV.13	Standardise plant and equipment where practicable	The management of both Plant and Fleet is being reviewed as a whole across the organisation, with any replacements being reviewed for appropriateness and to be in line with current Council items to standardise.	Project Works Engineer	CSP Theme 1 'Our Leadership' - Process Innovation	Ongoing commitment	100%
SV.14	Consolidate whole Economic and Development team into new Destination and Discovery Hub to increase team efficiency and morale	Project has been reviewed with the Manager of Economic Development to remain at the Council Chambers to engage with the General Manager and other executive members of staff to when necessary to do so. The Manager of Economic Development is readily available to staff at the Destination and Discovery Hub and is supported by competent staff who can manage and resolve routine issues at the Hub. Staffing at the Hub is under continual review.	General Manager	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Completed	100%

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.15	Review new visitor centre staffing	A review of staffing was conducted prior to the opening of the new Destination and Discovery Hub with the assessment to continue when necessary to recruit for vacant positions. A major consideration during the recent major review was reducing an identified security risk to staff where at times one person worked alone at the centre - the review now has a minimum of two staff on premises at all times while open to the public including coverage over the midday period; the initial security risk has been substantially reduced. A full-service review will be conducted following the complete fit-out (early in the 2025-26 reporting year) which will include an assessment of customer service delivery requirements and adequate staffing to meet that identified service levels.	Economic Development Manager	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Progressing	60%
SV.16	Employ an IT trainee as part of staff building and opportunity for local school leaver	A Higher School Certificate graduate from Narrandera High School has been successfully recruited as the IT Trainee, the person commenced their traineeship at the beginning of 2025. Funding for the Traineeship is from the Office of Local Government via the 'Fresh Start for Local Government Apprentices, Trainees and Cadets Program' which is addressing the issue of an ageing workforce and the need to recruit for succession planning.	Information Technology Manager	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Completed	100%

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.17	Upgrade Depot fibre link from 1Gps to 10Gps to improve connectivity to administration building, allowing more staff to work onsite	The Fiber Optic Link from the Administration Building to the works depot has been upgraded to 10Gps which has allowed extra Infrastructure staff to work at the depot.	Information Technology Manager	CSP Theme 1 'Our Leadership' - Smart Infrastructure	Completed	100%
SV.18	Review Council minute-binding	Council minute binding ceased production at the end of 2021. Minutes from the 2020 and 2021 Council meetings were the last to be printed and bound, this project was completed in 2023. The cost of the binding was \$3,553.00, the courier was \$320.17 and associated costs such as the custom paper, in house printing and wages (staff time spent printing, wrapping, storing and batching) is roughly \$4,032.00 - the total being \$7,905.17. A report went to 14 September 2021 ELT meeting detailing the benefits of digital records being Councils official meeting records - report 5.12, page 134, document Id 578057. Meeting minutes confirm that ELT endorsed electronic records to be Councils official council meeting records - report 5.12, page 8, document Id 578713. As the binding is done biannually, the cost savings is about \$4,000.00 per year; although it would potentially be higher now as those figures are based off 2023 binding prices and 2021 associated costs (custom paper, printing and wages).	Records Officer	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Completed	100%

1.2 Scheduled for 2025-2026 Financial Year

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.19	Undertake service review of street sweeping service involving residents	Proposed to be undertaken in second half of the 2025 year.	Deputy GM Infrastructure	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Not yet commenced	0%
SV.20	Review contribution plans 7.12 (capital income)	The new Section 7.12 Local Infrastructure Contribution Plan 2025 was adopted by Council at the April 2025 council meeting for commencement on 1 July 2025.	Deputy GM Infrastructure	CSP Theme 1 'Our Leadership' - Process Innovation	Completed	100%
SV.21	Review fleet (heavy and small) and plant hire charges - potential savings from fleet plus efficiency savings from plant hire and plant optimisation prior to the replacement of any item	Ongoing reviews are taking place of plant and fleet items by section or type and as replacements are undertaken or major works required to achieve optimisation.	Project Works Engineer	CSP Theme 1 'Our Leadership' - Smart Infrastructure	Progressing	70%

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.22	Procurement review - e.g. one-off contract negotiations and competitive tendering (group procurement)	This action will be ongoing as the need to procure goods, services or works arises. An example is the recent action by Council to enter into a 6-year Power Purchasing Agreement with Shell Energy along with a group of other Council to supply electricity for large sites also street lighting. Smaller sites are supplied using a NSW State Government contract.	Projects and Assets Manager	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Progressing	30%
SV.23	Review the need to retain all current pocket parks	A review of the need to retain all current pocket parks has been scheduled for the 2025-26 reporting year - however, a preliminary audit has been undertaken with a report to be prepared outlining findings and recommendations. This report will be presented to Council to inform future decision-making regarding the ongoing management, consolidation, or enhancement of pocket parks within the Shire.	Open Space Recreation Manager	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Progressing	80%
SV.24	Move to fee-for-service model for aged care services as part of aged care reforms	The implementation of the Support at Home programs that will see the Community Transport and Home Support services move to a fee for service model has been deferred until 1 July 2027.	Community Support Manager	CSP Theme 2 'Our Community' - Quality Community Services	Not yet commenced	0%
SV.25	Rationalisation of the potential duplication of assets when undertaking capital projects	Council Staff are actively working on the migration of assets and financial data into a new Asset Management System called ASSETIC. As part of the project management process staff ensure any future renewal or construction activities investigate the cost benefit on replacing or decommissioning any asset.	Projects and Assets Manager	CSP Theme 1 'Our Leadership' - Smart Infrastructure	Completed	100%

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.26	Undertake salary system review	In 2024 Council undertook the task of reviewing Councils salary system. The salary structure had not been reviewed since 1996, following a VendorPanel process, Council enlisted the services of Mastertek to assist with the process. The comprehensive review and employee consultation was conducted which culminated with the introduction of the new system on 8 October 2024. In June 2025, Council adopted the 2025-29 Workforce Management Plan which has a commitment to reviewing pay rates every two years.	Human Resources Manager	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Completed	100%
SV.27	Service review plan for Destination and Discovery Hub including tourism strategy to capitalise on opportunities ensure targeted and accurate marketing	This is yet to be undertaken and is anticipated for completion in 2025-26. The facility is yet to operate at maximum capacity as it awaits the Discovery Zone fit out due for completion 30 June 2025. Once complete a thorough assessment of the service needs can be undertaken. The Hub has successfully retained its Visitor Information Centre accreditation requirements for a second year and has seen continued increase in foot traffic with 20,844 persons during 2024-25 compared to 13,813 in 2023-24 representing a 51% increase.	Economic Development Manager	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Not yet commenced	0%
SV.28	Migrate from Cisco VoIP to Microsoft Teams	Council has selected a supplier for this project with the project to commence during July 2025.	Information Technology Manager	CSP Theme 1 'Our Leadership' - Smart Infrastructure	Progressing	50%

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.29	Migrate MagiQ documents from on-premises to MagiQ Cloud, which will improve options for staff to work remotely	Documents within the MagiQ document management system have now been successfully migrated to the Cloud.	Information Technology Manager	CSP Theme 1 'Our Leadership' - Smart Infrastructure	Completed	100%

1.3 Scheduled for 2026-2027 Financial Year

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.30	Domestic waste management charge review - how much is it contributing to financial sustainability of General Fund, along with Water and Sewer Funds	The review of Domestic waste management charges is scheduled for the 2026-27 financial year.	Chief Financial Officer	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Not yet commenced	0%
SV.31	Introduce charges to offset merchant charges on credit cards	Council staff have commenced investigating the options available and the ability to pass on merchant charges for credit card transactions - a feasibility study will continue during the 2025-26 financial year as time permits.	Chief Financial Officer	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Progressing	10%
SV.32	Increase the potential for private works	Opportunities are actively sought when the opportunity and resources permitted, however within the past 6 months there were limited opportunities available.	Deputy GM Infrastructure	CSP Theme 1 'Our Leadership' - Process Innovation	Ongoing commitment	100%
SV.33	Implement access control systems for all Council offices	The new security system has been installed at the Chambers - the new systems for both the Community Services Building and Library have been ordered and awaiting a timeline for installation.	Information Technology Manager	CSP Theme 1 'Our Leadership' - Smart Infrastructure	Progressing	50%

12.2 COUNCIL FINANCIAL STATEMENTS 2024-25 - REFERRAL FOR AUDIT**Document ID:** 823823**Author:** Chief Financial Officer**Authoriser:** Acting Deputy General Manager Corporate & Community Services**Theme:** Our Leadership**Attachments:** 1. 2025 Draft Financial Statements  **RECOMMENDATION**

That Council:

1. Pursuant to the provisions of Section 413 of the Local Government Act 1993, hereby declares that it has prepared the General Purpose Financial Statements for the 2024-25 financial year ending 30 June 2025 and has formed an opinion, based on the advice of Council officers, that these reports:
 - a. Have been prepared in accordance with:
 - i. the Local Government Act 1993 (as amended) and the Regulations made thereunder;
 - ii. the Australian Accounting Standards and professional pronouncements; and
 - iii. the Local Government Code of Accounting Practice and Financial Reporting.
 - b. Present fairly the operating result and financial position of the Narrandera Shire Council for the year ended 30 June 2025; and
 - c. Accord with Council's accounting and other records and policies
2. Declares that the Special Purpose Financial Statements have been drawn up in accordance with the Local Government Code of Accounting Practice and Financial Reporting.
3. Resolves that the General and Special Purpose Financial Statements be certified by the Mayor, Deputy Mayor, General Manager and Responsible Accounting Officer, in accordance with Section 413(2)(c) of the Local Government Act.
4. Pursuant to the provisions of Section 413 of the Local Government Act 1993, hereby declares that the Financial Statements (including General Purpose and Special Purpose Reports) for the year ending 30 June 2025 be referred for audit.
5. Resolves that Tuesday 18 November 2025 be fixed as the date for the public meeting to present the audited financial statements and auditor's reports for the year ended 30 June 2025, as required by Section 419 of the Local Government Act and that the Council's external auditors be present.
6. Resolves to derestrict cash of \$3,443,1000 from the Financial Assistance Paid in Advance Reserve to ensure that Council has positive restricted cash at 30 June 2025

PURPOSE

The purpose of this report is to address the requirement for Council and management to make a statement as to the preparation and content of the General Purpose and Special Purpose Financial Statements prior to their referral for audit.

SUMMARY

This report is submitted to Council for its endorsement and referral of the Draft 2024-25 Financial Statements to Council's external auditors RSD Audit, who perform the external audit as a contractor for the NSW Audit Office.

This report details the process for Council to adopt the 2024-25 Financial Statements, including advertising them, placing them on public exhibition for public comment, issue of the final set of Financial Statements, and receipt of the Auditor's reports.

The auditors are due to commence audit testing on 17 September 2025.

It is proposed that once the audit is complete the Financial Statements will be lodged with the Office of Local Government before the deadline of 31 October 2025, the statements will also go on public exhibition. At the 18 November 2025 the Council will receive a presentation on the 2024-25 Financial Statements from auditors RSD Audit, contractors for the NSW Audit Office. Should the audit show a material difference from the attached draft, a report will be presented for endorsement at the council meeting scheduled for 21 October 2025. The NSW Audit Office requires the external auditors to report all changes between the Draft Statements and the Final Statements.

Council has recorded a surplus operating result of \$2,270m but recorded a deficit of \$4,690m when capital income is excluded. The explanation of this result is due to the timing of operational grant movements, with income being recognised in one year and expense in the next as well as a larger than expected completion of capital projects and the cost of disposal of the assets being replaced. Council also only received 50% of the Financial Assistance Grant paid in advance whereas in previous years it had been 85% to 100% paid in advance. Council will ensure that the budgeting processes factors in the movements of the life cycle of a grant as well as asset renewal and replacement to normalise the budget and ensure that the result is expected. Normalising the budget refers to the process of providing a management report that can be used in tandem with the financial statements to make sense of financial results for example the financial assistance grant would be reported on the basis as what was due in that current year rather than what was paid in advance or arrears and then matched to the corresponding income.

BACKGROUND

As prescribed under Section 413 of the Local Government Act 1993, Council is required to consider and resolve to refer the 2024-25 Draft Financial Statements for audit as soon as practicable after the end of the financial year.

The external auditors, RSD Audit will perform the audit from 17 September 2025. It is anticipated that the Audit Office will issue its reports for consideration by the Audit Risk and Improvement Committee on 29 October 2025.

The full set of audited Financial Statements, including the Auditor's reports, will be presented to Council on 18 November 2025 unless there are material changes.

Advertising and public exhibition, of both the audited Financial Statements and Auditor's reports, inviting members of the public to make comment will commence Late October 2025.

The Draft Primary Financial Statements are attached to this report and have been prepared in accordance with the format required by the Local Government Act 1993 (LGA), the Code of Accounting Practice and Financial Reporting (Code) issued by the Office of Local Government and the Australian Equivalents to the International Financial Reporting Standards (AIFRS).

These Draft Financial Statements are required to be audited in accordance with Sections 415, 416 and 417 of the Local Government Act.

The Draft Primary Financial Statements consist of the following General Purpose Financial Statements:

- Income Statement
- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows.

It should be noted that there may be minor variances to the complete documents once checking is fully completed and the audit completed. Any variances will be reported to the Audit Office by the contract auditor.

The Draft Financial Statements also include Draft Special Purpose Financial Statements, which relate to the following business activities of Council:

- Water Supply
- Sewerage Services.

Annual Financial Statement Process

The process that Council must follow in the production, audit, issuance, advertising and presentation of the Financial Statements is prescribed in Sections 413-420 of the LGA, and Audit Office requirements. The following timetable will allow these processes to be satisfied and for the Financial Statements to be adopted by Council:

16 September	Draft 2024-25 Financial Statements presented to Council for referral for audit.
17 September	Remote audit conducted by the external auditors.
Late September	Draft 2024-25 Financial Statements presented to Audit, Risk & Improvement Committee.
16 October	Audit Office reports anticipated to be received by Council and Financial Statements submitted to the Office of Local Government.
21 October	Council meeting to present any material changes if required
Late October	Public advertising notifying that the Financial Statements are available for inspection until 11 November. The advertisement also advises that the Financial Statements will be formally presented to Council on 18 November and submissions will be received up until 11 November.
29 October	ARIC meeting for finalisation of audit

31 October	Statements to be lodged with Office of Local Government before this date
11 November	Closing date for public submissions on the Financial Statements. All submissions received will be referred to Council's external auditors for consideration (Section 420(3)). Council may take such action as it considers appropriate with respect to any submissions received.
18 November	Ordinary Council meeting for the presentation of Council's audited Financial Statements and Auditor's reports to Council.

Financial Performance

While the Draft Financial Statements are still subject to audit, the following is a summary of Council's financial result which demonstrates Council's sound financial position.

	\$'000	\$'000	\$'000	\$'000	\$'000
Financial Results	2025	2024	2023	2022	2021
Operating Result	2270	14431	9763	7181	9300
Operating Result before Capital	-4690	4921	4546	357	1293
Total Cash & Investments	31451	37491	36279	29242	26696
Internal Reserves	8302	15438	16092	14340	12994
Assets Under Management	318368	312887	296205	257068	246829

Council has recorded a surplus operating result of \$2,270m but recorded a deficit of \$4,690m when capital income is excluded. The explanation of this result is due to the timing of operational grant movements, with income being recognised in one year and expense in the next as well as a larger than expected completion of capital projects and the cost of disposal of the assets being replaced. Council will ensure that the budgeting processes factors in the movements of the life cycle of a grant as well as asset renewal and replacement to ensure that the result is expected. Commentary on the budget variances is disclosed in Note B5-1 Material budget variances.

RELEVANCE TO COMMUNITY STRATEGIC PLAN AND OTHER STRATEGIES / MASTERPLANS / STUDIES

Theme

1. Our Leadership

Strategy

- 1.3. Demonstrate good governance

Activity

- 1.3.1. Build strong financial sustainability and prudently manage our expenditure.

ISSUES AND IMPLICATIONS**Policy**

- N/A

Financial

- Primary statements reflect Council's financial operations during the 2024-25 financial year also Council's financial position at 30 June 2025

Legal / Statutory

- Compliance with the financial reporting requirements of the Local Government Act

Community Engagement / Communication

- Financial Statement will be placed on exhibition seeking public comment

RISKS

Preparation of the Statements in a manner that does not comply with Australian Accounting Standards and the Local Government Code of Accounting Practice & Financial Reporting may result in the Audit Office qualifying Council's Statements for non-compliance.

CONCLUSION

Council is required to refer its Draft Financial Statements to audit and to form an opinion on them. This report allows Council to consider such a resolution.

Narrandera Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2025

Achieving Together



Narrandera Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2025

Achieving Together



Narrandera Shire Council

General Purpose Financial Statements

for the year ended 30 June 2025

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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

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 2025

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

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 issued by 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 16 September 2025.

Neville Kschenka
Mayor
16 September 2025

Sue Ruffles
Councillor
16 September 2025

George Cowan
General Manager
16 September 2025

Zac Mahon
Responsible Accounting Officer
16 September 2025

Narrandera Shire Council

Income Statement

for the year ended 30 June 2025

Original unaudited budget 2025	\$ '000	Notes	Actual 2025	Actual 2024
	Income from continuing operations			
10,639	Rates and annual charges	B2-1	10,576	8,940
3,225	User charges and fees	B2-2	3,580	3,797
1,175	Other revenues	B2-3	1,089	2,155
8,985	Grants and contributions provided for operating purposes	B2-4	7,682	12,549
8,574	Grants and contributions provided for capital purposes	B2-4	6,960	9,510
1,109	Interest and investment income	B2-5	1,592	1,777
234	Other income	B2-6	241	251
91	Net gain from the disposal of assets	B4-1	—	—
34,032	Total income from continuing operations		31,720	38,979
	Expenses from continuing operations			
9,318	Employee benefits and on-costs	B3-1	9,502	8,869
7,570	Materials and services	B3-2	10,590	8,706
149	Borrowing costs	B3-3	155	66
415	Other expenses	B3-5	437	505
—	Net loss from the disposal of assets	B4-1	2,126	796
17,452	Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		22,810	18,942
16,580	Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		8,910	20,037
6,737	Depreciation, amortisation and impairment of non-financial assets	B3-4	6,640	5,606
9,843	Operating result from continuing operations		2,270	14,431
9,843	Net operating result for the year attributable to Council		2,270	14,431
1,269	Net operating result for the year before grants and contributions provided for capital purposes		(4,690)	4,921

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 2025

\$ '000	Notes	2025	2024
Net operating result for the year – from Income Statement		2,270	14,431
Other comprehensive income:			
Amounts that will not be reclassified subsequent to operating result			
Gain/(loss) on revaluation of infrastructure, property, plant and equipment	C1-7	6,003	805
Other comprehensive income for the year		6,003	805
Total comprehensive income for the year attributable to Council		8,273	15,236

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 2025

Narrandera Shire Council

Statement of Financial Position

as at 30 June 2025

\$ '000	Notes	2025	2024
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	602	8,191
Investments	C1-2	30,849	29,300
Receivables	C1-4	3,833	3,973
Inventories	C1-5	667	575
Contract assets and contract cost assets	C1-6	1,986	1,540
Other	C1-8	–	12
Total current assets		37,937	43,591
Non-current assets			
Receivables	C1-4	–	2
Inventories	C1-5	285	285
Infrastructure, property, plant and equipment (IPPE)	C1-7	280,013	269,003
Right of use assets	C2-1	133	6
Total non-current assets		280,431	269,296
Total assets		318,368	312,887
LIABILITIES			
Current liabilities			
Payables	C3-1	1,733	2,819
Income received in advance	C3-1	1	–
Contract liabilities	C3-2	120	1,416
Lease liabilities	C2-1	48	6
Borrowings	C3-3	302	291
Employee benefit provisions	C3-4	2,375	2,587
Total current liabilities		4,579	7,119
Non-current liabilities			
Lease liabilities	C2-1	85	–
Borrowings	C3-3	2,965	3,267
Employee benefit provisions	C3-4	83	95
Provisions	C3-5	411	434
Total non-current liabilities		3,544	3,796
Total liabilities		8,123	10,915
Net assets		310,245	301,972
EQUITY			
Accumulated surplus	C4-1	192,339	190,069
IPPE revaluation surplus	C4-1	117,906	111,903
Total equity		310,245	301,972

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

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 2025

Narrandera Shire Council

Statement of Changes in Equity
for the year ended 30 June 2025

\$ '000	Notes	2025			2024		
		Accumulated surplus	IPPE revaluation surplus	Total equity	Accumulated surplus	IPPE revaluation surplus	Total equity
Opening balance at 1 July		190,069	111,903	301,972	175,638	111,098	286,736
Opening balance		190,069	111,903	301,972	175,638	111,098	286,736
Net operating result for the year		2,270	–	2,270	14,431	–	14,431
Net operating result for the period		2,270	–	2,270	14,431	–	14,431
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	6,003	6,003	–	805	805
Other comprehensive income		–	6,003	6,003	–	805	805
Total comprehensive income		2,270	6,003	8,273	14,431	805	15,236
Closing balance at 30 June		192,339	117,906	310,245	190,069	111,903	301,972

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 2025

Original unaudited budget 2025	\$ '000	Notes	Actual 2025	Actual 2024
Cash flows from operating activities				
Receipts:				
10,584	Rates and annual charges		10,262	8,853
3,235	User charges and fees		3,720	3,589
1,097	Interest received		1,701	1,429
17,937	Grants and contributions		11,957	19,327
–	Bonds, deposits and retentions received		69	23
1,515	Other		1,397	4,269
Payments:				
(9,233)	Payments to employees		(9,979)	(8,713)
(7,601)	Payments for materials and services		(11,782)	(7,936)
(149)	Borrowing costs		(155)	(45)
(416)	Other		(232)	(2,951)
16,969	Net cash flows from operating activities	G1-1	6,958	17,845
Cash flows from investing activities				
Receipts:				
2,074	Sale of investments		–	35,816
311	Proceeds from sale of IPPE		(1,888)	210
–	Deferred debtors receipts		7	–
Payments:				
–	Purchase of investments		–	(32,553)
–	Acquisition of term deposits		(1,549)	–
(19,193)	Payments for IPPE		(10,803)	(18,354)
–	Purchase of real estate assets		–	(124)
–	Deferred debtors and advances made		–	(14)
(16,808)	Net cash flows from investing activities		(14,233)	(15,019)
Cash flows from financing activities				
Receipts:				
–	Proceeds from borrowings		–	1,800
Payments:				
(291)	Repayment of borrowings		(291)	(146)
–	Principal component of lease payments		(23)	(5)
(291)	Net cash flows from financing activities		(314)	1,649
(130)	Net change in cash and cash equivalents		(7,589)	4,475
700	Cash and cash equivalents at beginning of year		8,191	3,716
570	Cash and cash equivalents at end of year	C1-1	602	8,191
–	plus: Investments on hand at end of year	C1-2	30,849	29,300
570	Total cash, cash equivalents and investments		31,451	37,491

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 16 September 2025. 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. fair values of infrastructure, property, plant and equipment – refer Note C1-7.
- ii. employee benefit provisions – refer Note C3-4.
- iii. 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, 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.

The consolidated fund has been included in the financial statements of the Council.

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

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

A1-1 Basis of preparation (continued)

The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993* a separate and distinct Trust Fund is maintained to account for all money and property received by the Council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies. Trust monies and property subject to Council's control have been included in these reports.

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

Goods and Services Tax (GST)

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

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the Statement of Financial Position.

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

Volunteer services

Council 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

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2025 reporting period. Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2024.

Council's assessment of the impact of the new standards, and interpretations relevant to them, is set out below:

Pronouncement	AASB 18 Presentation & Disclosure in Financial Statements
Nature of change in accounting policy	This standard replaces AASB 101 Presentation of Financial Statements and sets out the requirements for the structure of the financial statements, including the application of fundamental concepts such as materiality. AASB 18 introduces additional subtotals into the Statement of Profit or Loss as well as restructuring the statement into operating, investing and financing elements. Management performance measures are also required to be disclosed.
Effective date	Annual reporting periods beginning on or after 1 January 2028 (i.e. Council's financial statements for the year ended 30 June 2029)
Expected Impact on Council Financial Statement	The presentation of Council's primary statements will be changed along with some additional disclosures, however there will be no effect on Council's reported position or performance
Pronouncement	AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments [AASB 7 and AASB 9]
Nature of change in accounting policy	This Standard amends AASB 7 & AASB 9 in response to feedback from the 2022 Post-Implementation Review of the classification and measurement requirements in AASB 9 and related requirements in AASB 7 and the subsequent 2023 Exposure Draft. This Standard amends requirements related to: a) Settling financial liabilities using an electronic payment system; and b) Assessing contractual cash flow characteristics of financial assets with environmental, social and corporate governance (ESG) or similar features. This Standard also amends disclosure requirements relating to investments in equity instruments designated at fair value through other comprehensive income and adds disclosure requirements for financial instruments with contingent features that do not relate directly to basic lending risks and costs.

A1-1 Basis of preparation (continued)

Effective date	Annual reporting periods beginning on or after 1 January 2026 (i.e council financial statements for the year ended 30 June 2027)
Expected Impact on Council Financial Statement	The likely impact of the standard is : · Potential earlier derecognition of liabilities settled by electronic means which meet the updated criteria in AASB 9 · Reclassification of financial assets with ESG features based on revised guidance in relation to whether amortised costs can be used · Additional disclosures for equity instruments classified as fair value through other comprehensive income
Pronouncement	<i>AASB 2024-3 Amendments to Australian Accounting Standards – Annual Improvements Volume 11 [AASB 1, AASB 7, AASB 9, AASB 10 and AASB 107]</i>
Nature of change in accounting policy	This Standard amends: a. AASB 1 to improve consistency between paragraphs B5–B6 of AASB 1 and the requirements for hedge accounting in AASB 9 and improve the understandability of AASB 1; b. AASB 7 to (i) replace a cross-reference in paragraph B38 of AASB 7 to a deleted AASB 7 paragraph with a reference to AASB 13 Fair Value Measurement; and (ii) improve consistency in the language used in AASB 7 with the language used in AASB 13; c. AASB 9 to: (i) clarify how a lessee accounts for the derecognition of a lease liability when it is extinguished; and (ii) address an inconsistency between paragraph 5.1.3 of AASB 9 and the requirements in AASB 15 Revenue from Contracts with Customers in relation to the term ‘transaction price’; d. AASB 10 to amend paragraph B74 in relation to determining de facto agents of an entity; and e. AASB 107 to replace the term ‘cost method’ with ‘at cost’ as the term is no longer defined in Australian Accounting Standards.
Effective date	Annual reporting periods beginning on or after 1 January 2026(i.e. council financial statements for the year ended 30 June 2027).
Expected Impact on Council Financial Statement	There is unlikely to be any significant impact to Council on adoption of this standard.

New accounting standards adopted during the year

During the year Council adopted all standards which were mandatorily effective from the first time at 30 June 2025. None of these standards had a significant impact on report position or performance.

Standard	Likely impact
AASB 2020-1 <i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current</i> AASB 2020-6 <i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date</i> AASB 2022-6 <i>Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants</i>	Council will ensure that presentation of the loans as current or non-current is confirmed and any covenants in the loan agreement are disclosed.
AASB 2022-5 <i>Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback</i>	No significant impact for to Council, as Council is not highly unlikely to undertake a sale and leaseback which satisfies the sale requirements under AASB 15 (i.e genuine sale).
AASB 2022-10 <i>Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.</i>	No significant impact as Council’s fair value methodology is already in accordance with AASB 2022-10

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	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
Functions or activities										
Our Community	5,263	6,468	8,023	6,688	(2,760)	(220)	2,812	4,621	52,145	51,245
Our Environment	1,146	1,409	2,061	1,718	(915)	(309)	79	125	3,234	3,179
Our Economy	1,231	1,513	3,080	2,567	(1,849)	(1,054)	–	(14)	7,818	7,684
Our Infrastructure	13,082	16,073	11,475	9,565	1,607	6,508	5,741	11,331	229,605	225,653
Our Civic Leadership	10,998	13,516	4,811	4,010	6,187	9,506	6,010	5,996	25,566	25,126
Total functions and activities	31,720	38,979	29,450	24,548	2,270	14,431	14,642	22,059	318,368	312,887

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	2025	2024
Ordinary rates		
Residential	2,279	1,806
Farmland	4,053	3,233
Business	585	466
Less: pensioner rebates	(132)	(131)
Rates levied to ratepayers	6,785	5,374
Total ordinary rates	6,859	5,445
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	883	840
Stormwater management services	79	78
Water supply services	967	904
Sewerage services	1,684	1,575
Waste management services	139	132
Less: pensioner rebates	(77)	(74)
Pensioner annual charges subsidies received	—	—
Annual charges levied	3,675	3,455
Pensioner annual charges subsidies received	22	21
Total annual charges	3,717	3,495
Total rates and annual charges	10,576	8,940
Timing of revenue recognition for rates and annual charges		
Rates and annual charges recognised at a point in time	10,576	8,940
Total rates and annual charges	10,576	8,940

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	2025	2024
User charges		
Water supply services	1,695	1,422
Sewerage services	162	132
Total User charges	1,857	1,554
Fees		
(i) Fees – statutory and regulatory functions (per s.608)		
Inspection services	9	12
Planning and building regulation	88	81
Private works – section 67	194	767
Regulatory/ statutory fees	1	1
Section 10.7 certificates (EP&A Act)	21	18
Section 603 certificates	20	16
Companion animals fees	1	1
Total Fees – statutory/regulatory	334	896
(ii) Fees – other (incl. general user charges (per s.608))		
Aerodrome	42	47
Aged care	683	748
Cemeteries	120	158
Leaseback fees – Council vehicles	18	21
Multipurpose centre	19	18
Transport for NSW (formerly RMS) charges (state roads not controlled by Council)	–	92
Tourism	5	14
Waste disposal tipping fees	38	51
Connection fees	300	24
Sportsground Fees	23	41
Halls	1	2
John O'Brien festival income	3	–
Library	5	5
Stadium Fees	73	64
Truck Wash	43	36
Other	16	26
Total Fees – other	1,389	1,347
Total Fees	1,723	2,243
Total user charges and fees	3,580	3,797
Timing of revenue recognition for user charges and fees		
User charges and fees recognised at a point in time	3,580	3,797
Total user charges and fees	3,580	3,797

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.

B2-3 Other revenues

\$ '000	2025	2024
Fines	7	7
Legal fees recovery – rates and charges (extra charges)	1	16
Insurance claims recoveries	–	202
Commissions and agency fees	51	46
Recycling income (non-domestic)	3	38
Diesel rebate	80	87
Sales – general	118	83
Incentive insurance rebate	29	31
Insurance reimbursement	40	9
Rural fire service reimbursement	101	843
Sale of scrap materials	–	30
Temporary Sale of Water Allocation	341	405
Volunteer Services	305	338
Other	13	20
Total other revenue	1,089	2,155

Timing of revenue recognition for other revenue

Other revenue recognised at a point in time	1,089	2,155
Total other revenue	1,089	2,155

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	Operating 2025	Operating 2024	Capital 2025	Capital 2024
General purpose grants and non-developer contributions (untied)				
Financial Assistance Grant ¹				
- Relating to current year	1,019	310	-	-
- Prepayment received in advance for subsequent year	3,443	5,558	-	-
Amount recognised as income during current year	4,462	5,868	-	-
Special purpose grants and non-developer contributions (tied)				
Cash contributions				
Water supplies	-	-	(40)	120
Sewerage	-	-	1,089	3,491
Natural disaster	604	-	-	-
Economic development	392	171	1	-
Employment and training programs	7	128	-	-
Heritage and cultural	28	19	-	-
Library – per capita	63	63	-	-
Library – special projects	21	20	-	-
Noxious weeds	1	48	-	-
Storm/flood damage	-	-	1,653	-
Community services	12	33	-	-
Floodplain mapping and land use	-	62	-	-
Lake Talbot – boat ramp	-	-	-	190
Crown Lands	-	-	91	115
Street lighting	35	35	-	-
Stronger Country Communities - Council Projects	-	-	355	665
Local Roads & Community Infrastructure	-	-	1,815	1,718
Playground on The Murrumbidgee	-	-	-	369
Regional Airports	-	-	-	(52)
Recreation and culture	-	-	34	75
Transport (roads to recovery)	1,219	1,392	-	-
Drainage	-	-	-	144
Heritage/cultural	3	-	-	-
Transport (other roads and bridges funding)	72	4,085	847	1,519
Other specific grants	27	-	-	37
Tourism	71	59	-	-
Recreation and culture	-	-	-	307
Transport for NSW contributions (regional roads, block grant)	596	499	-	2
Leeton Shire Council aerodrome contributions	69	67	22	32
Disaster Recovery Funding	-	-	-	-
Total special purpose grants and non-developer contributions – cash	3,220	6,681	5,867	8,732
Non-cash contributions				
Rural Fire Services - Red Fleet	-	-	1,059	617
Roads and bridges	-	-	-	16
Water supplies (excl. section 64 contributions)	-	-	-	121
Total other contributions – non-cash	-	-	1,059	754
Total special purpose grants and non-developer contributions (tied)	3,220	6,681	6,926	9,486
Total grants and non-developer contributions	7,682	12,549	6,926	9,486

B2-4 Grants and contributions (continued)

\$ '000	Operating 2025	Operating 2024	Capital 2025	Capital 2024
Comprising:				
– Commonwealth funding	5,689	7,388	2,970	1,718
– State funding	1,863	5,036	3,559	6,646
– Other funding	130	125	397	1,122
	7,682	12,549	6,926	9,486

(1) \$3.443m of the 2025-26 Financial Assistance Grant from Commonwealth Government was received by Council in June 2025 and hence is reported as 2024-2025 income although it relates to 2025- 2026 financial year.

Developer contributions

\$ '000	Notes	Operating 2025	Operating 2024	Capital 2025	Capital 2024
Developer contributions:					
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):	G4				
Cash contributions					
S 7.12 – fixed development consent levies		–	–	18	15
S 64 – water supply contributions		–	–	13	7
S 64 – sewerage service contributions		–	–	3	2
Total developer contributions – cash		–	–	34	24
Total developer contributions		–	–	34	24
Total contributions		–	–	34	24
Total grants and contributions		7,682	12,549	6,960	9,510
Timing of revenue recognition					
Grants and contributions recognised over time		–	–	–	–
Grants and contributions recognised at a point in time		7,682	12,549	6,960	9,510
Total grants and contributions		7,682	12,549	6,960	9,510

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 2025	Operating 2024	Capital 2025	Capital 2024
Unspent grants and contributions				
Unspent funds at 1 July	8,618	5,773	2,319	3,504
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	668	4,922	74	65
Add: Funds received and not recognised as revenue in the current year	–	–	113	1,128
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(3,041)	(2,077)	(8)	(6)
Less: Funds received in prior year but revenue recognised and funds spent in current year	–	–	(1,409)	(2,372)
Unspent funds at 30 June	6,245	8,618	1,089	2,319

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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	2025	2024
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges	108	71
– Overdue user fees and charges	–	1
– Cash and investments	1,483	1,704
Dividend income from investments at fair value through profit or loss	1	1
Total interest and investment income	1,592	1,777

B2-6 Other income

\$ '000	Notes	2025	2024
Rental income			
Aerodrome Hangers		21	21
Caravan Park		99	99
Housing		49	43
Reverse Vending Machine		6	5
Shops & Offices		24	28
Tower Rental		39	51
Other		3	4
Total rental income	C2-2	241	251
Total other income		241	251

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2025	2024
Salaries and wages	8,010	7,460
Employee leave entitlements (ELE)	1,577	1,591
Superannuation	1,062	936
Workers' compensation insurance	271	238
Fringe benefit tax (FBT)	40	30
Sick leave insurance	12	24
Other	8	8
Total employee costs	10,980	10,287
Less: capitalised costs	(1,478)	(1,418)
Total employee costs expensed	9,502	8,869

Material accounting policy information

Employee benefit expenses are recorded when the service has been provided by the employee.

All employees of the Council are entitled to benefits on retirement, disability or death. Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Council participates in an Industry Defined Benefit Plan under Active Super, 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	2025	2024
Advertising		1	7
Audit Fees	F2-1	90	65
Bank charges		55	58
Contractor costs		1,073	1,196
Councillor and Mayoral fees and associated expenses	F1-2	214	203
Election expenses		67	–
Electricity and heating		649	652
Fire control expenses		72	105
Insurance		622	526
Other expenses		12	13
Postage		26	25
Printing and stationery		23	34
Raw materials and consumables		6,982	5,082
Street lighting		106	115
Subscriptions and publications		127	92
Telephone and communications		84	86
Valuation fees		35	34
Volunteer Services expense		305	338
Internal audit expenses		23	43
Legal expenses:			
– Legal expenses: debt recovery		5	16
– Legal expenses: other		7	3
Expenses from leases of low value assets		11	10
Variable lease expense relating to usage		1	3
Total materials and services		10,590	8,706

B3-2 Materials and services (continued)

\$ '000	Notes	2025	2024
Total materials and services		10,590	8,706

B3-3 Borrowing costs

\$ '000	Notes	2025	2024
Interest on leases		4	1
Interest on loans		131	43
Amortisation of discounts and premiums:		–	–
– Remediation (Tip)	C3-5	20	22
Total borrowing costs expensed		155	66

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

Depreciation and amortisation

Plant and equipment		702	762
Plant and equipment - specialised (RFS Red Fleet)		191	194
Office equipment		164	167
Furniture and fittings		1	5
Land improvements		7	6
Infrastructure:	C1-7		
– Buildings – non-specialised		845	839
– Buildings – specialised		525	477
– Other structures		691	672
– Roads		1,790	1,900
– Bridges		260	147
– Footpaths		37	20
– Stormwater drainage		102	82
– Water supply network		673	725
– Sewerage network		370	394
– Swimming pools		115	119
– Other open space/recreational assets		91	78
Right of use assets	C2-1	23	6
Other assets:			
– Library books		40	31
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C1-7	13	16
Total gross depreciation and amortisation costs		6,640	6,640

Impairment / revaluation decrement of IPPE

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

Total IPPE impairment / revaluation decrement costs charged to Income Statement

– (1,034)

Total depreciation, amortisation and impairment for non-financial assets

6,640 **5,606**

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)

Intangible assets not yet available for use, are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired.

Other non-financial assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset’s carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset’s fair value less costs to sell and value in use.

Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement.

B3-5 Other expenses

\$ '000	Notes	2025	2024
Impairment of receivables	C1-4	18	72
Contributions/levies to other levels of government			
– Emergency services levy (includes FRNSW, SES, and RFS levies)		351	354
– Western Riverina Library		35	34
Donations, contributions and assistance to other organisations (Section 356)		33	45
Total other expenses		437	505

B4 Gains or losses

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

\$ '000	Notes	2025	2024
Gain (or loss) on disposal of infrastructure, property, plant and equipment	C1-7		
Proceeds from disposal		(1,888)	210
Less: carrying amount of assets sold		—	(152)
Gain (or loss) on disposal		(1,888)	58
Gain (or loss) on disposal of investments	C1-2		
Proceeds from disposal		—	32,553
Less: carrying value of investments		—	(32,553)
Gain (or loss) on disposal		—	—
Gain (or loss) on disposal of plant and equipment - specialised			
Proceeds from disposal		—	—
Less: carrying amount of assets sold		(238)	(170)
Gain (or loss) on disposal		(238)	(170)
Net gain (or loss) from disposal of assets		(2,126)	(796)

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 18 June 2024 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	2025 Budget	2025 Actual	2025 ----- Variance -----	
Revenues				
Rates and annual charges	10,639	10,576	(63)	(1)% U
User charges and fees Council received a slightly greater than expected income	3,225	3,580	355	11% F
Other revenues	1,175	1,089	(86)	(7)% U
Operating grants and contributions Operating grant income lower than expected, grant income is variable and hard to predict. Financial Assistance Grant not paid in full in 2025.	8,985	7,682	(1,303)	(15)% U
Capital grants and contributions Capital grant income lower than expected, grant income is variable and hard to predict. Council will continue to apply for grant opportunities if they meet operational and strategic objectives.	8,574	6,960	(1,614)	(19)% U
Interest and investment revenue Interest rates and cash available higher than budgeted for in the 2025 financial year, Council takes a conservative approach to the estimation of interest income.	1,109	1,592	483	44% F
Net gains from disposal of assets Gain & Loss on Assets will be reviewed to ensure accurate budgeting moving forward.	91	–	(91)	(100)% U
Other income	234	241	7	3% F
Expenses				
Employee benefits and on-costs	9,318	9,502	(184)	(2)% U
Materials and services Material Costs have increased with inflation, Council will review budgets to ensure that actual result isnt as variable. material costs can be spent on grant funded projects and due to timing issue the revenue is recognised in different years. This cause discrepancies when looking annually but is smoothed out when looking at a grant project's lifecycle.	7,570	10,590	(3,020)	(40)% U
Borrowing costs	149	155	(6)	(4)% U
Depreciation, amortisation and impairment of non-financial assets	6,737	6,640	97	1% F
Other expenses	415	437	(22)	(5)% U
Statement of cash flows				
Cash flows from operating activities	16,969	6,958	(10,011)	(59)% U

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B5-1 Material budget variations (continued)

\$ '000	2025 Budget	2025 Actual	2025 ----- Variance -----	
Council received less grant money that was budgeted for (made up of reduction in financial assistance grant paid in 2025 and other specific purpose grants)				
Cash flows from investing activities	(16,808)	(14,233)	2,575	(15)% F
Timing of movement in regards to Term Deposits				
Cash flows from financing activities	(291)	(314)	(23)	8% U

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2025	2024
Cash assets		
Cash at bank and on hand	602	6,277
Deposits at call	–	1,914
Total cash and cash equivalents	602	8,191

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	602	8,191
Balance as per the Statement of Cash Flows	602	8,191

C1-2 Financial investments

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 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				
Term deposits	30,839	–	29,290	–
Total	30,839	–	29,290	–
Total financial investments	30,849	–	29,300	–
Total cash assets, cash equivalents and investments	31,451	–	37,491	–

Material accounting policy information

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, Council classifies its financial assets into the following categories – those measured at:

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

Financial assets are not reclassified subsequent to their initial recognition.

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.

C1-2 Financial investments (continued)

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	2025	2024
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	31,451	37,491
Less: Externally restricted cash, cash equivalents and investments	(23,100)	(21,468)
Cash, cash equivalents and investments not subject to external restrictions	8,351	16,023

External restrictions

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

Developer contributions – general	528	559
Developer contributions – water fund	260	236
Developer contributions – sewer fund	106	99
Transport for NSW contributions	103	103
Specific purpose unexpended grants (recognised as revenue) – general fund	5,486	8,158
Water fund	5,602	5,304
Water supplies – carry over works	1,221	641
Sewer fund	4,245	105
Sewerage services – carry over works	406	690
Stormwater management	29	41
Crown lands	410	423
Waste management	1,008	1,647
Specific purpose unexpended grants - general fund	1,848	1,084
External restrictions	21,252	19,090
Total external restrictions	23,100	21,468

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	2025	2024
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external restrictions	8,351	16,023
Less: Internal allocations restricted cash, cash equivalents and investments	(8,302)	(15,438)
Unrestricted and unallocated cash, cash equivalents and investments	49	585

Internal allocations

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

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

\$ '000	2025	2024
Plant and vehicle replacement	2,138	2,155
Organisational service assets & projects	–	910
Employees leave entitlement	1,301	1,301
Carry over works revenue funded	1,131	1,417
Deposits, retentions and bonds	229	229
Special Variation	234	–
Organisational strategy and governance	1,446	1,563
Community transport	366	365
Financial assistance grant received in advance	–	5,558
Information technology renewal & replacement	182	600
Property development	522	609
Reverse cycle vending machine	8	4
Quarry rehabilitation	195	180
Cemetery perpetual maintenance	486	483
Council committees	64	64
Total internal allocations	8,302	15,438

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	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Rates and annual charges	1,083	–	767	2
Interest and extra charges	117	–	69	–
User charges and fees	622	–	761	–
Accrued revenues				
– Interest on investments	521	–	678	–
– Other income accruals	179	–	186	–
– User charges and fees (Water consumption)	240	–	195	–
Deferred debtors	80	–	87	–
Government grants and subsidies	712	–	828	–
Net GST receivable	382	–	98	–
Other debtors	–	–	407	–
Total	3,936	–	4,076	2
Less: provision for impairment				
Rates and annual charges	(26)	–	(26)	–
Interest and extra charges	(2)	–	(2)	–
User charges and fees	(75)	–	(75)	–
Total provision for impairment – receivables	(103)	–	(103)	–
Total net receivables	3,833	–	3,973	2

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 considers 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	2025 Current	2025 Non-current	2024 Current	2024 Non-current
At cost:				
Real estate for resale	19	285	19	285
Stores and materials	614	–	534	–
Trading stock	34	–	22	–
Total inventories at cost	667	285	575	285
Total inventories	667	285	575	285

(i) Other disclosures

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
(a) Details for real estate development				
Industrial/commercial	19	285	19	285
Total real estate for resale	19	285	19	285

Material accounting policy information

Raw materials and stores, work in progress and finished goods

Raw materials and stores, work in progress and finished goods are stated at the lower of cost and net realisable value. Costs are assigned to individual items of inventory on the basis of weighted average costs. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

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

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

C1-6 Contract assets and Contract cost assets

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Contract assets	1,986	–	1,540	–
Total contract assets and contract cost assets	1,986	–	1,540	–

Contract assets

Construction of Transport assets	1,499	–	1,000	–
Construction of Sewer assets	487	–	425	–
Construction of Recreation assets	–	–	–	–
Construction of Water assets	–	–	115	–
Other	–	–	–	–
Total contract assets	1,986	–	1,540	–

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2024			Asset movements during the reporting period									At 30 June 2025		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Re-measurement movements	Revaluation increments/(decrements)		Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000															
Plant and equipment - specialised	5,135	(2,622)	2,513	–	–	–	(191)	–	–	–	–	–	5,448	(2,305)	3,143
Capital work in progress	14,699	–	14,699	7,973	–	–	–	(5,992)	(1,434)	–	–	–	15,246	–	15,246
Plant and equipment	9,699	(5,939)	3,760	230	–	–	(702)	–	–	–	–	–	9,894	(6,608)	3,286
Office equipment	2,025	(1,672)	353	91	–	–	(164)	–	–	–	–	–	2,122	(1,839)	283
Furniture and fittings	155	(153)	2	–	–	–	(1)	1	–	–	–	–	155	(154)	1
Land:															
– Operational land	3,756	–	3,756	–	–	–	–	–	–	–	–	–	3,756	–	3,756
– Community land	7,627	–	7,627	–	–	–	–	–	–	–	–	–	7,627	–	7,627
– Land under roads (post 30/6/08)	112	–	112	–	–	–	–	–	–	–	–	–	112	–	112
Land improvements – non-depreciable	299	–	299	–	–	–	–	–	–	–	–	–	299	–	299
Land improvements	266	(27)	239	–	–	–	(7)	–	–	–	–	–	266	(34)	232
Infrastructure:															
– Buildings – non-specialised	32,930	(21,815)	11,115	20	–	(76)	(845)	117	–	–	300	–	33,663	(23,032)	10,631
– Buildings – specialised	22,103	(9,560)	12,543	55	385	(36)	(525)	214	–	–	416	–	23,363	(10,311)	13,052
– Other structures	25,531	(10,744)	14,787	15	389	(269)	(691)	1,071	–	–	508	–	27,634	(11,824)	15,810
– Roads	83,112	(34,143)	48,969	2,925	1,084	(1,063)	(1,790)	2,388	13	–	(410)	–	89,224	(37,108)	52,116
– Bridges	25,178	(9,168)	16,010	617	–	(238)	(260)	501	–	–	591	–	27,562	(10,342)	17,220
– Footpaths	2,943	(1,058)	1,885	–	–	–	(37)	420	–	–	75	–	3,483	(1,140)	2,343
– Bulk earthworks (non-depreciable)	77,412	–	77,412	–	–	(43)	–	468	–	–	3,110	–	80,947	–	80,947
– Stormwater drainage	13,808	(7,121)	6,687	–	–	–	(102)	–	–	–	237	–	14,368	(7,546)	6,822
– Water supply network	47,432	(23,961)	23,471	–	–	–	(673)	–	–	–	579	–	48,717	(25,340)	23,377
– Sewerage network	26,912	(10,057)	16,855	–	–	–	(370)	–	–	–	412	–	27,585	(10,688)	16,897
– Swimming pools	4,600	(1,490)	3,110	425	17	(6)	(115)	–	–	–	111	–	5,161	(1,619)	3,542
– Other open space/recreational assets	2,993	(775)	2,218	361	–	(280)	(91)	471	–	–	74	–	3,607	(854)	2,753
Other assets:															
– Library books	375	(134)	241	33	–	–	(40)	–	–	–	–	–	408	(174)	234
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):															
– Tip assets	385	(45)	340	–	–	–	(13)	–	–	–	(43)	–	342	(58)	284
Total infrastructure, property, plant and equipment	409,487	(140,484)	269,003	12,745	1,875	(2,011)	(6,617)	(341)	(1,421)	(43)	6,003		430,989	(150,976)	280,013

(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 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)

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 carrying amount, net of their residual values, over their estimated remaining 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 & carparks: 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 five 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.

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

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Climate Change, Energy, the Environment and Water (DCCEEW).

Increases in the carrying amounts arising on revaluation are credited to the IPPE revaluation surplus. 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 surplus 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. Where the Crown reserves are under a lease arrangement they are accounted for under AASB 16 Leases, refer to Note C2-1.

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	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Prepayments	–	–	12	–
Total other assets	–	–	12	–

C2 Leasing activities

C2-1 Council as a lessee

Council as 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 averaging 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
2025		
Opening balance at 1 July	6	6
Depreciation charge	(23)	(23)
Other movement	150	150
Balance at 30 June	133	133
2024		
Opening balance at 1 July	12	12
Depreciation charge	(6)	(6)
Balance at 30 June	6	6

C2-1 Council as a lessee (continued)

(b) Lease liabilities

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
2025					
Cash flows	48	85	–	133	133
2024					
Cash flows	6	–	–	6	6

(c) Income Statement

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

\$ '000	2025	2024
Interest on lease liabilities	4	1
Variable lease payments based on usage not included in the measurement of lease liabilities	1	3
Depreciation of right of use assets	23	6
Expenses relating to leases of low-value assets	11	10
	39	20

(d) Statement of Cash Flows

Total cash outflow for leases	39	19
	39	19

(e) 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.

None of the leases in place are individually material from a Statement of Financial Position or performance perspective.

Material accounting policy information

At inception of a contract, Council assesses whether a lease exists – i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration?

Council has elected not to separate non-lease components from lease components for any class of asset and has accounted for payments as a single component.

At the lease commencement, Council recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where Council believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-

C2-1 Council as a lessee (continued)

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

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Council's incremental borrowing rate for a similar term with similar security is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is re-measured when there is a lease modification, or change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI).

Where the lease liability is re-measured, the right-of-use asset is adjusted to reflect the re-measurement.

Exceptions to lease accounting

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

Leases at significantly below market value / Concessionary leases

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

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties; these leases have been classified as operating leases for financial reporting purposes and the assets are included in the statement of financial position as:

- property, plant and equipment – where the rental is incidental, or the asset is held to meet Councils service delivery objectives. (Refer note C1-8).

\$ '000	2025	2024
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(i) Assets held as property, plant and equipment

Council provides operating leases on Council assets 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)	241	251
Total income relating to operating leases for Council assets	241	251

Amount of IPPE leased out by Council under operating leases

Land	1,096	1,096
Buildings	3,853	3,853
Structures	5,772	5,772
Other recreation	82	82
Pools	3,112	3,112
Total amount of IPPE leased out by Council under operating leases	13,915	13,915

(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	245	232
1–2 years	251	239

continued on next page

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C2-2 Council as a lessor (continued)

\$ '000	2025	2024
2–3 years	258	244
3–4 years	267	249
4–5 years	274	256
> 5 years	282	260
Total undiscounted lease payments to be received	1,577	1,480

C3 Liabilities of Council

C3-1 Payables

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Payables				
Goods and services	764	–	1,864	–
Accrued wages and salaries				
Security bonds, deposits and retentions	298	–	229	–
Other	201	–	3	–
Prepaid rates	395	–	395	–
Other	2	–	–	–
Total payables	1,734	–	2,819	–

Current payables not anticipated to be settled within the next twelve months

The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.

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	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Funds to construct Council controlled assets	(i)	120	–	1,084	–
Total contract liabilities		120	–	1,416	–

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.

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

\$ '000	2025	2024
Funds to construct Council controlled assets	1,409	2,372
Total	1,409	2,372

Significant changes in contract liabilities

Council has reduced the amount of grant liabilities held at 30 June 2025.

C3-3 Borrowings

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Loans – secured	302	2,965	291	3,267

C3-3 Borrowings (continued)

Total borrowings	302	2,965	291	3,267
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(a) Changes in liabilities arising from financing activities

\$ '000	2024	Cash flows	Non-cash movements	2025
	Opening Balance		Acquisition	Closing balance
Loans – secured	3,558	(291)	–	3,267
Lease liability (Note C2-1)	6	127	–	133
Total liabilities from financing activities	3,564	(164)	–	3,400

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

(b) Financing arrangements

\$ '000	2025	2024
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Total facilities

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

Bank overdraft facility ¹	350	350
Corporate credit cards	45	45
Total	395	395

Drawn facilities

Financing facilities drawn down at the reporting date are:

Bank overdraft facility	–	–
Corporate credit cards	8	16
Total	8	16

Undrawn facilities

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

Bank overdraft facility	350	350
Corporate credit cards	37	29
Total	387	379

Additional financing arrangements information**Breaches and defaults**

During the current and prior year, there were no defaults or breaches on any of the loans.

Security over loans

Loans secured over future cash flows. Lease liabilities are secured by the underlying leased assets.

Covenants

Council has 2 loans with NSW TCorp. After the initial settlement date, the Borrower must ensure that on each Relevant date up until the Final Repayment Date:

- Debt Service Cover Ratio must be at least 1.50:1;
- Interest Cover Ratio must be at least 3.00:1;

C3-3 Borrowings (continued)

- Unrestricted Cash Expense Ratio must be at least 2 months.

The financial covenants referred to above shall be;

- calculated by reference to the Accounting Standards
- based on the then most recent audited financial statements of the Borrower.

At the time the Borrower provides the financial statements the Borrower must provide a Compliance Certificate demonstrating its compliance with the financial covenants above.

In addition, in connection with its financial projects in the most recently provided Long Term Financial Plan, the Borrower must include calculations demonstrating whether the financial projections of the Borrower for the following five years would comply with the financial covenants.

Where the calculations made for the purposes of the above clauses indicate the Borrower has not, or may not in the future (as the case may be) comply with the financial ratios ;

- The Lender and Borrower will discuss the non-compliance as part of the annual review
- the Borrower acknowledges that the Lender may notify the OLG of such non-compliance, which may lead to OLG seeking a performance improvement order in respect of the Borrower.

There is currently no indication that Council will not comply with these covenants.

(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	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Annual leave	624	–	718	–
Long service leave	1,665	83	1,812	95
Rostered days off	86	–	57	–
Total employee benefit provisions	2,375	83	2,587	95

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

\$ '000	2025	2024
Current employee benefit provisions not expected to be settled within the next 12 months.	1,636	1,202

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.

Short-term obligations

Liabilities for wages and salaries (including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service) are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave and accumulating sick leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

Other long-term employee benefit obligations

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels,

C3-4 Employee benefit provisions (continued)

experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

On-costs

The employee benefit provisions include the aggregate on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include superannuation, payroll tax and workers compensation expenses which will be payable upon the future payment of certain leave liabilities which employees are entitled to at the reporting period.

C3-5 Provisions

\$ '000	2025 Current	2025 Non-Current	2024 Current	2024 Non-Current
Asset remediation	–	411	–	434
Total provisions	–	411	–	434

Movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
2025		
At beginning of year	434	434
Other	(23)	(23)
Total other provisions at end of year	411	411
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

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.

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 Surplus

The infrastructure, property, plant and equipment (IPPE) revaluation surplus 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 2025	Water 2025	Sewer 2025
Income from continuing operations			
Rates and annual charges	7,960	948	1,668
User charges and fees	1,414	1,726	440
Interest and investment income	1,175	350	67
Other revenues	1,089	–	–
Grants and contributions provided for operating purposes	7,682	–	–
Grants and contributions provided for capital purposes	5,896	(27)	1,091
Other income	241	–	–
Total income from continuing operations	25,457	2,997	3,266
Expenses from continuing operations			
Employee benefits and on-costs	8,593	525	384
Materials and services	8,872	793	925
Borrowing costs	29	–	126
Other expenses	437	–	–
Net losses from the disposal of assets	2,126	–	–
Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	20,057	1,318	1,435
Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	5,400	1,679	1,831
Depreciation, amortisation and impairment of non-financial assets	5,575	688	377
Operating result from continuing operations	(175)	991	1,454
Net operating result attributable to each council fund	(175)	991	1,454
Net operating result for the year before grants and contributions provided for capital purposes	(6,071)	1,018	363

D1-2 Statement of Financial Position by fund

\$ '000	General 2025	Water 2025	Sewer 2025
ASSETS			
Current assets			
Cash and cash equivalents	42	350	210
Investments	19,569	6,733	4,547
Receivables	2,623	973	237
Inventories	667	—	—
Contract assets and contract cost assets	1,499	—	487
Total current assets	24,400	8,056	5,481
Non-current assets			
Receivables	(45)	45	—
Inventories	285	—	—
Infrastructure, property, plant and equipment	232,433	24,641	22,939
Right of use assets	133	—	—
Total non-current assets	232,806	24,686	22,939
Total assets	257,206	32,742	28,420
LIABILITIES			
Current liabilities			
Payables	1,628	105	—
Income received in advance	1	—	—
Contract liabilities	120	—	—
Lease liabilities	48	—	—
Borrowings	55	—	247
Employee benefit provision	2,375	—	—
Total current liabilities	4,227	105	247
Non-current liabilities			
Lease liabilities	85	—	—
Borrowings	257	—	2,708
Employee benefit provisions	83	—	—
Provisions	411	—	—
Total non-current liabilities	836	—	2,708
Total liabilities	5,063	105	2,955
Net assets	252,143	32,637	25,465
EQUITY			
Accumulated surplus	155,578	18,459	18,302
IPPE Revaluation surplus	96,565	14,178	7,163
Total equity	252,143	32,637	25,465

D1-3 Details of internal loans

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
Total repaid during year (principal and interest) (\$'000)	19	13	8
Principal outstanding at end of year (\$'000)	31	21	19

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
Total repaid during year (principal and interest) (\$'000)	6	137
Principal outstanding at end of year (\$'000)	16	1066

D2 Interests in other entities

D2-1 Subsidiaries

Council has no interest in any controlled entities (subsidiaries).

D2-2 Interests in joint arrangements

Western Riverina Library Services

Narrandera is a member of the Western Riverina Library. Western Riverina Libraries (WRL) is a collaboration between five local governments to share resources and technical services to provide a library service which is current, efficient and valued. Located in the south-west of New South Wales this regional library service provides five branch libraries and two mobile libraries serving a combined population of approximately 41,603 in an area of 42,895 square kilometres. The region is predominantly agricultural and is approximately 600 kilometres from Sydney. The members of Western Riverina Libraries are Carrathool, Griffith, Hay, Murrumbidgee and Narrandera. Western Riverina Libraries is administered by Griffith City Council.

Material joint ventures

The following information is provided for joint ventures that are individually material to the Council. Included are the total amounts as per the joint venture financial statements, adjusted for fair-value adjustments at acquisition date and differences in accounting policies, rather than the Council's share.

Relevant interests and fair values

	Interest in outputs		Proportion of voting power	
	2025	2024	2025	2024
Western Riverina Library Services	14.4%	14.4%	14.4%	14.4%

Summarised financial information for joint ventures ^{1, 2}

\$ '000	Western Riverina Library Services	
	2025	2024
Statement of financial position		
Current assets		
Cash and cash equivalents	15	15
Other current assets	99	99
Non-current assets	872	872
Current liabilities		
Creditors	25	25
Net assets	961	961
Statement of comprehensive income		
Income	525	525
Interest income	5	5
Depreciation and amortisation	166	166
Other expenses	(670)	(670)
Profit/(loss) from continuing operations	26	26
Profit/(loss) for the period	26	26
Total comprehensive income	26	26

D2-2 Interests in joint arrangements (continued)

\$ '000	Western Riverina Library Services	
	2025	2024
Council's share of net assets (%)	14.3%	14.3%
Council's share of net assets (\$)	137	137

(1) Western Riverina Library joint venture assessed as material due to the purchase of a mobile library truck that Council has 50% ownership of.

(2) The information provided above is for FY 2024 as this is the latest information available at the time of Council preparing the Financial Statements

D2-3 Subsidiaries, joint arrangements and associates not recognised

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

Entity Name :

Riverina & Murray Joint Organisation

Reasons for non-recognition

Council is a member of the Riverina and Murray Joint Organisation (RAMJO), established under the Local Government Act 1993 (NSW) together with the Albury City, Berrigan Shire, Carrathool Shire, Edward River, Federation, Griffith City, Hay Shire, Murray River, Murrumbidgee and Narrandera Shire Councils. Council has not recognised our share of the net assets of the Joint Organisation based on materiality and accordingly these have not been included as part of the primary 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 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 – interest rate risk - the risk that movements in interest rates could affect returns
- liquidity risk – the risk that Council will not be able to pay its debts as and when they fall due.
- credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument, resulting in a financial loss to Council.

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees. Council also seeks advice from its independent advisers before placing any cash and investments.

(a) Market risk – interest rate risk

\$ '000	2025	2024
The impact on the 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	314	374

(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 policies.

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 and benchmarks are set and monitored for acceptable collection performance. 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 recover these debts as a secured charge over the land; that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages payment.

\$ '000	Not yet overdue	overdue rates and annual charges		Total
		< 5 years	≥ 5 years	
2025				
Gross carrying amount	646	417	20	1,083
2024				
Gross carrying amount	–	767	2	769

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	
2025						
Gross carrying amount	1,042	1,935	876	67	919	4,839
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.16%	0.03%
ECL provision	–	–	–	–	1	1
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	–	–	–	–	–	–

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

(c) Liquidity risk

Payables, lease liabilities and borrowings are both subject to liquidity risk; that is, the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels, and by maintaining an adequate cash buffer. Payment terms can be extended, and overdraft facilities drawn upon in extenuating circumstances.

Borrowings are also subject to interest rate risk: the risk that movements in interest rates could adversely affect funding costs. Council manages this risk through diversification of borrowing types, maturities and interest rate structures.

The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

The timing of cash flows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cashflows.

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities (refer to Note C2-1(b) for lease liabilities) and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in:		Total cash outflows	Actual carrying values
				1 - 5 Years	> 5 Years		
2025							
Payables	0.00%	298	298	–	–	596	1,733
Borrowings	3.61%	–	300	1,322	1,639	3,261	3,267
Total financial liabilities		298	598	1,322	1,639	3,857	5,000
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

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	
		2025	2024	2025	2024	2025	2024
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							
Plant, equipment, furniture and fittings	C1-7	–	–	9,856	6,628	9,856	6,628
Operational land		3,756	3,756	–	–	3,756	3,756
Community land		–	–	7,627	7,627	7,627	7,627
Land under roads (post 30/06/08)		–	–	112	112	112	112
Land Improvements – non-depreciable		–	–	299	299	299	299
Land Improvements - depreciable		–	–	232	239	232	239
Buildings – non-specialised		–	–	10,631	11,115	10,631	11,115
Buildings – specialised		–	–	13,052	12,543	13,052	12,543
Other structures		–	–	15,810	14,787	15,810	14,787
Roads, bridges, footpaths, bulk earthworks		–	–	152,626	144,276	152,626	144,276
Stormwater drainage		–	–	6,822	6,687	6,822	6,687
Sewerage network		–	–	16,897	16,855	16,897	16,855
Water supply network		–	–	23,377	23,471	23,377	23,471
Library books		–	–	234	241	234	241
Swimming pools		–	–	3,542	3,110	3,542	3,110
Other open space/recreational assets		–	–	2,753	2,218	2,753	2,218
Tip assets		–	–	284	340	284	340
Total infrastructure, property, plant and equipment		3,756	3,756	264,154	250,548	267,910	254,304

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 2025.

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 2025.

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 2025.

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 2025.

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.

An assessment has been undertaken resulting in an indexation applied to Roads for 30 June 2025.

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.

An assessment has been undertaken resulting in an indexation applied to Bridges for 30 June 2025.

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.

An assessment has been undertaken resulting in an indexation applied to Footpaths for 30 June 2025.

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.

An assessment has been undertaken resulting in an indexation applied to Stormwater Drainage for 30 June 2025.

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

E2-1 Fair value measurement (continued)

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 2025.

Other Open Space/Recreational Assets

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 2025.

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	• Gross replacement cost • Remaining useful life • Residual value
Operational Land	Level 2 Market approach	• Land value (price per square metre)
Community Land, Land under roads (post 30/06/08)	Level 3 Market approach	• Land value (price per square metre)
Land Improvements- Non-dep	Level 3 Valued at cost	• Gross replacement cost • Remaining useful life
Land Improvements - depreciable	Level 3 Valued at cost	• Gross replacement cost • Remaining useful life
Buildings & other Structures	Level 3 External valuation using cost approach	• Gross replacement cost • Asset condition • Remaining useful life • Residual value
Roads, bridges, footpaths, bulk earthworks	Level 3 Internal valuation using cost approach	• Gross replacement cost • Asset condition • Remaining useful life
Stormwater Drainage	Level 3 Internal valuation using cost approach	• Gross replacement cost • Asset condition • Remaining useful life
Water Supply Network	Level 3 External valuation using cost approach	• Gross replacement cost • Asset condition • Remaining useful life
Sewerage Network	Level 3 External valuation using cost approach	• Gross replacement cost • Asset condition • Remaining useful life
Swimming Pools	Level 3 External valuation using cost approach	• Gross replacement cost • Asset condition • Remaining useful life
Open Space and Recreational	Level 3 External valuation using cost approach	• Gross replacement cost • Asset condition • Remaining useful life
Library Books	Level 3 Valued at cost	• 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

Defined benefit plan

Council is party to an Industry Defined Benefit Plan under Active Super – 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% of salary
Division D	1.64 times member contributions

* For 180 Point Members, Employers are required to contribute 9.5% from 1 July 2025 of salaries to these members' accumulation accounts in line with current level of SG contributions, 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. Given the funding position of the Fund as at 30 June 2024, it was recommended to cease these past service contributions effective 1 January 2025.

The adequacy of contributions is assessed at each actuarial investigation which will be conducted annually, the next of which is due effective 30 June 2025.

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.

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 2025 was \$ 45,872.15. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2024.

The amount of additional contributions included in the total employer contribution advised above is \$0. Council's expected contribution to the plan for the next annual reporting period is \$6,829.69.

E3-1 Contingencies (continued)

The estimated employer reserves financial position for the Pooled Employers at 30 June 2025 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,197.6	
Past Service Liabilities	2,092.0	105.0%
Vested Benefits	2,130.4	103.2%

* excluding other accumulation accounts and reserves in both assets and liabilities.

The share of this deficit that is broadly attributed to the Council is estimated to be 0.13% as at 30 June 2025.

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	2.5% per annum

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 will be completed by December 2025.

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

The aggregate amount of KMP compensation included in the Income Statement is:

\$ '000	2025	2024
Compensation:		
Short-term benefits	724	924
Post-employment benefits	78	96
Other long-term benefits	144	24
Termination benefits	340	–
Total	1,286	1,044

Other transactions with KMP and their related parties

Pre-amble
Council has determined that transactions at arm’s length between KMP and Council as part of KMP using Council services (e.g. access to library or Council swimming pool) will not be disclosed.

Nature of the transaction	Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000					
2025					
Employee expenses relating to close family members of KMP	718	–	Council staff award	–	–
Related Parties, which are Suppliers of Council, supplying goods and services, such as printing services.	41	–	Contracts, purchase orders or tenders	–	–
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	–	–

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2025	2024
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	30	28
Councillors' fees	112	117
Other Councillors' expenses (including Mayor)	72	58
Total	214	203

F2 Other relationships

F2-1 Audit fees

\$ '000	2025	2024
Audit and other assurance services: Auditors of Council - NSW Auditor-General:		
Audit of financial statements	90	65
Total fees paid or payable to the Auditor-General	90	65

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

\$ '000	2025	2024
Net operating result from Income Statement	2,270	14,431
Add / (less) non-cash items:		
Depreciation and amortisation	6,640	6,640
(Gain) / loss on disposal of assets	2,126	796
Non-cash capital grants and contributions	(1,059)	(754)
– Revaluation decrements / impairments of IPP&E direct to P&L	–	(1,034)
Unwinding of discount rates on reinstatement provisions	–	21
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	135	(1,669)
Increase / (decrease) in provision for impairment of receivables	–	68
(Increase) / decrease of inventories	(92)	(128)
(Increase) / decrease of other current assets	12	14
(Increase) / decrease of contract assets	(446)	(316)
Increase / (decrease) in trade payables	(1,100)	898
Increase / (decrease) in other accrued expenses payable	(253)	5
Increase / (decrease) in other liabilities	268	54
Increase / (decrease) in contract liabilities	(1,296)	(1,245)
Increase / (decrease) in employee benefit provisions	(224)	151
Increase / (decrease) in other provisions	(23)	(87)
Net cash flows from operating activities	6,958	17,845

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2025	2024
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Sewerage and water infrastructure	26	2,122
Buildings	61	75
Plant and equipment	59	–
Recreation	107	469
Road infrastructure	551	–
Total	804	2,666

Details of capital commitments

Category	Project	Value
Buildings	Building renewal & upgrades in portfolio	\$3,378
Buildings	PAM - Buildings Asset Backlog (funded by Special Variation)	\$57,451
Plant & Equipment	Software Licencing	\$5,124
Plant & Equipment	Upgrade Phone System	\$4,634
Plant & Equipment	Integrated Software System	\$40,000
Plant & Equipment	Chambers HACC & Library - Alarm & Access Control	\$9,519
Recreation	LRCI 4 Narrandera Laneway Upgrades	\$8,321
Recreation	Ndra Park Irrigation Management System	\$19,284
Recreation	Adventure playground upgrade - Infant area	\$11,818
Recreation	OLG DRF - Youth development program	\$9,605
Recreation	OLG DRF - Community Information Boards	\$13,115
Recreation	OLG DRF - Replacement of trees	\$136
Recreation	SCCF5 - Community Safety Upgrade Program (CCTV)	\$300
Recreation	New security fencing and CCTV (Narrandera Waste Depot)	\$35,788
Recreation	LT Pool - Access improvements	\$5,620
Recreation	Barellan Pool - Replace Café Furniture	\$3,000
Road Infrastructure	LRCI 4 Narrandera Footpaths Upgrade	\$29,587
Road Infrastructure	FLR R4 - Old Wagga Road Rehab	\$223,585
Road Infrastructure	MR243 - Canola Way to (GG, Ganmain, Matong & Coolamon)	\$27,785
Road Infrastructure	MR7608 - Barellan Road	\$5,075
Road Infrastructure	Dows Rd CH 0.0-5.64 Resheet	\$16,200
Road Infrastructure	Glen Moor Rd CH 4.80-5.30 Resheet	\$5,091
Road Infrastructure	Mejum Rd CH 4.6-5.63 Resheet	\$5,091
Road Infrastructure	Bunganbil Rd CH 3.26-3.66 Reha	\$23,436
Road Infrastructure	Bunganbil Rd CH 8.0-9.16 Rehab	\$67,964
Road Infrastructure	Cove Rd CH 0.0-1.2 Resheet	\$5,091
Road Infrastructure	LT Tourist Park - Reseal driveways	\$33,010
Road Infrastructure	OLG DRF - Construction of flood relief gates	\$109,279
Water & Sewer	Sewer - Barellan Sewer	\$11,709
Water & Sewer	Water - Main Replacements	\$1,582
Water & Sewer	Water - Main Replacements 2023-24	\$182

G2-1 Commitments (continued)

Water & Sewer	Water - Cul-de-sac ring mains	\$12,014
TOTAL		\$803,774.00

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

G4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2024	Contributions received during the year		Non-cash Other	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2025	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land						
Roads	60	-	-	-	-	-	-	60	-
S7.11 contributions – under a plan	60	-	-	-	-	-	-	60	-
S7.12 levies – under a plan	236	-	-	-	-	-	-	236	-
Total S7.11 and S7.12 revenue under plans	296	-	-	-	-	-	-	296	-
S7.4 planning agreements	263	-	-	-	-	-	-	263	-
S64 contributions	335	-	-	-	-	-	-	335	-
Total contributions	894	-	-	-	-	-	-	894	-

Under the *Environmental Planning and Assessment Act 1979*, local infrastructure contributions, also known as developer contributions, are charged by councils when new development occurs. They help fund infrastructure like parks, community facilities, local roads, footpaths, stormwater drainage and traffic management. 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

\$ '000	Opening balance at 1 July 2024	Contributions received during the year		Non-cash Other	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2025	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land						
S7.11 contributions – under a plan									
CONTRIBUTION PLAN - Pine Hill									
Roads	60	-	-	-	-	-	-	60	-
Total	60	-	-	-	-	-	-	60	-

End of the audited financial statements

Narrandera Shire Council

General Purpose Financial Statements

for the year ended 30 June 2025

Independent Auditor's Reports:

On the Financial Statements (Sect 417 [2])

Independent Auditor's Report

Please uplift Council's Audit Report PDF (opinion) for inclusion in the GPFS report (via the Home screen).

Narrandera Shire Council

General Purpose Financial Statements

for the year ended 30 June 2025

Independent Auditor's Reports: (continued)

On the Financial Statements (Sect 417 [3])

Independent Auditor's Report

Please uplift Council's Audit Report PDF (commentary) for inclusion in the GPFS report (via the Home screen).

Narrandera Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2025

Achieving Together



Narrandera Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2025

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Narrandera Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2025

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 Climate Change, Energy, the Environment and Water's (DCCEEW) *Regulatory and assurance framework for local water utilities, July 2022*

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,
- accord with Council's accounting and other records; and
- 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 16 September 2025.

Neville Kschenka
Mayor
16 September 2025

Sue Ruffles
Councillor
16 September 2025

George Cowan
General Manager
16 September 2025

Zac Mahon
Responsible Accounting Officer
16 September 2025

Narrandera Shire Council | Income Statement of water supply business activity | for the year ended 30 June 2025

Narrandera Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2025

\$ '000	2025	2024
Income from continuing operations		
Access charges	948	886
User charges	1,695	1,422
Fees	31	32
Interest and investment income	350	338
Total income from continuing operations	3,024	2,678
Expenses from continuing operations		
Employee benefits and on-costs	525	467
Materials and services	793	1,745
Depreciation, amortisation and impairment	688	740
Net loss from the disposal of assets	–	187
Other expenses	–	50
Total expenses from continuing operations	2,006	3,189
Surplus (deficit) from continuing operations before capital amounts	1,018	(511)
Grants and contributions provided for capital purposes	(27)	247
Surplus (deficit) from continuing operations after capital amounts	991	(264)
Surplus (deficit) from all operations before tax	991	(264)
Less: corporate taxation equivalent (25%) [based on result before capital]	(255)	–
Surplus (deficit) after tax	736	(264)
Opening accumulated surplus	17,469	17,733
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	255	–
Closing accumulated surplus	18,460	17,469
Return on capital %	4.1%	(2.1)%
Subsidy from Council	7	1,575
Calculation of dividend payable:		
Surplus (deficit) after tax	737	(264)
Less: capital grants and contributions (excluding developer contributions)	27	(247)
Surplus for dividend calculation purposes	764	–
Potential dividend calculated from surplus	382	–

Narrandera Shire Council | Income Statement of sewerage business activity | for the year ended 30 June 2025

Narrandera Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2025

\$ '000	2025	2024
Income from continuing operations		
Access charges	1,668	1,560
User charges	440	193
Interest and investment income	67	116
Total income from continuing operations	2,175	1,869
Expenses from continuing operations		
Employee benefits and on-costs	384	377
Borrowing costs	126	37
Materials and services	925	742
Depreciation, amortisation and impairment	377	402
Net loss from the disposal of assets	–	10
Total expenses from continuing operations	1,812	1,568
Surplus (deficit) from continuing operations before capital amounts	363	301
Grants and contributions provided for capital purposes	1,091	3,494
Surplus (deficit) from continuing operations after capital amounts	1,454	3,795
Surplus (deficit) from all operations before tax	1,454	3,795
Less: corporate taxation equivalent (25%) [based on result before capital]	(91)	(75)
Surplus (deficit) after tax	1,363	3,720
Plus accumulated surplus	16,849	13,054
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	91	75
Closing accumulated surplus	18,303	16,849
Return on capital %	2.1%	1.5%
Subsidy from Council	465	647
Calculation of dividend payable:		
Surplus (deficit) after tax	1,363	3,720
Less: capital grants and contributions (excluding developer contributions)	(1,091)	(3,494)
Surplus for dividend calculation purposes	272	226
Potential dividend calculated from surplus	136	113

Narrandera Shire Council | Statement of Financial Position of water supply business activity | as at 30 June 2025

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

as at 30 June 2025

\$ '000	2025	2024
ASSETS		
Current assets		
Cash and cash equivalents	350	383
Investments	6,733	5,798
Receivables	973	632
Contract assets and contract cost assets	—	115
Total current assets	8,056	6,928
Non-current assets		
Receivables	45	87
Infrastructure, property, plant and equipment	24,641	24,738
Total non-current assets	24,686	24,825
Total assets	32,742	31,753
LIABILITIES		
Current liabilities		
Payables	105	106
Total current liabilities	105	106
Total liabilities	105	106
Net assets	32,637	31,647
EQUITY		
Accumulated surplus	18,459	17,469
IPPE Revaluation surplus	14,178	14,178
Total equity	32,637	31,647

Narrandera Shire Council | Statement of Financial Position of sewerage business activity | as at 30 June 2025

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

as at 30 June 2025

\$ '000	2025	2024
ASSETS		
Current assets		
Cash and cash equivalents	210	207
Investments	4,547	2,733
Receivables	237	943
Contract assets and contract cost assets	487	425
Total current assets	5,481	4,308
Non-current assets		
Infrastructure, property, plant and equipment	22,939	22,896
Total non-current assets	22,939	22,896
Total assets	28,420	27,204
LIABILITIES		
Current liabilities		
Borrowings	247	237
Total current liabilities	247	237
Non-current liabilities		
Borrowings	2,708	2,954
Total non-current liabilities	2,708	2,954
Total liabilities	2,955	3,191
Net assets	25,465	24,013
EQUITY		
Accumulated surplus	18,302	16,849
IPPE Revaluation surplus	7,163	7,164
Total equity	25,465	24,013

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.

Councils are to provide details of any changes in accounting policies, errors or changes in accounting estimates during the year – the disclosures in G4 of Section 1 of the Code or the relevant disclosures from AASB 1060 (paragraphs 106-108 for changes in accounting policy, paragraph 109 for changes in accounting estimates or paragraph 110 for errors), can be used by the council where these changes have occurred.

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

Note – Material accounting policy information (continued)

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%** (LY 25%)

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.

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.

(iii) Dividends

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

Note – Material accounting policy information (continued)

A local government water supply and sewerage business is permitted to pay annual dividends from their water supply or sewerage business surpluses. Each dividend must be calculated and approved in accordance with DCCEEW's regulatory and assurance framework and must not exceed 50% of the relevant surplus in any one year, or the number of water supply or sewerage assessments at 30 June 2025 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with DCCEEW'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 DCCEEW.

Narrandera Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2025

Independent Auditor's Report

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Narrandera Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2025

Achieving Together



Narrandera Shire Council

Special Schedules
for the year ended 30 June 2025

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Narrandera Shire Council

Permissible income for general rates

\$ '000	Notes	Calculation 2024/25	Calculation 2025/26
Notional general income calculation ¹			
Last year notional income yield	a	5,511	6,923
Plus/minus adjustments ²	b	2	13
Notional general income	c = a + b	5,513	6,936
Permissible income calculation			
Percentage increase (%)	d	25.50%	18.00%
Less expiring special variations amount	e	—	—
Plus percentage increase amount ³	f = d x (c + e)	1,406	1,248
Sub-total	g = (c + e + f)	6,919	8,184
Plus or minus last year's carry-forward total	h	24	20
Less valuation objections claimed in the previous year	i	—	—
Sub-total	j = (h + i)	24	20
Total permissible income	k = g + j	6,943	8,204
Less notional income yield	l	6,923	8,199
Catch-up or (excess) result	m = k - l	20	5
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	20	5

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. 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. OLG will extract these amounts from Permissible income for general rates in the financial data return (FDR) to administer this process.

Permissible income for general rates

Permissible income for general rates: PLUS PDF inserted here

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Narrandera Shire Council

Report on infrastructure assets as at 30 June 2025

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	2024/25 Required maintenance ^a	2024/25 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	3,612	–	461	155	10,632	33,663	2.0%	16.0%	27.0%	6.0%	49.0%
	Buildings – specialised	1,839	–	320	118	13,052	23,363	45.0%	6.0%	16.0%	27.0%	6.0%
	Sub-total	5,451	–	781	273	23,683	57,026	19.6%	11.9%	22.5%	14.6%	31.4%
Other structures	Other structures	2,394	–	379	477	15,810	27,634	48.0%	16.0%	13.0%	11.0%	12.0%
	Sub-total	2,394	–	379	477	15,810	27,634	48.0%	16.0%	13.0%	11.0%	12.0%
Water supply network	Water supply network	2,238	–	546	1,055	23,377	48,717	23.0%	13.0%	48.0%	12.0%	4.0%
	Sub-total	2,238	–	546	1,055	23,377	48,717	23.0%	13.0%	48.0%	12.0%	4.0%
Roads	Sealed roads pavement	563	–	300	321	17,060	28,865	6.0%	20.0%	38.0%	14.0%	22.0%
	Sealed roads surface	1,440	–	301	958	17,138	27,347	32.0%	50.0%	30.0%	40.0%	(52.0%)
	Unsealed roads pavement	2,109	–	222	757	10,857	21,344	15.0%	20.0%	38.0%	14.0%	13.0%
	Bridges	–	–	102	–	17,219	28,233	20.0%	50.0%	30.0%	0.0%	0.0%
	Footpaths	41	–	58	30	2,343	3,483	30.0%	20.0%	43.0%	7.0%	0.0%
	Flood-ways	–	–	–	–	–	–	32.0%	26.0%	22.0%	12.0%	0.0%
	Guardrail	–	–	–	–	–	–	20.0%	50.0%	30.0%	0.0%	0.0%
	Kerb and guttering	35	–	97	1	5,278	9,345	1.0%	31.0%	66.0%	2.0%	0.0%
	Traffic devices	36	–	11	–	737	1,070	45.0%	13.0%	23.0%	19.0%	0.0%
	Other road assets (incl. bulk earth works)	–	–	–	–	80,947	80,947	100.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	4,224	–	1,091	2,067	152,626	200,634	50.8%	20.7%	21.8%	9.3%	(2.6%)
Sewerage network	Sewerage network	1,185	–	309	499	16,897	27,585	38.0%	39.0%	13.0%	4.0%	6.0%
	Sub-total	1,185	–	309	499	16,897	27,585	38.0%	39.0%	13.0%	4.0%	6.0%
Stormwater drainage	Stormwater drainage	553	–	119	–	6,822	14,368	1.0%	13.0%	64.0%	22.0%	0.0%
	Sub-total	553	–	119	–	6,822	14,368	1.0%	13.0%	64.0%	22.0%	0.0%
Open space / recreational assets	Swimming pools	194	–	219	188	3,542	5,161	78.0%	0.0%	0.0%	22.0%	0.0%
	Open Space & Recreational	149	–	216	29	2,753	3,607	77.0%	7.0%	8.0%	2.0%	6.0%
	Sub-total	343	–	435	217	6,295	8,768	77.6%	2.9%	3.3%	13.8%	2.4%
Total – all assets		16,388	–	3,660	4,588	245,510	384,732	40.3%	18.7%	25.1%	10.7%	5.2%

continued on next page

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Narrandera Shire Council

Report on infrastructure assets as at 30 June 2025 (continued)

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

KEY FOR ASSET CONDITION

#	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 2025

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2025	Indicator 2025	2024	Indicators 2023	2022	Benchmark
Buildings and infrastructure renewals ratio						
Asset renewals ¹	12,745					
Depreciation, amortisation and impairment	5,499	231.77%	181.74%	56.74%	154.62%	> 100.00%
Infrastructure backlog ratio						
Estimated cost to bring assets to a satisfactory standard	16,388					
Net carrying amount of infrastructure assets	260,756	6.28%	6.74%	8.51%	14.68%	< 2.00%
Asset maintenance ratio						
Actual asset maintenance	4,588					
Required asset maintenance	3,660	125.36%	134.01%	169.90%	190.73%	> 100.00%
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	384,732					

(*) 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 2025

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2025	2024	2025	2024	2025	2024	
Buildings and infrastructure renewals ratio							
Asset renewals	286.02%	241.42%	0.00%	8.83%	0.00%	0.00%	> 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	5.88%	5.74%	9.57%	17.68%	7.01%	3.96%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	108.16%	120.30%	193.22%	181.70%	161.49%	167.77%	> 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							

12.3 MONTHLY FINANCIAL PERFORMANCE REPORT - AUGUST 2025**Document ID:** 824607**Author:** Chief Financial Officer**Authoriser:** Acting Deputy General Manager Corporate & Community Services**Theme:** Statutory and Compulsory Reporting – Financial / Audit**Attachments:** Nil**RECOMMENDATION**

That Council:

1. Receives and notes the Monthly Financial Performance Report for the month of August 2025, as detailed in this report.

PURPOSE

The purpose of this report is to provide Council with an overview of the organisation's financial position and performance for the month of August 2025.

SUMMARY**Consolidated Operating Statement**

All figures shown in the below table are shown as they appear in Council's management accounting system. Income is shown as negative (-), and expenses are shown as positive (+) numbers. Any amendments to Council's budget that may be required in response to significant variances are done so via the Quarterly Budget Review ("QBR") process.

Table 1 Consolidated Income Statement – August 2025

Consolidated Income Statement August	Original Budget \$'000	Actual YTD \$'000	Variance YTD \$'000	Actual vs Budget %
Income from continuing operations				
Rates and annual charges	12,107	12,016	(12,016)	0%
User charges and fees	3,053	650	(650)	0%
Other revenues	1,190	169	(169)	0%
Grants and contributions - operating	9,436	441	(441)	0%
Grants and contributions - capital	16,842	494	(494)	0%
Interest and investment revenue	947	212	(212)	0%
Other income	242	-	-	0%
Net gain from the disposal of assets	92	-	-	0%
Total income from continuing operations	43,909	13,982	(13,982)	
Expenses from continuing operations				
Employee benefits and on-costs	10,035	1,657	(1,657)	0%
Materials and services	7,162	1,723	(1,723)	0%
Borrowing costs	181	-	-	0%
Depreciation and amortisation	6,803	1,134	(1,134)	0%
Impairment of receivables	6	4	(4)	0%
Other expenses	454	3	(3)	0%
Total expenses from continuing operations	24,641	4,521	(4,521)	
Operating result from continuing operations	19,268	9,461	(9,461)	
Operating result before capital grants & cont.	2,426	8,967	(8,967)	

Financial Performance by Fund

The following tables summarise Council's financial performance for the reporting period by Fund.

Table 2 General Fund Operating Statement – August 2025

General Fund Income Statement August	Original Budget \$'000	Actual YTD \$'000	Variance YTD \$'000	Actual vs Budget %
Income from continuing operations				
Rates and annual charges	9,261	9,210	51	0%
User charges and fees	1,534	435	1,099	0%
Other revenues	1,190	169	1,021	0%
Grants and contributions - operating	9,436	441	8,995	0%
Grants and contributions - capital	16,598	-	16,598	0%
Interest and investment revenue	711	143	568	0%
Other income	242	-	242	0%
Net gain from the disposal of assets	92	-	92	0%
Total income from continuing operations	39,064	10,398	28,666	
Expenses from continuing operations				
Employee benefits and on-costs	9,274	1,485	7,789	0%
Materials and services	5,183	1,608	3,575	0%
Borrowing costs	65	-	65	0%
Depreciation and amortisation	5,598	933	4,665	0%
Impairment of receivables	6	4	2	0%
Other expenses	454	3	451	0%
Total expenses from continuing operations	20,580	4,033	16,547	
Operating result from continuing operations	18,484	6,365	12,119	
Operating result before capital grants & cont.	1,886	6,365	(4,479)	

Table 3 Water Fund Operating Statement – August 2025

Water Fund Income Statement August	Original Budget \$'000	Actual YTD \$'000	Variance YTD \$'000	Actual vs Budget %
Income from continuing operations				
Rates and annual charges	984	977	7	0%
User charges and fees	1,328	231	1,097	0%
Other revenues	-	-	-	0%
Grants and contributions - operating	-	-	-	0%
Grants and contributions - capital	236	7	229	0%
Interest and investment revenue	211	83	128	0%
Other income	-	-	-	0%
Net gain from the disposal of assets	-	-	-	0%
Total income from continuing operations	2,759	1,298	1,461	
Expenses from continuing operations				
Employee benefits and on-costs	396	101	295	0%
Materials and services	1,275	53	1,222	0%
Borrowing costs	-	-	-	0%
Depreciation and amortisation	718	120	598	0%
Impairment of receivables	-	-	-	0%
Other expenses	-	-	-	0%
Total expenses from continuing operations	2,389	274	2,115	
Operating result from continuing operations	370	1,024	(654)	
Operating result before capital grants & cont.	134	1,017	(883)	

Table 4 Sewer Fund Operating Statement – August 2025

Sewer Fund Income Statement August	Original Budget \$'000	Actual YTD \$'000	Variance YTD \$'000	Actual vs Budget %
Income from continuing operations				
Rates and annual charges	1,862	1,829	33	0%
User charges and fees	191	(16)	207	0%
Other revenues	-	-	-	0%
Grants and contributions - operating	-	-	-	0%
Grants and contributions - capital	8	487	(479)	0%
Interest and investment revenue	25	(14)	39	0%
Other income	-	-	-	0%
Net gain from the disposal of assets	-	-	-	0%
Total income from continuing operations	2,086	2,286	(200)	
Expenses from continuing operations				
Employee benefits and on-costs	365	71	294	0%
Materials and services	704	62	642	0%
Borrowing costs	116	-	116	0%
Depreciation and amortisation	487	81	406	0%
Impairment of receivables	-	-	-	0%
Other expenses	-	-	-	0%
Total expenses from continuing operations	1,672	214	1,458	
Operating result from continuing operations	414	2,072	(1,658)	
Operating result before capital grants & cont.	406	1,585	(1,179)	

Investments and Borrowings

Clause 212 of the *Local Government (General) Regulation 2021* requires the Responsible Accounting Officer (Chief Financial Officer) to provide Council with a monthly written report setting out details of Council's investments under section 625 of the *Local Government Act 1993* ("the Local Government Act"). Accordingly, details of Council's investments and borrowings as at 31 August 2025 are set out in a separate report included in this Business Paper.

Capital Works

As at 31 August 2025, capital expenditure is \$1,097,461 against a YTD budget of \$10,655,485.89. Commitments (approved purchase orders to external suppliers) of \$1,447,503 have been raised for delivery this year.

Current expenditure against budget indicates that delivery of works is trending behind the anticipated timing, noting that delivery of works typically accelerates in the second half of the financial year. Delivery of works can be impacted by several factors, including weather conditions, availability of suppliers, and any required procurement and approval processes.

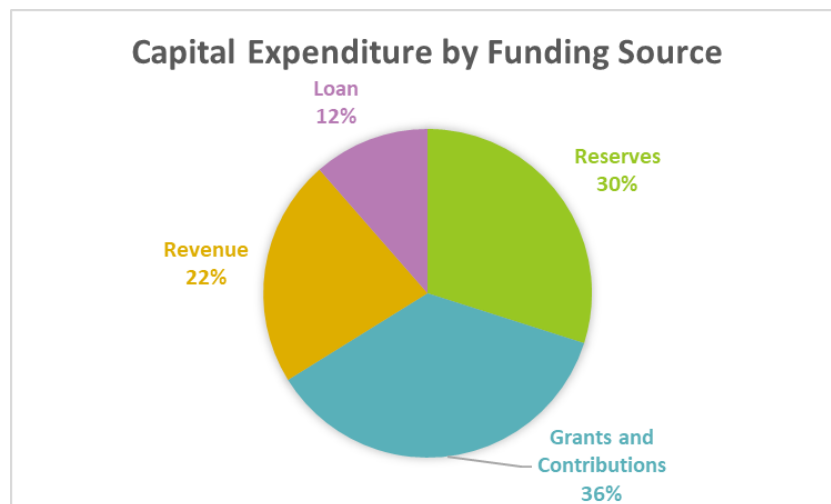
Detailed information on the delivery of Council's Capital Works Program is contained in quarterly Capital Works Reports provided to Council.

Table 5 Capital Expenditure -August 2025

Department	Original Budget	Revised Budget	Committed	YTD Actuals	Balance
	000's	000's	000's	000's	000's
Administration	147	147	74	26	147
Environment	120	120	-	22	120
Housing & Community Amenities	50	50	-	-	50
Transport & Communication	5,316	5,316	773	396	5,316
Economic Affairs	2,383	2,383	305	59	2,383
Recreation and Culture	568	568	292	29	568
Water Supply Network	1,432	1,432	3	28	1,432
Sewerage Network	625	625	-	527	625
Public Order & Safety	15	15	-	-	15
	10,655	10,655	1,447	1,087	10,655

Council's capital expenditure is funded via a combination of grants, contributions, restricted funds and general revenue. *Figure 1* illustrates capital expenditure for the reporting period by funding source.

Figure 1 Capital Expenditure by Funding Source



Bank Balances

The table below sets out the funds held in Council's operating account as at 31 August 2025.

Table 6 Bank Balances – August 2025

Bank Balances	
Opening Cashbook Balance	447,696.00
Plus Receipt	4,966,100.00
Less Payments	5,413,796.00
Current Cashbook Balance	995,693.01
Statement Summary	
Opening Statement Balance	430,935.00
Plus Receipts	4,896,199.45
Less Payments	5,413,796.00
Current Statement Balance	1,065,593.56
Plus Unpresented Receipts	69,900.55
Reconciliation Balance	1,065,593.56
GL BALANCE	995,693.01
Overdraft Limit arranged with Bank 01/01/1989	350,000.00

BACKGROUND

The monthly Financial Performance Report has been prepared by Council's Responsible Accounting Officer (Chief Financial Officer) in accordance with the requirements of the:

- *Local Government Act 1993*
- *Local Government (General) Regulation 2021*
- Local Government Code of Accounting Practice and Financial Reporting
- Australian Accounting Standards.

RELEVANCE TO COMMUNITY STRATEGIC PLAN AND OTHER STRATEGIES / MASTERPLANS / STUDIES

Theme

1. Our Leadership

Strategy

1.1. Model bold and transparent leadership.

Activity

1.1.1. Provide open and transparent decision-making and undertake the civic duties of Council with professionalism and integrity.

ISSUES AND IMPLICATIONS**Policy**

- There are no policy implications for Council associated with this report.

Financial

- This report illustrates Council's financial position as at the end of the reporting month.

Legal / Statutory

- Section 8B of the Local Government Act mandates the principles of sound financial management that apply to local councils. Specifically, section 8B(c) provides that councils should have effective processes for performance management and reporting in place to support effective financial decision-making

Community Engagement / Communication

- There are no community engagement or communication requirements for Council associated with this report.

RISKS

As noted above, Council is required to implement appropriate processes for performance management and reporting to support informed financial decision-making. Provision of this monthly report enables Councillors to better understand the organisation's financial position and overall performance, thereby supporting informed decision-making.

CONCLUSION

Council's financial position remains sound. It is recommended that Council resolves to receive and note the Financial Performance Report for the month of August 2025.

12.4 MONTHLY STATEMENT OF INVESTMENTS - AUGUST 2025**Document ID:** 824926**Author:** Chief Financial Officer**Authoriser:** Acting Deputy General Manager Corporate & Community Services**Theme:** Statutory and Compulsory Reporting – Financial / Audit**Attachments:** Nil**RECOMMENDATION**

That Council:

1. Receives and notes the Statement of Investments as at 31 August 2025

PURPOSE

The purpose of this report is to provide details to Council of its investment portfolio as at 31 August 2025, and confirm that Council's Responsible Accounting Officer has certified that the investments listed have been made in accordance with the *Local Government Act 1993* ("the Act"), the *Local Government (General) Regulation 2021* ("the Regulation") and Council's Investment Policy.

SUMMARY

In accordance with clause 212 of the Regulation, the Responsible Accounting Officer must provide Council with a monthly written report setting out details of Council's investments under section 625 of the Act. The report must also include certification that Council's investments have been made in accordance with the Act, the Regulation, and Council's adopted Investment Policy.

Table 1 summarises the value of Council's investments. As illustrated, Council's investments totalled \$29.139M as at 31 August 2025. Actual interest income to 31 August 2025 is \$130397.43 which compares favourably with the cumulative budgeted amount of \$53333.

Table 1 Summary of Council's investments as at 31 August 2025

Fund	Balance
General	20,793,623.59
Water	5,579,526.09
Sewerage	2,707,680.78
Trust	58,755.19
Total	29,139,585.65

Background

Council's Chief Financial Officer monitors the organisation's cash flow daily, with surplus funds being invested in accordance with Council's Investments Policy, as well the statutory requirements outlined in the Act and the Regulation.

Subject to those constraints, Council's objective when investing funds is to obtain the most favourable rate of interest, whilst taking into consideration the risks and security associated with the investment, as well as ensuring that Council's liquidity requirements are also being met.

Council seeks independent advice for investments and consults with its investment advisor (Arlo Advisory Pty Ltd) in managing the portfolio to ensure that returns are maximised, considering diversification and risk. A complete analysis of the performance is addressed in the Monthly Investment Review Report, appended at *Attachment 1*, prepared by the investment advisor.

Included in this report are the following items that highlight Council's investment portfolio performance for the month and an update on the investment environment:

- a. Council's investment for the month
- b. Application of Investment Funds
- c. Investment Portfolio Performance
- d. Investment Commentary
- e. Responsible Officer Certification

Council Term Deposits					
Borrower	Value	%	Yield	Rating	Maturity
National Australia Bank (On call)	1,380,830.46	4.75%	0.60%	A-1+	31 Aug 2025
National Australia Bank	1,000,000.00	3.44%	4.70%	A-1+	14 Aug 2025
National Australia Bank	1,000,000.00	3.44%	5.00%	A-1+	19 Nov 2025
National Australia Bank	1,000,000.00	3.44%	5.10%	A-1+	26 Nov 2025
National Australia Bank	1,000,000.00	3.44%	5.05%	A-1+	4 Dec 2025
National Australia Bank	1,000,000.00	3.44%	5.00%	A-1+	19 Dec 2025
Commonwealth Bank	1,000,000.00	3.44%	4.75%	A-1+	1 Oct 2025
Suncorp	1,000,000.00	3.44%	5.13%	A-1+	22 Sep 2025
Suncorp	1,000,000.00	3.44%	5.00%	A-1+	20 Oct 2025
Suncorp	1,000,000.00	3.44%	4.96%	A-1+	20 Jan 2026
Suncorp	500,000.00	1.72%	4.70%	A-1+	29 Dec 2025
Bendigo Bank	1,000,000.00	3.44%	4.09%	A-2	16 Mar 2026
Bendigo Bank	1,000,000.00	3.44%	4.09%	A-2	2 Apr 2026
IMB	1,000,000.00	3.44%	4.75%	A-2	22 Jul 2025
Australian Unity	1,000,000.00	3.44%	4.25%	A-2	5 Jun 2026
Australian Unity	1,000,000.00	3.44%	4.25%	A-2	15 Jun 2026
Bank of Us	1,000,000.00	3.44%	4.10%	A-2	26 Jun 2026
Bank of Vic	1,000,000.00	3.44%	4.35%	A-2	14 Apr 2026
Bank of Vic	1,000,000.00	3.44%	4.40%	BBB+	14 Apr 2027
Bank of Vic	1,000,000.00	3.44%	4.10%	BBB+	3 May 2027
Bank of Queensland	1,000,000.00	3.44%	4.19%	A-2	9 Feb 2026
Westpac Bank	1,000,000.00	3.44%	4.83%	A-1+	28 Aug 2025
Westpac Bank	1,000,000.00	3.44%	4.94%	A-1+	2 Sep 2025
Westpac Bank	1,000,000.00	3.44%	5.10%	A-1+	25 Nov 2025
Westpac Bank	1,000,000.00	3.44%	4.89%	A-1+	9 Jan 2026
Westpac Bank	1,000,000.00	3.44%	4.70%	A-1+	27 Feb 2026
Westpac Bank	1,000,000.00	3.44%	4.63%	A-1+	3 Mar 2026
Westpac Bank	1,000,000.00	3.44%	4.38%	A-1+	19 May 2026
Westpac Bank	1,000,000.00	3.44%	4.15%	A-1+	12 Jun 2026
Westpac Bank	200,000.00	0.69%	4.05%	AA-	1 Jul 2026
Total Council Funds	29,080,830.46	99%			

Trust Term Deposits					
Borrower	Value	%	Yield	Rating	Maturity
Westpac bank	58,755.19	100.00%	4.19%	AA-	4 Aug 2026
Total Trust Funds	58,755.19	100%			

Investment Portfolio Performance

Actual interest received for the month totalled \$130397.43 which compares favourably with the budget for the period of \$53,333 – outperforming budget for the month by \$77064.43.

Council's outperformance to budget for August is mainly due to better than budgeted returns of Council investment portfolio as well as a higher than anticipated investment portfolio balance.

Council's Cash and At-Call accounts are utilised for daily cash flow management and need to be available to meet operating and contractual payments as they fall due.

For the month of August, the portfolio (excluding cash) provided a solid return of +0.39% (actual) or +4.74% p.a (annualised), outperforming the benchmark AusBond Bill Index return of +0.32% (actual) or +3.84% p.a (annualised).

As at the end of August 2025, Council's deposit portfolio was yielding 4.52% p.a (down 8bp from the previous month), with a weighted average duration of around 209 days (~7 months). Arlo Advisory has recommended incrementally increases this duration up to a minimum nine months this calendar year, to optimise returns in the long run.

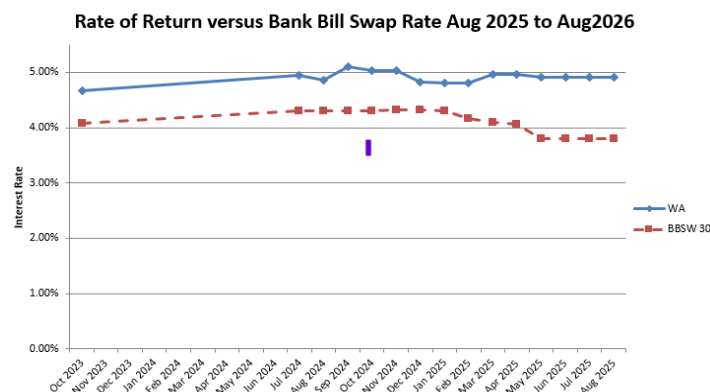
Council's performance (excluding cash) for the month ending August 2025 is summarised as follows:

Performance (Actual)	1 month	3 months	6 months	FYTD	1 year
Cash Rate Index	0.30%	0.94%	1.94%	0.62%	4.10%
AusBond Bank Bill Index	0.32%	0.94%	2.00%	0.62%	4.25%
Council's Portfolio[^]	0.39%	1.17%	2.41%	0.78%	4.95%
Outperformance	0.07%	0.23%	0.41%	0.16%	0.70%

[^]Total portfolio performance excludes Council's cash account holdings. Quoted returns longer than 3 months are indicative as we do not have historical positions of the portfolio.

Performance (Annualised)	1 month	3 months	6 months	FYTD	1 year
Cash Rate Index	3.60%	3.77%	3.89%	3.73%	4.10%
AusBond Bank Bill Index	3.84%	3.79%	4.00%	3.72%	4.25%
Council's Portfolio[^]	4.74%	4.72%	4.84%	4.68%	4.95%
Outperformance	0.90%	0.92%	0.83%	0.96%	0.70%

[^]Total portfolio performance excludes Council's cash account holdings. Quoted returns longer than 3 months are indicative as we do not have historical positions of the portfolio.

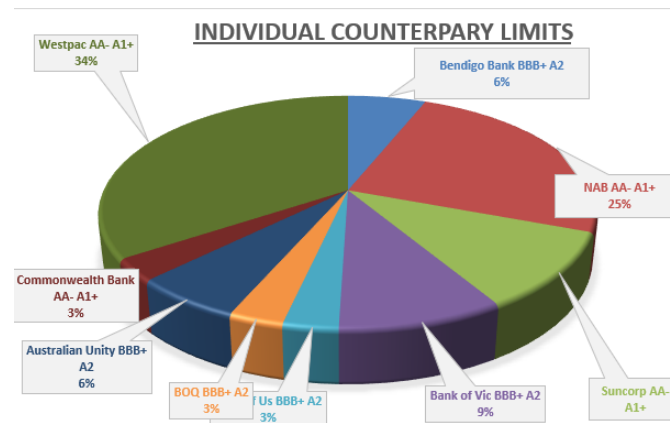


1.

2. Investment Commentary

Council's investment portfolio is well diversified in complying assets across the entire credit spectrum. It is also well diversified from a rating perspective. Credit quality is diversified and is predominately invested amongst the investment grade Authorised Deposit-taking Institutions (ADI's) (being BBB+ or higher).

All investments are with the defined Policy limits, as outlined in the Rating Allocation chart below:



Investment Portfolio Balance

Council's investment portfolio balance increased over the past month by \$0.059M from \$29.080M to \$29.139M. All term deposits have been reinvested and the difference is from the arts trust fund being reinvested

RESPONSIBLE ACCOUNTING OFFICER (RAO) CERTIFICATION

- a. I hereby certify that the investments listed above have been made in accordance with section 625 of the *Local Government Act 1993*, clause 212 of the *Local Government (General) Regulation 2021* and Council's Investment Policy.
- b. Council's Investment Policy was reviewed and adopted on 15 March 2024.

12.5 PROPOSED MEMORANDUM OF UNDERSTANDING - TRANSFER OF THE BARELLAN TENNIS COURTS AND CLUBHOUSE TO COUNCIL**Document ID: 824937****Author: Governance and Engagement Manager****Authoriser: Acting Deputy General Manager Corporate & Community Services****Theme: Our Leadership****Attachments: 1. Proposed MoU - Council and Trustees of the Barellan War Memorial Club**  **RECOMMENDATION**

That Council:

1. Endorse the proposed Memorandum of Understanding as presented;
2. Issue to the Trustees of the Barellan War Memorial Club a copy of the endorsed Memorandum of Understanding for consideration, requesting the placement of authorised signatures and return to Council for signing under delegated authority;
3. Resolve to become the Reserve Trust Manager for Special Lease 77465 comprising Lots 9 & 10 Section 8 DP 758052 for the purpose of Recreation (tennis courts and clubhouse);
4. Resolve to purchase Lot 12 DP 212984 for the purchase price of \$15,000;
5. Provide delegated authority for the Mayor and the General Manager to negotiate any amendments to the endorsed Memorandum of Understanding; then to place their signatures and affix the Seal of Council to the Memorandum of Understanding and any other documentation associated with this matter.

PURPOSE

The purpose of this report is to present the proposed Memorandum of Understanding (MoU) for the transfer of the property known as the Barellan Tennis Courts to the management of Council – **Attachment 1**. The MoU was endorsed by the Executive Leadership Team at its meeting of 4 September 2025.

Endorsement by Council is now sought.

SUMMARY

Following the 17 June 2025 meeting of Council, a draft MoU has been developed and is now presented to Council for endorsement. A copy of the June 2025 Council resolution follows:

11.2 BARELLAN & DISTRICT WAR MEMORIAL CLUB LTD - GIFTING OF THE BARELLAN TENNIS COURTS AND CLUBHOUSE TO COUNCIL**RESOLUTION 25/111**

Moved: Cr Cameron Lander

Seconded: Cr Tracey Lewis

That Council:

1. Progress with a Memorandum of Understanding between the Barellan & District War Memorial Club Ltd and Narrandera Shire Council to transfer the assets of the Barellan Tennis Courts and Clubhouse to the management of Council.

CARRIED**BACKGROUND**

The attached MoU was drafted 'in-house' and was referred to Farrell Goode Solicitors for comment – the reply was that they agreed with the contents and there is no need to incur additional expenses by having another MoU created with essentially the same content.

When considering the proposed MoU, Council will be confirming that the proposed purchase price of \$15,000 sought by the Club for Lot 12 DP 212984 is accepted - the acceptance is conditional that all costs associated with the transfer of Lots 9 & 10 Section 8 DP 758052 and Lot 12 DP 212984 are to be deducted from the purchase price with the residual amount to be transferred to the Club at the date of settlement.

RELEVANCE TO COMMUNITY STRATEGIC PLAN AND OTHER STRATEGIES / MASTERPLANS / STUDIES**Theme**

1. Our Leadership

Strategy

- 1.1. Model bold and transparent leadership.

Activity

- 1.3.1. Build strong financial sustainability and prudently manage our expenditure.

ISSUES AND IMPLICATIONS**Policy**

- N/A

Financial

- It is estimated that following the transfer of the asset to Council, the initial financial year would see expenditure of about \$35,000 for one-off costs in addition to \$20,000 in recurrent costs. Any other costs will need to be managed through the quarterly budget process
- The Long Term Financial Plan will need to include this new asset so to manage and maintain the facility in accordance with its purpose

- 1.

Legal / Statutory

- *Crown Land Management Act 2016*
- *Local Government Act 1993*
- *Real Property Act 1900*

Community Engagement / Communication

- The outcomes of the decision-making process will be promoted by Council through the usual communication channels

Human Resources / Industrial Relations

- There are no perceived impacts apart from additional maintenance works required by staff to maintain the facility

RISKS

The risks were presented and duly considered by Council at the 17 June 2025 meeting with Council resolving to develop a Memorandum of Understanding.

OPTIONS

The options available for Council are:

1. Endorse the proposed Memorandum of Understanding as presented, then provide a copy to the Trustees of the Barellan War Memorial Club for consideration also signatures then return to Council; or
2. Require amendments to be made to the proposed Memorandum of Understanding, then provide a copy to the Trustees of the Barellan War Memorial Club for consideration also signatures then return to Council.

CONCLUSION

The proposed Memorandum of Understanding has been developed to both provide a history of the transfer to Narrandera Shire Council and to provide a roadmap moving forward. Given that the transfer of this asset to Council will require resources to manage into the future, the purchase price of \$15,000 for Lot 12 DP 212984 is considered appropriate on the condition that all costs incurred during the transfer of Lots 9 & 10 Section 8 DP 758052 and Lot 12 DP 212984 to Council are to be deducted with the residual to be paid to the Trustees of the Barellan War Memorial Club on settlement.

DRAFT - MEMORANDUM OF UNDERSTANDING

The Parties

The first party to this Memorandum is Narrandera Shire Council (hereon referred to as 'the Council') with the second party being the Trustees of the Barellan War Memorial Club (also known as The Barellan & District War Memorial Club Limited, The Barellan Club, The Barellan Bowling Club or any other derivative) (hereon referred to as 'the Club')

The Purpose

This Memorandum of Understanding (MoU) establishes the terms and understanding between the Council and the Club to transfer the lands known as Lot 9 Section 8 DP 758052, Lot 10 Section 8 DP 758052 and Lot 12 DP 212984 from the Club to the Council.

The land and any improvements will be referred to as the 'Tennis Courts' in this Memorandum of Understanding.

The Initiation

In an email received from the Club dated 2 April 2025, the Club reactivated a previous request to transfer the Tennis Courts being Lot 9 Section 8 DP 758052 and Lot 10 Section 8 DP 758052 to Council and to sell the adjoining Lot 12 DP 212984 to Council for an amount of \$15,000.



Barellan & District War Memorial Club Ltd

ABN: 61 001 058 671

Po Box 127 Barellan NSW 2665

Phone: 02 6963 9301

Email: barellanclub@bigpond.com

Club President: Graham Pellegrino

PH
0428 505 547

To the Narrandera Councillors and Staff,

We are writing to you regarding the Barellan Tennis Courts.

The Barellan and District War Memorial Club wishes to gift the Crown land lease for the tennis courts to the council and sell the small parcel of land, which was formerly the basketball court, so that these facilities can be managed as public assets.

The Club believes that we are currently maintaining a public facility that should be the responsibility of the council. As a volunteer-based organization, our board is constantly looking for ways to reduce costs and workload. We feel that the management and upkeep of the tennis courts should be overseen by the council in collaboration with the Tennis Court Committee, rather than remaining the club's responsibility.

We understand that there has been some public concern about transferring the courts to council management. However, this matter has been openly discussed at the last three AGMs and at a publicly advertised meeting in June 2024. Additionally, I have had ongoing discussions with George and Nevil over time, as well as more recent discussions with the Tennis Court Committee. The committee has agreed to manage the courts in conjunction with the council.

Given that the club operates with minimal staff and relies heavily on volunteer work, we believe it is in the best interest of the Barellan community for the council to take over the courts, ensuring that this valuable asset is retained for the town.

We propose that the handover take effect on **July 1, 2025**, as this would align with the transition between sporting seasons and financial years. Additionally, we suggest a nominal charge of **\$15,000** for the block of land (DP212984).

Thank you for your time and consideration. We look forward to your response.

Sincerely,

Graham Pellegrino

Club President

Barellan and District War Memorial Club

Ph: 0428 505 547

The Land

The land holding identified by the NSW Valuer-General as PID Number 2976034 comprises 3 allotments being Lots 9 & 10 Section 8 DP 758052 and Lot 12 DP 212984.

It is understood that Lots 9 & 10 Section 8 DP 758052 are Crown Reserves identified as Special Lease 1952-30 for the purpose of Recreation (tennis courts and clubhouse). Information supplied by the Club identifies the lease as being referred to as Special Lease 77465.



Reg. No. of papers	No. of lease	Name and address of lessee	Situation and area of land	Purpose of lease	Date of commencement of lease	Annual rent	(1) Stamp duty (2) Cost of expenses	Rent for use and occupation prior to commencement of lease chargeable from—	Subsidiary accounts			City, State, etc.
									(1) Survey fee; (2) Compensation for improvements; (3) Cost of construction	No. of instalments	First instalment due on—	
HY81 H 40	1952-30, Narrandera.	Barellan & District War Memorial Club Limited, c. o. Secretary/Manager, Bender Street, Barellan 2682.	Parish Barellan, County Cooper, Village Barellan, allotments 9 and 10, section 8, of 4 047 square metres.	Recreation (tennis courts and clubhouses).	1 Jan., 1977	\$ 20.00	..	..	..	..	..	Narrandera

SPECIAL CONDITIONS, PROVISIONS, EXCEPTIONS, COVENANTS, AND RESERVATIONS

Special Lease 10-20-30, Narandara, Barellan & District War Memorial Club Limited. The lease shall be subject to conditions 1, 5, 10 to 12, 18, 19, 24 to 26, 28, 44, 52, 59, 65 and 67 of Regulation 106 and to the following special conditions: (a) The rent shall be paid in advance by the lessee on the 1st day of each month commencing on the 1st day of January, Sydney, on or before 19th July each year; (b) The lessee doth hereby covenant with Her Majesty, Her Heirs and Successors and the Minister and his successors in and to defend Her Majesty, Her Heirs and Successors and the Minister and his successors in office against all claims for injury, loss or damage suffered by any person or body lawfully exercising the powers of the Minister or his successors in office in the performance of their duty for the Minister and against all liabilities for costs, charges and expenses incurred by Her Majesty, Her Heirs and Successors and the Minister or his successors in office in respect of the claim of any such person or body.

A copy of the Certificate of Title was provided to Council by the Club with Lot 12 DP 212984 being freehold land with no restrictions noted within the Second Schedule apart from the usual mention that the 'land excludes minerals and is subject to reservations and conditions in favour of the Crown'.



**LAND
REGISTRY
SERVICES**
NEW SOUTH WALES LAND REGISTRY SERVICES - TITLE SEARCH

Title Search

Information Provided Through
Triconvey2 (Reseller)
Ph. 1300 064 452

FOLIO: 12/212984

SEARCH DATE -----	TIME ----	EDITION NO -----	DATE ----
18/3/2025	12:03 PM	-	-

VOL 9279 FOL 133 IS THE CURRENT CERTIFICATE OF TITLE

LAND

LOT 12 IN DEPOSITED PLAN 212984
LOCAL GOVERNMENT AREA NARRANDERA
PARISH OF BARELLAN COUNTY OF COOPER
TITLE DIAGRAM DP212984

FIRST SCHEDULE

BARELLAN & DISTRICT WAR MEMORIAL CLUB LIMITED (T Q929906)

SECOND SCHEDULE (1 NOTIFICATION)

1 LAND EXCLUDES MINERALS AND IS SUBJECT TO RESERVATIONS AND
CONDITIONS IN FAVOUR OF THE CROWN - SEE CROWN GRANT(S)

NOTATIONS

UNREGISTERED DEALINGS: NIL

*** END OF SEARCH ***

Lot 9 Section 8 DP 758052 has a land area of 2023.4 square metres

Lot 10 Section 8 DP 758052 has a land area of 2023.4 square metres

Lot 12 DP 212984 has a land are of 1012 square metres.

The Improvements

Lots 9 & 10 Section 8 DP 758052 contains 4 synthetic tennis courts within a fenced enclosure. Located to the south of the tennis courts is the clubhouse.

Lot 12 DP 212984 has a large concrete slab which is line marked for use as a basketball court however it has fallen into a state of disrepair, the basketball court is also enclosed by a fence and has an 'umpire shed' located to the east of the court. The allotment also contains the tennis practice wall upon which Evonne Goolagong honed her tennis prowess eventually the Australian Open in 1974 to 1977 inclusive, the French Open in 1971 and Wimbledon in 1971 and 1980.

The Contents and Insurance

Goods and chattels within or associated with the structures on the lands to be transferred are to remain in situ. Existing property and contents insurance for the structures on the lands is to be maintained until the date of transfer to Council.

The Services

Electricity

Based on information supplied by the Club to the Council, electricity is connected to the property with a single meter numbered as National Metering Identifier of 42041212898:



Electricity Account

TAX INVOICE/STATEMENT/ADJUSTMENT NOTE/RECIPIENT CREATED TAX INVOICE
RED ENERGY PTY. LIMITED ABN 60107479372



/3325
**BARELLAN & DISTRICT WAR
MEMORIAL CLUB LTD**
62 BENDEE STREET
BARELLAN NSW 2665

YOUR ACCOUNT DETAILS	
CUSTOMER NUMBER	8569334
NATIONAL METERING IDENTIFIER (NMI)	42041213898
SUPPLY ADDRESS	TENNIS COURTS MULGA ST BARELLAN, NSW 2665

Water

Based on the information supplied by the Club to Council, water is connected to the property through Goldenfields Water and there are 2 water meters:

GW32495 is a 20mm water meter supplying potable water to the property

R17W0082 is a 20mm water meter supplying non-potable water to the property.

		PO Box 220 Temora NSW 2666 office@gwcc.nsw.gov.au		Water Account 44010156	
			ABN: 54 357 453 921 Account enquiries can be made in person to Council's office, 84 Parkes Street Temora or by telephoning (02) 6977 3200 between the hours of 9.00am to 4.30pm Monday to Friday.		
Barellan War Memorial Club PO Box 10 BARELLAN NSW 2665			Property Details 61 Mulga Street BARELLAN Lot: 10 Sec: 8 DP: 758052		
016 R0_2410			Amount Brought Forward \$0.00 Amount Due \$221.50		
<i>Payments made after 14/07/2025 may not be included in the amount due.</i>			Date Issued 21/07/2025 Final Date to Pay 13/08/2025		
Meter No	Current Reading	Previous Reading	Consumption (kL)	Service Size (mm)	Charge Details
GW32495	12	11	1	20	
R17W0082	218	169	49	20	
NP Non Residential Other Usage		49.00 Kilotres @ \$2.38		\$116.62	
01/04/2025 to 30/06/2025 Non Res Other 20mm Access Charge				\$102.50	
Non Residential Other Usage		1.00 Kilotres @ \$2.38		\$2.38	
Total Water Charges					\$221.50

Authority to proceed**The Club**

The Club was asked to provide documentation to Council showing that members of the Club agreed to the transfer the 'Tennis Courts'. The President Mr Graham Pellegrino supplied the following information:

Notice of Annual General Meeting for the Club 15 April 2025



Barellan & District War Memorial Club Ltd

ABN: 61 001 058 671

Po Box 127 Barellan NSW 2665

Phone: 02 6963 9301

Email: barellanclub@bigpond.com

Club President: Graham Pellegrino

NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the Annual General Meeting of the Club will be held at the Club on 15th April 2025 at 7:30pm.

AGENDA

1. To confirm the minutes of the previous Annual General Meeting.
2. To receive & consider the Financial Statements for the year ended 31st December 2024
3. Election of Board of Directors
4. Motion on the hand over of the tennis courts to be run by the council and tennis court committee
5. To transact such other business as may be brought forward in conformity with the Memorandum and articles of the Association.

By order of the Board

Minute item from 15 April 2025

MINUTES of the meeting of the Board of Directors of the
Barellan & District War Memorial Club AGM
ABN 61 001 058 671

Director – Dan Clark – 2-year term

Director – Alan Hesketh – 1 year term

Director – Laurie Canduso – 1 year term

GENERAL BUSINESS

President Graham Pellegrino announced to the members the NEW EXECUTIVE of the Club Board for 2025 (as above)

- TENNIS COURTS – re handover back to NSC. Graham Pellegrino advised the meeting that he has sent several text messages to tennis committee straight after last years AGM asking for a contact person and email for communication and has had no replies. He also said that there have been meetings with Narrandera Shire council regarding the courts also had a meeting with the tennis committee, Tennis committee and Council seem to be on board with the hand over. It was also stated that its not intention for the town to loose the tennis courts

BASKETBALL COURTS – discussion about selling the basketball block to Narrandera Shire Council for suggested amount \$15K. It was brought up that maybe the basketball block could be joined to pool property.? And that also “ Evonne’s Wall” at basketball court maybe heritage listed? Further discussion with Narrandera Shire Council.

Graham Pelligrino moved a motion to hand over the running of Tennis Courts and sell the basket ball courts to Narrandera Shire Council.

Seconded Mick Smith. ALL AGREED



Narrandera Shire Council

Council considered a report from the Governance and Engagement Manager at its meeting of 17 June 2025 and resolved to progress the development of a Memorandum of Understanding with the MoU to be returned to Council for consideration.

Ordinary Council Meeting Minutes

17 June 2025

RESUMPTION OF STANDING ORDERS

RESOLUTION 25/110

Moved: Cr Bob Manning

Seconded: Deputy Mayor Cr Sue Ruffles

A motion was moved that Council resume standing orders.

CARRIED

11.2 BARELLAN & DISTRICT WAR MEMORIAL CLUB LTD - GIFTING OF THE BARELLAN TENNIS COURTS AND CLUBHOUSE TO COUNCIL

RESOLUTION 25/111

Moved: Cr Cameron Lander

Seconded: Cr Tracey Lewis

That Council:

1. Progress with a Memorandum of Understanding between the Barellan & District War Memorial Club Ltd and Narrandera Shire Council to transfer the assets of the Barellan Tennis Courts and Clubhouse to the management of Council.

CARRIED

11.3 POLICY DRAFT - POL160 DIGITAL COMMUNITY NOTICEBOARDS POLICY

RESOLUTION 25/112

Moved: Cr Tracey Lewis

Seconded: Cr Cameron Rouse

That Council:

1. Endorses the draft Digital Community Noticeboards Policy as presented for the purpose of public exhibition seeking community comment for a period of 28 days.
2. Deems the draft Digital Community Noticeboards Policy as adopted should no submissions be received from the community at the conclusion of the exhibition period.

CARRIED

12 REPORTS OF THE DEPUTY GENERAL MANAGER CORPORATE AND COMMUNITY SERVICES

12.1 ADOPTION OF DELIVERY PROGRAM 2025-29 (POST-EXHIBITION)

RESOLUTION 25/113

Moved: Cr Jenny Clarke OAM

Page 6 of 12

Legal Representation

Both parties have agreed to use Farrell Goode Solicitors with Farrell Goode Solicitors advising verbally that the Leeton Office (Mr Adam Mitchell) can act for Narrandera Shire Council with the Narrandera Office (Mr Jack Langley) acting for the Trustees of the Barellan War Memorial Club.

The Proposed Purchase Terms

At this point in time Council has not resolved to accept the proposed purchase price of \$15,000 for Lot 12 DP 212984 – the General Manager has suggested that the costs to transfer the Tennis Courts to Council be deducted from the yet to be determined purchase price with the residual balance to be paid to the Club.¹

Obtaining a formal valuation will cost about \$2,000, Council is of the opinion that a fair and reasonable final purchase price for Lot 12 DP 212984 can be derived from the Valuer General supplied Unimproved Capital Valuation base dated 1 July 2022.

Square metre calculation

The 3 allotments comprise 5,059 square metres, with a Land Value of \$38,600 equating to \$7.63 per square metre.

Lot 12 DP 212984 has an area of 1,012 square metres so multiplying the \$7.63 value per square metre = \$7,721.56.

The improvements on Lot 12 comprise the concrete basketball court surface, a fence, an umpire shed and Evonne's Wall - the suggested amount of \$15,000 could in fact be a reasonable price.

1. This paragraph will be subject to change following the resolution of Council.

DE 515084

Form 1 OFFICE USE ONLY

PLAN OF *proposed Subdivision of Allotment 8*
Section 8, Village of Barellan.

DP212984 s

Registered: *13-8-62*

C.A.: *6/62 of 10-4-62*

Title System: *Torrens*

Purpose: *Subdivision*

Ref. Map: *Town of Barellan*

Last Plan: *do.*

Mun./Shire/City: *Narrandera*

Town or Locality: *Village of Barellan*

Parish: *Barrellan North*

County: *Cooper* Scale: *60 feet to an inch*

CONVERSION TABLE ADDED IN REGISTRAR GENERAL'S DEPARTMENT

DP 212984

FEET	INCHES	METRES
20	5 1/2	6.236
66	-	20.117
165	-	50.292

AC RD P SQ M

- 1 - 1012

WARNING. Plan Drawing only to appear in this space.

WARNING. Plan Drawing only to appear in this space.

Transfer of financial funds to the Club

Funds will be electronically transferred to the Club at the date of settlement.

Aboriginal Land Claim

Council receives a schedule of Aboriginal Land Claims on lands within the Narrandera Shire Council Local Government Area on a regular basis, the most recent schedule received 25 July 2025.

Within the most recent schedule from the Aboriginal Land Claim Assessment Team of the Department of Planning, Housing and Infrastructure - there is no reference to Lots 9 & 10 Section 8 DP 758052 being subject to a current Claim or a previously granted or refused Claim.

Confidentiality

This proposal will see the Council accept the management and control of an asset held by the Club for community purposes. It is intended to classify the Tennis Courts, once transferred to Council, as Community Land – General Community Use.

Council considers details of this transaction as open access information.

Termination Clause

Either party can terminate this Memorandum of Understanding by providing notice in writing to the other party at least 30 days before the proposed date of termination. The party terminating the Memorandum of Understanding shall provide the reason or reasons for the termination and will meet with the other part to mediate a resolution.

Accrued costs at the date of termination shall be evenly apportioned with 50% to be paid by the Council and 50% to be paid by the Club.

Execution by both Parties

Execution by the Trustees of the Barellan War Memorial Club

Signature of authorised person

Signature of authorised person

Name of authorised person

Name of authorised person

Office held -

Office held –

Dated -

Dated -

Execution by Narrandera Shire Council

Signature of authorised person

Signature of authorised person

Name of authorised person

Name of authorised person

Office held - Mayor

Office held – General Manager

Dated -

Dated -

DRAFT

13 REPORTS OF THE DEPUTY GENERAL MANAGER INFRASTRUCTURE SERVICES

13.1 POLICY REVIEW - POL121 CONTAMINATED LAND POLICY 2025

Document ID: 821763

Author: Deputy General Manager Infrastructure

Authoriser: Deputy General Manager Infrastructure

Theme: Policy

Attachments: 1. POL121 Contaminated Land Policy (under separate cover) 

RECOMMENDATION

That Council:

1. Endorses the revised POL121 Contaminated Land Policy as presented for the purpose of public exhibition seeking community comment for a period of 28 days.
2. Deems POL121 Contaminated Land Policy as adopted should no submissions be received from the community at the conclusion of the exhibition period.

PURPOSE

The purpose of this report is for Council to consider and endorse POL121 Contaminated Land Policy.

SUMMARY/ BACKGROUND

POL121 Contaminated Land Policy is an enhancement of the current RAMROC-REROC Model Contaminated Policy that member councils, including Narrandera Shire, adopted in 2017.

These amendments pertain to:

- Incorporating changes in the regulatory landscape related to the management of contaminated land
- Addressing feedback received from member councils on their experiences and learnings in implementing the current RAMROC-REROC Model Contaminated Land Policy, and
- Council's request for additional 'best practice resources'.

Contaminated Land Framework

The contaminated land framework comprises three elements:

1. Model Contaminated Land Policy (2023)
2. Council guidance on Implementing the Contaminated Land Policy (2023), and
3. Best practice resources.

Model Contaminated Land Policy (2023)

The objectives of the Model Policy are unchanged on the basis that the *Resilience and Hazards SEPP (2021)* incorporated an unchanged *SEPP55 Planning Guidelines – Remediation of Land (1998)*.

However, the NSW Department of Planning and Environment did release a draft 'contaminated land planning guidelines' (2018) that outlined proposed amendments to the SEPP55 Planning Guidelines. In consultation with our project steering committee, a number of these amendments have been incorporated in the Model Policy including:

- Adding 'Council depots' to the table in Appendix 1 on potential activities that may give rise to site contamination, and
- The 'Initial Evaluation' checklist.

The Model Policy has been amended to reflect updates in the regulatory landscape relevant to the management of contaminated land. These include:

- The EP&A Act in relation to the 'planning proposal' process (ie: *Local Planning Direction 4.4*),
- The *Complying development guidelines* in regards to development on land previously subject to management orders under the Contaminated Land Management Act,
- The *Code SEPP* in relation to procedures for 'unexpected finds', and
- The *UPSS Regulation 2019* in relation to member councils' 'appropriate regulatory authority' responsibilities.

Note, the previous policy has not been included for review due to the size and number of changes made.

ISSUES AND IMPLICATION

Policy

- The Model Policy does not present any new implications on council in regard to the management of contaminated land in their respective local government areas. Clauses within the Policy related to the management of contaminated land remain unchanged, with exception to those related to changes in the regulatory landscape. These changes in the regulatory landscape have already been implemented by member councils.

This includes Local Planning Direction 4.4 where a 'preliminary site investigation' report is required to be attached to a planning proposal when and only when specific conditions are triggered.

- The Model Policy includes a new section on UPSS. This section outlines requirements of an 'appropriate regulatory authority' under the *UPSS Regulation 2019*. These requirements are not new and have been applied by member councils in 'development assessment and consent' processes for new or significantly modified UPSS.
- The POL121 Contaminated Land Policy once adopted will replace the outdated TS320 Contaminated Land Management Policy 2017.

Legal / Statutory

- Local Government Act 1993
- Protection of the Environment Operations Act 1997

Community Engagement / Communication

- The revised POL121 Contaminated Land Policy once endorsed will be placed on exhibition for 28 days.

OPTIONS

1. Endorse the policy and send to exhibition.
2. Endorse the policy with revisions and send to exhibition.
3. Refer the policy back to staff for further review.

CONCLUSION

POL121 Contaminated Land Policy presents no significant changes to how contaminated land is managed by Council in the local government area. It remains anchored in the SEPP55 Planning Guidelines – Remediation of Land (1998), as required by Schedule 6 of the EP&A Act (*vis-à-vis* the 'good faith' defence).

It is recommended that Council endorses the policy as presented, directing it to public exhibition seeking community comment, and deeming the policy adopted should no submissions be received. In the event that submissions are received by the conclusion of the exhibition period, the policy will be returned to Council for further consideration.

13.2 POLICY REVIEW - POL104 WASTE MANAGEMENT POLICY 2025**Document ID:** 821767**Author:** Deputy General Manager Infrastructure**Authoriser:** Deputy General Manager Infrastructure**Theme:** Policy**Attachments:** 1. Draft POL104 Waste Management Policy [↓](#) 
2. TS160 Garbage Service Policy [↓](#) **RECOMMENDATION**

That Council:

1. Endorses the draft POL104 Waste Management Policy 2025 as presented for the purpose of public exhibition seeking community comment for a period of 28 days.
2. Deems POL104 Waste Management Policy 2025 as adopted should no submissions be received from the community at the conclusion of the exhibition period.

PURPOSE

The purpose of this report is for Council to consider and endorse POL104 Waste Management Policy.

SUMMARY/ BACKGROUND

A review of TS160 Garbage Service Policy 2010 identified the need to undertake a rewrite of the policy to include all matters relevant to domestic and commercial waste services, including the provision, collection, and maintenance of waste bins, as well as bulky waste collections.

The new policy, renamed POL104 Waste Management Policy, has been drafted to include all current services and the inclusion of food organics and garden organics in future years.

ISSUES AND IMPLICATION**Policy**

- Once adopted, POL104 Waste Management Policy will replace the outdated TS160 Garbage Service Policy 2010.

Legal / Statutory

- Local Government Act 1993 (NSW)
- Protection of the Environment Operations Act 1997 (NSW)

Community Engagement / Communication

- Once endorsed, the draft POL104 Waste Management Policy will be placed on public exhibition for 28 days.

OPTIONS

1. Endorse the policy and send to exhibition.
2. Endorse the policy with revisions and send to exhibition.
3. Refer the policy back to staff for further review.

CONCLUSION

POL104 Waste Management Policy will guide Council and community on the requirements of waste management.

It is recommended that Council endorses the policy as presented, directing it to public exhibition seeking community comment, and deeming the policy adopted should no submissions be received. In the event that submissions are received by the conclusion of the exhibition period, the policy will be returned to Council for further consideration.



Waste Management Policy 202X

POL104



NARRANDERA SHIRE COUNCIL

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Phone: 02 6959 5510
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Policy No: POL104
Policy Title: Waste Management Policy
Section Responsible: Development & Environment
Minute No/Ref: XXXXXXXX
Doc ID: 8407

INTENT

The intent of this policy is to minimise environmental impact through resource recovery and recycling initiatives, while ensuring equitable and affordable waste services for all residents and businesses.

SCOPE

This policy applies to all waste management services provided by Narrandera Shire Council within the local government area. It covers domestic and commercial waste services, including the provision, collection, and maintenance of waste bins, as well as bulky waste collections.

OBJECTIVE

The objective of this policy is to provide guidelines for waste management services provided by Narrandera Shire Council, including:

- applying the Domestic Waste Management Charge and other service charges
- providing, maintaining, and servicing waste bins
- provision of the bulky waste service

POLICY STATEMENT

This policy outlines the Council's approach to waste management and resource recovery in the Narrandera Local Government Area (LGA).

The purpose of this policy is to guide the provision of waste management services, ensuring they are delivered efficiently and promote both environmental and financial sustainability.

The Council will provide waste services that:

- Encourage resource recovery and recycling, and thus reduce waste sent to landfill.
- Meet the needs of the community while considering the social, environmental, and financial impacts.
- Set fees and charges in accordance with the Local Government Act 1993 (NSW) (the Act), ensuring they are fair and sustainable for all community members.

PROVISIONS

DOMESTIC WASTE MANAGEMENT SERVICE

Section 496 (1) of the *Local Government Act 1993* requires that “A council must make and levy an annual charge for the provision of domestic waste management services for each parcel of rateable land for which the service is available”.

Accordingly, the Domestic Waste Management Charge (DWMC) will be levied against each property rated Residential with a domestic dwelling and where the waste collection service is available.

The waste collection service is available if the waste collection vehicle travels past the driveway or private road on which the property is located and Council can safely service the property.

For multi-residential developments that are subject to strata titles, the DWMC will be applied to each strata unit/townhouse where the service is available. A discounted Multi-Unit Dwelling (MUDs) fee, in accordance with Council’s adopted Fees and Charges, may be applied from 1 July 2025 in instances where Council is unable to provide a standard service to these properties.

For multi-residential developments that are not subject to strata titles, the DWMC will be applied against the parent property where the service is available. The number of DWMCs applied to the property will be at least 60% of the number of dwellings within the development. For retirement villages the number of DWMCs applied to the property will be at least 30% of the number of dwellings.

Owners or managing agents of mixed developments with a residential component may request a maximum of one (1) domestic service for each dwelling in the development. Display homes will be treated as domestic premises for purposes relating to the provision of the DWMC.

For new domestic premises, the DWMC will be levied on a pro-rata basis from the date the waste bin was delivered. The Domestic Waste Management Service (DWMS) includes:

- collection of general waste on a weekly basis (red lidded bin).
- collection of commingled recyclables on a fortnightly basis (yellow lidded bin).
- provision of two (2) bulky waste services per financial year.

- Food organics and garden organics (FOGO) will be planned and implemented to align with the renewal of the domestic waste collection contract prior to 2030.
- The owner or managing agent can request additional DWMSs and additional DWMCs will be levied against a property and the commensurate number of bins provided.

Upon request by the owner or managing agent, additional domestic waste, domestic recycling and/or domestic organics bins can be supplied, providing a DWMC is levied against the property. Charges will be levied for each additional waste, recycling and/or organics bin provided on a pro-rata basis from the date the requested bins are delivered.

Cancellation of additional DWMS or additional bin charges can be requested using the appropriate form on Council's website and will be cancelled from the day bins are retrieved by Council and/or its contractors.

Additional general waste and/or recycling bins may be provided at no additional fee to households with special medical requirements. These requests must be in writing by a health professional and each case will be individually assessed.

Domestic properties found to be contaminating their recycling and/or organics bins will receive education and advice regarding correct use of the service. Continued contamination may result in their recycling and/or organics bin being removed.

Where a property is rated residential without a domestic dwelling (vacant land), a Waste Service Availability will be levied in accordance with s501 of the Local Government Act. The Waste Service Availability is a small contribution to ensuring the continued availability of waste management services.

COMMERCIAL WASTE MANAGEMENT SERVICES

Upon request by the commercial property owner or managing agent, waste, recycling and/or organics bins can be provided. Charges will be levied for each commercial waste, recycling and/or organics bin provided.

The charges for commercial bins will be levied on a pro-rata basis from the date the requested number and types of bins are delivered. Charges are applied in accordance with Council's adopted Fees and Charges.

Collection of commercial services occurs as part of the weekly DWMS and will occur on the same days.

The bulky waste service is not available to commercial premises.

Properties with ratings that are categorised as Business with a Residential component are only eligible for one (1) DWMS per dwelling. Additional services to such businesses will be classified as Commercial Waste Services and charged accordingly.

In respect of non-rateable properties such as halls, churches and similar facilities, Council will apply commercial waste collection charges on services requested.

Cancellation of charges can be requested using the appropriate form on Council's website and will be cancelled from the day the bins are retrieved by Council and/or its contractors.

Charitable or not-for-profit organisations that are legally recognised and registered by the Australian Charities and Not-for-profits Commission (ACNC) may be eligible to request a Charity Waste Management Service at a discounted rate in accordance with Council's adopted Fees and Charges.

Commercial properties found to be contaminating recycling and/or garden organics services will have the service removed.

PROVISION, SERVICING AND MAINTENANCE OF WASTE BINS

240L garbage bins are provided to properties for waste collection.

Bins for the kerbside collection service are provided and owned by Council or its' contractors. These bins must remain at the relevant property and in the event of damage or theft will be repaired or replaced by Council or its' contractors.

Domestic or commercial waste bins are serviced weekly at the kerb, providing they do not exceed the weight limit able to be collected by the bin lifting arm. If a bin exceeds the lifting limit, the resident is required to remove some waste prior to collection before the next bin service day.

Only bins issued by Council or its' contractors will be serviced. Privately purchased or obtained bins will not be serviced.

Waste bins must be presented at the kerb the evening prior to the service day unless otherwise notified, with the bin lid closed, to be collected.

If a waste bin was not presented at the kerb at the time the truck is passing the property, the collection truck will not return to service the bin until the next service day, except in exceptional circumstances. The In Vehicle Management System (IVMS) in the collection truck will be used to determine if a bin was presented at the time the truck passed the property.

The kerbside collection service will take place as normal on all public holidays, with the exception of the general waste collection on Christmas Day. Waste collection for Christmas Day and all subsequent affected days will take place a day later or as otherwise arranged. All changes will be communicated via the council's communications network.

Residents may make a special request for a one-off additional general waste bin collection to be undertaken for a fee in accordance with Council's adopted Fees and Charges. The request will be subject to operational availability.

Residents may request repair of a broken or damaged bin. The bin must be left at the kerb to enable the required repair. The bin repair will be completed within 10 working days of receiving the request.

If a waste bin cannot be repaired, it will be replaced, and the old waste bin will be removed. Replacement will only occur when deemed necessary by Council staff or contractor.

If a waste bin has been stolen, the resident is required to report the stolen bin to Council. The bin will be replaced within five (5) working days of the request.

BULKY WASTE SERVICE

Each household with a DWMS is eligible to receive up to two (2) bulky waste kerbside collections per financial year, on dates advised by council.

Bulky waste kerbside collections include the following conditions: Up to two (2) cubic metres of waste can be collected per entitlement, subject to the below:

- Waste must be placed on the kerb prior to the advertised collection dates.
- Waste must be placed on the kerb and must not be placed on the road and should not impede pedestrian access.
- Garden vegetation must be bundled and tied with natural string, in bundles of no more than 300mm wide and 1.5m long.
- Branches must be less than 1.5m in length and 100mm in diameter.
- The prohibited items for the collection service are detailed on Council's website and will not be collected. These include, but are not limited to, household rubbish and recyclables, fridges, freezers, air conditioners, tyres, concrete, building and construction waste, liquids, oils, chemicals, asbestos.
- There is a limit of two (2) mattresses per entitlement.

DEFINITIONS

- DWMC - Domestic Waste Management Charge
- MUDs - Multi-Unit Dwelling
- LGA - Narrandera Local Government Area
- FOGO - Food organics and garden organics

ROLES AND RESPONSIBILITIES**STAFF**

- Ensure timely waste collection, bin maintenance, and support for residents with additional or assisted collection services.
- Administer waste service fees, process requests, and manage refunds in compliance with relevant legislation.
- Provide and maintain appropriate waste, recycling, and organics bins, including supply and replacements.
- Promote community education on recycling, resource recovery, and proper waste disposal to reduce contamination.
- Ensure compliance with environmental standards, monitor illegal dumping, and maintain accurate records for reporting and planning.

DEPUTY GENERAL MANAGER / MANAGER

- Oversee the coordination and delivery of waste management services, including the provision, servicing, and maintenance of waste bins, ensuring compliance with Council policies and standards.
- Manage the implementation of waste collection schedules, including domestic, commercial, bulky waste, and special services, to ensure efficient and reliable service delivery.
- Supervise customer service and community engagement initiatives, including handling requests for additional bins, service cancellations, and education on waste contamination and recycling best practices.
- Ensure compliance with relevant legislation and policies related to waste charges, service levies, and environmental sustainability, while promoting resource recovery and waste reduction initiatives.

GENERAL MANAGER

- Provide strategic oversight and coordination of waste management operations, ensuring timely delivery, servicing, and maintenance of waste bins, efficient collection schedules, and adherence to environmental sustainability goals.
- Ensure effective implementation of waste management policies by managing service charges, fee structures, and community engagement initiatives, while supervising customer service and educational programs to promote community compliance and support vulnerable residents.

RELATED LEGISLATION

- *Local Government Act 1993*
- *Protection of the Environment Operations Act 1997*

VARIATION

Council reserves the right to review, vary or revoke this policy in accordance with legislation, regulation and award changes, where applicable. Council may also make changes to this policy and the relevant procedures from time-to-time to improve the effectiveness of its operation.

PREVIOUS VERSIONS

Reference to a superseded policy number and/or name is also considered a reference to the new policy number. This policy was previously named:

- TS160 Garbage Services Policy 2010.

POLICY HISTORY

Responsible Officer	Manager Development & Environment		
Approved by	General Manager		
Approval Date	August 2025		
GM Signature (Authorised staff to insert signature)			
Next Review	August 2029		
Version Number	Endorsed by ELT	Endorsed by Council	Date signed by GM
1 Adopted			29/04/1997

2 Reviewed			4/09/2000
3 Reviewed			19/10/2010
4 Reviewed	DD/MM/YYYY	DD/MM/YYYY	DD/MM/YYYY

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GARBAGE SERVICES

TS160



NARRANDERA SHIRE COUNCIL POLICY

Narrandera Shire Council
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GARBAGE SERVICES



Policy No:	TS160
Policy Title:	Garbage Services
Section Responsible:	Technical Services
Minute No:	10/271
MagiQ No:	8407
Next Review Date:	As required

Objective

To record the procedures for the collection and disposal of waste.

Policy Statement

Procedures

(A) Collection

Council operates domestic kerbside waste collection services in Narrandera Barellan and Grong Grong.

The Narrandera and Grong Grong service using 240 litre wheelie bin and Barellan collection caters for a 55 litre bin. Collection is undertaken by contractors using a single person operated vehicle.

(B) Days and Times

Narrandera

Weekly collection days are: -

- Tuesday 6.00 am to 11.00 am
- Wednesday 6.00 am to 7.00 am/ 9.00am -11.00am
- Thursday 6.00 am to 11.00 am

Contractors are B. & C. McDermott

Contractor for Narrandera is **Transpacific Cleanaway (Hotline 131 339)**

Barellan

Weekly collection is: -

- Friday night/Saturday morning

Grong Grong

Weekly collection day is:-

Contractor for Grong Grong is **Transpacific Cleanaway (Hotline 131 339)**

- Wednesday 8.00am – 9.00am

(C) Bins - Repairs and Replacements

The 240 litre bins were originally purchased by Council and given to landowners.

Missing, stolen or replacement bins are at the full cost of the landowner.

If bins are damaged through wear and tear they may be repaired at Council's cost. If the bin is irreparable then Council will supply a replacement used bin if one is available, otherwise the landowner is responsible to purchase a new bin.

If the bins are damaged through negligence or mishap then repair or replacement is determined at the discretion of the Director - Technical Services.

(D) Depots

Waste Disposal Depots are operated at Narrandera and Barellan.

The Narrandera Depot is located on the Barellan Road being Lot 340, DP 821540, and Parish of Narrandera with an area of 4.477 Ha.

Licence No 186059 to occupy the site with the Department of Lands.

Narrandera Waste Depot times are: -

- Monday and Thursday – CLOSED
- Tuesday, Wednesday and Friday – 9.00am – 12.00noon 1.00pm– 5.00pm
- Saturday and Sunday – 10.00am - 3.00pm

Barellan Waste Depot times are:

- Thursday – 3.00pm – 6.00pm
- Sunday – 8.00am – 11.00am

Council's annual Management Plan fixes fees for the disposal of waste at the Waste Depot.

(E) Litter Bins

Litter Bins in parks and streets in Narrandera are serviced by Council staff.

Litterbins in Barellan are collected by the contractor and added to their regular payments.

Council reserves the right to review, vary or revoke this policy.

Policy History

Adopted	29 April 1997
Reviewed	4 September 2000
Amended	6 August 2010
Amended	19 October 2010

13.3 POLICY REVIEW - POL133 WORKING WITH ASBESTOS POLICY & PROCEDURE**Document ID:** 821768**Author:** Deputy General Manager Infrastructure**Authoriser:** Deputy General Manager Infrastructure**Theme:** Policy

Attachments: 1. POL133 Working with Asbestos Policy (under separate cover)
2. Working with Asbestos Procedure (under separate cover)

RECOMMENDATION

That Council:

1. Endorses the draft POL133 Working with Asbestos Policy as presented for the purpose of public exhibition seeking community comment for a period of 28 days.
2. Deems POL133 Working with Asbestos Policy as adopted should no submissions be received from the community at the conclusion of the exhibition period.
3. Notes the revised Working with Asbestos Procedure.

PURPOSE

The purpose of this report is for Council to consider and endorse the draft POL133 Working with Asbestos Policy for public exhibition and to acknowledge the recently updated Working with Asbestos Procedure.

SUMMARY/ BACKGROUND

Narrandera Shire Council is dedicated to safeguarding the health and safety of our community, workers, and visitors by recognising the risks associated with asbestos. While asbestos was phased out of Australian building materials in the 1980s and banned since 2003, legacy asbestos still exists in many local structures and land within the area.

The Council aims to proactively manage these risks through regular inspections, community education, and safe handling practices, including proper identification, disposal, and monitoring of asbestos materials.

The policy, based on the Model Asbestos Policy for NSW councils, was developed by LGNSW in partnership with the Heads of Asbestos Coordination Authorities (HACA) and covers all asbestos types, including naturally occurring asbestos, and aligns with relevant laws and safety codes.

The policy outlines Council's roles in managing public land, waste, and emergency responses related to asbestos, while supporting residents with guidance on safe renovation and waste disposal. Overall, the Council is committed to minimising asbestos-related health hazards and maintaining a safe environment now and for future generations.

ISSUES AND IMPLICATION**Policy**

- Once adopted, POL133 Working with Asbestos Policy will replace the outdated

WHSA008 Removal & Working with Asbestos Contained Material (ACM) Policy.**Legal / Statutory**

- Work Health and Safety Act 2011 (NSW)
- Work Health and Safety Regulation 2017 (NSW)

Community Engagement / Communication

- Once endorsed, the draft POL133 Working with Asbestos Policy will be placed on exhibition for 28 days.

RISKS

POL133 Working with Asbestos Policy, supported by the Working with Asbestos Procedure, is required to achieve best practice in asbestos management. Failing to adopt and implement the policy could expose Council to insurance and WHS claims for failing to fulfill its responsibilities to workers under the Work Health and Safety Act 2011 and Regulation 2017.

OPTIONS

1. Endorse the policy and send to exhibition.
2. Endorse the policy with revisions and send to exhibition.
3. Refer the policy back to staff for further review.

CONCLUSION

POL133 Working with Asbestos Policy will guide Council on the requirements of asbestos management and inform the community of the expectations.

It is recommended that Council endorses the policy as presented, directing it to public exhibition seeking community comment, and deeming the policy adopted should no submissions be received. In the event that submissions are received by the conclusion of the exhibition period, the policy will be returned to Council for further consideration.

13.4 POLICY REVIEW - DEVELOPMENT & ENVIRONMENT POLICIES POL062, 080, 092**Document ID:** 821774**Author:** Deputy General Manager Infrastructure**Authoriser:** Deputy General Manager Infrastructure**Theme:** Policy

Attachments:

1. POL062 Mobile Food Trading Policy (under separate cover) 
2. POL080 Body Worn Video Device Policy (under separate cover) 
3. POL092 Compliance and Enforcement Policy (under separate cover) 

RECOMMENDATION

That Council:

1. Endorses and adopts the revised Development & Environment policies without exhibition due to only minor changes:
 - a. POL062 Mobile Food Trading Policy
 - b. POL080 Body Worn Video Device Policy
 - c. POL092 Compliance and Enforcement Policy

PURPOSE

The purpose of this report is for Council to endorse and adopt the updated Development & Environment policies:

- POL062 Mobile Food Trading Policy
- POL080 Body Worn Video Device Policy
- POL092 Compliance and Enforcement Policy

SUMMARY/ BACKGROUND

Reviews of these policies have been undertaken with only minor changes and updates to legislation and related policy titles changes within the body of the policies. The policy review dates on all policies have been extended to four years from the previous two.

Community Engagement / Communication

No exhibition is required as there have been no material changes made to the policies.

CONCLUSION

The policies are actively used and considered appropriate.

It is recommended that Council endorses the revised policies as presented and deems them adopted.

13.5 ALCOHOL FREE ZONE TEMPORARY SUSPENSION - CORNER EAST AND DOUGLAS STREETS

Document ID: 823438

Author: Traffic Airport Engineer

Authoriser: Deputy General Manager Infrastructure

Theme: Our Community

Attachments: 1. Proposed East Street Temporary AFZ Suspension 1 November 2025  

RECOMMENDATION

That Council:

1. Approves temporary suspension of the current Alcohol-Free Zone (AFZ) at the corner of East and Douglas Streets on Saturday 1 November 2025 between the hours of 4:00pm to 9:00pm.
2. Contains the extent of the AFZ suspension to the external East Street frontage of the Charles Sturt Hotel.
3. Directs event organisers and participants to adhere to any direction given by NSW Police in regard to potential unruly behaviour.

PURPOSE

The purpose of this report is to seek temporary suspension of the current Alcohol-Free Zone (AFZ) in East Street at the external frontage of Charles Sturt Hotel, between the hours of 4:00pm to 9:00pm, in order for the Narrandera Business Group to host a popup bar at the Spring Fair.

The AFZ located in this area is required to be temporarily suspended in order for the event to be able to serve alcohol.

Should Council support the request from the Narrandera Business Group, it is recommended that the temporary suspension of the AFZ be confined to the external East Street frontage of the Charles Sturt Hotel.

SUMMARY

Reference is made to the *Local Government Act 1993* – Section 645 which reads as follows:

The council may at the request of any person or body or of its own motion, suspend the operation of an alcohol-free zone by publishing notice of the suspension in a manner that the council is satisfied is likely to bring the notice to the attention of members of the public in the area as a whole or in a part of the area that includes the zone concerned.

During the period indicated in such a notice as the period of suspension, the zone does not operate as an alcohol-free zone.

In like manner the council may at any time cancel the operation of an alcohol-free zone.

BACKGROUND

The Narrandera Business Group is in the third year of hosting the Spring Fair in its current format and is looking to build on the success of the 2023 and 2024 events.

Council encourages well run events, such as these, as a means of building community spirit and improving health and well-being of event participants. However, it is recommended that, comment be sought from the NSW Police in relation to the temporary suspension of the AFZ.

RELEVANCE TO COMMUNITY STRATEGIC PLAN AND OTHER STRATEGIES / MASTERPLANS / STUDIES**Theme**

2. Our Community

Strategy

2.3. Strengthen social connections, cultural identity and inclusion.

Activity

2.3.2. Deliver and support events, festivals and celebrations that foster community pride and a sense of belonging.

ISSUES AND IMPLICATIONS**Policy**

- N/A

Financial

- N/A

Legal / Statutory

- Section 645, *Local Government Act 1993*

Community Engagement / Communication

- Narrandera Business Group
- NSW Police

RISKS

There is a risk with alcohol related incidents, however this risk is mitigated by the responsible service of alcohol (RSA) obligations of the individual licence holder.

OPTIONS

1. Council's support for the temporary suspension of the AFZ is recommended, however it is suggested that a precedent not be set where any event organiser assumes this will be given. For example, the annual East Street Easter Cruising No Boozing is viewed as an event where it would not be practical to suspend the AFZ.
2. If approved, the temporary suspension of the AFZ may encourage consumption of alcohol in other areas when the zone is temporarily lifted on the afternoon/evening of 1 November 2025. This aspect will need to be monitored by event organisers.
3. Council declines the request to temporarily suspend the AFZ. This may be seen as Council not working collaboratively with event organisers to promote and improve participation in local events and festivals.

CONCLUSION

It is recommended that Council supports the temporary suspension of the AFZ on the afternoon/evening of 1 November 2025 between 4:00pm to 9:00pm, with the extent of the AFZ suspension contained to the external frontage of the Charles Street Hotel corner of East and Douglas Streets.

By limiting the temporary suspension of the AFZ to a contained area, it is seen as a way of reducing the risk of potential unruly behaviour occurring.

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13.6 NATIONAL CARP CONTROL PLAN - IN PRINCIPLE SUPPORT**Document ID:** 824293**Author:** Deputy General Manager Infrastructure**Authoriser:** Deputy General Manager Infrastructure**Theme:** Our Environment

Attachments:

1. Draft Letter to the Minister for Agriculture, Forestry and Fisheries  
2. The National Carp Control Plan 2022 (under separate cover) 

RECOMMENDATION

That Council:

1. Supports, in principle, the Murray Darling Association's urgent call for the Federal Government to fund and implement the National Carp Control Plan and its recommendations.
2. Endorses the Letter to the Minister for Agriculture, Forestry and Fisheries as attached to this report.
3. Signs the attached Letter to the Minister and sends it to the Minister for Agriculture, Fisheries and Forestry, the Hon Julie Collins MP, with a copy to be sent to the Murray Darling Association for their records.

PURPOSE

The purpose of this report is to seek Council's in-principle support for the funding and implementation of the National Carp Control Plan (NCCP) and its recommendations by the Federal Minister for Agriculture Fisheries and Forestry, the Hon Julie Collins MP.

SUMMARY

The Australian Government began investigating the use of the Cyprinid Herpesvirus 3 (the Carp Virus) in 2016, culminating after six years' research by the Fisheries Research and Development Corporation (FRDC) in the NCCP.

European Carp contribute to environmental degradation in the Basin and impact native fish species. Through their feeding habits, Carp impact aquatic plant, native fish eggs, small fish, and zooplankton populations in our waterways. The end result of one or a combination of these impacts is reduced water quality and/or reduced abundance and diversity of native plant and fish species.

In response to concerns regarding European Carp and water quality raised by councils and local government areas (LGA's) across the Basin, the Murray Darling Association Inc. (MDA) has prepared correspondence to the Minister for Agriculture Fisheries and Forestry, the Hon Julie Collins MP.

The draft letter outlines the impact of the invasive European Carp in Murray-Darling Basin's waterways and advises of the in-principle support for the funding and implementation of the National Carp Control Plan and all of its recommendations by the councils and LGAs of the Basin.

BACKGROUND

The National Carp Control Plan was submitted to the Government in September 2022, in which a case study of the Murray and Murrumbidgee system below Hume Dam was included (section 4.5). This case study identified that the area holds some of Australia's highest carp densities ranging from 100–500 kg/ha.

The letter to the Minister for Agriculture, Forestry and Fisheries (Letter to the Minister) provides Council's in principle support for the funding and implementation of the NCCP and its recommendations.

This draft motion does not propose that any council or LGA fund, in part or in full, the implementation of the NCCP and its recommendations.

RELEVANCE TO COMMUNITY STRATEGIC PLAN AND OTHER STRATEGIES / MASTERPLANS / STUDIES**Theme**

3. Our Environment

Strategy

3.1. Protect and enhance our natural environment, biodiversity and waterways.

Activity

3.1.1. Support healthy ecosystems and identify and manage threats to local flora, fauna and ecology.

ISSUES AND IMPLICATIONS**Policy**

- The Letter to the Minister draws on available data and research from the research conducted by the Fisheries Research and Development Corporation (FRDC) on behalf of the Australian Government from 2016 that culminated in the 2022-released NCCP.

The FRDC undertook extensive consultation, detailed investigations and targeted research. Eleven research institutions and over 40 research scientists contributed. The FRDC also consulted with policy and expert scientific workgroups. Explore their findings on this page.

Financial

- The Letter to the Minister, as per the recommendation has no financial cost.

Legal / Statutory

- N/A

Community Engagement / Communication

- N/A

RISKS**Environmental implications and risk**

Risks associated with Carp Biocontrol

- Water Quality risks: decomposing carp have potential to negatively affect water quality
 - Can deplete dissolved oxygen in the water
 - Can release nutrients and ammonia that can fuel algal blooms
- Carp density below approximately 300 kg/ha, and water is flowing (most regulated river channels of the Southern Basin): Key water parameters are unlikely to be seriously impaired.
- Carp density exceeds approximately 300kg/ha, and the water is still/slow-moving: Potential for low dissolved oxygen conditions and harmful algal blooms to develop. Likely to prevail in disconnected waterbodies (wetlands, lakes, reservoirs et cetera.)
- Main river channel habitats unlikely to experience negative water-quality impacts following carp kills.
- Shallow, off-channel habitats and unregulated dryland rivers may, particularly where carp densities exceed 300 kg/ha.
- In higher – risk habitats, two important risk mitigation options (manual collecting of carcasses, use of water releases to flush away dead carp) are difficult to implement.
 - If released, planning will need to incorporate surveillance and rapid-response measures across carp's mainland eastern Australian distribution, focussing on off-channel areas with carp biomass of 300kg/ha or greater.

Moderate Low Risk: If successful, the Carp virus could reduce carp populations by approximately 40-60%. Releasing the virus would most likely cause an initial major outbreak followed by ongoing seasonal outbreaks that suppress the carp population.

Reputation / Community implication and risk

Minor Low Risk: Council may receive pushback from concerned citizens, animal rights activists.

Service Delivery Implications and Risk

No Risk: Council is not required to deliver the Carp Virus.

WHS / HR Implications and Risk

No Risk: Council is not required to handle the Carp Virus.

OPTIONS

1. As recommended, endorse the Letter to the Minister for Agriculture, Forestry and Fisheries, The Hon Julie Collins MP.
2. Make any amendments to the Letter to the Minister for Agriculture, Forestry and Fisheries, The Hon Julie Collins MP prior to distribution.
3. Resolve not to endorse the recommendation and not send the Letter to the Minister for Agriculture, Forestry and Fisheries, The Hon Julie Collins MP.

CONCLUSION

Supporting the National Carp Control Plan aligns with Council's commitment to protecting and enhancing our local waterways and biodiversity, as outlined in the Community Strategic Plan. The plan offers a scientifically backed, low-risk approach to managing the invasive European Carp, which significantly threaten water quality and native ecosystems in the Murray-Darling Basin.

Endorsing the letter to the Minister for Agriculture, Fisheries and Forestry demonstrates our in-principle support for national efforts to address this environmental challenge without imposing financial burdens on our Council. Therefore, it is recommended that Council endorses the proposed letter, reaffirming our commitment to environmental stewardship and the health of our waterways.

DATE, 2025

The Hon Julie Collins MP
Minister for Agriculture, Fisheries and Forestry
03 6244 1222
Minister.collins@aff.gov.au

In principle support for the implementation of the National Carp Control Plan and its recommendations.

Dear Minister Collins,

On behalf of Narrandera Shire Council, I would like to advise you of our in principle support for the funding and implementation of the National Carp Control Plan and its recommendations.

It is well known that the Australian Government began investigating the use of the *Cyprinid Herpesvirus 3* (the Carp Virus) in 2016, culminating after 6 years research by the Fisheries Research and Development Corporation (FRDC) in the National Carp Control Plan, which provides an extensive body of research and analysis to inform decision making about the potential use of the Carp Virus for biological control of European Carp in Australia.

Since the 1960s, European Carp have affected native fish species, biodiversity and aquatic vegetation. They reduce water quality, damage riverbanks and contribute to [algae blooms](#). European Carp are adaptable and populations can increase quickly, and account for up to 90% of fish biomass in some areas of the Basin.

An invasive, widespread pest in the Murray–Darling Basin, they contribute to environmental degradation in the Basin and impact native fish species. Carp cause their main environmental impacts through their feeding habits., and as adults, they usually feed on the bottom of rivers and ponds.

Feeding by sucking soft sediment into their mouths, this habit (known as roiling) leads to a suspension of sediment in the water.

When carp are present in high densities, the resultant suspended sediment can result in a number of problems, including:

- direct deterioration of water quality due to sediment and increased nutrient levels
- reduced light penetration, resulting in reduced plant growth
- smothering of plants, invertebrates and fish eggs
- clogging of gills of other fish species
- inhibited visual feeding by other fish species.

The process of feeding can also result in fewer aquatic plants: carp will graze on plants directly and uproot plants during feeding. Carp are also effective grazers of surface films on plants and rocks.

Their direct impact on plants can also have a number of related impacts, including:

- reduced populations of invertebrates that are dependent on the plants
- reduced stability of bottom sediments through loss of aquatic vegetation.



Juvenile carp in particular also feed directly on zooplankton in the water. If zooplankton numbers are reduced, algal growth might increase, as the zooplankton normally feed on algae.

There are also records of carp feeding on fish eggs and on small fish.

The end result of one or a combination of these impacts will be **reduced water quality and/or reduced abundance and diversity of native species**.

Water quality is of particular concern to the communities, and industries of the Murray-Darling Basin, particularly in a future where the Basin must adapt to a changing climate, and, by the CSIRO's estimates, an up to 30% reduction in water available across the Murray-Darling Basin.

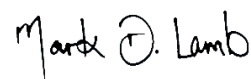
In addressing water quality there is no one solution, however the management of the invasive, and incredibly damaging European Carp in the waterways of the Murray-Darling Basin would provide invaluable benefits to the environment as a whole, particularly the basin's native water flora and fauna, as well as work towards the greater challenge of improving Australia's water quality.

As such, Narrandera Shire Council on behalf of its communities hereby provides it's in principle support for the funding and implementation of the National Carp Control Plan and its recommendations.

For further information, or to discuss the management of European Carp in the Basin, the National Carp Control Plan, please don't hesitate to contact the Murray Darling Association Chief Executive Officer, Mark Lamb via m.lamb@mda.asn.au and [0490 143 214](tel:0490143214), or the Murray Darling Association National President, Cr Shari Blumer, via sblumer@griffith.com.au and [0415 081 362](tel:0415081362).

Sincerely,

Cr Neville Kschenka
Mayor
Narrandera Shire Council



Mark D. Lamb
Chief Executive Officer
Murray Darling Association Inc.
[0490 143 214](tel:0490143214), [\(03\) 5480 3805](tel:0354803805)
m.lamb@mda.asn.au



13.7 DEVELOPMENT & ENVIRONMENT SERVICES ACTIVITIES - AUGUST 2025**Document ID: 824342****Author: Administration Assistant****Authoriser: Deputy General Manager Infrastructure****Theme: Our Environment****Attachments: Nil****RECOMMENDATION**

That Council:

1. Receives and notes the Development Services Activities Report for August 2025.

PURPOSE

The purpose of this report is to inform Council of Development Applications and other development services provided during August 2025.

BACKGROUND**Development & Complying Development Applications**

A summary of Development and Complying Development Applications processed during the reporting month/s detailed in the following table:

Stage Reached	August
Lodged	1
Stop-the-Clock / Under Referral / Awaiting Information	3
Determined	1

The value of Development and Complying Development Applications approved by Council during the reporting month is detailed in the following tables:

Development Type	2025-26			
	AUGUST		Year to Date	
	Number	Value \$	Number	Value \$
Residential	1	\$ 308,000	4	\$ 809,000
Industrial			0	\$ -
Commercial			0	\$ -
Rural Residential			0	\$ -
Subdivisions			0	\$ -
Other			0	\$ -
TOTAL	1	\$ 308,000	4	\$ 809,000

Under the provisions of section 4.59 of the Environmental Planning and Assessment Act Narrandera Shire Council determined the following development applications, applications for modification of development consents and complying development certificate applications during the reporting month.

No	Type	Address	Development Type	Determination	STC / RFI Days	ACTIVE Business Days
DA-001-2025-2026	L	85 Berrembed St GRONG GRONG	Dwelling	Conditionally Approved	-	11

Type explanation

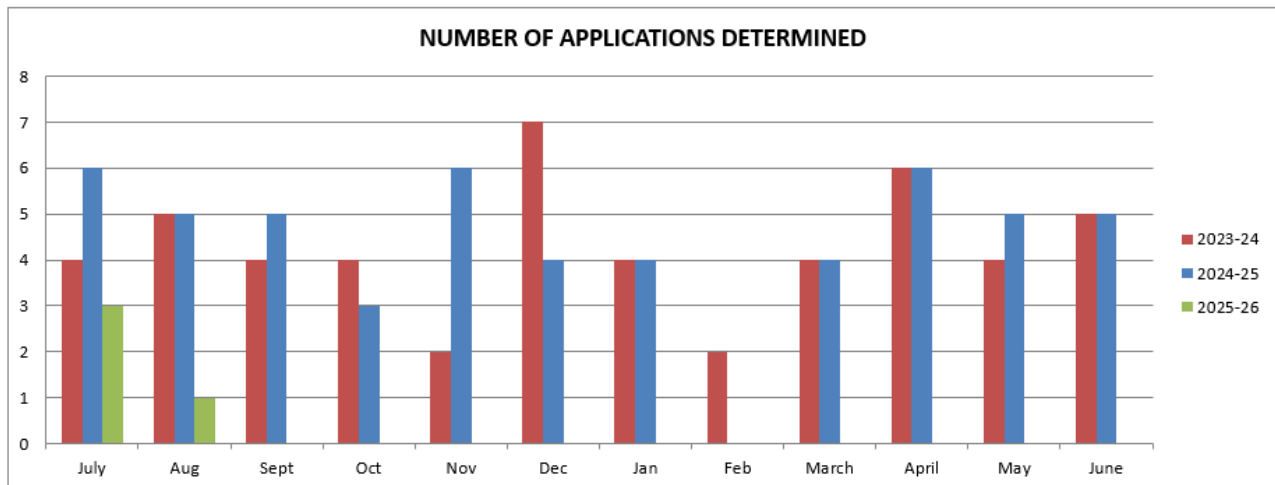
Complying (CDC)	Fast track approval process without the need for a full development application if specific criteria are met.
Local (L) Delegated authority	Merit based assessment where development consent is required. Target determination time of 40 business days.
Council (L/C)	Local development determined by Council at an ordinary meeting.
Integrated (I)	Merit based assessment where approval from other authorities, such as TfNSW, RFS, DPI, is required in addition to development consent. The referral process extends the target determination time to 60 business days.
Modification (M)	Revision of previously approved application. No target determination time.
Stop the Clock (STC)	Calculation of active days stops while additional information required to complete the assessment is obtained from the applicant.
Request for further information (RFI)	Request for further information.

Comparison determination times

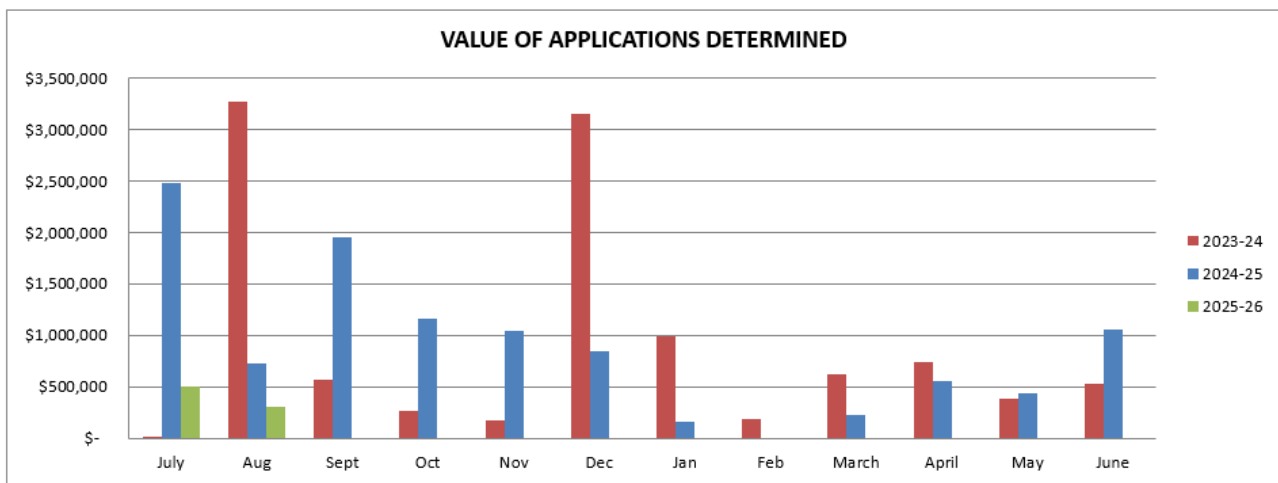
2020-21	Narrandera Shire Council average	30 days
2021-22	Narrandera Shire Council average	25 days
2022-23	Narrandera Shire Council average	18.6 days
2023-24	Narrandera Shire Council average	12.9 days
2024-25	Narrandera Shire Council average	11.8 days
2025-26	Narrandera Shire Council average YTD	6.5 days*

*due to 2 out of 4 applications being CDCs and not requiring notification.

This graph details the comparative number of Development and Complying Development Applications determined by month over the past three years.



This graph details the comparative value of Development and Complying Development Applications determined by month over the past three years.



Certificates Issued

A summary of other development services activities undertaken during the reporting month is detailed in the following table:

Certificate Type	
Construction Certificates	1
Building Certificates	-
Subdivision Certificates	-
Occupation Certificates	2
Section 10.7 Certificates	17
Swimming Pool Compliance Certificates	3
S68 Approvals	1

Construction Activities

A summary of Critical Stage building inspections undertaken during the reporting month is detailed in the following tables:

Building Surveyor Inspections	
Critical Stage Inspections	10

Compliance Activities

A summary of compliance services activities undertaken during the reporting month is detailed in the following tables:

Companion Animal Activity – Dogs	
Impounded	7
Returned	5
Rehomed	4

Companion Animal Activity – Cats	
Impounded	17
Returned	4
Rehomed	5

Compliance Activity	
Call outs	15
Infringement warnings/fines issued	2
Menacing/Dangerous dog incidents	2

14 CONFIDENTIAL MATTERS**RECOMMENDATION**

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 10A(2) of the *Local Government Act 1993*:

14.1 Stromlo Energy - Planning Agreement Offer

This matter is considered to be confidential under Section 10A(2) - di of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with commercial information of a confidential nature that would, if disclosed prejudice the commercial position of the person who supplied it.

15 REPORT OF CONFIDENTIAL RESOLUTIONS**16 CONCLUSION OF MEETING**