



Notice is hereby given, in accordance with the provisions of the Local Government Act 1993 that an **ORDINARY MEETING** of Wentworth Shire Council will be held in the **WENTWORTH SHIRE COUNCIL CHAMBERS, SHORT STREET, WENTWORTH**, commencing at **7:00PM**.

*The meeting is being livestreamed and/or recorded for on-demand viewing via Council's website. Attendance at the meeting is to be taken as consent by a person to their image and/or voice being webcast.*

*All speakers should refrain from making any defamatory comments or releasing personal information about another individual without their consent. Council accepts no liability for any damage that may result from defamatory comments made by persons attending meetings – all liability will rest with the individual who made the comments.*

*The meeting must not be recorded by others without prior written consent of the Council in accordance with the Council's code of meeting practice.*

*Councillors & staff are obligated to declare Conflicts of Interest as required under the Local Government Act 1993 and Councils adopted Code of Conduct.*

*Councillors are reminded of their Oath of Office whereby they have declared and affirmed that they will undertake the duties of the Office of Councillor in the best interests of the people of Wentworth Shire and the Wentworth Shire Council and that they will faithfully and impartially carry out the functions, powers, authorities and discretions vested in them under the Local Government Act 1993 or any other Act to the best of their ability and judgment.*

**KEN ROSS**  
**GENERAL MANAGER**

# **ORDINARY MEETING**

## **AGENDA**

### **15 NOVEMBER 2023**

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**1 OPENING OF MEETING**

THE MAYOR REQUESTS THAT THE GENERAL MANAGER MAKES  
ANNOUNCEMENTS REGARDING THE LIVE-STREAMING OF THE MEETING.

**2 PRAYER OR ACKNOWLEDGEMENT OF COUNTRY**

**3 APOLOGIES AND APPLICATIONS FOR LEAVE OF ABSENCE**

**4 DISCLOSURES OF INTERESTS**

**5 CONFIRMATION OF MINUTES**

**Recommendation**

That the Minutes of the Ordinary Meeting held 18 October 2023 be confirmed as  
circulated.



## **ORDINARY MEETING MINUTES**

**18 OCTOBER 2023**

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## 1 OPENING OF MEETING

The Mayor opened the meeting with a prayer at 7:00PM.

## 2 PRAYER OR ACKNOWLEDGEMENT OF COUNTRY

### PRESENT:

**COUNCILLORS:** Councillor Daniel Linklater  
Councillor Tim Elstone  
Councillor Brian Beaumont  
Councillor Steve Cooper  
Councillor Peter Crisp  
Councillor Steve Heywood  
Councillor Jane MacAllister  
Councillor Susan Nichols  
Councillor Jo Rodda

**STAFF:** Ken Ross (General Manager)  
Matthew Carlin (Director Health and Planning)  
Scott Barnes (Manager Engineering Services)  
Simon Rule (Director Finance and Policy)  
Gayle Marsden (Executive Assistant to General Manager)  
Hannah Nicholas (Business Support Officer)

## 3 APOLOGIES AND LEAVE OF ABSENCE

Nil

## 4 DISCLOSURES OF INTERESTS

Cr Elstone declared a significant pecuniary interest in Item 12.2 as he is a real estate agent for J & L McLeod 14 Lot subdivision & K F Cooke 6 Lot subdivision. Lots are directly in training circuit flight path. A vote against the item could be perceived as pecuniary as there is a financial gain to myself and business.

Cr Cooper declared a significant pecuniary interest in Item 12.2 as owner and director of Wentworth & District Real Estate in subdivision land packages matters in the flight path.

Cr Crisp declared a significant non pecuniary interest in Item 12.2 due to having contact with local pilots, had meals with them & visited their hangars. He is also related to Nina Plummer and have had business dealings with Alan Whyte. As a former MP for Mildura he has had contact with ADFA during its establishment & supported the approval for the Instrument Landing System at Mildura.

Cr Nichols declared a less than significant non pecuniary interest in Item 12.2 as two of her neighbours have signed the petition.

## 5 CONFIRMATION OF MINUTES

### Recommendation

That the Minutes of the Ordinary Meeting held 20 September 2023 be confirmed as circulated.

### Council Resolution

That the Minutes of the Ordinary Meeting held 20 September 2023 be confirmed as circulated.

**Moved Cr. Nichols, Seconded Cr. Elstone**

**CARRIED UNANIMOUSLY**

### Council Resolution

That standing orders be suspended for the purpose of a Public Forum. The meeting was adjourned at 7:06PM.

**Moved Cr. MacAllister, Seconded Cr Rodda**

**CARRIED UNANIMOUSLY**

The matter for discussion is Item 12.2 in the closed confidential session, being the request by ADFA Group for financial dispensation of fees and charges for the use of the Wentworth Aerodrome for flight training.

*Mr Simon Clemence spoke for Item 12.2 as the proponent.*

*Mr Ian Hazeldene spoke against Item 12.2.*

### Council Resolution

That Council reconvenes into open session and that standing orders be resumed.

**Moved Cr. Nichols, Seconded Cr. MacAllister**

**CARRIED UNANIMOUSLY**

## 6 OUTSTANDING MATTERS FROM PREVIOUS MEETINGS

### 6.1 OUTSTANDING MATTERS FROM PREVIOUS MEETINGS

File Number: RPT/23/613

Responsible Officer: Ken Ross - General Manager  
Responsible Division: Office of the General Manager  
Reporting Officer: Gayle Marsden - Executive Assistant

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.2 A strong, responsible and representative government

#### Summary

The Outstanding Actions report provides details of activities raised at previous Council meetings that remain outstanding.

#### Officer Recommendation

That Council receives and notes the list of outstanding matters as at 12 October 2023.

#### Council Resolution

That Council receives and notes the list of outstanding matters as at 12 October 2023.

**Moved Cr Cooper, Seconded Cr Crisp**

**CARRIED UNANIMOUSLY**



## **7 MAYORAL AND COUNCILLOR REPORTS**

### **7.1 MAYORAL REPORT**

File Number: RPT/23/611

#### **Recommendation**

That Council receives and notes the information contained in the Mayoral report.

#### **Council Resolution**

That Council receives and notes the information contained in the Mayoral report.

**Moved Cr Linklater, Seconded Cr Rodda**

**CARRIED UNANIMOUSLY**

**7.2 COMMUNITY DROP IN SESSION MENINDEE - FISH DEATHS**

File Number: RPT/23/674

**Summary**

Crs Beaumont and MacAllister attended the Community Drop in Session at Menindee on 13 September 2023 "to keep the community updated as part of their ongoing response to managing water quality issues and fish health in the Darling-Baaka River".

**Recommendation**

That the information contained in the report from Councillor Beaumont and Councillor MacAllister be noted.

**Council Resolution**

That the information contained in the report from Councillor Beaumont and Councillor MacAllister be noted.

**Moved Cr. MacAllister, Seconded Cr Beaumont**

**CARRIED UNANIMOUSLY**

## **8      REPORTS FROM COMMITTEES**

Nil

## 9 REPORTS TO COUNCIL

### 9.1 GENERAL MANAGERS REPORT

File Number: RPT/23/612

Responsible Officer: Ken Ross - General Manager  
Responsible Division: Office of the General Manager  
Reporting Officer: Gayle Marsden - Executive Assistant

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.2 A strong, responsible and representative government

#### **Summary**

The General Manager's report details information pertaining to meetings attended and general information which are of public interest, and which have not been reported elsewhere in this agenda. Items of note in this report are:

1. OLG Circulars  
Nil
2. Meetings  
As listed
3. Upcoming meetings or events  
As listed
4. Other items of note

#### **Recommendation**

That Council receives and notes the information contained within the report from the General Manager

#### **Council Resolution**

That Council receives and notes the information contained within the report from the General Manager

**Moved Cr. Elstone, Seconded Cr Rodda**

**CARRIED UNANIMOUSLY**

**9.2 WENTWORTH JUNCTION RALLY REQUEST FOR FINANCIAL ASSISTANCE**

File Number: RPT/23/614

Responsible Officer: Ken Ross - General Manager  
Responsible Division: Office of the General Manager  
Reporting Officer: Gayle Marsden - Executive Assistant

Objective: 1.0 Wentworth Shire is a vibrant, growing and thriving Region  
Strategy: 1.2 Promote the Wentworth Region as a desirable visitor and tourism destination

**Summary**

Council is in receipt of a request to provide financial sponsorship and provision of in-kind support for the 2024 Wentworth Junction Rally to be held on Saturday 6 July 2024 and Sunday 7 July 2024. This event is organized by the Sunraysia Vintage Machinery Group and Rivers and Riverboats Historical & Preservation Society. Sponsorship of \$10,000 and \$5,000 in kind support is already approved in the Tourism & Promotions budget however, the group have provided a list of the in-kind support they require. Preliminary calculations put the value of in-kind support at \$16,353.00.

**Recommendation**

That Council provide financial sponsorship of an extra \$11,353.00 in-kind support as requested for the 2024 Wentworth Junction Rally.

**Council Resolution**

That Council provide financial sponsorship of an extra \$11,353.00 in-kind support as requested for the 2024 Wentworth Junction Rally.

**Moved Cr Crisp, Seconded Cr Beaumont**

**CARRIED UNANIMOUSLY**

**9.3 MURRAY DARLING 110 REQUEST FOR SPONSORSHIP**

File Number: RPT/23/671

Responsible Officer: Ken Ross - General Manager  
Responsible Division: Office of the General Manager  
Reporting Officer: Gayle Marsden - Executive Assistant

Objective: 1.0 Wentworth Shire is a vibrant, growing and thriving Region  
Strategy: 1.2 Promote the Wentworth Region as a desirable visitor and tourism destination

**Summary**

Council is in receipt of a request to provide financial sponsorship for the 2023 Murray Darling 110 Classic Ski Race to be held 4 and 5 November 2023. Council has approved financial sponsorship since 2014 in the years the event has been held. The event didn't occur during Covid.

**Recommendation**

That Council determine financial sponsorship for the 2023 Murray Darling 110 Classic Ski Race to be held 4 and 5 November 2023.

**Council Resolution**

That Council provide financial sponsorship in the amount of \$15,000 for the 2023 Murray Darling 110 Classic Ski Race to be held 4 and 5 November 2023 to be paid from the Tourism & Promotions budget.

**Moved Cr Cooper, Seconded Cr Rodda**

**CARRIED UNANIMOUSLY**

**9.4 MEMORANDUM OF UNDERSTANDING - WENTWORTH SHIRE COUNCIL AND MURRAY REGIONAL TOURISM**

File Number: RPT/23/616

Responsible Officer: Ken Ross - General Manager  
Responsible Division: Office of the General Manager  
Reporting Officer: Lexi Stockman - Manager Tourism and Promotion

Objective: 1.0 Wentworth Shire is a vibrant, growing and thriving Region  
Strategy: 1.2 Promote the Wentworth Region as a desirable visitor and tourism destination

**Summary**

The Murray Regional Tourism Board was formed in 2010 to establish an overarching organisation to contribute to the development and growth of tourism in the region.

The current Memorandum of Understanding (MOU) with the Murray Regional Tourism Board (MRTB) expires on 30 June 2024 and it is recommended to enter into a further three year MOU. Councils along the Murray and the States of Victoria and New South Wales are partners with the Murray Regional Tourism Board.

**Recommendation**

That Council authorises the Mayor and General Manager to sign the Memorandum of Understanding between Wentworth Shire Council and the Murray Regional Tourism Board for a period of three years.

**Motion**

That Council authorises the Mayor and General Manager to sign the Memorandum of Understanding between Wentworth Shire Council and the Murray Regional Tourism Board for a period of three years.

**Moved Cr Rodda, Seconded Cr Cooper**

**Amendment**

That Council defer this item pending consultation and a presentation from the CEO of Murray Regional Tourism Board and that the Executive Team explore the potential of accessing Joint Organisation funds to form a partnership with those shires in endorsing joint promotion of the Far West of West NSW

**Moved Cr Beaumont, Seconded Cr. MacAllister**

**CARRIED**

**For the Motion :** *Clr.s Beaumont, Cooper, Crisp, Elstone, Heywood, Linklater, MacAllister and Nichols.*

**Against the Motion:** *Clr. Rodda.*

**Council Resolution**

That Council defer this item pending consultation and a presentation from the CEO of Murray Regional Tourism Board and that the Executive Team explore the potential of accessing Joint Organisation funds to form a partnership with those shires in endorsing joint promotion of the Far West of West NSW

**Moved Cr Beaumont, Seconded Cr. MacAllister**

**CARRIED**

***For the Motion :*** ***Clr.s Beaumont, Cooper, Crisp, Elstone, Heywood, Linklater, MacAllister and Nichols.***

***Against the Motion:*** ***Clr. Rodda.***



**9.5 WEST DARLING ARTS MEMORANDUM OF UNDERSTANDING**

File Number: RPT/23/644

Responsible Officer: Ken Ross - General Manager  
Responsible Division: Office of the General Manager  
Reporting Officer: Lexi Stockman - Manager Tourism and Promotion

Objective: 1.0 Wentworth Shire is a vibrant, growing and thriving Region  
Strategy: 1.2 Promote the Wentworth Region as a desirable visitor and tourism destination

**Summary**

West Darling Arts Inc Committee (WDA) have invited Wentworth Shire Council to become a member council of WDA. To formalize the membership Council are required to sign a Memorandum of Understanding which will include an annual financial contribution.

**Recommendation**

That Council authorises the Mayor and General Manager to enter into an agreement with West Darling Arts Inc., and to sign and affix the Council seal to the Memorandum of Understanding.

**Council Resolution**

That Council authorises the Mayor and General Manager to enter into an agreement with West Darling Arts Inc., and to sign and affix the Council seal to the Memorandum of Understanding.

**Moved Cr. Elstone, Seconded Cr. MacAllister**

**CARRIED UNANIMOUSLY**

**9.6 MONTHLY FINANCE REPORT - SEPTEMBER 2023**

File Number: RPT/23/625

Responsible Officer: Simon Rule - Director Finance and Policy

Responsible Division: Finance and Policy

Reporting Officer: Vanessa Lock - Finance Officer

Objective: 4.0 Wentworth is a caring , supportive and inclusive community that is informed and engaged in its future

Strategy: 4.1 Provide strong and effective representation, leadership, planning, decision-making and service delivery

**Summary**

Rates and Charges collections for the month of September 2023 were \$697,201.51. After allowing for pensioner subsidies, the total levies collected are now 47.77%. For comparison purposes 40.37% of the levy had been collected at the end of September 2022. Council currently has \$ 48,448,717.03 in cash and investments.

**Recommendation**

That Council receives and notes the Monthly Finance Report.

**Council Resolution**

That Council receives and notes the Monthly Finance Report.

**Moved Cr. MacAllister, Seconded Cr Crisp**

**CARRIED UNANIMOUSLY**

**9.7 MONTHLY INVESTMENT REPORT - SEPTEMBER 2023**

File Number: RPT/23/632

Responsible Officer: Simon Rule - Director Finance and Policy

Responsible Division: Finance and Policy

Reporting Officer: Bryce Watson - Accountant

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.5 Adopt practices of prudent asset, financial and human resource management across Council to ensure long-term sustainability and efficiency

**Summary**

As at 30 September 2023 Council had \$43 million invested in term deposits and \$5,448,717.03 in other cash investments. Council received \$162,776.40 from its investments for the month of September 2023.

In September 2023 Council investments averaged a rate of return of 4.49% and it currently has \$8,641,451.34 of internal restrictions and \$30,922,027.61 of external restrictions.

**Recommendation**

That Council receives and notes the monthly investment report.

**Council Resolution**

That Council receives and notes the monthly investment report.

**Moved Cr. Heywood, Seconded Cr. Nichols**

**CARRIED UNANIMOUSLY**

**9.8 DRAFT 2022-2023 ANNUAL FINANCIAL STATEMENTS**

File Number: RPT/23/626

Responsible Officer: Simon Rule - Director Finance and Policy

Responsible Division: Finance and Policy

Reporting Officer: Simon Rule - Director Finance and Policy

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.2 A strong, responsible and representative government

**Summary**

It is a requirement of the *Local Government Act 1993* (NSW) (the Act) that Council prepare its Annual Financial Statements as soon as practicable after the end of the financial year in accordance with Australian Accounting Standards and the Local Government Code of Accounting Practice.

The Financial Statements must be audited and the audit opinion issued by the Audit Office of NSW and lodged with the Office of Local Government by 31 October 2023.

Section 413 and 418 of the Act and Clause 215 of the *Local Government (General) Regulation 2021* (the Regulation) have a number of specific requirements that Council has to comply with in regards to the production, auditing and finalisation of the Annual Financial Statements and year end reporting requirements.

**Recommendation**

That Council certifies:

- a. That the Annual Financial Statements have been prepared in accordance with:
  - i. The *Local Government Act 1993* (NSW) and the Regulations made there under;
  - ii. The Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board; and
  - iii. The Local Government Code of Accounting Practice and Financial Reporting.
- b. To the best of our knowledge and belief, these statements:
  - i. Present fairly the Council's operating result and financial position for the 2022/2023 financial year; and
  - ii. Accord with Council's accounting and other records.
- c. That Council is not aware of any matter that would render these Statements false or misleading in any way.

That Council:

- a. Adopt the Councillors and Management Statement and resolves that it be signed by the Mayor, Deputy Mayor, the General Manager and the Responsible Accounting

Officer and that it is attached to the financial statements;

- b. Delegates to the General Manager the authority to “finalise the date” at which the auditor’s report and financial statements are to be presented to the public; and
- c. Delegates to the General Manager the authority to authorise the year end accounts for issue immediately upon receipt of the auditor’s reports.

That Council:

- a. Refer the Draft 2022/2023 Annual Financial Statements to audit.

### **Council Resolution**

That Council certifies:

- a. That the Annual Financial Statements have been prepared in accordance with:
  - i. The *Local Government Act 1993* (NSW) and the Regulations made there under;
  - ii. The Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board; and
  - iii. The Local Government Code of Accounting Practice and Financial Reporting.
- b. To the best of our knowledge and belief, these statements:
  - i. Present fairly the Council’s operating result and financial position for the 2022/2023 financial year; and
  - ii. Accord with Council’s accounting and other records.
- c. That Council is not aware of any matter that would render these Statements false or misleading in any way.

That Council:

- a. Adopt the Councillors and Management Statement and resolves that it be signed by the Mayor, Deputy Mayor, the General Manager and the Responsible Accounting Officer and that it is attached to the financial statements;
- b. Delegates to the General Manager the authority to “finalise the date” at which the auditor’s report and financial statements are to be presented to the public; and
- c. Delegates to the General Manager the authority to authorise the year end accounts for issue immediately upon receipt of the auditor’s reports.

That Council:

- a. Refer the Draft 2022/2023 Annual Financial Statements to audit.

**Moved Cr Crisp, Seconded Cr Rodda**

**CARRIED UNANIMOUSLY**

**9.9 POONCARIE TELECOMMUNICATIONS TOWER LEASE**

File Number: RPT/23/619

Responsible Officer: Simon Rule - Director Finance and Policy

Responsible Division: Finance and Policy

Reporting Officer: Simon Rule - Director Finance and Policy

Objective: 1.0 Wentworth Shire is a vibrant, growing and thriving Region

Strategy: 1.3 High quality connectivity across the region

**Summary**

In early 2021 Council was approached by a representative of Telstra requesting a renewal of the 20 year lease to occupy the telecommunications tower at Pooncarie.

The matter was considered by Council at the April 2021 Ordinary Council meeting, where Council resolved to offer a new lease.

**Recommendation**

That Council delegates authority to the Mayor, Deputy Mayor and the General Manager to sign the lease and affix the Council Seal.

**Motion**

That Council delegates authority to the Mayor, Deputy Mayor and the General Manager to sign the lease and affix the Council Seal.

**Moved Cr. Heywood, Seconded Cr Cooper**

**Amendment**

That Council defer this item awaiting clarification of issues raised in particular item 11.

**Moved Cr. MacAllister, Seconded Cr. Nichols**

**CARRIED UNANIMOUSLY**

**Council Resolution**

That Council defer this item awaiting clarification of issues raised in particular item 11.

**Moved Cr. MacAllister, Seconded Cr. Nichols**

**CARRIED UNANIMOUSLY**

**9.10 ANNUAL DISCLOSURE OF INTEREST RETURNS**

File Number: RPT/23/643

Responsible Officer: Simon Rule - Director Finance and Policy

Responsible Division: Finance and Policy

Reporting Officer: Deborah Zorzi - Governance Officer

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.2 A strong, responsible and representative government

**Summary**

Council's Code of Conduct Policy requires Councillors and Designated Persons to disclose their personal interests by completing a publicly available return of interests.

The annual returns are required to be lodged within three (3) months following 30 June and must be tabled no later than the first available Council meeting in October.

As required by the Office of Local Government and the *Government Information (Public Access) Act 2009* (NSW) the returns will be made available on Council's website after they have been noted by Council.

**Recommendation**

That Council notes the tabling of the Disclosure of Interest Returns for Councillors and Designated Persons for the period 01/07/2022 to 30/06/2023.

**Council Resolution**

That Council notes the tabling of the Disclosure of Interest Returns for Councillors and Designated Persons for the period 01/07/2022 to 30/06/2023.

**Moved Cr. Nichols, Seconded Cr Rodda**

**CARRIED UNANIMOUSLY**

**9.11 REVIEW OF MIDWAY CENTRE REGULAR AGREEMENTS**

File Number: RPT/23/608

Responsible Officer: Simon Rule - Director Finance and Policy  
Responsible Division: Finance and Policy  
Reporting Officer: Annette Fraser - Team Leader Customer Service

Objective: 2.0 Wentworth Shire is a great place to live  
Strategy: 2.1 Continue to create opportunities for inclusion where all people feel welcome and participate in community life

**REASON FOR CONFIDENTIALITY**

*This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (c) information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business. On balance, the public interest in preserving the confidentiality of information about the tender outweighs the public interest in maintaining openness and transparency in council decision-making because disclosure of this information would reveal pricing and confidential information submitted via the tender process which if disclosed would prevent council from achieving its 'value for money' objectives.*

**Summary**

Midway Centre Regular User Agreements have been established with several users of the Midway Centre.

These agreements are an annual use agreement which were originally established to enable Council to set an individual hire rate for frequent users of the Midway Centre. The agreements also enable Council to periodically review the use by these groups and amounts being charged.

The current agreements are all due for renewal and Council input is now sought on each individual renewal.

Current Agreements ended 30 June 2023. We have calculated the rates with the aim of renewing the user agreements for a further two years, until the end of June 2025.

**Recommendation**

That Council resolves to approve the renewal of the Midway Regular User Agreements for period of two years as defined in each agreement reported.

**Council Resolution**

That Council resolves to approve the renewal of the Midway Regular User Agreements for period of two years as defined in each agreement reported.

**Moved Cr Crisp, Seconded Cr Beaumont**

**CARRIED UNANIMOUSLY**



**9.12 WENTWORTH CARAVAN PARK UPGRADE - PROJECT UPDATE**

File Number: RPT/23/664

Responsible Officer: Geoff Gunn - Director Roads and Engineering

Responsible Division: Roads and Engineering

Reporting Officer: Scott Barnes - Manager Engineering Services

Objective: 3.0 Wentworth Shire is a community that works to enhance and protect its physical and natural environment

Strategy: 3.5 Infrastructure meets the needs of our growing Shire

**Summary**

The report includes overall progress of the project, identifies any budget variations that may impact on the project and also identifies any issues that may have an adverse impact on the project.

Council are currently undertaking a major upgrade of the Wentworth Caravan Park. The works include the raising of the entire site above 1 in 20 year flood level, new utility services, new amenities and office buildings and provision for over 50 caravan sites.

Construction on the site was severely impacted by the Dec 2022/Jan 2023 Flood which completely inundated and saturated the site. Full site works were only able to commence from mid-May 2023.

Funding for the Caravan Park Upgrade commenced in 2021/22, by both Crown Reserves Improvement Fund (\$1,000,000) and Council (\$2,000,000). Total expenditure prior to this current financial year was \$1,250,000.

The Caravan Park project is to be operational to accommodate visitors by the end of March 2024 for the important Easter period.

**Recommendation**

That Council notes the information contained in this report.

**Council Resolution**

That Council notes the information contained in this report.

**Moved Cr. Elstone, Seconded Cr Crisp**

**CARRIED UNANIMOUSLY**

**9.13 PROJECT & WORKS UPDATE - OCTOBER 2023**

File Number: RPT/23/629

Responsible Officer: Geoff Gunn - Director Roads and Engineering

Responsible Division: Roads and Engineering

Reporting Officer: Jamie-Lee Kelly - Administration Officer

Objective: 3.0 Wentworth Shire is a community that works to enhance and protect its physical and natural environment

Strategy: 3.2 Ensure that community assets and public infrastructure are well maintained

**Summary**

This report provides a summary of the projects and major works undertaken by the Roads and Engineering Department which have been completed during the months of September 2023 and the planned activities for October 2023.

**Recommendation**

That Council receives and notes the major works undertaken in September 2023 and the scheduled works for the following month.

**Council Resolution**

That Council receives and notes the major works undertaken in September 2023 and the scheduled works for the following month.

**Moved Cr. Elstone, Seconded Cr Rodda**

**CARRIED UNANIMOUSLY**

## 10 NOTICES OF MOTIONS / QUESTIONS WITH NOTICE

### 10.1 DEPARTMENT OF FISHERIES LOSS OF KEY STAFF AND WELLBEING BURDEN

File Number: RPT/23/676

#### Motion

That Council write to the Minister for Agriculture, Regional NSW and Western NSW the Honorable Tara Moriarty, expressing concern about the recent resignation of key staff in Fisheries, resulting in considerable loss of experience and knowledge about the rivers lakes and wetlands in Western NSW, and seeking urgent action.

#### Council Resolution

That Council write to the Minister for Agriculture, Regional NSW and Western NSW the Honorable Tara Moriarty and cc Minister Rose Jackson, expressing concern about the recent resignation of key staff in Fisheries, resulting in considerable loss of experience and knowledge about the rivers lakes and wetlands in Western NSW, and seeking urgent action.

**Moved Cr. MacAllister, Seconded Cr Beaumont**

**CARRIED UNANIMOUSLY**

### 10.2 SPORTING FIELD REVIEW

Cr Jo Rodda asked if the review of the Sporting facilities at Gol Gol had progressed.

The General Manager advised that there are valuations to be sought and further negotiation.

### 10.3 MANLY SANDBAR ROAD

Cr Peter Crisp asked if the road to Manly Sandbar could have a maintenance grade prior to Christmas.

### 10.4 STAINED GLASS WINDOW IN CHAMBERS

Cr Peter Crisp asked if the stained glass window in the Chambers will be taken to the Civic Centre.

The General Manager advised that several historical items will be moved to the Civic Centre.

### 10.5 TIME CAPSULE

Cr Brian Beaumont asked if consideration can be given to a time capsule for the Civic Centre.

## 11 CONFIDENTIAL BUSINESS – ADJOURNMENT INTO CLOSED SESSION

Despite the right of members of the public to attend meetings of a council, the council may choose to close to the public, parts of the meeting that involve the discussion or receipt of certain matters as prescribed under section 10A(2) of the Local Government Act.

With the exception of matters concerning particular individuals (other than councillors) (10A(2)(a)), matters involving the personal hardship of a resident or ratepayer (10A(2)(b)) or matters that would disclose a trade secret (10A(2)(d)(iii)), council must be satisfied that discussion of the matter in an open meeting would, on balance, be contrary to the public interest.

The Act requires council to close the meeting for only so much of the discussion as is necessary to preserve the relevant confidentiality, privilege or security being protected. (section 10B(1)(a))

Section 10A(4) of the Act provides that a council may allow members of the public to make representations to or at a meeting, before any part of the meeting is closed to the public, as to whether that part of the meeting should be closed.

Section 10B(4) of the Act stipulates that for the purpose of determining whether the discussion of a matter in an open meeting would be contrary to the public interest, it is irrelevant that:-

- (a) a person may misinterpret or misunderstand the discussion, or
- (b) the discussion of the matter may -
  - (i) cause embarrassment to the council or committee concerned, or to councillors or to employees of the council, or
  - (ii) cause a loss of confidence in the council or committee.

### **Recommendation**

That Council adjourns into Closed Session, the recording of the meeting be suspended, and members of the press and public be excluded from the Closed Session, and that access to the correspondence and reports relating to the items considered during the course of the Closed Session be withheld unless declassified by separate resolution.

This action is taken in accordance with Section 10A(2) of the Local Government Act, 1993 as the items listed come within the following provisions:-

#### **12.1 George Gordon Netball Court Refurbishment. (RPT/23/615)**

This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (c) information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business. On balance, the public interest in preserving the confidentiality of information about the tender outweighs the public interest in maintaining openness and transparency in council decision-making because disclosure of this information would reveal pricing and confidential information submitted via the tender process which if disclosed would prevent council from achieving its 'value for money' objectives.

#### **12.2 Aerodrome Usage - Circuit Training. (RPT/23/584)**

This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (c) information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct)

business. On balance, the public interest in preserving the confidentiality of information about the tender outweighs the public interest in maintaining openness and transparency in council decision-making because disclosure of this information would reveal pricing and confidential information submitted via the tender process which if disclosed would prevent council from achieving its 'value for money' objectives.

**Council Resolution**

That Council adjourns into Closed Session, the recording of the meeting be suspended, and members of the press and public be excluded from the Closed Session, and that access to the correspondence and reports relating to the items considered during the course of the Closed Session be withheld unless declassified by separate resolution.

**Moved Cr. MacAllister, Seconded Cr Rodda**

**CARRIED UNANIMOUSLY**

*At 08:52 am Councillor Jo Rodda left the council meeting.*

## 12 OPEN COUNCIL - REPORT FROM CLOSED COUNCIL

### 12.1 GEORGE GORDON NETBALL COURT REFURBISHMENT

File Number: RPT/23/615

Responsible Officer: Geoff Gunn - Director Roads and Engineering

Responsible Division: Roads and Engineering

Reporting Officer: Ryan Thomson - Project Engineer

Objective: 3.0 Wentworth Shire is a community that works to enhance and protect its physical and natural environment

Strategy: 3.2 Ensure that community assets and public infrastructure are well maintained

#### **REASON FOR CONFIDENTIALITY**

*This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (c) information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business. On balance, the public interest in preserving the confidentiality of information about the tender outweighs the public interest in maintaining openness and transparency in council decision-making because disclosure of this information would reveal pricing and confidential information submitted via the tender process which if disclosed would prevent council from achieving its 'value for money' objectives.*

The General Manager advised that Council in accordance with the provisions of the Local Government (General) Regulation 2021, section 178(1)(b) and 178(3) accepted the tender from Oasis Unmatched Pty Ltd to construct new netball courts as specified for the sum of \$384,110.00(ex GST); and

That Council authorised the Mayor and General Manager to sign the contract documentation and affix the Council Seal.

**12.2 AERODROME USAGE - CIRCUIT TRAINING**

File Number: RPT/23/584

Responsible Officer: Ken Ross - General Manager  
Responsible Division: Office of the General Manager  
Reporting Officer: Ken Ross - General Manager

Objective: 1.0 Wentworth Shire is a vibrant, growing and thriving Region  
Strategy: 1.3 High quality connectivity across the region

**REASON FOR CONFIDENTIALITY**

*This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (c) information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business. On balance, the public interest in preserving the confidentiality of information about the tender outweighs the public interest in maintaining openness and transparency in council decision-making because disclosure of this information would reveal pricing and confidential information submitted via the tender process which if disclosed would prevent council from achieving its 'value for money' objectives.*

The General Manager advised that Council having considered all information tabled from the ADFA Group and the community, declined the proposal from the ADFA Group requesting a three month trial period and the request for a fee structure suitable to the ADFA Group.

## **13 CONCLUSION OF THE MEETING**

The Meeting closed at 9:49pm.

## **NEXT MEETING**

15 November 2023

.....  
**CHAIR**



## 6 OUTSTANDING MATTERS FROM PREVIOUS MEETINGS

### 6.1 OUTSTANDING MATTERS FROM PREVIOUS MEETINGS

File Number: RPT/23/688

Responsible Officer: Ken Ross - General Manager  
 Responsible Division: Office of the General Manager  
 Reporting Officer: Gayle Marsden - Executive Assistant

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.2 A strong, responsible and representative government

#### **Summary**

The Outstanding Actions report provides details of activities raised at previous Council meetings that remain outstanding.

#### **Officer Recommendation**

That Council receives and notes the list of outstanding matters as at 6 November 2023.

#### **Attachments**

1. Outstanding Action Items as at 6 November 2023 [↓](#)

<b>Division:</b> Ordinary Council <b>Committee:</b> <b>Officer:</b> <b>Outstanding Action Items Report</b>				<b>Date From:</b> <b>Date To:</b> <b>Printed:</b> Monday, 6 November 2023 2:21:24 PM	
Meeting	Item	Title	Item	Action Record (latest first)	
Ordinary Council 20/07/2022 2	10.5	<i>Darling Street Pavers</i>	Cr Brian Beaumont asked if Council should be focussing on the issue raised on Facebook with the pavers in Darling Street	<b>05 Nov 2023 1:45pm Marsden, Gayle - Reallocation</b> Action reassigned to Wall, Samantha by Marsden, Gayle	
Ordinary Council 16/11/2022 2	10.1	<i>PS RUBY</i>	Cr Brian Beaumont requested that the future of the PS Ruby be placed back on the outstanding action list to be discussed at a future meeting.	<b>06 Nov 2023 10:00am Carlin, Matthew</b> The PS Ruby will be subject to upcoming meetings of the Heritage and History Advisory Committee.	
Ordinary Council 16/11/2022 2	10.4	<i>GOL GOL Water Tower</i>	Cr Jo Rodda asked if the Gol Gol water tower could be used for a mural. The General Manager advised that it wasn't the first time a request had been made however there were some issues when it was investigated due to the tower location close to the highway and parking issues.	<b>05 Nov 2023 1:42pm Marsden, Gayle</b> Investigations continuing	
Ordinary Council 28/06/2022 3	10.5	<i>UPDATE ON 40KM PROPOSAL FOR WENTWORTH TOWNSHIP</i>	Cr Steve Heywood would like an update on the proposed 40km zone in Wentworth Township through TfNSW.	<b>01 Nov 2023 3:14pm Wall, Samantha</b> TfNSW have advised that the project should be completed by end of financial year	
Ordinary Council 20/09/2022 3	9.15	<i>Dog Waste Stations</i>	Cr Brain Beaumont requested that the installation of Dog Waste Stations be investigated.	<b>06 Nov 2023 10:01am Carlin, Matthew</b> A draft options paper will be presented to General Manager to discuss next steps	
Ordinary Council 20/09/2022 3	10.4	<i>Off Leash Dog Park</i>	Cr Susan Nichols asked if an off leash dog park could be considered.	<b>06 Nov 2023 10:03am Carlin, Matthew</b> The Director Health and Planning is updating the Companion Animal Management Plan (CAMP) which includes looking at off-leash areas. This may require additional work and consultation with the community. The updated CAMP will identify potential areas for off-leash areas.	

## 7 MAYORAL AND COUNCILLOR REPORTS

### 7.1 MAYORAL REPORT

File Number: RPT/23/689

#### Summary

The purpose of this report is to advise Council of meetings, conferences and appointments undertaken by Mayor Linklater for the period of 19 October 2023 – 15 November 2023.

#### Recommendation

That Council receives and notes the information contained in the Mayoral report

#### Report

The following table lists the meetings attended by Mayor Linklater for the period of 19 October 2023 – 15 November 2023.

Date	Meeting	Location
24 Oct 2023	Minister Tanya Plibersek	Broken Hill
25 Oct 2023	Helen Dalton MP	Wentworth
26 Oct 2023	AGM Murray Regional Tourism	Video Conference
26 Oct 2023	Minister Rose Jackson	Video Conference
30 Oct 2023	Early Settlers Museum Meeting	Coomealla
1 Nov 2023	Mayoral Meeting	Wentworth
7 Nov 2023	Wentworth Races	Wentworth
9 Nov 2023	Mayoral Meeting	Wentworth
9 Nov 2023	Extraordinary Council Meeting	Wentworth
11 Nov 2023	Remembrance Day	Wentworth
13 Nov 2023	Mayoral Meeting	Wentworth
15 Nov 2023	Murray Regional Tourism Presentation	Wentworth
15 Nov 2023	Pre meeting Briefing	Wentworth
15 Nov 2023	Ordinary Council Meeting	Wentworth

#### Attachments

Nil

**8      REPORTS FROM COMMITTEES**

Nil

## 9 REPORTS TO COUNCIL

### 9.1 GENERAL MANAGERS REPORT

File Number: RPT/23/690

Responsible Officer: Ken Ross - General Manager  
Responsible Division: Office of the General Manager  
Reporting Officer: Gayle Marsden - Executive Assistant

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.2 A strong, responsible and representative government

#### **Summary**

The General Manager's report details information pertaining to meetings attended and general information which are of public interest, and which have not been reported elsewhere in this agenda. Items of note in this report are:

1. OLG Circulars  
Circulars 23-13 to 23-14
2. Meetings  
As listed
3. Upcoming meetings or events  
As listed
4. Other items of note

#### **Recommendation**

That Council receives and notes the information contained within the report from the General Manager.

#### **Detailed Report**

##### **1. Circulars**

**Circular 23-13 Release of the Information and Privacy Commission's follow up audit of councils' compliance with open access requirements in relation to returns of interests**

- The IPC's report found that while there has been significant improvement in councils' compliance with their obligations under the GIPA Act to publish information in returns of interests submitted by councillors and designated persons on their websites, some councils continue to be non-compliant.
- The IPC will continue to monitor compliance by the local government sector and, where relevant, assist the sector in its implementation of the recommendations set out in the report.

#### **Key points**

- The Model Code of Conduct for Local Councils in NSW requires councillors and designated persons to complete, and lodge returns of their interests with the general manager.

- The GIPA Act designates returns of interests as open access information. The public disclosure of information in returns of interests facilitates the identification and management of potential conflicts of interest that might arise where councillors and other key staff participate in decisions from which they may directly or indirectly derive, or be perceived to derive, personal or financial benefit.
- The IPC's report found improvements in compliance with
  - public availability of returns of interests by councillors and designated persons – a significant increase from 61% to 88% (46) fully compliant (+27%)
  - the ease of accessibility of returns of interests – significant improvements from 52% (27) to 88% (46) (+36%)
  - making returns of interests fully accessible without conditions – a significant increase from 65% to 88% (46) (+23%).
- The report also identified that the returns of interest of 19% (10) of councils were either not up to date or had not been published at all.

#### **23-14 Public Spaces (Unattended Property) Act 2021 – Commencement of Special arrangements for stock animals in emergencies**

- Following the proclamation of Section 19 of the PSUP Act, authorised officers may now use section 19 to help manage stock in emergencies.
- Authorised officers should ensure they are familiar with the PSUP laws, regulations and updated PSUP Guidelines for authorities.
- Councils in regional and rural areas are urged to work collaboratively with their local NSW Police and other agencies such as the Department of Primary Industries (DPI) and Local Land Services (LLS) to establish agreed arrangements for dealing with emergencies involving stock animals in accordance with section 19 of the PSUP Act and Appendix B of the PSUP Guidelines.
- Councils are encouraged to develop appropriate policy, in consultation with their local community, and procedures in relation to local enforcement action under the PSUP laws. Additionally, councils should communicate and implement any such policies fairly and consistently to ensure there is a common understanding by the community of how the council will apply the PSUP laws within its local government area.
- Councils should also use the resources available on the PSUP website to educate local communities about the PSUP laws.

#### **Key points**

- The PSUP Act empowers authorised officers of council to take regulatory action when they reasonably believe property to be unattended, and that the property is causing a safety risk, or access issue, or amenity issue, or has been left in the same place, or substantially the same place, for too long.
- Section 19 of the PSUP Act empowers authorised officers of council to place one or more unattended stock animals on any practicable premises in the vicinity, without taking possession of the animal, in certain emergency situations, if the authorised officer has made a reasonable attempt to obtain the relevant landowner or occupier's consent.

- These provisions recognise that in certain emergency situations involving stock animals it may not be possible for an authorised officer to immediately take an unattended stock animal to a place of care but failure to quickly move the animal poses an unacceptable risk to the health or safety of persons.

## 2. Meetings

Following is a list of meetings or events attended by the General Manager for the period of 19 October 2023 – 15 November 2023.

Date	Meeting	Location
19 Oct 2023	LGNSW General Managers Conference	Sydney
26 Oct 2023	Wentworth Shire Council/Balranald Shire Council Drought Resilience Plan Meeting	Video Conference
26 Oct 2023	Minister Rose Jackson	Video Conference
30 Oct 2023	Early Settlers Museum Meeting	Coomealla
31 Oct 2023	Conceptual Design meeting with Indigenous parties and Wentworth Historical Society – Visitor experience	Wentworth
1 Nov 2023	Mayoral Meeting	Wentworth
9 Nov 2023	Wentworth Shire Council/Balranald Shire Council Drought Resilience Plan Meeting	Video Conference
9 Nov 2023	Mayoral Meeting	Wentworth
9 Nov 2023	Extraordinary Council Meeting	Wentworth
11 Nov 2023	Remembrance Day	Wentworth
15 Nov 2023	Murray Regional Tourism Presentation	Wentworth
15 Nov 2023	Pre-Meeting Briefing	Wentworth
15 Nov 2023	Ordinary Council Meeting	Wentworth

## 3. Events

Following is a list of upcoming events, conferences or committee meetings, including out of region meetings where the Shire has been requested to attend in an official capacity from 16 November 2023 – 13 December 2023.

Date	Meeting	Proposed Attendees	Location
16 Nov 2023	Wentworth Shire Interagency Group	Cr MacAllister and Cr Rodda	Buronga
17 Nov 2023	Pomona School Presentation Night	Cr Nichols	Pomona
20 Nov 2023	Murray Darling Association Region 4 Meeting	Mayor, Cr Elstone, Cr Heywood and Cr Nichols	Mildura
23 Nov 2023	Gyndarna Pre-School's 60th Anniversary Celebration	Mayor and Councillors	Dareton

28 Nov 2023	Wentworth Public School Presentation Night	Mayor	Wentworth
4 Dec 2023	Wentworth Regional Tourism Inc Meeting	Cr Rodda	Dareton
12 Dec 2023	Australian Inland Botanic Gardens Meeting	Cr MacAllister & Cr Rodda	Mildura

**4. Other items of note**

**Attachments**

1. Circular 23-13 [↓](#)
2. Circular 23-14 [↓](#)





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Local Government

## Circular to Councils

<b>Circular Details</b>	23 -13 / 30 October 2023 / A871320
<b>Previous Circular</b>	Circular No 22 – 15 Guidance for Councils on the publication of disclosure of interest returns
<b>Who should read this</b>	Councillors / General Managers / Council Governance Staff
<b>Contact</b>	Council Governance / <a href="mailto:olg@olg.nsw.gov.au">olg@olg.nsw.gov.au</a> / (02) 4428 4100
<b>Action required</b>	Information / Council to Implement

### Release of the Information and Privacy Commission's follow up audit of councils' compliance with open access requirements in relation to returns of interests

#### What's new or changing

- The Information and Privacy Commission (IPC) has issued a report on the outcome of its follow-up audit undertaken on councils' compliance with the requirement to publish information in returns of interest lodged by councillors and designated persons on their websites. The IPC's recent audit follows an earlier audit conducted in July 2021 which identified significant compliance failures.
- The IPC's report is available [here](#).
- The IPC has made a commitment to develop further guidance to assist councils to comply with the "open access" requirements of the *Government Information (Public Access) Act 2009* (the GIPA Act).

#### What this will mean for your council

- The IPC's report found that while there has been significant improvement in councils' compliance with their obligations under the GIPA Act to publish information in returns of interests submitted by councillors and designated persons on their websites, some councils continue to be non-compliant.
- The report makes seven recommendations for councils to implement to promote openness, transparency, and accountability in relation to the disclosure of information in returns of interests.
- The IPC will continue to monitor compliance by the local government sector and, where relevant, assist the sector in its implementation of the recommendations set out in the report.

#### Key points

- The Model Code of Conduct for Local Councils in NSW requires councillors and designated persons to complete, and lodge returns of their interests with the general manager.
- The GIPA Act designates returns of interests as open access information. The public disclosure of information in returns of interests facilitates the identification and management of potential conflicts of interest that might arise where councillors and other key staff participate in decisions from which

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they may directly or indirectly derive, or be perceived to derive, personal or financial benefit.

- The IPC's report found improvements in compliance with:
  - public availability of returns of interests by councillors and designated persons - a significant increase from 61% to 88% (46) fully compliant (+27%)
  - the ease of accessibility of returns of interests - significant improvements from 52% (27) to 88% (46) (+36%)
  - making returns of interests fully accessible without conditions - a significant increase from 65% to 88% (46) (+23%).
- The report also identified that the returns of interest of 19% (10) of councils were either not up to date or had not been published at all.

#### Where to go for further information

- The IPC's Guideline 1 assisting local councils to determine public interest considerations for and against disclosure of information contained in returns of interests is available [here](#).
- The IPC's video animation providing guidance to councils on the requirement to publish returns of interests is available [here](#).
- The IPC's Fact Sheet explaining to agencies that they are required to make a range of open access information publicly available under the GIPA Act and the *Government Information (Public Access) Regulation 2018* unless there is an overriding public interest against disclosure of the information is available [here](#).
- The IPC has developed a toolkit titled, 'The Essential Guidance Toolkit on information access and privacy fundamentals' which is available [here](#).
- For more information on these requirements contact the IPC at 1800 472 679 or by email at [ipcinfo@ipc.nsw.gov.au](mailto:ipcinfo@ipc.nsw.gov.au).
- The Office of Local Government (OLG) has issued guidance on the completion of returns of interests which is available [here](#).
- For more information on these requirements, contact OLG's Council Governance Team by telephone on 4428 4100 or by email at [olg@olg.nsw.gov.au](mailto:olg@olg.nsw.gov.au).



**Brett Whitworth**  
Deputy Secretary, Local Government

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## Circular to Councils

<b>Circular Details</b>	22-14 / 30 October 2023 / A872350
<b>Previous Circulars</b>	23-01 Public Spaces (Unattended Property) Act 2021 – Conclusion of the Grace Period and updated guidance 22-31 Commencement of Public Spaces (Unattended Property) Act 2021 22-19 Consultation on regulatory proposals for a new Public Spaces (Unattended Property) (PSUP) Regulation 2022 and to commence the PSUP Act 21-39 The NSW Government's Public Spaces (Unattended Property) Act 2021 19-30 Review of the Impounding Act 1993 and Release of Discussion Paper
<b>Who should read this</b>	Councillors/General Managers/Regulatory and Public Space management staff
<b>Contact</b>	Policy Team / 02 4428 4100 / <a href="mailto:olg@olg.nsw.gov.au">olg@olg.nsw.gov.au</a>
<b>Action required</b>	Information

### **Public Spaces (Unattended Property) Act 2021 – Commencement of Special arrangements for stock animals in emergencies**

#### **What's new or changing**

##### **Stock animal emergency provisions**

- Section 19 of the PSUP Act was not commenced in late 2022 with the rest of the Act to enable time for detailed guidance to be developed to help authorities work together and with farming communities when dealing with emergencies involving stock.
- Guidance has now been developed with input from the Department of Primary Industries, NSW Police and key stakeholders, to help authorised officers balance public safety, animal welfare and biosecurity considerations. This guidance is included as a new Appendix B in the *Public Spaces (Unattended Property) Guideline for Councils and Other Authorities (PSUP Guidelines)*.
- With guidance now in place, section 19 of the PSUP Act has now been commenced by Ministerial Proclamation, effective **1 November 2023**.

##### **Feedback and Guidance Updates**

- Since the commencement of the PSUP Act the Office of Local Government (OLG) has been in regular contact with councils, members of the public and other stakeholders to answer policy queries and monitor implementation of the new laws.
- The *PSUP Guidelines* have been updated with new information to reflect the upcoming changes to the law from 1 November 2023 and to provide additional information to support councils to feel confident in implementing the new laws locally.

##### **Communication materials for local communities**

- OLG has also updated and published relevant fact sheets, infographics and social tiles for use in communicating the PSUP laws, to reflect the commencement of the stock emergency provisions.

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### What this will mean for your council

- Following the proclamation of Section 19 of the PSUP Act, authorised officers may now use section 19 to help manage stock in emergencies.
- Authorised officers should ensure they are familiar with the PSUP laws, regulations and updated *PSUP Guidelines* for authorities.
- Councils in regional and rural areas are urged to work collaboratively with their local NSW Police and other agencies such as the Department of Primary Industries (DPI) and Local Land Services (LLS) to establish agreed arrangements for dealing with emergencies involving stock animals in accordance with section 19 of the PSUP Act and Appendix B of the *PSUP Guidelines*.
- Councils are encouraged to develop appropriate policy, in consultation with their local community, and procedures in relation to local enforcement action under the PSUP laws. Additionally, councils should communicate and implement any such policies fairly and consistently to ensure there is a common understanding by the community of how the council will apply the PSUP laws within its local government area.
- Councils should also use the resources available on the PSUP website to educate local communities about the PSUP laws.

### Key points

- The PSUP Act empowers authorised officers of council to take regulatory action when they reasonably believe property to be unattended, and that the property is causing a safety risk, or access issue, or amenity issue, or has been left in the same place, or substantially the same place, for too long.
- Section 19 of the PSUP Act empowers authorised officers of council to place one or more unattended stock animals on any practicable premises in the vicinity, without taking possession of the animal, in certain emergency situations, if the authorised officer has made a reasonable attempt to obtain the relevant landowner or occupier's consent.
- These provisions recognise that in certain emergency situations involving stock animals it may not be possible for an authorised officer to immediately take an unattended stock animal to a place of care but failure to quickly move the animal poses an unacceptable risk to the health or safety of persons.

### Where to go for further information

- The *Public Spaces (Unattended Property) Act 2021* and Public Spaces (Unattended Property) Regulation 2022 are available on the Legislation Register at <https://legislation.nsw.gov.au/>
- Further information, including the PSUP Guidelines and resources for councils to use to educate and update local communities, is available at: <https://www.dpie.nsw.gov.au/unattendedproperty>.



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Deputy Secretary, Local Government

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## 9.2 EMPLOYEE PROVISIONS POLICY REVIEW

File Number: RPT/23/739

Responsible Officer: Ken Ross - General Manager  
 Responsible Division: Office of the General Manager  
 Reporting Officer: Gayle Marsden - Executive Assistant

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.3 An effective and efficient organisation

### **Summary**

All Council Policies were reviewed as per legislative requirements during the first six months of the new Council term. Due to Council rebranding and working with a new uniform supplier, it was considered an opportune time to review the Employee Provisions Policy, in particular section *4.10 Corporate Uniform & Personal Protective Equipment (PPE)* of the Policy. It should be noted that this section and Schedule 3 of the Policy are the only items that have been changed in the draft.

### **Recommendation**

That Council adopt the revised Employee Provisions Policy.

### **Detailed Report**

#### **Purpose**

The purpose of this report is to seek Councils endorsement of the revised Employee Provisions Policy.

#### **Report Detail**

Council has since the last review of this policy rebranded and is also working with a new supplier for uniforms. It was considered an opportune time to review the Employee Provisions Policy. It should be noted that Section 4.10 and Schedule 3 are the only areas of this policy that have been altered.

Changes have been made to Section 4.10 to ensure that the wearing of Council uniform is compulsory, what is acceptable attire, when uniform should be worn and requirements in regard to uniforms upon resignation or termination. Schedule 3 sets out a financial allocation across the organisation for the initial uniform allocation and replacement. The financial method of uniform allocation rather than the number of item method is considered an easier and fairer way to both track and allocate Councils resources in this area.

#### **Conclusion**

Council has undergone a rebranding and a review of the Employee Provisions Policy was considered timely. Changes have been made to clarify uniform policy and also how uniforms are allocated and recorded. The reporting officer recommends that Council endorse the draft Employee Provisions Policy.

### **Attachments**

1. Adopted Council Policy - WR002 Employee Provisions Policy [📄](#)
2. Draft Employee Provisions Policy [📄](#)



**Wentworth Shire Council**

Word Document Reference: DOC/22/4049

**Council Policy No: WR002****EMPLOYEE PROVISIONS POLICY****POLICY OBJECTIVE**

This official council policy deals with employment provisions that are provided to Wentworth Shire Council employees, and more particularly, clearly highlight any variations or additional considerations to entitlements that are provided within the Local Government State Award. This official council policy deals with employment provisions that are provided to Wentworth Shire Council employees, and more particularly, clearly highlight any variations or additional considerations to entitlements that are provided within the Local Government State Award.

**1. POLICY STATEMENT**

The intent of this policy to provide a summary of the employment provisions that are provided to employees of Council and to establish applicable limitations, terms and conditions to the benefits provided by either the Award or through this policy.

**2. POLICY COVERAGE**

This policy applies to all areas of Council's operations and covers all employees under the provisions of the Local Government State Award 2020. Where there is a contradiction between the policy and the Award, the Award conditions shall prevail.

**3. DEFINITIONS AND ABBREVIATIONS**

Term/Word	Definition
Award	Local Government (State) Award 2020 and any subsequent amendments
The Act	Local Government Act 1993 and regulations and amendments

**4. POLICY CONTENT**

It is the policy of this Council that:

- The provisions outlined in this policy apply to employees who are employed under the Local Government State Award.
- Where an employee is retained on a Senior Service Contract employment provisions shall be stipulated within each contract. Where the contract is silent, this policy and the Award conditions shall prevail.
- Where Council makes provisions under this policy that are over and above the Award provisions their continuance is not guaranteed and may be amended, reviewed or revoked by Council at any time.
- The requirements and application timeframes for staff leave are shown in Schedule 1 (which may be amended by the General Manager from time to time). All Employees must adhere to the requirements and application periods set out in Schedule 1 of this policy.
- All new employees must acknowledge that they have read this policy by signing a copy of the policy and such copy will be placed on the personnel file.
- In addition to the previous requirements of the Award, Council stipulates the following:

**4.1. Standard Hours of Employment**

**Wentworth Shire Council**

Word Document Reference: DOC/22/4049

**Council Policy No: WR002****EMPLOYEE PROVISIONS POLICY**

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- 4.1.1. In accordance with the Award, standard hours of employment, including start and finish times and days worked, will be established in the employee's letter of offer.
- 4.1.2. Any changes to the standard hours of employment must be approved and documented by the General Manager.

**4.2. Payment for Relief Duties/Work**

- 4.2.1. Higher duties for all positions except those of a Director or that of the General Manager are as per the provisions of the Award Section 10.
- 4.2.2. Where an officer (who is not employed under a Senior Executive Contract) is appointed by Council to the position of Acting General Manager or Acting Director, higher duties will be paid at a negotiated, pre-determined rate of pay that will reflect the actual duties undertaken during that period.
- 4.2.3. All higher duty arrangements must be agreed to in writing prior to the commencement of the position. No payments will be back-dated.

**4.3. Higher Duties – Plant Operations**

The operational classifications of plant items (which may be amended from time to time by the General Manager) are shown in Schedule 2 of this policy.

The provisions of the Award will apply to Labourers employed under Operational Band 3 who are requested to operate an Operational Band 4 item of plant for a period of not less than 1 hour and not more than five days. In all such cases, the following applies:

- 4.3.1. Other than in extenuating circumstances, no higher duties payments will be made or back-dated unless the higher duties have been approved by the immediate supervisor prior to the commencement of work.
- 4.3.2. Higher duties payments are not made where an employee is receiving supervised training in the use of plant items.

**4.4. Overtime and Time in Lieu Provisions**

Overtime provisions are as per the Award, noting that:

- 4.4.1. Overtime will only be paid where an employee is specifically requested to commence work before the agreed commencement of ordinary time, or later than the agreed completion of ordinary hours.
- 4.4.2. Approval to work overtime must be in writing and approved prior to being taken (and only those with an authorized delegation can approve overtime). Any work conducted without prior approval may not be paid as overtime.
- 4.4.3. In accordance with Section 20(vi) of the Award, employees may elect to be paid at the appropriate overtime rate, or be granted time in lieu equivalent to actual hours worked.
- 4.4.4. It is Council policy that accrued time in lieu is taken before any other voluntary leave is granted, and must be used within three months of it being accrued.
- 4.4.5. Overtime is not payable whilst an employee is undertaking training.

Time in Lieu accruals will not be paid out and must be taken as leave, except in the situation where the employee resigns and it is not possible for the leave to be taken prior to their termination date.

**Wentworth Shire Council**

Word Document Reference: DOC/22/4049

**Council Policy No: WR002****EMPLOYEE PROVISIONS POLICY**

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**4.5. Rostered Days Off (RDO's)**

- 4.5.1. The entitlement to RDO's shall be established in the employee's letter of offer, and is generally available to staff working 75 hours per fortnight (whose standard hours of employment will be 8.30am to 5.00pm, five days per week with a one-hour unpaid meal break).
- 4.5.2. Where an employee is entitled to RDO's, they shall work 75 hours in the fortnight and be paid for 70 hours each fortnight. The remaining five hours each fortnight is accrued towards the RDO.
- 4.5.3. An employee will normally accrue 15 RDO's at the ordinary rate of pay each year, with three of these being expected to be taken over the Christmas break. Leave will be deducted from other leave entitlements. Where all leave entitlements have been exhausted, the employee will be required to take leave without pay over the Christmas break.
- 4.5.4. Staff will not be permitted to accrue more than five RDO's at any given time, unless specifically agreed to by their Director.
- 4.5.5. RDO arrangements are to be authorized within each Directorate in accordance with departmental requirements.
- 4.5.6. Staff with excess of five RDO's will be requested to provide their Directorate with a plan to reduce the RDO hours to an acceptable level within the calendar year.
- 4.5.7. RDO accruals will not be paid out and must be taken as leave, except in the situation where the employee resigns and it is not possible for the leave to be taken prior to their termination date.

**4.6. Leave Provisions – Annual Leave**

As per the award, refer to Schedule 1 for requirements.

It is to be noted that Part B West of the Line Provisions includes the Wentworth Shire Council.

- 4.6.1. An employee will normally be allowed to accrue a maximum of 8 weeks of Annual Leave. Staff who have in excess of 8 weeks of Annual Leave will be requested to provide their Director with a plan to reduce the excess Annual Leave hours to an acceptable level.
- 4.6.2. Any request for leave without pay must be forwarded to the Manager of Human Resources for assessment, then to the General Manager for approval.

**4.7. Leave Provisions – Sick Leave**

As per the award, refer clause 22A for requirements.

**4.8. Leave Provisions – Carers Leave**

As per the award, refer clause 22B for requirements.

**4.9. Bereavement and Compassionate Leave**

Leave is granted as per section 22J of the award.

If the relationship of the deceased person is not set out in Section 22, Item J of the Award, leave taken including for attendance at a funeral is to be taken from other voluntary leave entitlements.



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**4.10. Corporate Uniform & Personal Protective Equipment (PPE)**

The intent of providing a corporate uniform and personal protective clothing is to promote a professional and corporate image of all staff employed by Wentworth Shire Council.

4.10.1. Staff will be provided with an initial uniform/PPE allocation and a limited annual allocation of replacement items, which will be subject to annual budget determinations.

4.10.2. Part time staff shall receive a pro-rata allowance based on the conditions of their work. Temporary and casual staff shall be considered on an individual basis subject to positional requirements and duration of employment. The initial uniform/PPE allocation is set out in Schedule 3 of this Policy.

4.10.3. Where safety footwear is not provided by Council all footwear worn to work by employees must:

- (a) Be appropriate for the task to be performed
- (b) Reduce risk of injury
- (c) Have a back or strap
- (d) Not be slip-ons or thongs (including fashion thongs)

4.10.4. Shorts are not permitted to be worn by an employee and skirts shorter than mid-thigh are not permitted.

4.10.5. It is a condition of employment that a corporate uniform/PPE provided under this policy shall be worn at all times whilst on duty or representing Council. Discretion can be used where employees are attending conferences and events outside normal working hours. The General Manager may from time to time approve casual dress days for special occasions or fundraising events.

4.10.6. Due to the nature of some positions within Council, individuals can seek variation from the choice of uniform clothing, but all variations must be approved by the General Manager. To comply with Work Health and Safety requirements, staff must at all times wear clothing that is safe for the tasks that are being performed.

**4.11. Superannuation and Superannuation Seminars**

4.11.1. In accordance with the provisions of the *Industrial Relations Act (1996)* Section 124, Wentworth Shire Council offers staff the ability to choose the superannuation fund to which they contribute.

4.11.2. Council will grant paid time to employees to attend superannuation seminars, provided that such seminars do not unduly interfere with the day to day running of the Council.

**4.12. Recognition of Service**

Council values the contribution and commitment of its employees and officially recognises employees who exceed five years continuous service.

In recognition of various employment milestones, a presentation will be made to employees in line with the limits established in Schedule 4 of this policy. In the case of employees who resign or retire after more than 5 years of continuous service they will be presented with a corporate gift to the value of \$50, with increments of \$10 thereafter for each year of service.

**Wentworth Shire Council**

Word Document Reference: DOC/22/4049

**Council Policy No: WR002****EMPLOYEE PROVISIONS POLICY**

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**4.13. Staff Gratuity Scheme**

- 4.13.1. Staff employed on or after 19 June 2013 do not have any entitlements to the gratuity scheme.
- 4.13.2. Staff employed prior to 19 June 2013 shall maintain an entitlement to the staff gratuity scheme as follows.
- Employees who complete 10 years of service are eligible for a gratuity of \$1500 and for every completed year thereafter a gratuity of \$300 be paid.
  - Employees are not permitted to cash out gratuity scheme entitlements.

**4.14. Working from Home**

- 4.14.1. The consideration of a working from home arrangement will be done so on the completion and submission of the relevant paperwork (found on Council's Intranet) to the Office of the General Manager. Employees entering into an approved working from home arrangement will need to agree to pre-defined measure to ensure the arrangement provides benefits both operationally and the employee. This may include, but is not limited to:
- a) Keeping logs of work completed at home;
  - b) Defining the scope of work that is due to be completed while working from home;
  - c) Random network access checks to ensure compliance with the working from home agreement.
- 4.14.2. Council requires an ergonomic assessment of the home workspace, and an assessment regarding the WHS risks/hazards associated with the home working area. If it is determined that the workspace could increase the employee's risk of harm, Council will notify the employee and refuse the application.
- 4.14.3. If an employee is found to be not performing their duties at an acceptable level while working from home, Council retains the right to terminate the working from home agreement through the performance management process and requires the employee to work from Council's designated office location.
- 4.14.4. Council retains the right to refuse or cease a working from home agreement request on reasonable business grounds.

**5. RELATED DOCUMENTS & LEGISLATION**

Nil.

**Wentworth Shire Council**

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**Council Policy No: WR002****EMPLOYEE PROVISIONS POLICY****6. POLICY IMPLEMENTATION****6.1. Policy Responsibilities**

The General Manager, Directors, Managers and Team Leader are responsible for making sure staff are informed about the content and enforcing the provisions of this policy.

All staff are responsible for complying with the content of this policy.

**6.2. Breaches**

Breaches of this policy may be dealt with as performance management issues, and/or may result in Council applying the progressive disciplinary procedure of the Award.

Misconduct and serious misconduct relating to this policy such as, but not limited to, claiming hours not actually worked, may result in Council applying penalties to employment up to and including dismissal, in accordance with the Award.

**7. ATTACHMENTS****SCHEDULE 1 – LEAVE REQUIREMENTS AND APPLICATION PERIODS**

Type of leave / entitlement	Requirements and Application period
Higher duties	<ul style="list-style-type: none"> <li>To be agreed to in writing prior to the commencement of the higher duties.</li> </ul>
Overtime & Time in Lieu	<ul style="list-style-type: none"> <li>Refer section 4.4 of this policy</li> </ul>
Unexpected Sick Leave, Carers leave and compassionate leave.	<ul style="list-style-type: none"> <li>Immediate Supervisor to be notified (by phone or email) of the need to take leave and expected duration.</li> <li>Leave form to be completed immediately upon return and accompanied by appropriate evidence, as outlined within the Award.</li> </ul>
Extended Sick Leave & Carers leave	<ul style="list-style-type: none"> <li>Request / Notification to be accompanied by appropriate medical evidence and submitted at the earliest possible time before leave is taken, or shortly thereafter.</li> </ul>
All other leave up to 2 weeks	<ul style="list-style-type: none"> <li>Request to be received between 1 and 4 weeks prior to first day of leave.</li> </ul>
All other leave in excess of 2 weeks	<ul style="list-style-type: none"> <li>Request to be received 4 weeks in advance.</li> </ul>

**Wentworth Shire Council**

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**Council Policy No: WR002****EMPLOYEE PROVISIONS POLICY****SCHEDULE 2 – OPERATION CLASSIFICATIONS OF PLANT ITEMS**

<u>Operational Classifications of Plant Items</u>	
<b>Operational Band 3</b>	<b>Operational Band 4</b>
Car/Ute	Grader
Medium Ridged Truck and below	Heavy Ridged Truck and above
Load-all	Water Cart
Bobcat	Dozer
Front End Loader below 938	Front End Loader 938 and above
Forklift	Scraper
Ride on Mower	Jet-patcher
Tractor	Street Sweeper
Excavator 12 tonne and below	Excavator above 12 tonnes
Roller	
Back-Hoe	



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**Council Policy No: WR002****EMPLOYEE PROVISIONS POLICY****SCHEDULE 3 – INITIAL UNIFORM/PPE ALLOCATIONS**

<b>Indoor Staff Uniform (Full-Time, Permanent Employees Only)</b>	
<b>Women</b>	<b>Men</b>
1x Business suit which includes 1 jacket and any two of the following: - matching suit skirt, trousers or dress (no shorts)	1 x Business suit with 2 pairs of matching trousers (no shorts)
1 x knitwear item – jumper or sleeveless vest	1 x Knitwear – jumper or sleeveless vest
3 x shirt/blouse/top from approved range	3 x Collared Business Shirts from approved range
Scarf (optional)	Tie (optional)

<b>Outdoor staff uniform &amp; Personal Protective Equipment</b>
<p>Standard issue of: -</p> <ul style="list-style-type: none"> <li>• 5 Shirts; 5 trousers, 2 jumpers, 1 jacket and 1 hat all from Council's range</li> <li>• 1 pair safety boots or shoes</li> </ul> <p>Additional Items (as determined by risk assessment of task)</p>

**SCHEDULE 4 – RECOGNITION OF SERVICE AWARDS**

5 Years	Recognition of Service Certificate
10 Years	Recognition of Service Certificate <u>and</u> a gift or voucher to the value of \$100
15 Years	Recognition of Service Certificate <u>and</u> a gift or voucher to the value of \$150
20 Years	Recognition of Service Certificate <u>and</u> a gift or voucher to the value of \$200
25 Years	Recognition of Service Certificate <u>and</u> a gift or voucher to the value of \$250
30 Years	Recognition of Service Certificate <u>and</u> a gift or voucher to the value of \$300
35 Years	Recognition of Service Certificate <u>and</u> a gift or voucher to the value of \$350
40 Years	Recognition of Service Certificate to be presented at a Council meeting whereby the employee will join the Councillors & the senior management team at morning tea <u>and</u> a gift or voucher to the value of \$400

**Wentworth Shire Council**

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**Council Policy No: WR002**

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**EMPLOYEE PROVISIONS POLICY**

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**8. DOCUMENT APPROVAL**

This document is the latest version of the official policy of the Wentworth Shire Council, as adopted by Council on 16 February 2022. All previous versions of this policy are null and void.

This policy may be amended or revoked by Council at any time.

A PDF copy of the signed document can be accessed from Council's record management system and Reliansys.

Signed:



.....

3 March 2022

**General Manager Wentworth Shire Council**

**Date**



**Wentworth Shire Council**

Word Document Reference: DOC/23/24963

**Council Policy No: WR002****EMPLOYEE PROVISIONS POLICY**

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**POLICY OBJECTIVE**

This official council policy deals with employment provisions that are provided to Wentworth Shire Council employees, and more particularly, clearly highlight any variations or additional considerations to entitlements that are provided within the Local Government State Award. This official council policy deals with employment provisions that are provided to Wentworth Shire Council employees, and more particularly, clearly highlight any variations or additional considerations to entitlements that are provided within the Local Government State Award.

**1. POLICY STATEMENT**

The intent of this policy to provide a summary of the employment provisions that are provided to employees of Council and to establish applicable limitations, terms and conditions to the benefits provided by either the Award or through this policy.

**2. POLICY COVERAGE**

This policy applies to all areas of Council's operations and covers all employees under the provisions of the Local Government State Award 2020. Where there is a contradiction between the policy and the Award, the Award conditions shall prevail.

**3. DEFINITIONS AND ABBREVIATIONS**

Term/Word	Definition
<b>Award</b>	Local Government (State) Award 2020 and any subsequent amendments
<b>The Act</b>	Local Government Act 1993 and regulations and amendments

**4. POLICY CONTENT**

It is the policy of this Council that:

- The provisions outlined in this policy apply to employees who are employed under the Local Government State Award.
- Where an employee is retained on a Senior Service Contract employment provisions shall be stipulated within each contract. Where the contract is silent, this policy and the Award conditions shall prevail.
- Where Council makes provisions under this policy that are over and above the Award provisions their continuance is not guaranteed and may be amended, reviewed or revoked by Council at any time.
- The requirements and application timeframes for staff leave are shown in Schedule 1 (which may be amended by the General Manager from time to time). All Employees must adhere to the requirements and application periods set out in Schedule 1 of this policy.
- All new employees must acknowledge that they have read this policy by signing a copy of the policy and such copy will be placed on the personnel file.
- In addition to the previous requirements of the Award, Council stipulates the following:

**4.1. Standard Hours of Employment**



**Wentworth Shire Council**

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---

- 4.1.1. In accordance with the Award, standard hours of employment, including start and finish times and days worked, will be established in the employee's letter of offer.
- 4.1.2. Any changes to the standard hours of employment must be approved and documented by the General Manager.

**4.2. Payment for Relief Duties/Work**

- 4.2.1. Higher duties for all positions except those of a Director or that of the General Manager are as per the provisions of the Award Section 10.
- 4.2.2. Where an officer (who is not employed under a Senior Executive Contract) is appointed by Council to the position of Acting General Manager or Acting Director, higher duties will be paid at a negotiated, pre-determined rate of pay that will reflect the actual duties undertaken during that period.
- 4.2.3. All higher duty arrangements must be agreed to in writing prior to the commencement of the position. No payments will be back-dated.

**4.3. Higher Duties – Plant Operations**

The operational classifications of plant items (which may be amended from time to time by the General Manager) are shown in Schedule 2 of this policy.

The provisions of the Award will apply to Labourers employed under Operational Band 3 who are requested to operate an Operational Band 4 item of plant for a period of not less than 1 hour and not more than five days. In all such cases, the following applies:

- 4.3.1. Other than in extenuating circumstances, no higher duties payments will be made or back-dated unless the higher duties have been approved by the immediate supervisor prior to the commencement of work.
- 4.3.2. Higher duties payments are not made where an employee is receiving supervised training in the use of plant items.

**4.4. Overtime and Time in Lieu Provisions**

Overtime provisions are as per the Award, noting that:

- 4.4.1. Overtime will only be paid where an employee is specifically requested to commence work before the agreed commencement of ordinary time, or later than the agreed completion of ordinary hours.
- 4.4.2. Approval to work overtime must be in writing and approved prior to being taken (and only those with an authorized delegation can approve overtime). Any work conducted without prior approval may not be paid as overtime.
- 4.4.3. In accordance with Section 20(vi) of the Award, employees may elect to be paid at the appropriate overtime rate, or be granted time in lieu equivalent to actual hours worked.
- 4.4.4. It is Council policy that accrued time in lieu is taken before any other voluntary leave is granted, and must be used within three months of it being accrued.
- 4.4.5. Overtime is not payable whilst an employee is undertaking training.

Time in Lieu accruals will not be paid out and must be taken as leave, except in the situation where the employee resigns and it is not possible for the leave to be taken prior to their termination date.

**Wentworth Shire Council**

Word Document Reference: DOC/23/24963

**Council Policy No: WR002****EMPLOYEE PROVISIONS POLICY**

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**4.5. Rostered Days Off (RDO's)**

- 4.5.1. The entitlement to RDO's shall be established in the employee's letter of offer, and is generally available to staff working 75 hours per fortnight (whose standard hours of employment will be 8.30am to 5.00pm, five days per week with a one-hour unpaid meal break).
- 4.5.2. Where an employee is entitled to RDO's, they shall work 75 hours in the fortnight and be paid for 70 hours each fortnight. The remaining five hours each fortnight is accrued towards the RDO.
- 4.5.3. An employee will normally accrue 15 RDO's at the ordinary rate of pay each year, with three of these being expected to be taken over the Christmas break. Leave will be deducted from other leave entitlements. Where all leave entitlements have been exhausted, the employee will be required to take leave without pay over the Christmas break.
- 4.5.4. Staff will not be permitted to accrue more than five RDO's at any given time, unless specifically agreed to by their Director.
- 4.5.5. RDO arrangements are to be authorized within each Directorate in accordance with departmental requirements.
- 4.5.6. Staff with excess of five RDO's will be requested to provide their Directorate with a plan to reduce the RDO hours to an acceptable level within the calendar year.
- 4.5.7. RDO accruals will not be paid out and must be taken as leave, except in the situation where the employee resigns and it is not possible for the leave to be taken prior to their termination date.

**4.6. Leave Provisions – Annual Leave**

As per the award, refer to Schedule 1 for requirements.

It is to be noted that Part B West of the Line Provisions includes the Wentworth Shire Council.

- 4.6.1. An employee will normally be allowed to accrue a maximum of 8 weeks of Annual Leave. Staff who have in excess of 8 weeks of Annual Leave will be requested to provide their Director with a plan to reduce the excess Annual Leave hours to an acceptable level.
- 4.6.2. Any request for leave without pay must be forwarded to the Manager of Human Resources for assessment, then to the General Manager for approval.

**4.7. Leave Provisions – Sick Leave**

As per the award, refer clause 22A for requirements.

**4.8. Leave Provisions – Carers Leave**

As per the award, refer clause 22B for requirements.

**4.9. Bereavement and Compassionate Leave**

Leave is granted as per section 22J of the award.

If the relationship of the deceased person is not set out in Section 22, Item J of the Award, leave taken including for attendance at a funeral is to be taken from other voluntary leave entitlements.

**Wentworth Shire Council**

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**Council Policy No: WR002****EMPLOYEE PROVISIONS POLICY**

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**4.10. Corporate Uniform & Personal Protective Equipment (PPE)**

The intent of providing a corporate uniform and personal protective clothing is to promote a professional and corporate image of all staff employed by Wentworth Shire Council. Councils corporate uniform is compulsory.

4.10.1. Staff will be provided with an initial uniform/PPE allocation and a limited annual allocation of replacement items, which will be subject to annual budget determinations. Council has a contract for the provision of uniform items. All items purchased must have the corporate logo attached.

4.10.2. Part time staff shall receive a pro-rata allowance based on the conditions of their work. Temporary and casual staff shall be considered on an individual basis subject to positional requirements and duration of employment. The initial uniform/PPE allocation is set out in Schedule 3 of this Policy.

4.10.3. Corporate uniform allocations will not be carried over from one financial year to the next or transferred to other employees. The allocation amount will be reviewed periodically and revised, considering the consumer price index (CPI) and clothing/supplier costs.

4.10.4. Additional items may be purchased from Councils contracted provider at the employee's expense, however the employee must pay the full cost of the additional uniforms purchased in excess of the allocation. Payment by payroll deduction is available for those who wish to take advantage of this facility with a minimum deduction payment of \$50 per pay. Employees are not entitled to reimbursement for clothing items purchased from any other retailer. If an employee ceases employment with Council with an amount owing for uniforms, the amount owing will be deducted from the employees' final pay.

4.10.5. Where safety footwear is not provided by Council all footwear worn to work by employees must:

- (a) Be appropriate for the task to be performed
- (b) Reduce risk of injury
- (c) Have a back or strap

4.10.6. The following is not acceptable attire:

- Thongs or slip-ons
- Shorts
- Stiletto shoes
- Active wear

4.10.7. It is a condition of employment that a corporate uniform/PPE provided under this policy shall be worn whilst on duty or representing Council. The General Manager may from time to time approve casual dress days for special occasions or fundraising events.

4.10.8. Due to the nature of some positions within Council, individuals can seek variation from the choice of uniform clothing, but all variations must be approved by the General Manager. To comply with Work Health and Safety requirements, staff must at all times wear clothing that is safe and suitable for the tasks that are being performed. Staff who work both indoors and outdoors will be required to have appropriate outdoor uniform and indoor uniform within the budget provided.

**Wentworth Shire Council**

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4.10.9. Employees are required to return all uniforms branded with Council's logo (and paid for by Council) to their supervisor/manager on resignation/termination.

**4.11. Superannuation and Superannuation Seminars**

4.11.1. In accordance with the provisions of the *Industrial Relations Act (1996)* Section 124, Wentworth Shire Council offers staff the ability to choose the superannuation fund to which they contribute.

4.11.2. Council will grant paid time to employees to attend superannuation seminars, provided that such seminars do not unduly interfere with the day to day running of the Council.

**4.12. Recognition of Service**

Council values the contribution and commitment of its employees and officially recognises employees who exceed five years continuous service.

In recognition of various employment milestones, a presentation will be made to employees in line with the limits established in Schedule 4 of this policy. In the case of employees who resign or retire after more than 5 years of continuous service they will be presented with a corporate gift to the value of \$50, with increments of \$10 thereafter for each year of service.

**4.13. Staff Gratuity Scheme**

4.13.1. Staff employed on or after 19 June 2013 do not have any entitlements to the gratuity scheme.

4.13.2. Staff employed prior to 19 June 2013 shall maintain an entitlement to the staff gratuity scheme as follows.

- Employees who complete 10 years of service are eligible for a gratuity of \$1500 and for every completed year thereafter a gratuity of \$300 be paid.
- Employees are not permitted to cash out gratuity scheme entitlements.

**4.14. Working from Home**

4.14.1. The consideration of a working from home arrangement will be done so on the completion and submission of the relevant paperwork (found on Council's Intranet) to the Office of the General Manager. Employees entering into an approved working from home arrangement will need to agree to pre-defined measure to ensure the arrangement provides benefits both operationally and the employee. This may include, but is not limited to:

- a) Keeping logs of work completed at home;
- b) Defining the scope of work that is due to be completed while working from home;
- c) Random network access checks to ensure compliance with the working from home agreement.

4.14.2. Council requires an ergonomic assessment of the home workspace, and an assessment regarding the WHS risks/hazards associated with the home working area. If it is determined that the workspace could increase the employee's risk of harm, Council will notify the employee and refuse the application.

4.14.3. If an employee is found to be not performing their duties at an acceptable level while working from home, Council retains the right to terminate the working from

**Wentworth Shire Council**

Word Document Reference: DOC/23/24963

**Council Policy No: WR002****EMPLOYEE PROVISIONS POLICY**

home agreement through the performance management process and requires the employee to work from Council's designated office location.

- 4.14.4. Council retains the right to refuse or cease a working from home agreement request on reasonable business grounds.

**5. RELATED DOCUMENTS & LEGISLATION**

Nil.

**6. POLICY IMPLEMENTATION****6.1. Policy Responsibilities**

The General Manager, Directors, Managers and Team Leader are responsible for making sure staff are informed about the content and enforcing the provisions of this policy.

All staff are responsible for complying with the content of this policy.

**6.2. Breaches**

Breaches of this policy may be dealt with as performance management issues, and/or may result in Council applying the progressive disciplinary procedure of the Award.

Misconduct and serious misconduct relating to this policy such as, but not limited to, claiming hours not actually worked, may result in Council applying penalties to employment up to and including dismissal, in accordance with the Award.

**7. ATTACHMENTS****SCHEDULE 1 – LEAVE REQUIREMENTS AND APPLICATION PERIODS**

Type of leave / entitlement	Requirements and Application period
Higher duties	<ul style="list-style-type: none"> <li>To be agreed to in writing prior to the commencement of the higher duties.</li> </ul>
Overtime & Time in Lieu	<ul style="list-style-type: none"> <li>Refer section 4.4 of this policy</li> </ul>
Unexpected Sick Leave, Carers leave and compassionate leave.	<ul style="list-style-type: none"> <li>Immediate Supervisor to be notified (by phone or email) of the need to take leave and expected duration.</li> <li>Leave form to be completed immediately upon return and accompanied by appropriate evidence, as outlined within the Award.</li> </ul>
Extended Sick Leave & Carers leave	<ul style="list-style-type: none"> <li>Request / Notification to be accompanied by appropriate medical evidence and submitted at the earliest possible time before leave is taken, or shortly thereafter.</li> </ul>
All other leave up to 2 weeks	<ul style="list-style-type: none"> <li>Request to be received between 1 and 4 weeks prior to first day of leave.</li> </ul>
All other leave in excess of 2 weeks	<ul style="list-style-type: none"> <li>Request to be received 4 weeks in advance.</li> </ul>

**Wentworth Shire Council**

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**Council Policy No: WR002****EMPLOYEE PROVISIONS POLICY****SCHEDULE 2 – OPERATION CLASSIFICATIONS OF PLANT ITEMS**

<b><u>Operational Classifications of Plant Items</u></b>	
<b>Operational Band 3</b>	<b>Operational Band 4</b>
Car/Ute	Grader
Medium Ridged Truck and below	Heavy Ridged Truck and above
Load-all	Water Cart
Bobcat	Dozer
Front End Loader below 938	Front End Loader 938 and above
Forklift	Scraper
Ride on Mower	Jet-patcher
Tractor	Street Sweeper
Excavator 12 tonne and below	Excavator above 12 tonnes
Roller	
Back-Hoe	

**Wentworth Shire Council**

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**Council Policy No: WR002****EMPLOYEE PROVISIONS POLICY****SCHEDULE 3 – INITIAL UNIFORM/PPE ALLOCATIONS**

<b>POSITION</b>	<b>INITIAL ALLOCATION</b>	<b>ANNUAL MAINTENANCE ALLOCATION</b>
Permanent Full Time Employees	\$750	\$300
Part-Time Employees - FTE up to 0.8	\$600	\$240
Part-Time Employees - FTE up to 0.6	\$450	\$180
Part-Time Employees - FTE up to 0.4	\$300	\$120
Part-Time Employees - FTE up to 0.2	\$150	\$60

**Outdoor staff uniform & Personal Protective Equipment**

Standard issue of: -

- 5 Shirts; 5 trousers, 2 jumpers, 1 jacket and 1 hat all from Council's range
- 1 pair safety boots or shoes

Additional Items (as determined by risk assessment of task)

**SCHEDULE 4 – RECOGNITION OF SERVICE AWARDS**

5 Years	Recognition of Service Certificate
10 Years	Recognition of Service Certificate <u>and</u> a gift or voucher to the value of \$100
15 Years	Recognition of Service Certificate <u>and</u> a gift or voucher to the value of \$150
20 Years	Recognition of Service Certificate <u>and</u> a gift or voucher to the value of \$200
25 Years	Recognition of Service Certificate <u>and</u> a gift or voucher to the value of \$250
30 Years	Recognition of Service Certificate <u>and</u> a gift or voucher to the value of \$300
35 Years	Recognition of Service Certificate <u>and</u> a gift or voucher to the value of \$350
40 Years	Recognition of Service Certificate to be presented at a Council meeting whereby the employee will join the Councillors & the senior management team at morning tea <u>and</u> a gift or voucher to the value of \$400

**Wentworth Shire Council**

Word Document Reference: DOC/23/24963

**Council Policy No: WR002****EMPLOYEE PROVISIONS POLICY**

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**8. DOCUMENT APPROVAL**

This document is the latest version of the official policy of the Wentworth Shire Council, as adopted by Council on [Click here to enter a date..](#) All previous versions of this policy are null and void.

This policy may be amended or revoked by Council at any time.

A PDF copy of the signed document can be accessed from Council's record management system and Reliansys.

Signed:

.....

[Click here to enter a date.](#)**General Manager Wentworth Shire Council****Date**



### 9.3 AUSTRALIA DAY AWARDS

File Number: RPT/23/704

Responsible Officer: Ken Ross - General Manager  
 Responsible Division: Office of the General Manager  
 Reporting Officer: Gayle Marsden - Executive Assistant

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.1 Consistently engage and consult the whole community to ensure that feedback is captured and considered as part of decision-making and advocating processes

#### **Summary**

This year Council requested nominations for the following categories:

- Citizen of the Year (must be 18 years or over on 26 January 2024)
- Young Citizen of the Year (must be under 18 years on 26 January 2024)
- Sportsperson of the Year (must be 18 years or over on 26 January 2024)
- Young Sportsperson of the Year (must be under 18 years on 26 January 2024)
- Environmental Award (individuals or groups)

Nominations were received for three categories. There were no nominations for the Sportsperson of the Year Award or the Environmental Award.

#### **Recommendation**

That Council determines the individual award recipients through a secret ballot and that the results remain confidential until announced at the official Australia Day event at the Coomealla Club.

#### **Detailed Report**

##### **Purpose**

The purpose of this report is to determine the individual award recipients for Australia Day awards 2024 by secret ballot with the results to remain confidential until announced at the official Australia Day event at the Coomealla Club.

##### **Conclusion**

A vote by secret ballot for the individual award recipients in each of the three categories for which nominations were received enables the result to remain confidential until being announced on Australia Day.

#### **Attachments**

Nil

#### 9.4 MEMORANDUM OF UNDERSTANDING - WENTWORTH SHIRE COUNCIL AND MURRAY REGIONAL TOURISM

File Number: RPT/23/715

Responsible Officer: Ken Ross - General Manager  
Responsible Division: Office of the General Manager  
Reporting Officer: Gayle Marsden - Executive Assistant

Objective: 1.0 Wentworth Shire is a vibrant, growing and thriving Region  
Strategy: 1.2 Promote the Wentworth Region as a desirable visitor and tourism destination

##### **Summary**

The Murray Regional Tourism Board was formed in 2010 to establish an overarching organisation to contribute to the development and growth of tourism in the region.

The current Memorandum of Understanding (MOU) with the Murray Regional Tourism Board (MRTB) expires on 30 June 2024 and it is recommended to enter into a further three year MOU. Councils along the Murray and the States of Victoria and New South Wales are partners with the Murray Regional Tourism Board.

##### **Recommendation**

That Council authorises the Mayor and General Manager to sign the Memorandum of Understanding between Wentworth Shire Council and the Murray Regional Tourism Board for a period of three years.

##### **Detailed Report**

###### **Purpose**

The purpose of this report is to authorise the signing of a Memorandum of Understanding with the Murray Regional Tourism Board.

###### **Background**

Wentworth Shire Council has been operating with the Murray Regional Tourism Board (MRTB) under a Memorandum of Understanding. Current Partners with the Murray Regional Tourism Board are Albury, Berrigan, Campaspe, Federation, Edward River, Gannawarra, Greater Hume, Mildura, Moira, Murray, Swan Hill, Wodonga and Wentworth Councils and the States of Victoria and New South Wales.

The MRTB provides a united voice in regional tourism, a funding channel for State funds, a strong partnership with councils along the Murray River, and a strategic perspective for the region.

###### **Report Detail**

Each Council's contribution varies with population and Wentworth Shire Council's contribution is as follows: **2024/25 \$15,265, 2025/26 \$15,723 and 2026/27 \$16,194.** These amounts are included in the draft budget.

###### **Conclusion**

The three year MOU will complement strategies included in Council's future four year Delivery Plan and assist in developing Council's local tourism strategies and associated investment.

##### **Attachments**

1. DRAFT - MoU Murray Regional Tourism - Wentworth Shire Council [📄](#)

2. Murray Regional Tourism Local Government Value Proposition FY24-26 [↓](#)

# **2024-2027 PARTNER COUNCILS' FUNDING AGREEMENT**

## **Between**

### **Murray Regional Tourism Limited (trading as Murray Regional Tourism Board)**

(ABN 12 150 739 647) of 2 Heygarth Street, Echuca VIC 3564

## **And**

### **Albury City Council**

(ABN 92 965 474 349) of 553 Kiewa St, Albury NSW 2640

### **Berrigan Shire Council**

(ABN: 53 900 833 102) of 56 Chanter Street, Berrigan NSW 2712

### **Campaspe Shire Council**

(ABN: 23 604 881 620) of 2 Heygarth St, Echuca VIC 3564

### **Federation Council**

(ABN: 30 762 048 084) of 100 Edward St, Corowa NSW

### **Edward River Council**

(ABN: 90 407 359 958) of 180 Cressy Street, Deniliquin NSW 2710

### **Gannawarra Shire Council**

(ABN: 98 993 182 937) of 47 Victoria St, Kerang VIC 3579

### **Greater Hume Shire Council**

(ABN: 44 970 341 154) of 39 Young Street, Holbrook NSW 2644

### **Mildura Rural City Council**

(ABN: 42 498 937 037) of 76 Deakin Avenue, Mildura Vic 3502

### **Moira Shire Council**

(ABN: 20 538 141 700) of 44 Station St, Cobram VIC 3644

### **Murray River Council**

(ABN: 30 308 161 484) of 21-25 Conargo Street, Mathoura NSW 2170

### **Swan Hill Rural City Council**

(ABN: 97 435 620 016) of 45 Splatt Street, Swan Hill, VIC 3585

### **Wodonga City Council**

(ABN: 63 277 160 265) of 104 Hovell St, Wodonga, VIC 3690

### **Wentworth Shire Council**

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(ABN: 96 283 886 815) of 26-28 Adelaide Street, Wentworth NSW 2648

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## Agreement Terms and Conditions

### 1. Background

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- A. The Company is a company Limited by Guarantee and is governed by a Board of Directors whose members must operate in accordance with the Company Constitution, and Australian regulatory and governance laws.

The Company is the peak tourism organisation that advocates for, promotes, and advances tourism and the visitor economy, across the Murray River region in both Victoria and New South Wales. Its mission is to lead, grow, promote, and sustain visitation, tourism development, advancement, and tourism investment across the Murray River region. The Company is part of a highly cooperative federal, state and local government tourism ecosystem that works proactively together to advocate for and influence a robust and sustainable regional tourism sector.

- B. Partner Councils support tourism development through the involvement of local government personnel and departments including tourism, economic development, Visitor Information Centres and other relevant departments in delivery strategic outcomes for their jurisdictions.
- C. Partner Councils wish to support the Company to foster a robust, vibrant and sustainable regional tourism sector, through the allocation of funds on the terms specified in this Agreement.

IT IS AGREED

### 2. Definitions and Interpretation

---

#### 2.1 Definitions

In this Agreement:

**Agreement** means this Agreement including any schedule or annexure to it.

**Business Day** means:

- a. for the purpose of sending or receiving a notice, a day which is not a Saturday, Sunday, bank holiday or public holiday in the city where the notice is received; and
- b. for all other purposes, a day which is not a Saturday, Sunday, bank holiday or public holiday in Victoria, Australia.

**Company** means Murray Regional Tourism Limited (trading as Murray Regional Tourism Board) (ABN 12 150 739 647).

**Commencement Date** means the date on which this Agreement commences being 1 July 2024.

**Confidential Information** means Intellectual Property or confidential information of either Party or its Related Body Corporate and includes without limitation, whether or not reduced to writing and whether or not considered alone or incorporating any other Confidential Information:

- a. the terms of and Schedules and any annexures to this Agreement;

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- b. financial information (including trading figures, expenses, margins, unpublished prices or costs, borrowings and other similar information);
- c. information concerning the practices, goals, personnel, methodologies, projects or policies of the Parties or any of their subsidiaries;
- d. trade secrets, information, ideas, concepts, know-how, technologies, processes and knowledge which is confidential or of a sensitive nature; and
- e. any other information which would reasonably be considered to be confidential in nature in relation to either Party,

but does not include any information that is, or has become, knowledge publicly available within Australia (other than as a result of any breach of the either Party's obligations under this Agreement).

**Corporations Act** means the *Corporations Act 2001* (Cth).

**DJSIR** means the Department of Jobs, Skills, Industry and Regions.

**Expiration Date** means 30 June 2027.

**Funding Year** means the period between and including 1 July of a year and 30 June of the following year, for the years between the Commencement Date and the Expiration Date.

**Intellectual Property** includes, but is not limited to, all trademarks, patents, inventions, designs, still and moving images and footage, broadcasts and recordings, brochures, works of authorship and website designs.

**Partner Council** means any one or more of the following:

- o Albury City Council (ABN 92 965 474 349)
- o Berrigan Shire Council (ABN 53 900 833 102)
- o Campaspe Shire Council (ABN 23 604 881 620)
- o Federation Council (ABN 30 762 048 084)
- o Edward River Council (ABN 90 407 359 958)
- o Gannawarra Shire Council (ABN 98 993 182 937)
- o Greater Hume Shire Council (ABN 44 970 341 154)
- o Mildura Rural City Council (ABN 42 498 937 037)
- o Moira Shire Council (ABN 20 538 141 700)
- o Murray River Council (ABN 30 308 161 484)
- o Swan Hill Rural City Council (ABN 97 435 620 016)
- o Wodonga City Council (ABN 63 277 160 265)
- o Wentworth Shire Council (ABN 96 283 886 815)

**Partner Councils** means collectively all of the Partner Councils.

**Party** means a party to this Agreement.

**Related Body Corporate** has the meaning given to that term in the Corporations Act.

**Schedule** means a schedule to this Agreement.

**Strategic Plan** means the Company's three-year strategic plan adopted by it from time to time.

**2021-2024 Funding Agreement** means the previous funding agreement between the Parties.

## 2.2 Interpretation

In this Agreement:

- a. clause headings are for convenience only and do not affect interpretation;
- b. amounts referred to are in Australian dollars;

- c. any Schedule or annexure to this Agreement forms part of the Agreement;
- d. and unless the context otherwise requires:
  - i. references to a clause are references to a clause of this Agreement;
  - ii. references to this Agreement or to any specified provision of this Agreement or to any other agreement or document will be construed as references to this Agreement or the specified provision of this Agreement or that other Agreement or document as amended or substituted with the Agreement of the relevant parties and in force at any relevant time
  - iii. references to any statute, ordinance or other law include all regulations and other enactments there under and all consolidations, amendments, re-enactments, or replacements thereof; and
  - iv. words importing the singular include the plural and vice versa, words importing a gender include other genders and references to a person will be construed as including an individual, the estate of an individual, firm, body corporate, association (whether incorporated or not), government and governmental, semi-governmental and local authority or agency.

### 2.3 Parties to the Agreement

The Parties to this Agreement ("**Agreement**") are:

- Murray Region Tourism Board ("**Company**") on the one hand; and
- Subject to clause 4.1, Partner Councils:
  - Albury City Council (ABN 92 965 474 349)
  - Berrigan Shire Council (ABN 53 900 833 102)
  - Campaspe Shire Council (ABN 23 604 881 620)
  - Federation Council (ABN 30 762 048 084)
  - Edward River Council (ABN 90 407 359 958)
  - Gannawarra Shire Council (ABN 98 993 182 937)
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  - Swan Hill Rural City Council (ABN 97 435 620 016)
  - Wodonga City Council (ABN 63 277 160 265)
  - Wentworth Shire Council (ABN 96 283 886 815)

("Partner Council", or collectively "**Partner Councils**", unless individually named).

### 3. Totality of Agreement

This Agreement incorporates the following documents:

- a. Agreement Terms & Conditions;
- b. Agreement Schedule A: Partner Council Funding Schedule;
- c. Agreement Schedule B: Murray Regional Tourism Board Obligations;
- d. Agreement Schedule C: Partner Council Obligations; and



- e. Agreement Signing Page/s.

#### **4. Relationship of Parties**

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##### **4.1 No contract between Partner Councils**

For the sake of certainty this Agreement:

- a. constitutes an agreement between the Company and each of the Partner councils individually (not jointly); and
- b. Does not give rise to contractual relations as between each of the Partner councils, and as such does not give rise to any enforceable rights or obligations as between Partner Councils. A Partner Council's only rights or obligations relate to the Company.

##### **4.2 Relationship generally**

- a. Nothing in this Agreement creates any special relationship between the Parties, such as a partnership, joint venture, or employee/employer relationship.
- b. No Party has the authority to, and will not, act as agent for or on behalf of the other Party or represent or bind the other Party in any manner other than as specifically allowed for in this Agreement.

#### **5. Agreement term**

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- a. This Agreement commences on the Commencement Date and concludes on the Expiration Date unless terminated earlier pursuant to clause 8.
- b. By mutual agreement between the Company and one, or any number of Partner Councils, this Agreement may continue beyond the Expiration Date for those Partner Councils wishing to remain bound, provided that the extension is recorded in writing and signed by all Parties who wish to continue with the Agreement. Any extension will form an appendix of this Agreement and will be subject to the same terms and conditions.

#### **6. Funding terms**

---

- a. Each Partner Council agrees to fund the Company as per Schedule A.
- b. Payments are to be made annually by the Partner Council subject to it having received a tax invoice from the Company.
- c. Invoices provided by the Company to the Partner Council pursuant to this clause must contain all information required by law or pursuant to any relevant Australian Taxation Office guidelines to qualify as a tax invoice for the purposes of GST.
- d. Payments by the Partner Council to the Company are to be made no later than 1 September each year and in accordance with Schedule A for the amount specified under that Funding Year, with the first payment to be made by 1 September 2024 for Funding Year 1.
- e. Additional funding may be provided by one or more Partner Councils, upon written agreement, for the delivery of specific programs decided jointly between the Company and the Partner Council or Partner Councils.

## 7. Obligations of the Parties

---

In addition to their obligations otherwise set out in this Agreement:

- a. The Company agrees to meet its obligations as set out in sections 2.0 and 3.0 in Schedule B.
- b. Partner Councils agree to meet their obligations as set out in Schedule C.

## 8. Termination

---

### 8.1 Priority of clause

This clause 8 prevails over any other clause in this Agreement and is not limited by any other provision of this Agreement (including implied terms). Termination under this clause does not affect any accrued rights or remedies that a Party may have.

### 8.2 Termination by a Partner Council

A Partner Council may withdraw from the Agreement ("**Withdrawing Partner Council**") where:

- a. both the Company and the Withdrawing Partner Council mutually agree in writing;
- b. the Withdrawing Partner Council provides the Company with written proof of a clear breach to the terms of this Agreement by the Company;
- c. the Company has provided the Withdrawing Partner Council with false or misleading information, and the provision of such information is to the detriment of the Withdrawing Partner Council; or
- d. Due to Victorian or New South Wales Government directives that result in a change of the Company name, ABN or structure, the Withdrawing Partner Council reasonably believes that these changes render the Agreement void.

("Withdrawal").

### 8.3 Termination by the Company

The Company may terminate this Agreement with a Partner Council or the Partner Councils ("**Exiting Partner Council**") where:

- a. both the Company and the Exiting Partner Council mutually agree in writing;
- b. the Company provides the Exiting Partner Council with written proof of a clear breach to the terms of this Agreement by the Exiting Partner Council;
- c. The Exiting Partner Council has provided the Company with false or misleading information, and the provision of such information is to the detriment of the Company; or
- d. Due to Victorian or New South Wales Government directives that result in a change of the Company name, ABN or structure, the Company reasonably believes that these changes render the Agreement void.

### 8.4 Remaining Partner Councils

Termination under clause 8.2 or 8.3 has the effect of termination of the Agreement between the Exiting/Withdrawing Partner Council on the one hand and the remaining Partner Councils ("**Remaining Partner Councils**") and the Company on the other. For the sake of certainty, the

Agreement as between the Remaining Partner Councils and the Company does not terminate and remains on foot.

### **8.5 Notice of Termination**

- a. Where a Party wishes to terminate in accordance with this clause 8, it must provide the other Party it is terminating the Agreement with, with 60 Business Days written notice stating the reasons for the termination ("**Notice of Termination**").
- b. A Notice of Termination must be served on the other Party referred to in clause 8.5a above at the address specified on the first page of this Agreement, or to another address, including an email address, as the other Party may from time to time notify it for the purposes of this clause.

### **8.6 Effect of Notice of Termination**

- a. Where a Notice of Termination is served to the Company by a Partner Council, the Partner Council will forfeit any right to a pro rata refund of monies already paid to the Company for the current Funding Year.
- b. Where a Notice of Termination is served to the Company by a Partner Council, and where the Partner Council has received, but not paid an annual fee invoice as per clause 6, the Partner Council will remain responsible for full payment of this invoice.
- c. If a Notice of Termination is served by the Company on a Partner Council, then the Partner Council shall be entitled to a pro rata refund of monies already paid to the Company for the current funding year, unless the termination results from a breach of this Agreement by the Partner Council.

### **8.7 Dispute Resolution**

Where appropriate, the Company, the Withdrawing Partner Council and/or the Exiting Partner Council can seek to enter into a dispute resolution process to resolve issues relating to the termination of the Agreement. Where this occurs, the other Party will, in good faith, agree to enter into the dispute resolution process under clause 12.

## **9. Indemnity**

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### **9.1 Indemnity from the Company**

- a. The Company agrees to indemnify and hold harmless Partner Councils' officers and employees from any claims and suits by third parties for damages, injuries to persons (including death), property damages, losses and expenses including court costs and reasonable attorney's fees, arising out of, or resulting from, the Company's breach of its obligations under this Agreement including all such causes of action based upon common, constitutional, or statutory law, or based in whole or in part, upon allegations of negligent or intentional acts on the part of the Company, its officers, employees, agents, subcontractors, licensees, or invitees.

### **9.2 Partner Councils**

- a. Each Partner Council and Partner Councils agree to indemnify and hold harmless the Company's officers and employees from any claims and suits by third parties for damages, injuries to persons (including death), property damages, losses and expenses including

court costs and reasonable attorney's fees, arising out of, or resulting from, a Partner Council or Partner Councils breach of its obligations under this Agreement including all such causes of action based upon common, constitutional, or statutory law, or based in whole or in part, upon allegations of negligent or intentional acts on the part of a Partner Council or Partner Councils, their officers, employees, agents, subcontractors, licensees, or invitees.

### 9.3 Extent of liability

The extent of liability of any party pursuant to this clause 9 shall be limited to the extent of the proportion of losses caused by its breach of this Agreement.

## 10. Force Majeure

---

If a Party is unable to perform an obligation under this Agreement because of a matter beyond its control, including without limitation:

- a. acts of God, government or accidents;
- b. inability to source personnel;
- c. pandemic or epidemic including government imposed-lockdowns;
- d. acts or threats of terrorism or war;
- e. failure of bank payment systems; or
- f. industrial disputes or strikes.

**("Force Majeure Event")**

then:

- g. as soon as reasonably practicable (and in any event no later than 20 business days after the Force Majeure Event arises), that Party must notify the other Party of the extent to which the notifying Party is unable to perform its obligation;
- h. where a Party complies with clause 10.g above, that Party's obligation to perform that obligation under this Agreement will be suspended for the duration of the delay arising directly out of the Force Majeure Event; and
- i. in all cases, the Parties must use their best endeavours to minimise the impact of any Force Majeure Event.

A Partner Council party is not excused from any obligation to pay money, including in accordance with clause 6, to the Company because of a Force Majeure Event, despite any other provision of this Agreement.

## 11. Intellectual Property

---

- a. Each Party shall retain all rights, title and ownership of its own Intellectual Property whether existing or developed during this Agreement.
- b. For the sake of certainty, unless otherwise agreed by a separate agreement, where the Company has developed Intellectual Property, titles or rights, to promote tourism within a Partner Council, or Partner Council jurisdictions, the Company shall maintain ownership of that Intellectual Property.

- c. For the sake of certainty, unless otherwise agreed by separate agreement, where a Partner Council, or Partner Councils, have developed Intellectual Property, titles or rights, to promote tourism within a Partner Council, or Partner Council jurisdictions, and where that Partner Council, or Partner Councils have assigned the Company the right to use that Intellectual Property, the Partner Council, or Partner Councils, shall maintain ownership of that Intellectual Property.

## **12. Dispute Resolution**

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### **12.1 Disputes Resolution Committee**

Any disputes arising from this Agreement will be first referred to a Disputes Resolution Committee comprising of:

- a. the Chair of the Company;
- b. two Partner Council representatives; and
- c. a representative of each of DJSIR and Destination New South Wales.

DJSIR or Destination New South Wales will convene and manage this process, and its say on the makeup of the committee or the process to be followed shall be final.

### **12.2 Agreement Dispute Committee**

If the Disputes Resolution Committee are unable to resolve the dispute, the committee will refer the dispute to a be referred to an Agreement Dispute Committee consisting of one representative from:

- a. Partner Councils;
- b. the Company;
- c. DJSIR;
- d. Destination New South Wales; and
- e. an independent industry representative ("**Independent Industry Representative**").

DJSIR or Destination New South Wales will convene the meeting and chair the Agreement Dispute Committee and its say on the makeup of the committee or the process to be followed shall be final.

### **12.3 Independent Industry Representative**

The Independent Industry Representative will be appointed by a group consisting of a representative from:

- a. Partner Councils;
- b. the Company;
- c. DJSIR; and
- d. Destination New South Wales.

### **12.4 Mediation**

In the event that the Agreement Dispute Committee are unable to resolve the dispute, the dispute may be referred by any party to the dispute to an independent mediator selected by the Agreement Dispute Committee. Where the majority of disputing parties are:

- a. Based in New South Wales, the mediator will also be based in New South Wales. In the event that this mediator is unable to resolve the dispute, the mediator may refer the matter to the New South Wales judicatory for resolution.
- b. Based in Victoria, the mediator will also be based in Victoria. In the event that this mediator is unable to resolve the dispute, the mediator may refer the matter to the Victorian judicatory for resolution.
- c. The mediator shall be entitled to determine the mediation process to be followed.
- d. If the dispute is not resolved by mediation within 30 days of the mediator's appointment, then any party may commence legal proceedings to enforce its rights should it wish to do so.

### **13. Parties agree to be bound**

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It is the intention that this Agreement be binding on all of the Parties which have signed this Agreement, without the right of withdrawal from the Agreement except where the withdrawal and/or termination is in accordance with clause 8 of this Agreement.

### **14. Confidential information**

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#### **14.1 Non-Disclosure**

The Parties agree and undertake:

- a. To keep the Confidential Information of the other Parties secret and confidential; and
- b. Not to disclose, divulge or communicate any Confidential Information of any other Party to any third party, or to place at the disposal of any third party any Confidential Information, without the prior written consent of the Party to which the Confidential Information belongs.

#### **14.2 No Rights**

Except as expressly granted in this Agreement, the Parties agree that no right or licence is granted by or in this Agreement to any other Party in relation to any Confidential Information.

#### **14.3 Duty to Inform**

If a Party suspects or has reason to believe that any Confidential Information has been disclosed to any third party without the authorisation of the Party to which the Confidential Information belongs, it must immediately inform that Party.

#### **14.4 Exceptions**

Notwithstanding the other provisions of this clause, Confidential Information may be disclosed where its disclosure is required by law or otherwise with the written consent of the Party to which the Confidential Information belongs.

#### **14.5 Survival**

The Parties acknowledge that the terms of this clause survive and apply beyond the termination of this Agreement for whatever reason.

### Schedule A: Partner Council Funding Schedule

In accordance with clause 6, Partner Councils agree to paying the following funds to the Company for the period 1 July 2024 to 30 June 2027.

Partner Council contributions are based on a 3% increase on the 2021-2024 Funding Agreement, and a 3% increase each Funding Year over the length of the Agreement.

	Year 1 Payment date 1/9/24	Year 2 Payment Date 1/9/25	Year 3 Payment date 1/9/26
	3% Increase	3% Increase	3% Increase
Councils	FY 24/25	FY 25/26	FY 26/27
Albury	\$56,877	\$58,583	\$60,340
Berrigan	\$25,111	\$25,865	\$26,641
Campaspe	\$66,311	\$68,301	\$70,350
Federation	\$26,389	\$27,180	\$27,996
Edward River	\$18,643	\$19,202	\$19,778
Gannawarra	\$20,579	\$21,197	\$21,833
Greater Hume	\$13,246	\$13,643	\$14,052
Mildura	\$69,649	\$71,738	\$73,890
Moirā	\$55,682	\$57,352	\$59,073
Murray River	\$29,355	\$30,236	\$31,143
Swan Hill	\$32,321	\$33,291	\$34,290
Wodonga	\$28,243	\$29,090	\$29,963
Wentworth	\$15,265	\$15,723	\$16,194
	\$457,670	\$471,400	\$485,542

## Schedule B: Murray Regional Tourism Board Obligations

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### 1.0 Overarching strategic objectives

1.1 The Murray Regional Tourism Board ("Company") aims to:

- (1) Work with the tourism sector to lead and manage the strategic direction for the region's cross border visitor economy.
- (2) Be a strong and uniting voice for the regional tourism sector.
- (3) Make a strong contribution to regional prosperity by growing and sustaining a vibrant, viable and robust visitor economy.
- (4) Promote the Murray River region as a prime regional tourism destination.
- (5) Facilitate investment and reinvestment in new or existing products and facilities.
- (6) Take a lead role in supporting, guiding and mentoring those involved in the regional tourism sector.
- (7) Allocate New South Wales, Victorian Government and Partner Council funds to activities that grow, promote and sustain visitation, tourism development, advancement and tourism investment across the Murray River region.
- (8) Be a proactive and collaborative tourism partner to Partner Councils, working with them individually and jointly to develop tourism initiatives and solutions.
- (9) Garner greater cooperation and collaboration across the region's tourism sector in an effort to reduce duplication and provide greater efficiencies for the industry and that improve the visitor experience.
- (10) Identify and manage issues and risks that may impact the regional tourism sector.
- (11) Provide insights and research into regional visitation trends.

### 2.0 Specific Agreement obligations

2.1 The Company commits to:

- (1) Consulting with each Partner Council when developing its Strategic Plan and subsequently, maintaining, implementing, reviewing the plan's delivery against quantifiable success measures. Each Partner Council will be provided with a copy of the Strategic Plan.
- (2) Each Partner Council will be provided with a copy of the annual business plan.
- (3) Providing each Partner Council with reasonable access to visitation research data to assist make informed decisions.
- (4) Providing each Partner Council updates on issues or activities as appropriate relating to the Murray region visitor economy.
- (5) Working with Partner Councils to manage issues and/or crisis situations impacting the region and subsequently the tourism sector.
- (6) Between July-September 2027, undertaking an independent review of the Murray Regional Tourism to determine its effectiveness in delivering its Strategic Plan. The Parties acknowledge that this subclause (6) is intended to survive and apply beyond the Expiration Date of the Agreement.

### 3.0 Reporting obligations

3.1 The Company commits to:

- (1) Providing Partner Councils with a summary annually on how it is progressing the delivery of its Strategic Plan as measured against quantifiable key performance indices outlined in the Strategic Plan. This report will be delivered to Partner Councils by end of September each year.
- (2) Providing Partner Councils with a summary of outcomes delivered against quantifiable key performance indices outlined in its annual business plan. This report will be delivered to Partner Councils by the end of September each year.



(3) Providing Partner Councils with a copy of the independent review it conducts in 2027 to determine its effectiveness in delivering its Strategic Plan. This review will be delivered to Partner Councils by 31 October 2027 and it will include the reviewer's findings in terms of the Company's:

- i. Performance against its commitments as set out in Schedule B.
- ii. Governance and management processes.
- iii. Level of stakeholder satisfaction of the Company.

The Parties acknowledge that this subclause (3) is intended to survive and apply beyond the Expiration Date of the Agreement.

## Schedule C: Partner Councils' Obligations

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### 1.0 Specific Agreement obligations

1.1 Partner Councils and each Partner Council commit to:

- (1) Where relevant and when approached by Murray Regional Tourism Board ("Company"), supporting Company activities through the involvement of Partner Council personnel, particularly those personnel who are involved in tourism outcomes ("Personnel").
- (2) Integrating the Company's tourism initiatives into the annual work plans of Personnel.
- (3) Advocating the Company and the work that the Company undertakes in fostering tourism, to industry and government, as appropriate.
- (4) Allocating funding, in-kind support, or personnel to facilitate the delivery of agreed projects and programs.
- (5) Paying their annual invoice from the Company, as per clause 6, no later than the date required under this Agreement.
- (6) Making opportunities for Company representatives to present to, and engage with, Partner Councils.
- (7) Making opportunities for Partner Council senior representatives and executives to present to, and engage with the Company.
- (8) Where relevant, including the Company in decisions impacting key tourism programs and strategic tourism developments.
- (9) Sharing with the Company pertinent information relevant to the development of the regional tourism industry.
- (10) Partnering with the Company for visits and to attend tourism related forums within Partner Council areas.
- (11) Informing the Company of any known or suspected issues or crisis that may impact visitation to a Partner Council jurisdiction.
- (12) Supporting Partner Council staff who have been appointed to the Company Board, by enabling them the time required to meet their Board commitments.
- (13) Recognising the independent role, structure and purpose of the Company including in its advocacy for regional tourism as an independent voice to local, state, national and international media.
- (14) Unless granted specific permission by the Company, maintaining confidentiality of Company reports and reviews where these have not been made public by the Company.

## Signing Pages

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### Murray Regional Tourism Board

The Murray Regional Tourism Board agrees to the terms and conditions set out in this Agreement:

Signed on behalf of the **Murray Regional Tourism Board (ABN 12 150 739 647)**

.....

Name:

Title:

Date:

In the presence of:

.....

Name:

Dated:

**Albury City Council**

The Albury City Council agrees to the terms and conditions set out in this Agreement:

.

Signed on behalf of the **Albury City Council (ABN 92 965 474 349)**

.....

Name:

Title:

In the presence of:

.....

Name:

Dated:

**Berrigan Shire Council**

The Berrigan Shire Council agrees to the terms and conditions set out in this Agreement:

Signed on behalf of the **Berrigan Shire Council (ABN 53 900 833 102)**

.....

Name:

Title:

In the presence of:

.....

Name:

Dated:

**Campaspe Shire Council**

The Campaspe Shire Council agrees to the terms and conditions set out in this Agreement:

Signed on behalf of the **Campaspe Shire Council (ABN 23 604 881 620)**

.....

Name:

Title:

In the presence of:

.....

Name:

Dated:

**Federation Council**

The Federation Council agrees to the terms and conditions set out in this Agreement:

Signed on behalf of the **Federation Council (ABN 30 762 048 084)**

.....

Name:

Title:

In the presence of:

.....

Name:

Dated:

**Edward River Council**

The Edward River Council agrees to the terms and conditions set out in this Agreement:

Signed on behalf of the **Edward River Council (ABN 90 407 359 958)**

.....

Name:

Title:

In the presence of:

.....

Name:

Dated:



**Gannawarra Shire Council**

The Gannawarra Shire Council agrees to the terms and conditions set out in this Agreement:

Signed on behalf of the **Gannawarra Shire Council (ABN 98 993 182 937)**

.....

Name:

Title:

In the presence of:

.....

Name:

Dated:

**Greater Hume Shire Council**

The Greater Hume Shire Council agrees to the terms and conditions set out in this Agreement:

Signed on behalf of the **Greater Hume Shire Council (ABN 44 970 341 154)**

.....

Name:

Title:

In the presence of:

.....

Name:

Dated:

**Mildura Rural City Council**

The Mildura Rural City Council agrees to the terms and conditions set out in this Agreement:

Signed on behalf of the **Mildura Rural City Council (ABN 42 498 937 037)**

.....

Name:

Title:

In the presence of:

.....

Name:

Dated:

**Moira Shire Council**

The Moira Shire Council agrees to the terms and conditions set out in this Agreement:

Signed on behalf of the **Moira Shire Council (ABN 20 538 141 700)**

.....

Name:

Title:

In the presence of:

.....

Name:

Dated:

**Murray River Council**

The Murray River Council agrees to the terms and conditions set out in this Agreement:

Signed on behalf of the **Murray River Council (ABN 30 308 161 484)**

.....

Name:

Title:

In the presence of:

.....

Name:

Dated:

**Swan Hill Rural City Council**

The Swan Hill Rural City Council agrees to the terms and conditions set out in this Agreement:

Signed on behalf of the **Swan Hill Rural City Council (ABN 97 435 620 016)**

.....

Name:

Title:

In the presence of:

.....

Name:

Dated:

**Wodonga City Council**

The Wodonga City Council agrees to the terms and conditions set out in this Agreement:

Signed on behalf of the **Wodonga City Council (ABN 63 277 160 265)**

.....

Name:

Title:

In the presence of:

.....

Name:

Dated:

**Wentworth Shire Council**

The Wentworth Shire Council agrees to the terms and conditions set out in this Agreement:

Signed on behalf of the **Wentworth Shire Council (ABN 96 283 886 815)**

.....

Name:

Title:

In the presence of:

.....

Name:

Dated:





# Local Government Partners Value Proposition FY 2024 - 2026



## MRT Local Government Partner Value Proposition

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### Why Partner with MRT

10 years prior to introduction of Murray Regional Tourism (MRT), the Murray River saw a decline in tourism across the region due to a fragmented approach to the visitor economy amongst local governments, tourism operators and tourism bodies.

Since the inception of MRT as the region's peak tourism body, tourism has continued to grow to be worth \$4.27b per year across the region for Year ending March 2023. This is due to the coordinated region based approach that MRT takes in advocating for, promoting, and advancing tourism and the visitor economy, across the Murray River region. These decisions have helped to shape and strengthen the region's tourism sector, empowering it to progress and thrive.

The transition to the new Visitor Economy Partnership model, as announced recently by the Victorian Government, will result in MRT almost doubling its state government annual funding (to \$590,000) allowing it to further strengthen and enhance its tourism development activities. To achieve this increase however, it requires all six Victorian LGAs to continue their commitment to partnering with MRT.

There has never been a more important time to work collaboratively to maximise government funding and continue to build our region together.

### Introduction

Murray Regional Tourism (MRT) is the peak cross border tourism entity for the Murray region. Its inception in 2010 came from a partnership between the Local Governments within the broader Murray region along with Visit Victoria (formerly Tourism Victoria) and Destination NSW.

The foundation of MRT and more broadly regional tourism boards, was to address the fragmented approach to growing the visitor economy over extended periods of time by both State and Local Government partners. That fragmented approach resulted in a decline in visitation over the proceeding 10 year period.

### MRT Structure

MRT is structured as a Company Limited by Guarantee and operates with a long term strategic plan to grow the visitor economy, a clearly defined charter, and Memorandum of Understandings and funding agreements to protect all organisations involved in the partnership.

The Board has an Independent Chair, Skills Based Directors and Directors appointed by the Riverina & Murray Joint Organisation, and Murray River Group of Councils to ensure a strong cross section of skills from both the private and public sector.



## MRT Local Government Partner Value Proposition

The organisation is managed by a Chief Executive Officer, supported by a small team that includes an Administration assistant, and internal and contracted marketing, digital, and industry development specialists as required to deliver our Strategic Plan and associated annual programs.

### Purpose

MRT's mission is to lead, grow, promote, and sustain visitation, tourism development, advancement, and tourism investment across the Murray River region.

Our vision is that the Murray River region is Australia's iconic regional tourism destination. We believe that:

1. The Murray River region, with its iconic river and waterways, extensive natural environment, inspiring holiday locations, and wealth of experiences for visitors of all ages, is Australia's most exciting regional tourism destination.
2. Tourism is vital to the economic prosperity of the Murray River region and the best way to achieve this is with a vibrant and progressive sector that not only meets, but surpasses, visitor expectations.
3. The interests of the Victorian and New South Wales Governments, local governments, and tourism operators are best served by a progressive regional tourism board that has extensive knowledge of the Murray River region and a deep understanding of the region's current and potential visitor economy.

To achieve our mission, vision and beliefs, we focus on the following four key strategic pillars:

- 1. Industry development** – Improving the quality of tourism experiences in the region through industry education and support.
- 2. Product development**– Facilitating investment in infrastructure, new products and experiences that revitalise the Region's tourism offer.
- 3. Regional marketing**– Leading and supporting the Murray Region in the development of collaborative marketing programs.
- 4. Leadership and advocacy**– Leading the growth and development of the Murray Region through expert knowledge, advocacy and industry engagement.



## MRT Local Government Partner Value Proposition

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### What our stakeholders say-

A stakeholder survey conducted in May/June 2023 (Mellor Olsen, 2023) revealed that MRT has overwhelmingly positive support amongst the majority of stakeholders surveyed who cited:

1. They agree that MRT provides a unified and effective voice on all issues relating to tourism as well as advocating tourism and growing the local economy.
2. MRT took a key role in crisis preparation and recovery of tourism and that our marketing campaigns and advocacy regarding flooding events were particularly beneficial to the region's recovery and visitor economy.
3. MRT's education programs and workshops are well supported, accessible and continue to fostering increased engagement and involvement amongst stakeholders.
4. MRT's efforts to increase cooperation and collaboration are held in high regard.
5. MRT's efforts to communicate with stakeholders was considered one of the organisation's top strengths.

In addition to the four strategic pillars MRT provides:

6. Clear leadership for what was a previously fragmented industry by leading crisis management, advocating for event support, being the authoritative voice on all tourism related matters.
7. Formal partnership for local government authorities to work together on visitor economy opportunities and identified issues
8. Strong advocacy at all levels of Government on behalf of the sector
9. Better coordination between all the key organisations involved within the visitor economy and a reduced duplication of effort across the region
10. Improved communication between government and all industry stakeholders operating across the region
11. Professional tourism leadership with direct links to key funding organisations - both State and Federal Governments
12. A central point of contact for State and Federal Governments on visitor economy related issues
13. Regional ownership of the strategic direction of the visitor economy through the locally managed approach and not by the state tourism offices



## MRT Local Government Partner Value Proposition

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### Why a Regional Tourism Board

MRT unites the Murray region's tourism industry ensuring memorable visitor experiences within this beautiful river destination. Since its inception in 2010, MRT has positively impacted the sector with its work focused on addressing many issues including fragmentation, poor resourcing, crisis management, heavy reliance on volunteers, increased investment, cross border issues and a duplication of resources and effort.

MRT develops an overarching tourism strategy in conjunction with its stakeholders, provides clear developmental direction, focused product development and support for infrastructure developments within the region. These relationships with levels of government enable consistent results.

Since 2010 MRT has delivered:

- A regional and coordinated approach to managing the visitor economy across the Murray region
- Significant growth in the visitor economy, employment and infrastructure development through our effective partnerships.
- Reduction of duplication of effort through improved efficiencies in resource utilisation, for example the delivery and development of The Murray River Adventure Trail which enables a centralised team at MRT to deliver the project on behalf of multiple councils.
- Increased investment from State government in the region's visitor economy by advocating for and supporting grant applications and investments which align to state and regional strategies.
- A region wide sharing of tourism knowledge and skills through delivery of region wide workshops, industry development, tourism manager forums, region familiarisations with key travel buyers and marketers.
- A strong representative voice for the visitor economy in the Murray region that supports advocacy and responds to local market conditions and issues.
- Strong working relationships with State Governments and a lead agency for Local Government to address issues of regional wide significance for example Parks Victoria/ NSW Parks relationships which affect multiple Council areas.
- Coordinated approach to create benefits and efficiencies that have delivered a sustainable return on investment to the LGAs. E.g., Co-operative marketing opportunities that enable access to scalable campaigns for accessible buy in



## MRT Local Government Partner Value Proposition

amounts.

- Provision of expertise not necessarily available within each Local Government organisation  
Eg access to funding, investment attraction, strategic tourism development support.
- A coordinated approach to the management of crisis impacting the tourism sector, our role is pivotal in ensuring a consistent approach to crisis management of the visitor economy and resolving issues through State Government departments for the benefit of the whole region.

### Key Outcomes of our current MoU

1. Secured funding for Stage 2 & 3 Detailed Design of the Murray River Adventure Trail, in partnership with our Victorian LGA's
2. Delivered over \$200,000 of industry development programs across the Murray Region
3. Implementation of the 2021-2024 Strategic Plan
4. Navigated industry through Covid challenges
5. Delivered Flood Recovery Marketing Campaigns
6. Generated over \$2 million in direct investment by our NSW and Victorian government into the regional tourism partnership and leverage LGA investments
7. Continued as the lead cross border tourism body for growing the visitor economy in the Murray region in partnership with both State and Local Governments
8. Developed the Murray region Destination Management Plan to set long term strategic direction for the region and support destinations
9. Developed Local Area Plans to support coordinated visitor and tourism cross border focused development
10. Supported significant projects and aided investment in various key infrastructure priorities
11. Facilitated whole of region tourism crisis management plan and associated crisis management committee to respond to and deal with crisis events. Activities have included, delivery of crisis media training, advocacy, research and marketing activation as examples along with specific detailed work to address COVID 19, the associated border closures and Floods.
12. Updated the Crisis Communication Plan
13. Continued to deliver strong advocacy support on behalf of the sector to all levels of government to reduce barriers and impediments to growth of the region
14. Invested in focused research programs providing valuable research to our partners, industry and government to assist monitor and assess the performance and strength of the visitor economy
15. Implemented Industry Development programs to build skills and capacity of the sector

MRT continues to be one of the longest standing and reputable tourism boards through its history of performance, highest levels of strong governance, equity amongst partners and



## MRT Local Government Partner Value Proposition

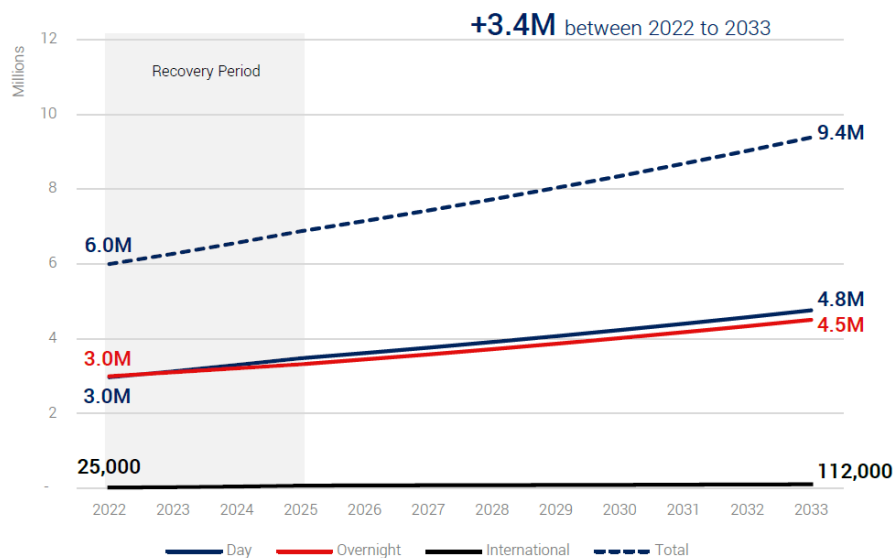
demonstrated engagement with industry. Our relationships with government, industry and private enterprise are invaluable to growing the visitor economy and supporting our partner councils.

### The Future

We are excited to present the compelling value proposition for MRT, starting from the financial year 2024/25 for a period of three years. Together, we have a shared goal of regaining visitation levels to pre-COVID and floods by 2025. In this challenging economic environment, our collaborative efforts are more critical than ever. Here's why partnering with us is a high-value investment and an opportunity to shape the future of our region's tourism industry:

### 1.2. VISITATION PROJECTIONS

#### F1. VISITATION PROJECTIONS



Source: Urban Enterprise 2023, based on Tourism Research Australia (TRA) National Visitor Survey (NVS) and International Visitor Survey (IVS); ABS Regional Population Estimates.

#### Collective Growth and Recovery:

Working together, we can successfully restore visitation levels to pre-COVID and flood levels by 2025. Our joint efforts will leverage the strength of our partnership, combining resources, expertise, and marketing power to attract visitors back to our region. By joining forces, we can expedite the recovery process and ensure the sustainable growth of our visitor economy.

The focus of the organisation will be to continue to work in collaboration with both our LGA and State government partners to create region wide solutions to restore the visitor economy and set about building a viable and sustainable regional economy.

Key deliverables are:



## MRT Local Government Partner Value Proposition

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1. Implementation of the 2024-2026 Strategic Plan ensuring a holistic focus on the overall management of the destination through input from our partners.
2. Continuing as the lead cross border tourism entity for rebuilding the visitor economy in the Murray region in partnership with both State and Local Governments.
3. Delivery (in partnership) of the Murray Region Destination Management Plan and Local Area Plans, which will deliver improved visitor experiences, facilities and infrastructure across the region.
4. Working with our LGA partners and the private sector to identify a pipeline of infrastructure and investment opportunities for the region to strengthen the region's visitor experience. This critical aspect of our work drives growth across the region.
5. Working with partners to maximise marketing spend against shared objectives to drive increased visitation and yield with integrated marketing planning. Leveraging State Local and Regional marketing dollars.
6. Deliver the detailed concept design of Stages 2 & 3 of the Murray River Adventure Trail project. Including advocating for future funding of the trail build which will continue to grow the dispersal of visitors across the Murray Region.
7. Continuing to build industry capacity through delivery of best practice education and training initiatives across the Murray Region with scale to support the growth of business and upskilling of the workforce.
8. Coordinating access to timely and relevant research which provides shared benefits to our partners and industry
9. Continuing to be the key organisation between the local industry, LGAs and government on tourism marketing, destination management planning, industry development and tourism product priorities ensuring proactive advocacy, and leveraging of funding and marketing opportunities.
10. Providing strategic advice, access to skills and information from a whole of region perspective to avoid duplication of effort and maximise resources
11. Coordinating and delivering a digital program to ensure a visitor focused whole of Murray experience.
12. Assisting LGAs and industry with procurement of funding for key initiatives and events
13. Facilitating the implementation of the Murray Region Wide Strategies including Revitalising the Murray Strategy
14. Advocating on whole of region cross border issues impacting the sector including workforce training, access to river, licensing, business support and emergency cross





## MRT Local Government Partner Value Proposition

border issues.

### 15. Assisting with implementation of the NSW Visitor Economy Strategy 2030 and Victorian Experience Victoria 2033 Tourism Strategy

In addition to the above strategic initiatives, at the commencement of each financial year, MRT will provide a detailed annual plan to our Local Government partners outlining the key projects and activities MRT will deliver in partnership with our stakeholders and as aligned to our strategic plan. With the current strategic plan ending in June 2024, we commit to providing LGA partners with feedback opportunities on our new three-year strategic plan which will commence on 1 July 2024.

This is an extremely important time to continue investing in regional tourism, as we have the best ever funding opportunity from the Victorian Government, in particular, to grow our visitor economy with increased investment which would provide more resources we can invest in across the region.

### Sustainable Funding Model

The funding model was designed in consultation with and agreed to by our Local Government partners based on ensuring it provided an opportunity for strong collaboration along with a high level of equity.

This model has been in existence since formation in 2010 and based on feedback from LGA partners. MRT acknowledge the cost pressures our LGA partners are experiencing across their budgets and as such we have minimised our increase to 3% from FY2024/25 for each year based on the current FY2023/24 contribution. This provides certainty across the life of the agreement.

This fair and transparent approach ensures equitable support and fosters collaborative growth across the region.

A detailed funding table is provided below outlining each of our partners total respective investment:

PARTNER COUNCILS	2024-2025 \$ 3% Increase	2025-2026 \$ 3% Increase	2026-2027 \$ 3% Increase
Albury City Council	56,877	58,583	60,340
Berrigan Shire Council	25,111	25,865	26,641
Campaspe Shire Council	66,311	68,301	70,350
Federation Council	26,389	27,180	27,996
Edward River Council	18,643	19,202	19,778
Gannawarra Shire Council	20,579	21,197	21,883



## MRT Local Government Partner Value Proposition

Greater Hume Shire Council	13,246	13,643	14,052
Mildura Rural City Council	69,649	71,738	73,089
Moirra Shire Council	55,682	57,352	59,073
Murray River Council	29,355	30,236	31,143
Swan Hill Rural City Council	32,321	33,291	34,290
Wodonga City Council	28,243	29,090	29,963
Wentworth Shire Council	15,265	15,723	16,194
Total	\$457,670	\$471,400	\$485,542

## 9.5 MONTHLY FINANCE REPORT - OCTOBER 2023

File Number: RPT/23/717

Responsible Officer: Simon Rule - Director Finance and Policy

Responsible Division: Finance and Policy

Reporting Officer: Vanessa Lock - Finance Officer

Objective: 4.0 Wentworth is a caring , supportive and inclusive community that is informed and engaged in its future

Strategy: 4.1 Provide strong and effective representation, leadership, planning, decision-making and service delivery

### Summary

Rates and Charges collections for the month of October 2023 were \$307,475.05. After allowing for pensioner subsidies, the total levies collected are now 50.18%. For comparison purposes 46.88% of the levy had been collected at the end of October 2022. Council currently has \$46,185,548.41 in cash and investments.

### Recommendation

That Council receives and notes the Monthly Finance Report.

### Detailed Report

The purpose of this report is to indicate to Council the position in relation to the rate of collections and the balance of cash books.

#### Reconciliation and Balance of Funds held as at 31 October 2023

The reconciliation has been carried out between the Cash Book of each fund and the Bank Pass Sheet as at 31 October 2023.

	Combined Bank Account
<b>Cash Balance as at 1 October 2023</b>	<b>\$ 1,530,891.77</b>
Add: Receipts for the Period Ending 31 October 2023	\$ 6,383,940.15
Rates, Debtors, Miscellaneous	
Less: Payments for the Period Ending 31 October 2023	
Cash Book entries for this Month	\$ 5,656,571.62
<b>Cash Balance of Operating A/C as at 31 October 2023</b>	<b>\$ 2,258,260.30</b>
<b>Trust Fund Balance</b>	<b>\$ 758,562.12</b>
<b>Investments</b>	
Total Investments as at 31 October 2023	\$ 43,168,725.99
<b>TOTAL</b>	<b>\$ 46,185,548.41</b>

Collection of Rates and Charges

Rates and Charges collections for the month of October 2023 were \$307,475.05. After allowing for pensioner subsidies, the total levies collected are now 50.18%. A summary of the Rates and Charges situation as at 31 October 2023 is as follows:

	Rates and Charges	
<b>Levies</b>		
Balance Outstanding at 30 June 2023 - Rates / Water	975,306.94	
Rates and Charges Levied 21 July 2023	10,341,585.36	\$ 11,316,892.30
+ Additional Water Charges	493,637.63	
+ Supplementary Rates and Charges	163,604.63	
+ Additional Charges	45,164.55	
- Credit Adjustments	15,622.94	
- Abandonments	34,743.57	\$ 11,968,932.60
<b>Deductions</b>		
- Payments	5,837,509.24	
- Less Refunds of Payments	1,075.00	\$ 5,836,434.24
		\$ 6,132,498.36
- Pensioner Subsidy		
Government Subsidy	93,584.83	
Council Subsidy	76,569.41	\$ 170,154.24
<b>Total Rates/Water Charges Outstanding</b>		<b>\$ 5,962,344.12</b>

Note: For comparison purposes 46.88% of the levy had been collected at the end of October 2022.

Rates/Water write offs and adjustments

Rates and charges that have been written off or adjustments made under the delegated authority of the General Manager for the month of October 2023.

Account	Date	Amount	Comment
<b>Rates</b>			
944-1	24.10.2023	0.54	Credit interest - Payment made to incorrect account
295-011511	17.10.2023	4.86	Credit interest- Solicitor provided incorrect postal address and mail was returned to Council.
125	13.10.2023	9.10	Credit interest - Amalgamated properties 125/0 & 125/05, interest accrued while waiting for notification from VG's
950,1313,1587,993-6	5.10.2023	15.89	Credit interest from Shire accounts that were missed from payment run.
50015-0001	5.10.2023	99.17	Credit interest accrued from the date an amount payable was provided to the date payment was received from a Government Department.

Name	Institution	Purpose	Interest Rate	Loan Amount	Amount Outstanding	Due Date
Loan 201	National Australia Bank	Buronga Landfill	4.55% Fixed	\$ 920,000.00	\$ 162,134.91	30/01/2025
Loan 202	ANZ Bank	Civic Centre	3.47% Fixed	\$ 850,000.00	\$ 556,114.76	21/10/2026
Loan 203	National Australia Bank	Midway Centre	3.586% Fixed	\$ 1,900,000.00	\$ 1,381,044.27	1/06/2033
Loan 204	Bendigo Bank	Buronga Landfill	5.29% Fixed	\$ 1,500,000.00	\$ 1,176,459.95	12/05/2037
CFWC310604	T-Corp	Trentham Cliffs Sewer	1.82% Fixed	\$ 750,000.00	\$ 618,316.52	4/06/2031
CFWC310624	T-Corp	Burong/Gol Gol Stormwater	1.79% Fixed	\$ 1,250,000.00	\$ 1,009,905.32	24/06/2031
Loan 205	National Australia Bank	Willowbend Caravan Park	2.2% Fixed	\$ 1,500,000.00	\$ 1,374,142.27	25/01/2027
Loan 206	Bendigo Bank	Buronga Landfill #3	1.85% Fixed	\$ 900,000.00	\$636,032.57	25/09/2028
				<b>TOTAL</b>	<b>\$ 6,914,150.57</b>	

Month	Oct	Pay Periods	7 & 8					
Overtime from 16 September 2023 to 13 October 2023								
Overtime								
	Time and a Half		Double Time		Double Time 1/2		Month Total	2023/24 Accumulative Total
Department	Hours	Amount	Hours	Amount	Hours	Amount		
Animal Services	16.25	809.88	21.50	\$ 1,413.61			\$ 2,223.49	\$ 9,015.91
Assets								\$ -
Building Maintenance								\$ 159.54
Civil	9.50	477.54	2.00	\$ 117.51			\$ 595.05	\$ 1,834.95
Customer Service Office								\$ -
Depot Store								\$ -
Finance								\$ 439.00
GM's Office	5.50	424.51	1.00	\$ 102.91			\$ 527.42	\$ 678.34
Health & Planning								\$ 94.63
Indoor Engineers	26.00	1,952.14	3.50	\$ 319.51			\$ 2,271.65	\$ 7,294.88
IT Support						\$ 264.65		
Landfill Transfer Stations	27.00	1,376.36	10.50	\$ 623.52		\$ 1,999.88	\$ 5,192.51	
Library							\$ 1,427.61	
Parks & Gardens	8.00	352.52	12.00	\$ 705.04		\$ 1,057.56	\$ 3,437.07	
Private Works	2.00	88.13	2.00	\$ 117.51		\$ 205.64	\$ 6,781.49	
Roads - Council	338.50	16,204.53	409.00	\$ 26,097.49	5.00	\$ 391.38	\$ 42,693.40	\$ 131,440.22
Roads - RMS	6.00	260.14	13.00	\$ 763.78			\$ 1,023.92	\$ 3,447.27
Subdivision Officer								\$ 154.36
Tourism & Promotion	8.25	441.67	2.00	\$ 121.16			\$ 562.83	\$ 5,882.08
Water & Waste Water	54.50	3,016.12	57.00	\$ 4,227.72	1.00	\$ 80.16	\$ 7,324.00	\$ 27,888.62
Workshop Manager	4.00	239.22					\$ 239.22	\$ 641.85
Workshop/Mechanics	2.00	91.56	2.00	\$ 122.08			\$ 213.64	\$ 647.43
Total	507.50	25,734.32	535.50	34,731.84	6.00	471.54	\$ 60,937.70	\$ 206,722.41
Travel Allowance	Month	Month						
Department	Kms	Amount						
Water & Waste Water	160.2	152.19						
Total	160.2	152.19						
Grand Total		\$ 61,089.89						

## Nil

## 9.6 MONTHLY INVESTMENT REPORT - OCTOBER 2023

File Number: RPT/23/725

Responsible Officer: Simon Rule - Director Finance and Policy

Responsible Division: Finance and Policy

Reporting Officer: Bryce Watson - Accountant

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.5 Adopt practices of prudent asset, financial and human resource management across Council to ensure long-term sustainability and efficiency

### Summary

As at 31 October 2023 Council had \$41 million invested in term deposits and \$5,185,548.41 in other cash investments. Council received \$166,034.69 from its investments for the month of October 2023.

In October 2023 Council investments averaged a rate of return of 4.54% and it currently has \$8,517,407.91 of internal restrictions and \$30,379,583.21 of external restrictions.

### Recommendation

That Council receives and notes the monthly investment report.

### Detailed Report

#### Purpose

The purpose of this report is to update Council on the current status of its investments as required by the *Local Government Act 1993* (NSW) and the associated regulation.

#### Matters under consideration

As at 31 October 2023 Council had \$46,185,548.41 invested with Ten (10) financial institutions and One (1) Treasury Corporation. This is a decrease of \$2,263,168.62 from the previous month.

The investment of surplus funds remains in line with Council's Investment Policy. This ensures sufficient working capital is retained and restrictions are supported by cash and investments that are easily converted into cash.

#### Interest Received from Cash Investments in September 2023

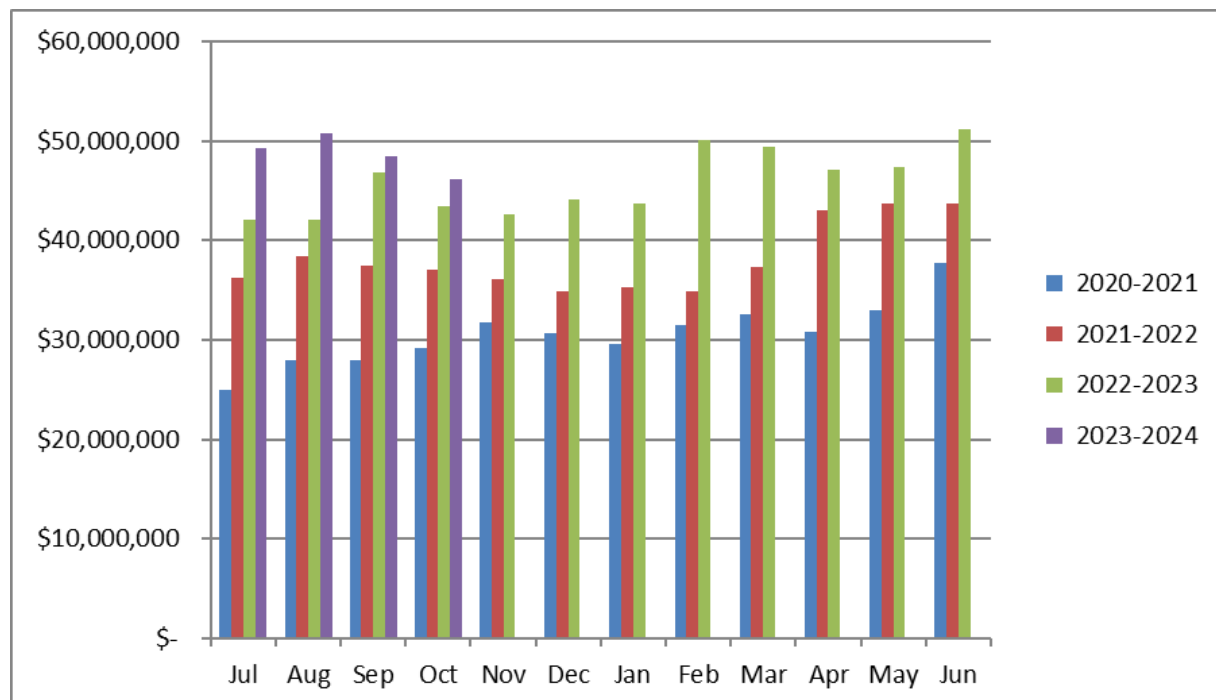
Four (4) deposits and One (1) other account matured or provided interest in October earning Council \$166,034.69 in interest. The budget for September was \$125,000. Year to date Council has received \$479,365.47 in interest based on cash accounting. Expired investments are now shown in the attached report along with a summary of accrued interest. The budget for the financial year was set at \$1,500,000. As shown in the attached report Council's investments are on track to return \$1,828,340.29 for the financial year.

*\*note the difference in interest received between this report and the Yield Hub report is from Council's at-call cash account which is paid monthly.*

Restrictions

<b>Internal Restrictions</b>		
- Employee Entitlements	\$2,294,469.28	
- Doubtful Debts	\$115,011.00	
- Future Development Reserve	\$1,076,217.20	
- Trust Account	\$1,720,530.85	
- Caravan Park Loan Facility	\$811,179.58	
- Capital Projects	\$1,000,000.00	
- Plant Replacement Reserve	\$1,500,000.00	\$8,517,407.91
<b>External Restrictions</b>		
- Water Fund	\$11,159,480.53	
- Sewer Fund	\$5,679,840.54	
- T-Corp Loan Balance	\$509,066.93	
- Developer Contributions Reserve	\$962,882.55	
- Unexpended Grants	\$11,290,817.53	
- Crown Reserves Reserve	\$213,700.14	
- Loan Guarantee Reserve	\$3,460.91	
- Prepayments Cemeteries	\$560,334.08	\$30,379,583.21
<b>Day to Day Liquidity</b>		\$7,288,557.29
<b>Total Funds Available</b>		<b>\$46,185,548.41</b>

Total Funds Invested



Summary – Unexpended Grants as at 31 September 2023

<b>Grant</b>	<b>Amount</b>
SCCF Wentworth Rowing Club	\$44,157.89
Crown Reserve Improvement Fund Astronomy Park	\$656,000.21
Crown Reserve Improvement Fund Pooncarie Racecourse	\$3,200.00
Fixing Local Roads Grants - Stage 3	\$211,529.51
Fixing Local Roads Grants - Stage 4	\$41,872.22
Resources for Regions Round 8	\$557,377.16
Pooncarie Menindee Road	\$1,545,215.09
Main Road Block Grant	\$492,982.34
Transport for NSW Pothole Repair Program	\$613,185.91
Resources for Regions Round 9	\$2,572,006.03
Rural Local Road Repair Program	\$3,187,301.58
NSW Office of Local Government Flood Grants	\$889,407.81
Strong Start Cadetship Program Grant	\$25,000.00
JEV Mosquito Eradication Grant	\$22,013.56
Stronger Country Communities Fund Round 5	\$247,535.98
Regional Drought Resilience Funding	\$24,190.00
SCCF Female Jockey Changerooms	\$82,842.24
Regional Leakage Reduction Program - Local Water Utility	\$75,000.00
<b>Total</b>	<b>\$11,290,817.53</b>

Conclusion

The Director Finance & Policy certifies that all investments have been made in accordance with the *Local Government Act 1993* (NSW), Local Government (General) Regulations 2021 and Council's Investment Policy. Council is investing its funds prudently to optimise returns and reduce exposure to risk in accordance with legislation and its own investment policy.

Attachments

1. October Investment Report 2023 [📄](#)



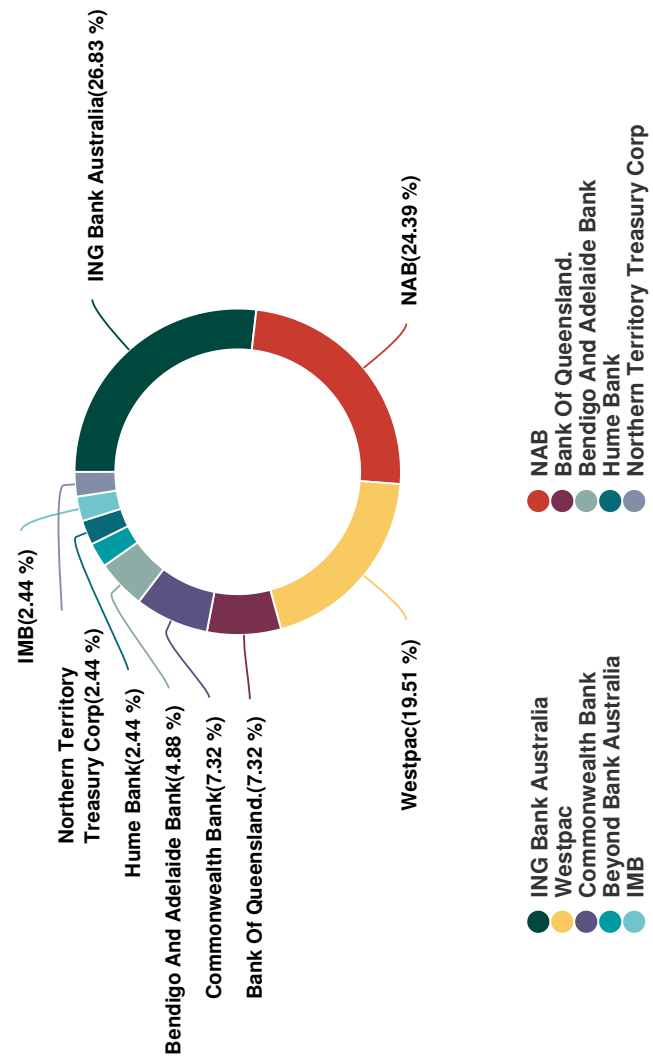


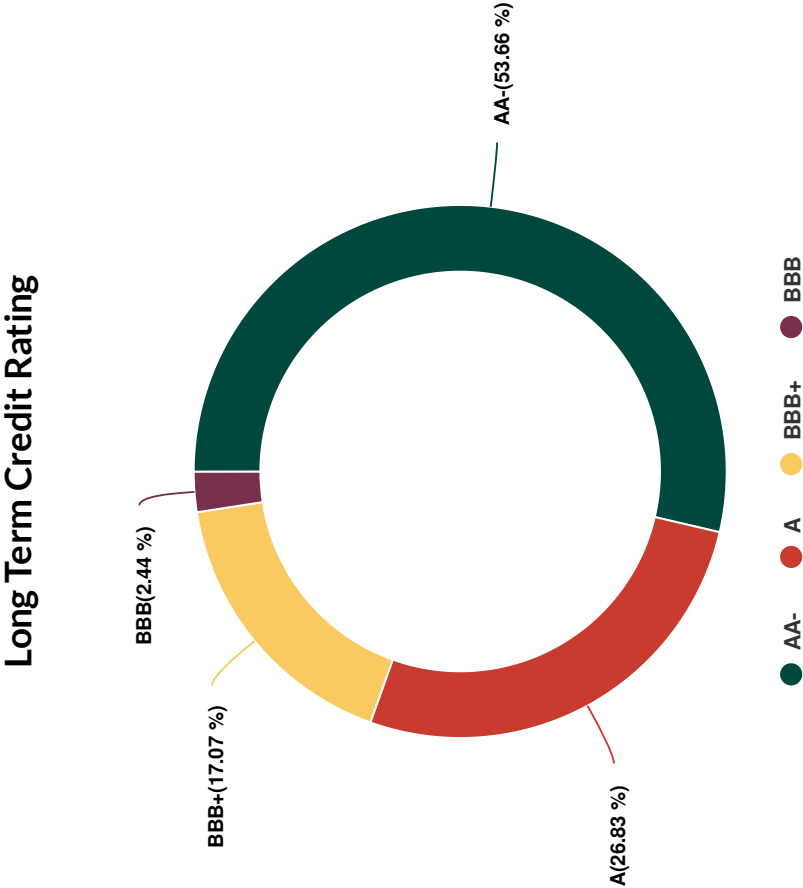
31 October 2023  
Wentworth Shire Council - Monthly Report

## Summary

Total Cost	\$41,000,000.00
Total Portfolio Value	\$41,969,112.33
Weighted Average Term	198
Weighted Average Yield	4.54 %
90 day BBSW	4.35 %
Unrealised Capital Gain/Loss	\$0
Total Monthly Accrued Interest	\$157,290.69
Total Interest Received this month	\$156,424.66
Total Interest Received this FY	\$429,424.40
Total Interest Expected this FY	\$1,828,340.29
Interest Payments this month	4
Matured Investments this month	4
Total Funds Matured this month	\$4,000,000.00
Investments this month	2
Total Funds Invested this month	\$2,000,000.00
Compliant Portfolio	Yes

Counterparty





## Wentworth Shire Council - Monthly Report

Report Date: 31 October 2023

Investment Type	ADI/Security Name	Amount	Settlement Date	Maturity Date	Term in Days	Yield	Short Term Rating	Long Term Rating
Term Deposit	Commonwealth Bank	\$1,000,000	02/11/2022	02/11/2023	365	4.44 %	A-1+	AA-
Term Deposit	Commonwealth Bank	\$1,000,000	02/11/2022	02/11/2023	365	4.44 %	A-1+	AA-
Term Deposit	Westpac	\$1,000,000	25/11/2022	27/11/2023	367	4.43 %	A-1+	AA-
Term Deposit	IMB	\$1,000,000	11/09/2023	11/12/2023	91	5.08 %	NR	NR
Term Deposit	NAB	\$1,000,000	15/12/2022	15/12/2023	365	4.35 %	A-1+	AA-
Term Deposit	ING Bank Australia	\$1,000,000	19/12/2022	19/12/2023	365	4.500 %	A-1	A
Term Deposit	Bendigo And Adelaide Bank	\$1,000,000	22/12/2022	22/12/2023	365	4.300 %	A-2	BBB+
Term Deposit	NAB	\$1,000,000	03/01/2023	03/01/2024	365	4.500 %	A-1+	AA-
Term Deposit	NAB	\$1,000,000	27/02/2023	23/01/2024	330	4.92 %	A-1+	AA-
Term Deposit	Commonwealth Bank	\$1,000,000	30/01/2023	30/01/2024	365	4.69 %	A-1+	AA-
Term Deposit	NAB	\$1,000,000	09/02/2023	09/02/2024	365	4.700 %	A-1+	AA-
Term Deposit	Bank Of Queensland.	\$1,000,000	09/02/2023	09/02/2024	365	4.600 %	A-2	BBB+
Term Deposit	NAB	\$1,000,000	20/02/2023	20/02/2024	365	4.85 %	A-1+	AA-
Term Deposit	Bendigo And Adelaide Bank	\$1,000,000	24/02/2023	23/02/2024	364	4.700 %	A-2	BBB+
Term Deposit	NAB	\$1,000,000	27/02/2023	27/02/2024	365	5.0 %	A-1+	AA-
Term Deposit	Westpac	\$1,000,000	27/02/2023	27/02/2024	365	4.98 %	A-1+	AA-
Term Deposit	Westpac	\$1,000,000	11/03/2022	11/03/2024	731	1.92 %	A-1+	AA-
Term Deposit	NAB	\$1,000,000	11/03/2022	11/03/2024	731	1.85 %	A-1+	AA-
Term Deposit	Bank Of Queensland.	\$1,000,000	15/03/2023	14/03/2024	365	4.45 %	A-2	BBB+
Term Deposit	ING Bank Australia	\$1,000,000	20/03/2023	19/03/2024	365	4.45 %	A-1	A
Term Deposit	ING Bank Australia	\$1,000,000	23/03/2023	22/03/2024	365	4.600 %	A-1	A
Term Deposit	ING Bank Australia	\$1,000,000	31/03/2023	02/04/2024	368	4.68 %	A-1	A
Term Deposit	ING Bank Australia	\$2,000,000	05/04/2023	04/04/2024	365	4.68 %	A-1	A
Term Deposit	ING Bank Australia	\$1,000,000	19/04/2022	19/04/2024	731	3.09 %	A-1	A
Term Deposit	ING Bank Australia	\$1,000,000	18/05/2023	17/05/2024	365	4.900 %	A-1	A
Term Deposit	ING Bank Australia	\$1,000,000	26/05/2023	27/05/2024	367	4.94 %	A-1	A
Term Deposit	Westpac	\$1,000,000	06/06/2023	06/06/2024	366	5.04 %	A-1+	AA-

## Wentworth Shire Council - Monthly Report

Report Date: 31 October 2023

Investment Type	ADI/Security Name	Amount	Settlement Date	Maturity Date	Term in Days	Yield	Short Term Rating	Long Term Rating
Term Deposit	ING Bank Australia	\$2,000,000	28/06/2023	27/06/2024	365	5.62 %	A-1	A
Term Deposit	Westpac	\$1,000,000	26/07/2023	26/07/2024	366	5.25 %	A-1+	AA-
Term Deposit	Westpac	\$1,000,000	27/07/2023	29/07/2024	368	3.27 %	A-1+	AA-
Term Deposit	Westpac	\$1,000,000	24/08/2023	26/08/2024	368	5.100 %	A-1+	AA-
Term Deposit	Westpac	\$1,000,000	24/08/2023	26/08/2024	368	5.100 %	A-1+	AA-
Term Deposit	NAB	\$1,000,000	29/08/2023	28/08/2024	365	5.200 %	A-1+	AA-
Term Deposit	NAB	\$1,000,000	04/09/2023	03/09/2024	365	5.12 %	A-1+	AA-
Term Deposit	NAB	\$1,000,000	05/09/2023	04/09/2024	365	5.17 %	A-1+	AA-
Term Deposit	Beyond Bank Australia	\$1,000,000	11/09/2023	10/09/2024	365	5.200 %	A-2	BBB
Term Deposit	Bank Of Queensland.	\$1,000,000	03/10/2023	02/10/2024	365	5.200 %	A-2	BBB+
Term Deposit	Hume Bank	\$1,000,000	05/10/2023	04/10/2024	365	5.25 %	NR	NR
Term Deposit	Northern Territory Treasury Corp	\$1,000,000	16/09/2021	15/12/2026	1,916	1.35 %	NR	NR
		<b>\$41,000,000</b>						

## Wentworth Shire Council - Monthly Report

Report Date: 31 October 2023

Transaction Date	Contract Number	ADI/Security Name	Type	Amount	Credit/Debit	Long Term Rating	Designation	Comments	Maturity Date
18/10/2023	065625	NAB	Interest	\$43,000	Debit	AA-	Unclassified		18/10/2023
05/10/2023	060615	Macquarie Bank	Interest	\$45,000	Debit	A+	Unclassified		05/10/2023
04/10/2023	060602	Macquarie Bank	Interest	\$45,000	Debit	A+	Unclassified		04/10/2023
03/10/2023	064165	Bank Of Queensland.	Interest	\$23,424.66	Debit	BBB+	Unclassified		03/10/2023
<b>Total</b>				<b>\$156,424.66</b>					

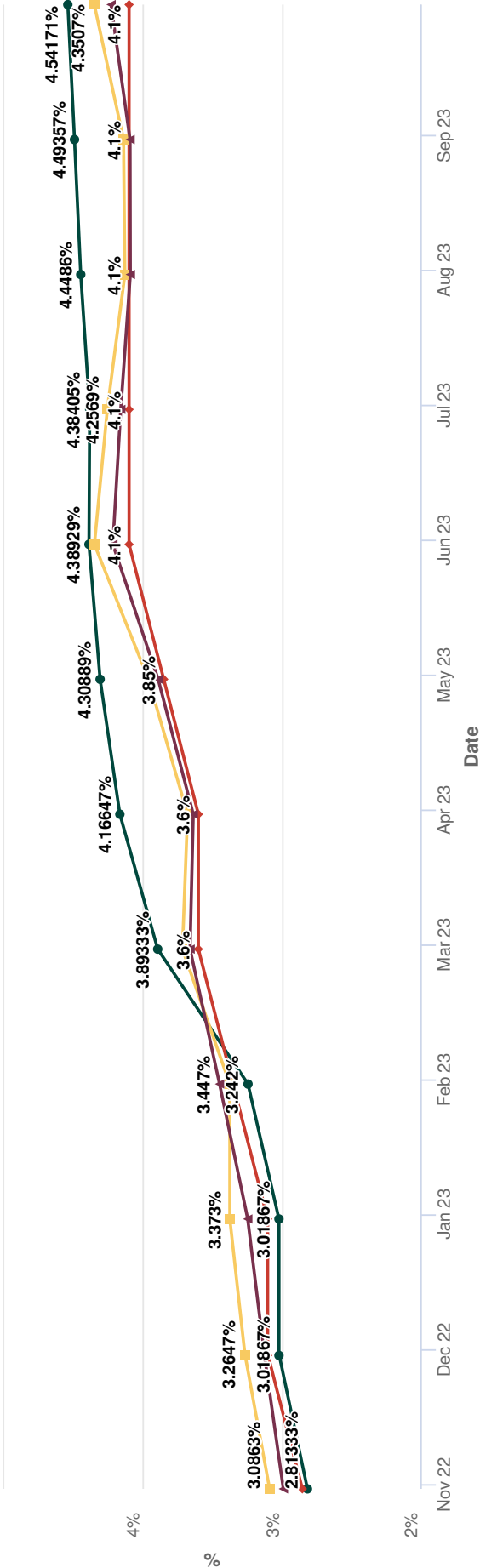
Wentworth Shire Council - Monthly Report

Report Date: 31 October 2023

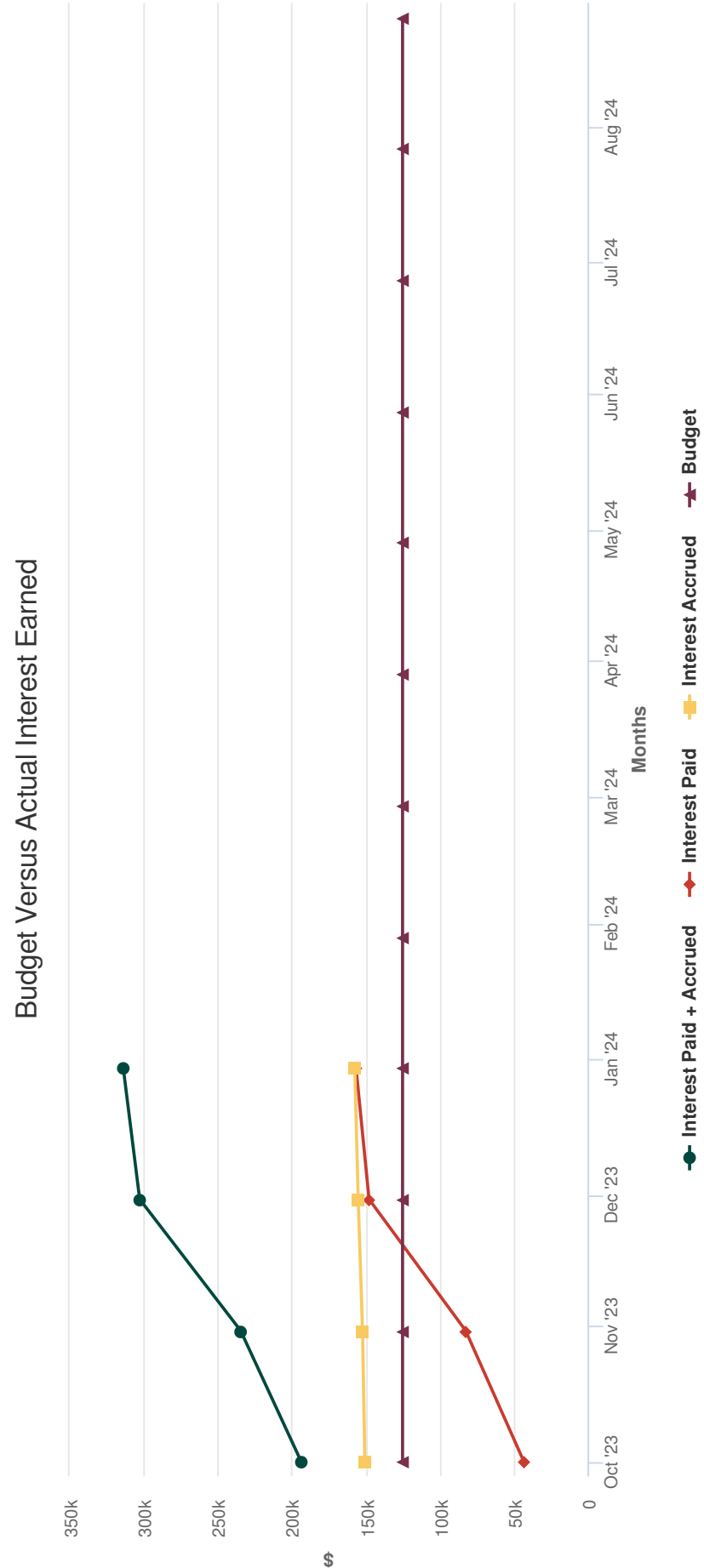
Account vs RBA Cash vs 3m BBSW vs Bloomberg AusBond Bank Bill Index

Term	Account	RBA Cash	3m BBSW	Outperformance	AusBond Bank Bill	Outperformance
1m	4.53 %	4.10 %	4.20 %	0.33 %	4.23 %	0.30 %
3m	4.47 %	4.10 %	4.16 %	0.31 %	4.13 %	0.35 %
6m	4.39 %	4.06 %	4.16 %	0.23 %	4.11 %	0.28 %
12m	3.82 %	3.65 %	3.75 %	0.07 %	3.71 %	0.11 %

Month End Performance







## 9.7 SEPTEMBER QUARTERLY BUDGET REVIEW

File Number: RPT/23/713

Responsible Officer: Simon Rule - Director Finance and Policy

Responsible Division: Finance and Policy

Reporting Officer: Bryce Watson - Accountant

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.5 Adopt practices of prudent asset, financial and human resource management across Council to ensure long-term sustainability and efficiency

### **Summary**

A full analysis of Council's Income, Operating Expenditure and Capital Expenditure has been undertaken. A number of variations have been identified against the original budget as outlined in this report. Council's revenue and expenditure is reviewed on a quarterly basis to identify any potential areas requiring a variation.

Aside from carry forward variations there is no net variance to be approved for the September Quarter.

### **Recommendation**

That Council:

- a) Note the 2023/2024 First Quarter Budget Review
- b) Note the proposed revised 2023/2024 Changes to Operational and Capital Expenditure.

### **Detailed Report**

#### **Purpose**

The purpose of this report is to present the September Quarterly Budget Review.

#### **Background**

The purpose of this report is to provide Council with information on the 2023/2024 Budget position, proposing amendments where required and also provide an overview of Council's current year financial performance in relation to the adopted budget and key indicators.

This report is prepared in accordance with S407 (1) of the *Local Government Act 1993*, Clause 203(1) of the *Local Government (General) Regulation 2021* and Council's 2023/2024 Operational Plan. This report complies with the format required by the Office of Local Government.

#### **Matters under consideration**

As required by the Office of Local Government the quarterly budget review statement is attached and includes the following documents in order. All reports are presented in a consolidated view of all funds (General, Water and Sewer).

1. Consolidated Income Statement (containing operating income and expenses)
2. Proposed Variations to the Income Statement

3. Consolidated Capital Budget
4. Proposed Capital Budget Variations
5. Cash and Investments Position and Reserve Balance
6. Register of Material Contracts
7. Consultancy and Legal Expense Report

1. Consolidated Income Statement

Budget review for the quarter ended 30 September 2023

**Income & expenses - Council Consolidated**

(\$000's)	Original budget 2023/24	Approved Changes					Revised budget 2023/24	Variations for this Sep Qtr	Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRs	Sep QBRs	Dec QBRs	Mar QBRs					
<b>Income</b>											
Rates and annual charges	10,187						10,187		a	10,187	10,255
User charges and fees	7,089						7,089		b	7,089	1,632
Other revenues	1,104						1,104		c	1,104	204
Grants and contributions - operating	14,311		33				14,344		d	14,344	133
Grants and contributions - capital	26,314		(450)				25,864		e	25,864	834
Interest and investment revenue	1,693						1,693		f	1,693	380
Net gain from disposal of assets	100						100		g	100	-
<b>Total income from continuing operations</b>	<b>60,798</b>	-	(417)	-	-	-	<b>60,381</b>	-		<b>60,381</b>	<b>13,438</b>
<b>Expenses</b>											
Employee benefits and on-costs	11,078						11,078		h	11,078	2,488
Borrowing costs	473						473		i	473	52
Materials and services	7,449		33				7,482		j	7,482	1,697
Depreciation and amortisation	8,465						8,465		k	8,465	2,116
Other expenses	3,698						3,698		l	3,698	1,624
Net Loss from disposal of assets	-						-		m	-	-
<b>Total expenses from continuing operations</b>	<b>31,163</b>	-	33	-	-	-	<b>31,196</b>	-		<b>31,196</b>	<b>7,977</b>
<b>Net operating result from continuing operation</b>	<b>29,635</b>	-	(450)	-	-	-	<b>29,185</b>	-		<b>29,185</b>	<b>5,461</b>
Discontinued operations - surplus/(deficit)							-		n	-	-
<b>Net operating result from all operations</b>	<b>29,635</b>	-	(450)	-	-	-	<b>29,185</b>	-		<b>29,185</b>	<b>5,461</b>
<b>Net Operating Result before Capital Items</b>	<b>3,321</b>	-	-	-	-	-	<b>3,321</b>	-		<b>3,321</b>	<b>4,627</b>

The net result of operations as at 30 September was a surplus of \$4,627,000 before capital income. There are no proposed variations which results in no change to budgeted operational expenditure or income.

Note: capital grant income in the operational income statement does not reflect grant amounts paid in advance and those held in external restrictions it only reflects cash amounts received to date this financial year. A reconciliation will be performed at 30<sup>th</sup> June 2024 to recognise these amounts as income.

For the quarter to 30 September there was \$13.438 million of operational income. Some of the notable income for the first quarter is listed below;

- General Rates Levied \$6,054,442
- Sewer Rates Levied \$1,965,333
- Water Rates Levied \$1,518,623
- Landfill Income \$840,164

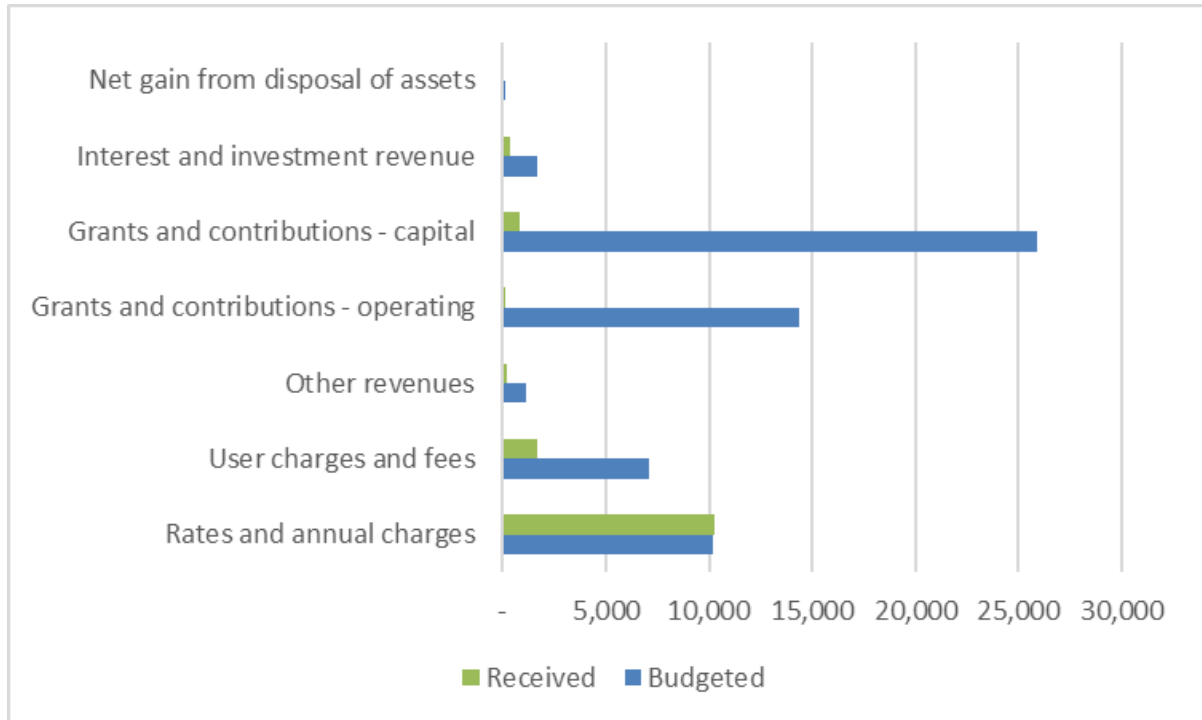
For the quarter to 30 September there was \$7.977 million of operational expenditure. Some of the notable expenditure for the fourth quarter is listed below;

- Road Network Maintenance \$775,276
- Water Network Maintenance \$803,381
- Parks & Reserves Maintenance \$810,369
- Landfill Expenditure \$418,981

- Sewer Network Maintenance \$315,538

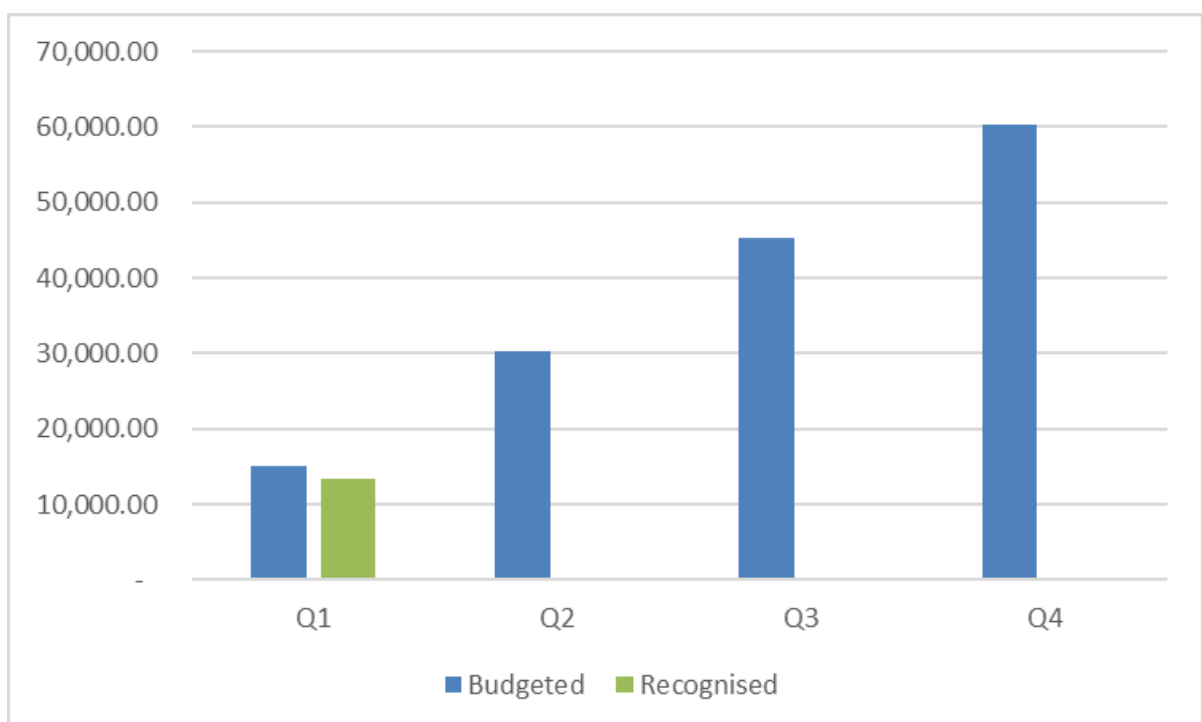
Income Recognised vs Budgeted Income at 30 September 2023

Units displayed in ('000)



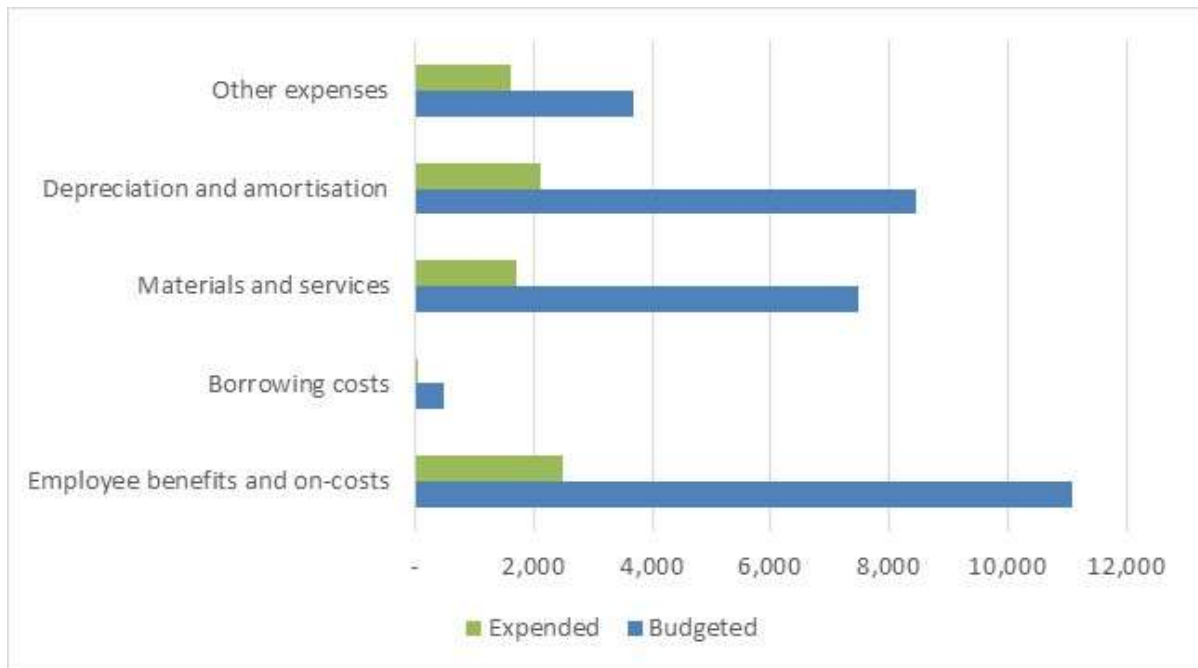
Consolidated Income Recognised vs Budgeted at 30 September 2023

Units displayed in ('000)



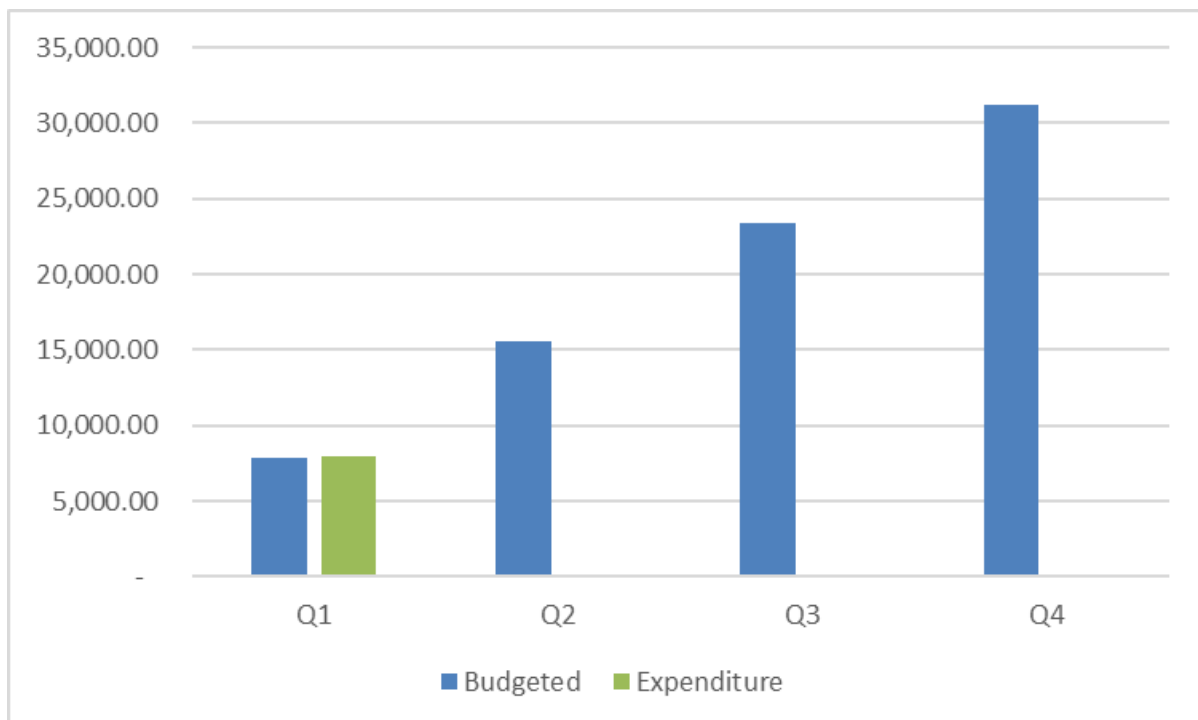
Expenditure to date vs Budgeted Expenditure at 30 September 2023

Units displayed in ('000)



Consolidated Expenditure vs Budgeted Expenditure at 30 September 2023

Units displayed in ('000)



## 2. Proposed Variations to the Income Statement

There are no variations for approval included in the September Income Statement.

## 3. Consolidated Capital Budget

Budget review for the quarter ended 30 September 2023

### Capital budget - Council Consolidated

(\$000's)	Original budget 2023/24	Approved changes					Revised budget 2023/24	Variations for this Sep Qtr	Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRs	Sep QBRs	Dec QBRs	Mar QBRs					
<b>Capital expenditure</b>											
New assets											
- Plant & equipment	-						-		a	-	-
- Land & buildings	2,360	190					2,550		b	2,550	255
- Other	6,095	80					6,175		c	6,175	78
- Roads, bridges, footpaths	2,596						2,596		d	2,596	167
Renewal assets (replacement)											
- Plant & equipment	3,132						3,132		e	3,132	200
- Land & buildings	13,865						13,865		f	13,865	1,904
- Roads, bridges, footpaths	13,452						13,452		g	13,452	1,716
- Other	2,113	75					2,188		h	2,188	252
Loan repayments (principal)	1,135						1,135		i	1,135	198
Water Fund	729	475					1,204		j	1,204	672
Sewer Fund	1,196						1,196		k	1,196	251
<b>Total capital expenditure</b>	<b>46,673</b>	<b>820</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,493</b>	<b>-</b>		<b>47,493</b>	<b>5,693</b>
<b>Capital funding</b>											
Rates & other untied funding	2,519	475					2,994		l	2,994	1,660
Capital grants & contributions	26,314		(450)				25,864		m	25,864	220
Reserves:											
- External restrictions/reserves	8,340	345	450				9,135		n	9,135	3,811
- Internal restrictions/reserves							-		o	-	2
New loans	9,500						9,500		p	9,500	
Receipts from sale of assets									q		
<b>Total capital funding</b>	<b>46,673</b>	<b>820</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,493</b>	<b>-</b>		<b>47,493</b>	<b>5,693</b>

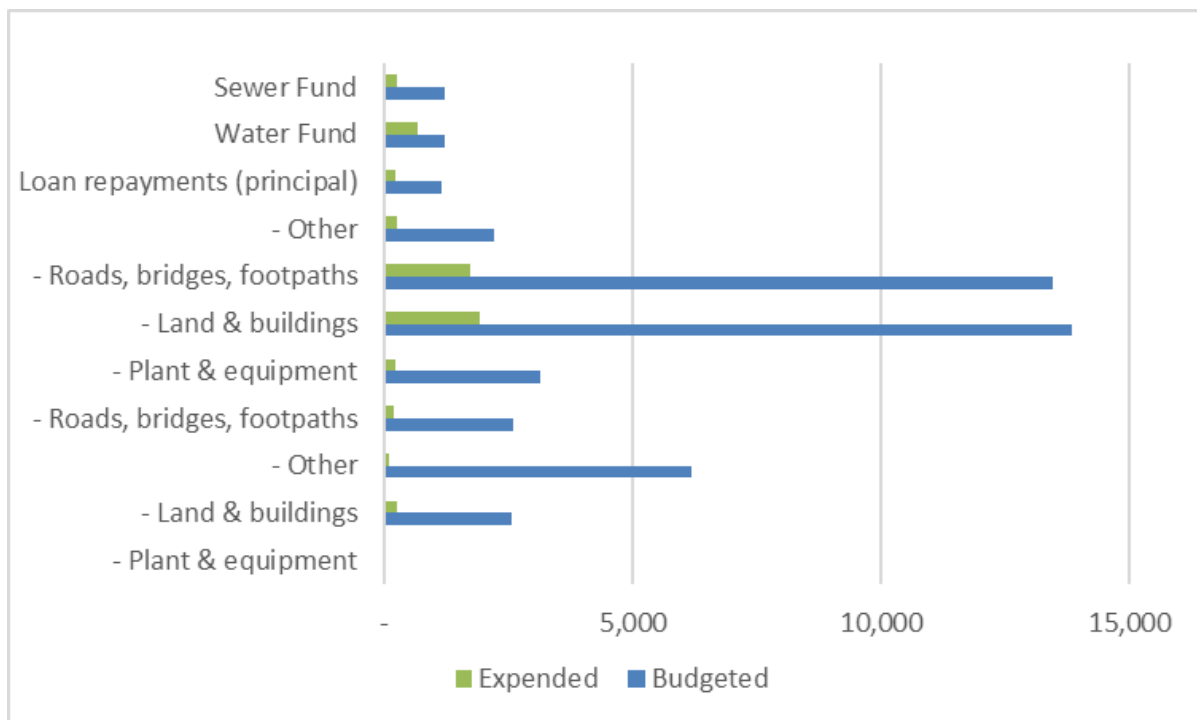
The net result of capital activities as at 30 September 2023 is total expenditure of \$5,693,000. There are no variations for the September Quarter however there is \$820,000 of carry forward variations from the 2022-2023 financial year.

Some of the notable expenditure is listed below;

- Pooncarie Road Upgrade \$1,571,500
- Wentworth Civic Centre Upgrade \$1,567,973
- Gol Gol WTP Fencing & Footpaths \$423,417
- Gol Gol East Raw Water Upgrade \$229,002

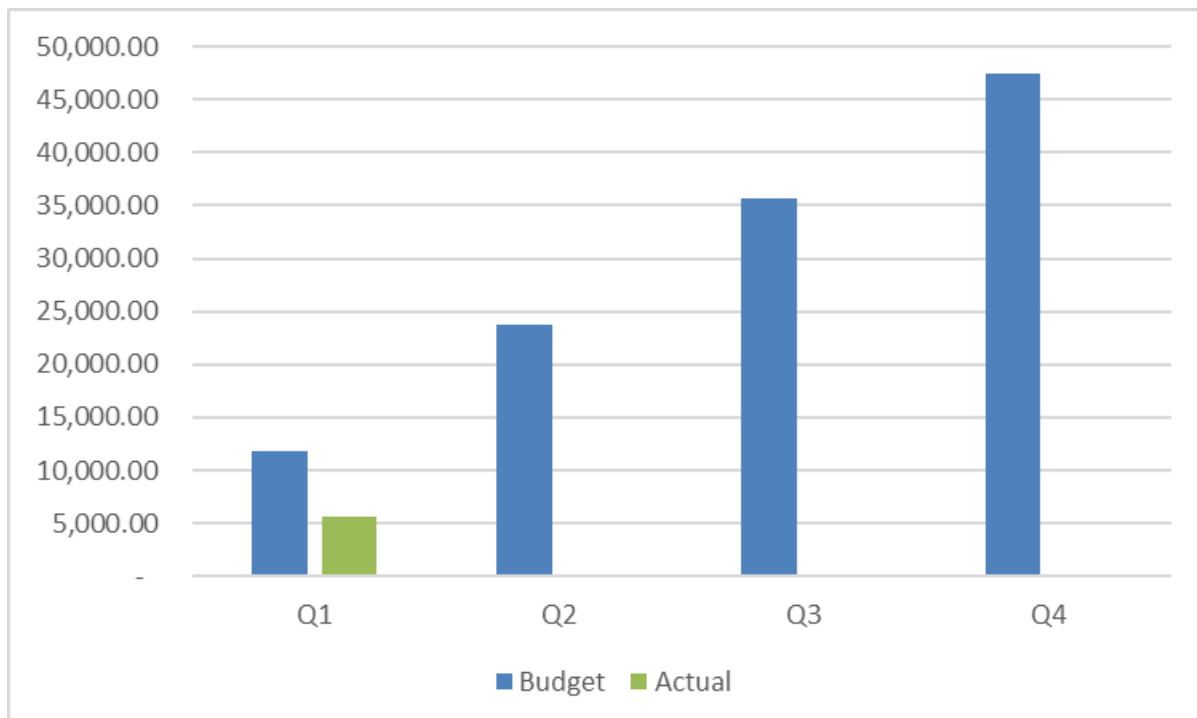
Capital Works Expenditure vs Budgeted Expenditure at 30 September 2023

Units displayed in ('000)



Consolidated Capital Works Expenditure vs Budgeted at 30 September 2023

Units displayed in ('000)



4. Proposed Capital Budget Variations

There are currently no proposed capital variations for the September Quarter 2023.

5. Cash and Investments Position and Reserve Balance

Reserve Balance at 30 September 2023

<i>Internal Restrictions</i>	<i>Balance</i>	<i>Restriction</i>
- Employee Entitlements	\$2,294,469.28	
- Doubtful Debts	\$115,011.00	
- Future Development Reserve	\$1,076,217.20	
- Trust Account	\$1,689,023.85	
- Caravan Park Loan Facility	\$966,730.01	
- Capital Projects	\$1,000,000.00	
- Plant Replacement Reserve	\$1,500,000.00	\$8,641,451.34
<i>External Restrictions</i>		
- Water Fund	\$11,419,755.15	
- Sewer Fund	\$5,757,664.68	
- T-Corp Loan Balance	\$509,066.93	
- Developer Contributions Reserve	\$962,882.55	
- Unexpended Grants	\$11,490,446.57	
- Crown Reserves Reserve	\$213,700.14	
- Loan Guarantee Reserve	\$3,460.91	
- Prepayments Cemeteries	\$565,050.68	\$30,922,027.61
<i>Day to Day Liquidity</i>		\$8,885,238.08
<i>Total Funds Available</i>		\$48,448,717.03

Investments by Timeframe at 30 September 2023

Council is currently complying with its investment strategy which notes the preference of keeping cash invested for the short term (12 months or less). Cash needs to be accessed as needed due to the large amount of capital works currently being undertaken and the need for readily accessible cash flow to pay for these Capital Works.

Currently Council has less holdings for the long term than their strategy recommends however, this is due to current needs for cash flow for the large amounts of budgeted capital expenditure.

6. Register of Material Contracts

Contracts over \$50k are disclosed in the report below. As at 30 September 2023 Council had not materially varied any of the contracts included in the register or ceased any of the agreements.

For future reference any material variations, cancellations or other disclosures to these contracts will be listed within this report.



7. Consultancy and Legal Expense Report

Consultancies paid YTD at 30 September 2023

Consultant	Q1	Q2	Q3	Q4	Totals	
AEC Group	\$ 12,369.50					Landfill Expansion Advice
Airport Surveys Pty Ltd	\$ 4,180.00					Aerodrome Surveys
Australian Corrosion Consultants	\$ 7,689.00					Cathodic Protection Survey
Civil Test	\$ 4,441.80					Soil & Compaction Testing
Exact Survey Group	\$ 2,640.00					Pooncarie Road Survey
GreenEdge Environmental	\$ 37,180.00					Environmental Impact Assessments
GSD Architects	\$ 39,528.50					Project Management
MH2 Engineering	\$ 26,088.00					Engineering & Architectural Services
Public Works Advisory	\$ 56,039.39					Engineering & Project Management
RSD Audit	\$ 9,240.00					Internal Audit
Zenith Town Planning	\$ 18,711.00					Rural Residential Strategy
	<b>\$218,107.19</b>					

Notes to Consultancies

Council is currently expecting higher than normal consultancy fees due to the design and environmental compliance of major capital works projects such as; Pooncarie – Menindee Road, Wentworth Civic Centre and Buronga Landfill Expansion.

Legal Expenses paid YTD at 30 September 2023

Legal Service	Q1	Q2	Q3	Q4	Total	
Bartier Perry Pty Ltd	\$ 2,930.44					Sundry Legal Services
Davies Watson Lawyers	\$ 2,500.00					Property Easements
Iron Mountain	\$ 289.50					Secure Storage
Kells the Lawyers	\$ 1,443.92					Property Easements
Maloney Anderson Legal	\$ 8,185.07					Property Easements
Marsdens Law Group	\$17,487.55					Legal Representation
Martin Irwin Richards	\$ 2,809.68					Property Easements
NAVITAS Legal	\$ 270.00					Property Sales
Norton Rose Fulbright	\$10,997.80					Land Acquisitions
NV Lawyers	\$ 721.16					Debt Collection
Outstanding Collections	\$13,395.46					Debt Collection
	<b>\$61,030.58</b>					

Notes to Legal Expenses

No major changes to note.

Legal, strategic, financial or policy implications

By tabling this report Council is complying with its legislative obligations under the *Local Government Act 1993* (NSW).

Conclusion

This report is prepared in accordance with S407 (1) of the *Local Government Act 1993*, Clause 203(1) of the *Local Government (General) Regulation 2021* and Council's 2023/24 Operational Plan. This report complies with the format required by the Office of Local Government.

Attachments

1. September QBRs 2023 [↓](#)

Wentworth Shire Council

**Quarterly Budget Review Statement**  
for the period 01/07/23 to 30/09/23

**Report by responsible accounting officer**

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2005:

**30 September 2023**

It is my opinion that the Quarterly Budget Review Statement for Wentworth Shire Council for the quarter ended 30/09/2023 indicates that Council's projected financial position at 30/06/2024 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed: Simon Rule

Date: 30/10/2023

Simon Rule  
Responsible Accounting Officer

## Wentworth Shire Council

# Quarterly Budget Review Statement

for the period 01/07/23 to 30/09/23

## Income & expenses budget review statement

Budget review for the quarter ended 30 September 2023

### Income & expenses - Council Consolidated

	Original budget 2023/24	Approved Changes				Revised budget 2023/24	Variations for this Sep Qtr	Notes	Projected year end result	Actual YTD figures	% Actuals by Projected
		Carry forwards	Other than by QBRS	Sep QBRS	Dec QBRS	Mar QBRS					
<b>Income</b>											
Rates and annual charges	10,187					10,187		a	10,187	10,255	100.67%
User charges and fees	7,089					7,089		b	7,089	1,632	23.02%
Other revenues	1,104					1,104		c	1,104	204	18.48%
Grants and contributions - operating	14,311		33			14,344		d	14,344	133	0.93%
Grants and contributions - capital	26,314		(450)			25,864		e	25,864	834	3.22%
Interest and investment revenue	1,693					1,693		f	1,693	380	22.45%
Net gain from disposal of assets	100					100		g	100	-	0.00%
<b>Total income from continuing operations</b>	<b>60,798</b>	<b>-</b>	<b>(417)</b>	<b>-</b>	<b>-</b>	<b>60,381</b>	<b>-</b>		<b>60,381</b>	<b>13,438</b>	
<b>Expenses</b>											
Employee benefits and on-costs	11,078					11,078		h	11,078	2,488	22.46%
Borrowing costs	473					473		i	473	52	10.99%
Materials and services	7,449		33			7,482		j	7,482	1,697	22.68%
Depreciation and amortisation	8,465					8,465		k	8,465	2,116	25.00%
Other expenses	3,698					3,698		l	3,698	1,624	43.92%
Net Loss from disposal of assets	-					-		m	-	-	
<b>Total expenses from continuing operations</b>	<b>31,163</b>	<b>-</b>	<b>33</b>	<b>-</b>	<b>-</b>	<b>31,196</b>	<b>-</b>		<b>31,196</b>	<b>7,977</b>	
<b>Net operating result from continuing operations</b>	<b>29,635</b>	<b>-</b>	<b>(450)</b>	<b>-</b>	<b>-</b>	<b>29,185</b>	<b>-</b>		<b>29,185</b>	<b>5,461</b>	
Discontinued operations - surplus/(deficit)								n	-	-	
<b>Net operating result from all operations</b>	<b>29,635</b>	<b>-</b>	<b>(450)</b>	<b>-</b>	<b>-</b>	<b>29,185</b>	<b>-</b>		<b>29,185</b>	<b>5,461</b>	
<b>Net Operating Result before Capital Items</b>	<b>3,321</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,321</b>	<b>-</b>		<b>3,321</b>	<b>4,627</b>	

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended 30/09/2023 and should be read in conjunction with the total QBRS report

Wentworth Shire Council

## Quarterly Budget Review Statement

for the period 01/07/23 to 30/09/23

### Income & expenses budget review statement

### Recommended changes to revised budget

Budget Variations being recommended include the following material items:

[illegible]

**Quarterly Budget Review Statement**  
for the period 01/07/23 to 30/09/23:

Wentworth Shire Council

**Capital budget review statement**

Budget review for the quarter ended 30 September 2023

**Capital budget - Council Consolidated**

(\$000's)	Original budget 2023/24	Approved changes				Revised budget 2023/24	Variations for this Sep Qtr	Notes	Projected year end result	Actual YTD figures	Variance Surplus (Deficit)	% Actuals by Projected
		Carry forwards	Other than by QBRs	Sep QBRs	Dec QBRs							
<b>Capital expenditure</b>												
New assets												
- Plant & equipment	-	190				2,550	-	a	2,550	255	2,295	10.00%
- Land & buildings	6,095	80				6,175		b	6,175	78	6,097	1.26%
- Other	2,596					2,596		c	2,596	167	2,429	6.43%
- Roads, bridges, footpaths								d				
Renewal assets (replacement)												
- Plant & equipment	3,132					3,132		e	3,132	200	2,932	6.39%
- Land & buildings	13,865					13,865		f	13,865	1,904	11,961	13.73%
- Roads, bridges, footpaths	13,452					13,452		g	13,452	1,716	11,736	12.76%
- Other	2,113	75				2,188		h	2,188	252	1,936	11.52%
Loan repayments (principal)	1,135					1,135		i	1,135	198	937	17.44%
Water Fund	729	475				1,204		j	1,204	672	532	55.81%
Sewer Fund	1,196					1,196		k	1,196	251	945	20.99%
<b>Total capital expenditure</b>	<b>46,673</b>	<b>820</b>	-	-	-	<b>47,493</b>	-		<b>47,493</b>	<b>5,693</b>	<b>41,800</b>	11.99%
<b>Capital funding</b>												
Rates & other unified funding	2,519	475				2,994		l	2,994	1,660	(1,334)	55.44%
Capital grants & contributions	26,314		(450)			25,864		m	25,864	220	(25,644)	0.85%
Reserves:												
- External restrictions/reserves	8,340	345	450			9,135		n	9,135	3,811	(5,324)	41.72%
- Internal restrictions/reserves						-		o	-	2	2	0.00%
New loans	9,500					9,500		p	9,500		(9,500)	0.00%
Receipts from sale of assets								q				
<b>Total capital funding</b>	<b>46,673</b>	<b>820</b>	-	-	-	<b>47,493</b>	-		<b>47,493</b>	<b>5,693</b>	<b>(41,800)</b>	11.99%
<b>Net capital funding - surplus/(deficit)</b>	-	-	-	-	-	-	-		-	-	-	

This statement forms part of Council's Quarterly Budget Review Statement (QBRs) for the quarter ended 30/09/2023 and should be read in conjunction with the total QBRs report

Wentworth Shire Council

## Quarterly Budget Review Statement

for the period 01/07/23 to 30/09/23

## Capital budget review statement

### Recommended changes to revised budget

Budget variations being recommended include the following material items:

Notes Details

## CARRY FORWARDS

[illegible]

Wentworth Shire Council

## Quarterly Budget Review Statement

for the period 01/07/23 to 30/09/23

### Cash & investments budget review statement

#### Reconciliation status

The YTD cash & investment figure reconciles to the actual balances held as follows:

\$ 000's

Cash at bank (as per bank statements)

2,289

Investments on hand

46,160

less: unpresented cheques

(Timing Difference)

2

add: undeposited funds

(Timing Difference)

8

**Reconciled cash at bank & investments**

48,459

**Balance as per QBRS review statement:**

48,459

Difference:

-

#### Recommended changes to revised budget

Budget variations being recommended include the following material items:

**Notes   Details**

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## Wentworth Shire Council

# Quarterly Budget Review Statement

for the period 01/07/23 to 30/09/23

## Key performance indicators budget review statement - Industry KPI's (OLG)

Budget review for the quarter ended 30 September 2023

(\$000's)	Current projection		Original budget	Actuals prior periods
	Amounts	Indicator		
	23/24	23/24	23/24	22/23 21/22

NSW local government industry key performance indicators (OLG):

<b>1. Operating performance</b>
Operating revenue (excl. capital) - operating expenses
Operating revenue (excl. capital grants & contributions)
<div>4626.75</div> <div>12604</div> <div>36.7 %</div>
10.6 % 8.6 %

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

Benchmark: > 0

<b>2. Own source operating revenue</b>
Operating revenue (excl. ALL grants & contributions)
Total Operating revenue (incl. capital grants & cont)
<div>12471</div> <div>12604</div> <div>98.9 %</div>
42.4 % 50.1 %

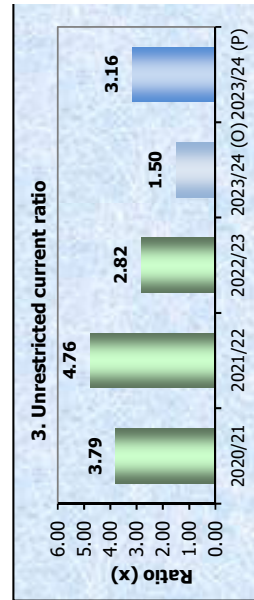
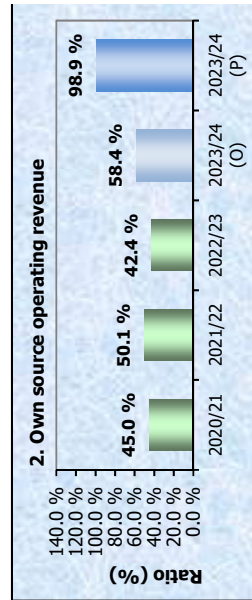
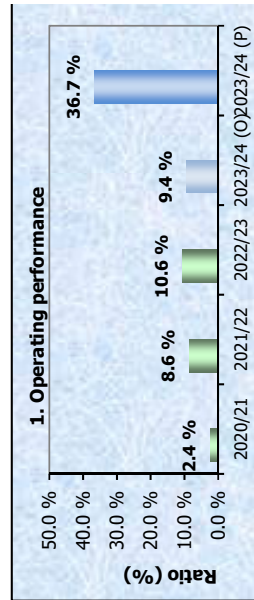
This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants & contributions.

Benchmark: > 60%

<b>3. Unrestricted current ratio</b>
Current assets less all external restrictions
Current liabilities less specific purpose liabilities
<div>17527</div> <div>5538</div> <div>3.16</div>
2.82 4.76

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

Benchmark: > 1.5





## Wentworth Shire Council

# Quarterly Budget Review Statement

for the period 01/07/23 to 30/09/23

## Key performance indicators budget review statement - Industry KPI's (OLG)

Budget review for the quarter ended 30 September 2023

(\$000's)	Current projection		Original budget	Actuals prior periods
	Amounts	Indicator		
	23/24	23/24	23/24	22/23 21/22

NSW local government industry key performance indicators (OLG):

<b>4. Debt service cover ratio</b>				
Operating result before interest & dep. exp (EBITDA)	5460.75	21.84	2.00	11.62
Principal repayments + borrowing interest costs	250			12.36

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

Benchmark: > 2

<b>5. Rates, annual charges, interest &amp; extra charges outstanding</b>				
Rates, annual & extra charges outstanding	6798	59.6 %	10.0 %	12.3 %
Rates, annual & extra charges collectible	11401			12.8 %

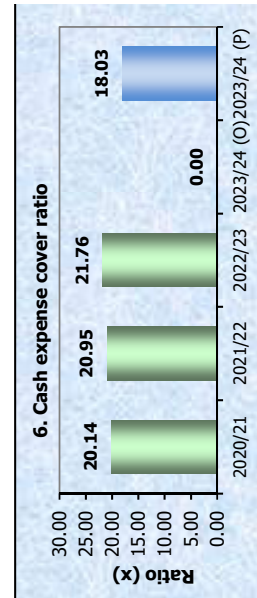
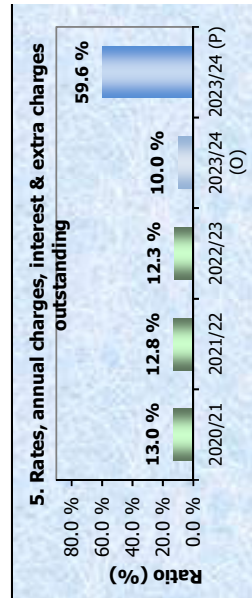
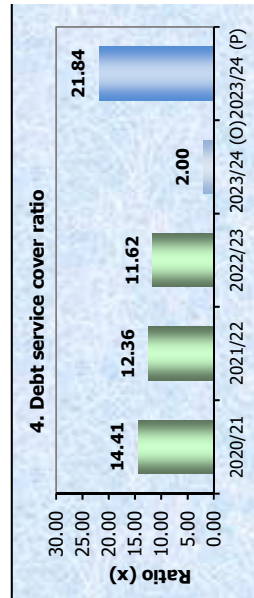
To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

Benchmark: < 10%

<b>6. Cash expense cover ratio</b>				
Current year's cash & cash equivalents (incl. term deposits)	46813	18.03		21.76
Operating & financing activities cash flow payments	2597			20.95

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

Benchmark: > 3



## Wentworth Shire Council

# Quarterly Budget Review Statement

for the period 01/07/23 to 30/09/23:

## Key performance indicators budget review statement - Industry KPI's (OLG)

Budget review for the quarter ended 30 September 2023

(\$000's)	Current projection		Original budget	Actuals prior periods
	Amounts	Indicator		
	23/24	23/24	23/24	22/23 21/22

NSW Local Government Infrastructure Asset Performance Indicators (OLG):

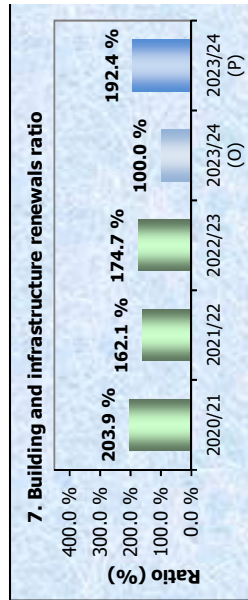
<b>7. Building and infrastructure renewals ratio</b>
Asset renewals (building, infrastructure & other structures)
Depreciation, amortisation & impairment

4072
2116.25

192.4 %

100.0 %
---------

174.7 % 162.1 %



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

Benchmark: > 100%

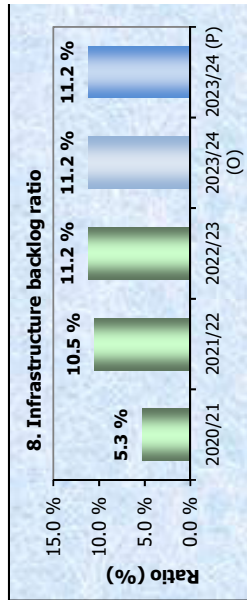
<b>8. Infrastructure backlog ratio</b>
Estimated cost to bring assets to a satisfactory condition
Total value of infrastructure, building, other structures & depreciable land improvement assets

50003
446395

11.2 %

11.2 %
--------

11.2 % 10.5 %



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

Benchmark: < 2

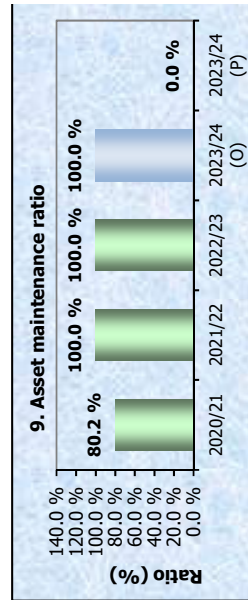
<b>9. Asset maintenance ratio</b>
Actual asset maintenance
Required asset maintenance

N/A
-----

0.0 %

100.0 %
---------

100.0 % 100.0 %



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

Benchmark: > 100%

## Wentworth Shire Council

# Quarterly Budget Review Statement

for the period 01/07/23 to 30/09/23:

## Key performance indicators budget review statement - Industry KPI's (OLG)

Budget review for the quarter ended 30 September 2023

(\$000's)	Current projection		Original budget	Actuals prior periods
	Amounts	Indicator		
	23/24	23/24	23/24	22/23 21/22

NSW Local Government Infrastructure Asset Performance Indicators (OLG):

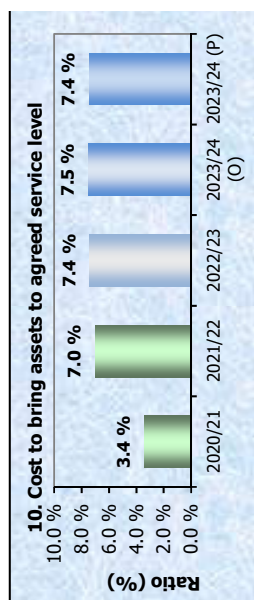
### 10. Cost to bring assets to agreed service level

Estimated cost to bring assets to an agreed service level set by council  
Gross replacement cost

50003	7.4 %
671336	

7.5 %
-------

7.4 %	7.0 %
-------	-------



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

No Benchmark

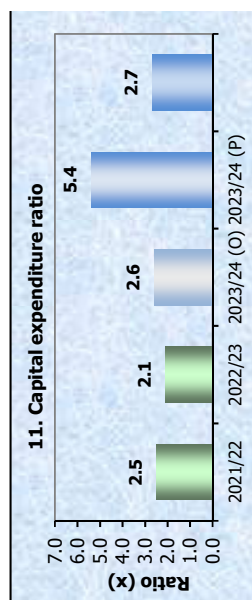
### 11. Capital expenditure ratio

Annual capital expenditure  
Annual depreciation

5693	2.7
2116.25	

5.4
-----

2.6	2.1
-----	-----



To assess the extent to which a Council is expanding its asset base thru capital expenditure on both new assets and the replacement and renewal of existing assets.

Benchmark: > 1

**Quarterly Budget Review Statement**  
for the period 01/07/23 to 30/09/23

Wentworth Shire Council

**Contracts budget review statement**

Budget review for the quarter ended 30 September 2023

**Part A - Contracts listing** - contracts entered into during the quarter

Contractor	Contract detail & purpose	Contract value	Start date	Duration of contract	Budgeted (Y/N)	Notes
ALLQUIP Water Trucks	Supply and Deliver One Semi Water Tanker	\$ 196,225.52	27/09/2023	Until Delivery	Y	
Belgravia Health & Leisure	Management and Operations of Swimming Pools Yr #1	\$ 283,616.78	27/09/2023	(OCT-2023 to MAR-2024)	Y	
William Adams	Supply and Deliver One Self Propelled Multi Tyred Roller	\$ 238,150.00	26/09/2023	Until Delivery	Y	
William Adams	Supply and Deliver One Articulated Motor Grader	\$ 704,000.00	26/09/2023	Until Delivery	Y	
Tonkin Consulting	Buronga Landfill Cap Design	\$ 120,340.00	21/09/2023	Until Completion	Y	
Wall Construction	Darling St Raw Water Main Renewal	\$ 57,997.00	21/09/2023	Until Completion	Y	
Meridian Urban	Wentworth/Balaranald Regional Drought Resilience Plan	\$ 161,590.00	21/09/2023	Until Completion	Y	
K Whitworth Investments Pty Ltd	Hire of 4 Additional Truck & Dog units for Pooncarie Road	\$ 169,040.00	19/09/2023	Until Completion	Y	
Brandi Projects	Wentworth Civic Centre Interpretive Display Fit Out	\$ 1,784,794.00	11/09/2023	Until Completion	Y	
Yokogawa Australia Pty Ltd	Replacement of Faulty Turbidity Monitors at WW, GG & PNC	\$ 66,687.50	8/09/2023	Until Delivery	Y	
Green Edge Environmental	Approval for Extraction Licenses for Arumpo Road Project	\$ 50,985.00	7/09/2023	Until Completion	Y	
Berry Bowling Systems	Installation of New Sand Filled Playing Surface on Wentworth Bowling Green	\$ 163,295.00	5/09/2023	Until Completion	N	Insurance
Data #3 Limited	Microsoft 365 Premium Project Licenses	\$ 56,164.42	29/08/2023	31/08/2024	Y	
Bott Earthmoving Pty Ltd	Hire of Water Carts for Pooncarie Road	\$ 56,000.00	28/08/2023	Until Completion	Y	
KNH Cleaning Services	Shire Offices Cleaning Contracts	\$ 59,870.72	21/08/2023	AUG-2023 to JUL-2024	Y	
Olivers Concreting	Construction of Buronga to Riverfront Shared Paths	\$ 488,716.80	18/08/2023	Until Completion	Y	
Olivers Concreting	Construction of GNA Shared Paths	\$ 338,118.00	18/08/2023	Until Completion	Y	
A Space	Provision of New Playground Facilities for Junction Park	\$ 70,389.00	9/08/2023	Until Delivery	Y	
Waters Excavations	Wentworth EDS Renewal	\$ 1,226,526.57	4/08/2023	Until Completion	Y	
Adventure Plus	Replacement of Wentworth Riverfront Nature Playground	\$ 121,162.00	4/08/2023	Until Completion	Y	
Doddy 4 Dirt Bulkhaule	Provision of Two Truck & Dog units for Pooncarie Road	\$ 120,000.00	3/08/2023	Until Completion	Y	
TELEO Designs	Demolition and Installation of Junction Island Footbridge	\$ 278,831.00	24/07/2023	Until Completion	Y	
Auto Synergy	Supply and Deliver 5 Light Commercial Utility Vehicles	\$ 304,207.77	24/07/2023	Until Delivery	Y	
Davison Motor Group	Supply and Deliver 1 Luxury SUV	\$ 76,971.92	24/07/2023	Until Delivery	Y	
Davison Motor Group	Supply and Deliver 4 Light Commercial Utility Vehicles	\$ 311,114.76	24/07/2023	Until Delivery	Y	
Coates Hire Operations	Wentworth Primary School Oval Dewatering	\$ 56,245.60	20/07/2023	Until Completion	Y	
Waters Excavations	Gol Gol Water Treatment Plant	\$ 441,150.54	5/07/2023	Until Completion	Y	

Notes:

1. Minimum reporting level is 1% of estimated income from continuing operations of Council or \$50,000 - whatever is the lesser.
2. Contracts listed are those entered into during the quarter being reported and exclude contractors on Council's Preferred Supplier list.
3. Contracts for employment are not required to be included.

This statement forms part of Council's Quarterly Budget Review Statement (QBRs) for the quarter ended 30/09/2023 and should be read in conjunction with the total QBRs report

Wentworth Shire Council

**Quarterly Budget Review Statement**

for the period 01/07/23 to 30/09/23

**Consultancy & legal expenses budget review statement**

Consultancy &amp; legal expenses overview

<b>Expense</b>	<b>YTD expenditure (actual dollars)</b>	<b>Budgeted (Y/N)</b>
Consultancies	218,107	Y
Legal Fees	61,030	Y

**Definition of a consultant:**

A consultant is a person or organisation engaged under contract on a temporary basis to provide recommendations or high level specialist or professional advice to assist decision making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.

**Comments**

Expenditure included in the above YTD figure but not budgeted includes:

**Details**


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## 9.8 QUARTERLY OPERATIONAL PLAN PROGRESS REPORT

File Number: RPT/23/714

Responsible Officer: Simon Rule - Director Finance and Policy

Responsible Division: Finance and Policy

Reporting Officer: Simon Rule - Director Finance and Policy

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.2 A strong, responsible and representative government

### Summary

In accordance with the Local Government Integrated Planning and Reporting Framework, Council develops a Four Year Delivery Program and a One Year Operational Plan which details the actions to be undertaken by Council to implement the strategies established in the Community Strategic Plan.

The *Local Government Act 1993* requires that progress is reported to Council with respect to the principal actions detailed in its Operational Plan at least every six months. To better align with the Quarterly Budget Review Process, the Operational Plan progress report is also compiled on a quarterly basis.

6 New Actions were added in the 1st Quarter:

- Pooncarie Race Tower Upgrade
- O'Donnell Park Toilet Block Repair
- Wentworth Bowling Club Green Repair
- Wood Street Kerb & Channel
- Darling Street Sewer Main Repair
- Melaleuca Sewer – Manhole Upgrade

6 Specific Actions were completed during the quarter.

- Dareton Early Settler Museum Business Case
- Get Active NSW – Pine Road Sharedway
- Get Active NSW – Wood Street Sharedway
- Pooncarie Race Tower Upgrade
- O'Donnell Park Toilet Block Repair
- Wood Street Kerb & Channel

Other highlights for the quarter include the following:

- Commencement of the Wentworth & Balranald Drought Resilience Plan
- Commenced the development of an Economic Development Strategy
- Wentworth Smoked Meats Festival
- Wentworth Winter Arts Fest
- Wentworth Show
- The Buronga Landfill expansion consent was approved by the Department of Planning.

## Recommendation

That Council notes the report

## Detailed Report

### Purpose

The purpose of this report is to detail Council's progress on implementing the 2023-2024 Operational Plan.

### Background

In accordance with the Local Government Integrated Planning and Reporting Framework, Council develops a Four Year Delivery Program and a One Year Operational Plan which details the actions to be undertaken by Council to implement the strategies established in the Community Strategic Plan.

The *Local Government Act 1993* requires that progress is reported to Council with respect to the principal actions detailed in its Operational Plan at least every six months. To better align with the Quarterly Budget Review Process, the Operational Plan progress report is also compiled on a quarterly basis.

### Matters under consideration

Council's 2023-2024 Operational Plan commenced with 122 actions aligned with the four themes of:

- A vibrant, growing and thriving region
- A great place to live
- A community that works to enhance and protect its physical and natural environment
- Is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner.

Each action has been allocated to a Department who is accountable for its progress. The responsible officer is required to assess the status of the action as follows:

Status Option	Definition	Legend
Annual Action Completed	Annual Action completed for the year	
Specific Action Completed	Specific Action completed for the year	
Annual Action Progressing	Annual Action underway and is progressing as planned	
Specific Action Progressing	Specific Action underway and is progressing as planned	
Stalled	There is an issue that has delayed progress with this action	
Not due to start	Action not scheduled to start until later in the year	
Deferred	Action will not happen this year	

The Wentworth Shire Council's Quarterly Operational Plan Progress Report (refer attachment 1) the progress for the period July to September 2023 is as follows:

Status Option	Action Status – 1 <sup>st</sup> Quarter	Action Status – 2 <sup>nd</sup> Quarter	Action Status – 3 <sup>rd</sup> Quarter	Action Status – 4 <sup>th</sup> Quarter
Annual Action Completed	0			
Specific Action Completed	6			
Annual Action Progressing	48			
Specific Action Progressing	58			
Stalled	1			
Not due to Start	14			
Deferred	1			

**Actions added during the quarter: 6**

### All Actions





## Strategic Direction

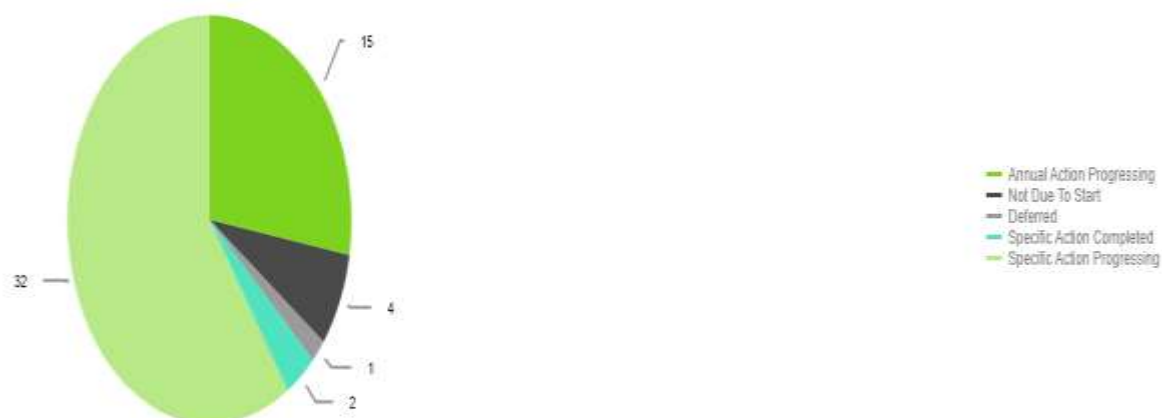
### *Our Economy*



### *Our Community*



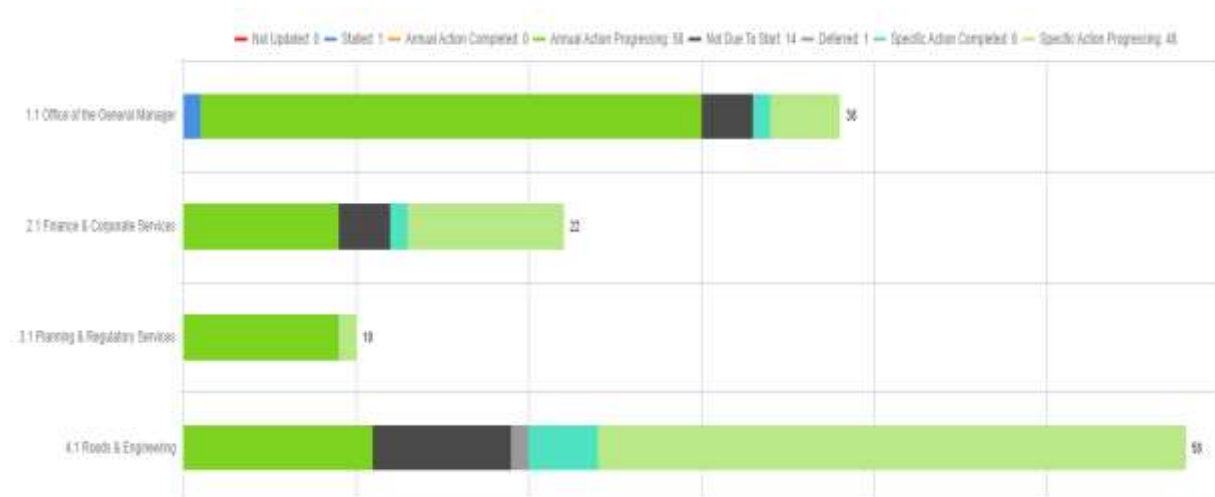
### Our Environment



### Our Leadership



## Department



## Quarterly Highlights

6 New Actions were added in the 1st Quarter:

- Pooncarie Race Tower Upgrade
- O'Donnell Park Toilet Block Repair
- Wentworth Bowling Club Green Repair
- Wood Street Kerb & Channel
- Darling Street Sewer Main Repair
- Melaleuca Sewer – Manhole Upgrade

6 Specific Actions were completed during the quarter.

- Dareton Early Settler Museum Business Case
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- Get Active NSW – Wood Street Sharedway
- Pooncarie Race Tower Upgrade
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- Wood Street Kerb & Channel

Other highlights for the quarter include the following:

- Commencement of the Wentworth & Balranald Drought Resilience Plan
- Commenced the development of an Economic Development Strategy
- Wentworth Smoked Meats Festival
- Wentworth Winter Arts Fest

- Wentworth Show
- The Buronga Landfill expansion consent was approved by the Department of Planning.

Legal, strategic, financial or policy implications

By tabling this report Council is complying with its legislative requirements

Conclusion

The Quarterly Operational Plan Progress report details Council's overall progress against all 128 Operational Plan actions for the period July 2023-September 2023.

Attachments

1. Quarterly Operational Plan Progress Report [↓](#)



# Quarterly Operational Plan Progress Report



### About this report



This progress report is for the three-month period 1 July 2023 to 30 September 2023 and has been prepared in accordance with the requirements of Section 404(5) of the *Local Government Act 1993*, (NSW) which states that the General Manager must ensure that regular progress reports are provided to the Council, reporting as to its progress with respect to the principal activities detailed in its delivery program. Progress reports must be provided at least every 6 months.





Each action has been allocated to a Department who is accountable for its progress. The responsible officer is required to assess the status of the action as follows:

Status Option	Definition	Legend
Annual Action Completed	Annual Action completed for the year	
Specific Action Completed	Specific Action completed for the year	
Annual Action Progressing	Annual Action underway and is progressing as planned	
Specific Action Progressing	Specific Action underway and is progressing as planned	
Stalled	There is an issue that has delayed progress with this action	
Not due to start	Action not scheduled to start until later in the year	
Deferred	Action will not happen this year	

## Strategic Direction : Our Economy

Wentworth Shire is a vibrant, growing and thriving Region.

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
1.1	Promote the Shire as an ideal location for investment and the establishment of innovative, sustainable and diversified industries.	1.1.1	Advocate for local businesses on issues which further business and career opportunities for all	Annual Action Progressing	General Manager	The new Minister for Regional & Western NSW will be visiting the region in December. Visit has been coordinated by local officer of the Department.	
		1.1.2	Ensure that land is suitably zoned, sized and located to facilitate a variety of development that is supported by strategic and affordable infrastructure.	Annual Action Progressing	Director Health & Planning	Council Officer are currently working on planning proposals for rezoning of land for housing in Dareton and Buronga.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		1.1.3	Develop, review and update Strategic Planning documents as required.	Annual Action Progressing	Strategic Development Officer	Working to finalise draft Rural Land Strategy to commence public consultation early in the new year. When finalised the strategy will provide a strategic look at available land for rezoning for either housing or other purposes.	
		1.1.4	Drought Resilience Plan	Specific Action Progressing	Director Finance & Policy	Consultant has been engaged and commenced work on the plan. Community consultation to take during October.	
1.2	Promote the Wentworth Region as a desirable visitor and tourism destination.	1.2.1	Provide Visitor Information Centre Services	Annual Action Progressing	Team Leader Visitor Information Centre		
		1.2.2	PS Ruby	Annual Action Progressing	General Manager	see action 1.2.9.	












Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		1.2.3	Continue to engage with and support the activities of Murray Regional Tourism, Destination NSW Riverina-Murray, Mildura Regional Development and Wentworth Regional Tourism Inc.	Annual Action Progressing	Manager Tourism & Promotion	The new CEO of Murray Regional Tourism has accepted an invitation to brief Council.	







Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		1.2.4	Willowbend Caravan Park Redevelopment - Civil Works	Specific Action Progressing	Manager Engineering Services	<p>Stormwater Infrastructure has been installed.</p> <p>Principal Contractor is currently installing sewer, electrical and fire services infrastructure.</p> <p>Water infrastructure to be installed follow completion of fire services.</p> <p>Construction of the Internal roads to commence in mid to late November following completion of Pooncarie-Menindee Road project.</p>	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		1.2.5	Willowbend Caravan Park Redevelopment - Ablution Block Upgrade	Specific Action Progressing	Manager Engineering Services	Building is currently under construction off site. Framework and external gladding and roofing has been installed. Internal fit has commenced.	
		1.2.6	Deliver a program of Community Events	Specific Action Progressing	Manager Tourism & Promotion	Council has helped support, facilitate and or organise the following events including the Smoked Meats festival, Winter Arts Fest, Wentworth Show Street Party, Sunraysia Safari Rally and the Mildura Wentworth Music Festival.	




Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		1.2.7	Early Settlers Museum Business Case	Specific Action Completed	Director Finance & Policy	Business case has been prepared and given to the Museum Committee.	
		1.2.8	Regional Tourism Activation Project - Wentworth Light State.	Specific Action Progressing	General Manager		
		1.2.9	Review PS Ruby Operational Model	Specific Action Progressing	General Manager	Council is currently investing the process to have the PS Ruby included on the State Heritage List. Once the investigation has been completed the matter will be referred to the new Heritage and History Committee for consideration.	
1.3	High quality connectivity across the region.	1.3.1	Advocate for the ongoing provision of quality transport and freight links	Annual Action Progressing	General Manager	See Action 1.1.1	



Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		1.3.2	Advocate for improved region-wide internet and mobile connectivity	Annual Action Progressing	General Manager	See Action 1.1.1	
1.4	Encourage lifelong learning opportunities.	1.4.1	Undertake a program of activities and services that facilitate learning opportunities at Council's library services	Annual Action Progressing	Team Leader Library Services	Council libraries continue to deliver a range of services that facilitate learning opportunities for the community. New Library Team Leader commenced in early September and is currently reviewing services offered by the libraries. Community consultation via survey to be undertaken during October and November.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
1.5	Encourage and support initiatives that improve local employment opportunities.	1.4.2	Advocate for the development and provision of local education, training and lifelong learning opportunities	Annual Action Progressing	General Manager	Office of the General Manager is seeking the opportunity to engage with the new Minister responsible for this portfolio.	
		1.4.3	Advocate for improved school services across the Wentworth Shire	Annual Action Progressing	General Manager	See Action 1.4.2	
		1.5.1	Promote Wentworth Council as an employer of choice including offering apprenticeships and traineeships	Annual Action Progressing	Manager Human Resources		
		1.5.2	Encourage businesses to employ people of all abilities and different backgrounds	Not Due To Start	Manager Human Resources		




## Strategic Direction: Our Community

Wentworth Shire is a great place to live.

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
2.1	Continue to create opportunities for inclusion where all people feel welcome and participate in community life.	2.1.1	Acknowledge and celebrate Seniors Week and International Day of People with Disabilities	Not Due To Start	Manager Tourism & Promotion	International Day of People with Disabilities is celebrated on December 3rd and Seniors Week will be celebrated in March 2024.	
		2.1.2	Support the community to develop a range of community activities that focus on diversity, access, inclusion and capacity building.	Not Due To Start	Director Finance & Policy		
		2.1.3	Identify opportunities to promote and celebrate Wentworth Shire as a welcome and inclusive community.	Annual Action Progressing	Director Finance & Policy		





Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		2.1.4	Actively engage with and include the perspectives and knowledge of the local indigenous community	Annual Action Progressing	General Manager	Ongoing meetings with Barkindji Maraura Elders Environment Team continue. The Mayor and General Manager attended the Barkindji Board Meeting in Wilcannia.	
2.2	Work together to solve a range of social and health issues that may impact community wellbeing and vulnerable people.	2.2.1	Deliver a program of activities and services that facilitate opportunities for vulnerable members of the community at Council's library services.	Stalled	Team Leader Library Services	Council's libraries continue to deliver a program of activities and services that facilitate opportunities for vulnerable members of the community. New community. New Team Leader Library Services commenced in early September and is currently reviewing services offered by the Libraries.	



Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		2.2.2	Continue to collaborate with Government Agencies and other organisations to support the provision of health services across the Region	Annual Action Progressing	General Manager	Council continues to support the work of the Wentworth Shire Interagency Group in advocating and collaborating for the provision of health services across the Region.	
		2.2.3	Advocate for the provision of social services that meet the needs of all our community including families, children, youth, people with disability and the aged	Annual Action Progressing	General Manager	Council continues to support the work of the Wentworth Shire Interagency Group who advocate and collaborate for the provision of social services that meet the needs of the community.	
		2.2.4	Promote and foster an accessible community that encourages access by people of all abilities	Not Due To Start	Director Finance & Policy		







Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		2.2.5	Promote the benefit of healthy eating and an active lifestyle	Not Due To Start	Director Finance & Policy		
		2.2.6	Our buildings and spaces are designed to be inclusive and accessible to all community members	Annual Action Progressing	Manager Engineering Services		
		2.2.7	Implement recommendations of the Pedestrian Access Mobility Plan - Get Active NSW Projects - Pine Road Sharedway	Specific Action Completed	Manager Engineering Services		
		2.2.8	Implement recommendations of the Pedestrian Access Mobility Plan - Get Active NSW Projects - Wood Street Sharedway	Specific Action Completed	Manager Engineering Services		

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		2.2.9	Implement recommendations of the Pedestrian Access Mobility Plan - Get Active NSW Projects - Wood Street and Gol Gol North Road Sharedway	Specific Action Progressing	Manager Engineering Services	Currently under construction. Due to be completed by mid November.	
		2.2.10	Implement recommendations of the Pedestrian Access Mobility Plan - Get Active NSW Projects - Silver City Highway Dareton Sharedway	Specific Action Progressing	Manager Engineering Services	Detailed design has been completed and approved by Transport for NSW. Tender process will commence mid October for approval by Council in December.	
2.3	To have a safe community	2.3.1	Provide Public Health Function	Annual Action Progressing	Director Health & Planning		
		2.3.2	Companion Animals & Buronga Pound Operations	Annual Action Progressing	Director Health & Planning	There were 8 cats and 25 dogs admitted to the Animal pound for the period July to September.	





Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		2.3.3	Provide Building Compliance Function	Annual Action Progressing	Director Health & Planning	Building Surveyor completed 120 inspections for the September Quarter. Inspections included Building, Infrastructure, Swimming Pools and Plumbing.	
		2.3.4	In partnership with the RFS undertake hazard reduction works	Annual Action Progressing	Manager Works		
		2.3.5	Continue to engage with the Local Area Command on key community safety issues	Annual Action Progressing	General Manager	The General Manager regularly meets with the Inspector from the NSW Police Barrier Local Area Command.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		2.3.6	Facilitate the Local Emergency Management Committee to ensure a co-ordinated approach by all agencies having responsibilities and functions in emergencies	Annual Action Progressing	General Manager	The Committee meets quarterly or as required.	
		2.3.7	In partnership with Transport for NSW continue to identify and resolve road and pedestrian safety issues	Annual Action Progressing	Operations Engineer		
		2.3.8	Develop and implement strategies to embed NSW Child Safe Standards across the organisation.	Specific Action Progressing	Director Finance & Policy	Speak with Deb.	
		2.3.9	RFS Para Fire Station	Specific Action Progressing	Director Finance & Policy	Station has been constructed. Final fit out is currently underway.	










Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
2.4	A well informed, supported and engaged community	2.4.1	Consistently communicate the role of Council to the community	Annual Action Progressing	Media & Communications Officer	Council's media and communications officer continues to produce and promote the monthly and quarterly Council connects news letter. Council actively promoted local government week in early August.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		2.4.2	Provide regular updates of Council's achievements, strategic objectives and actions utilising a variety of platforms and communication channels.	Annual Action Progressing	General Manager	Council utilises its various communication channels to provide regular updates on Council's achievements, strategic objectives and actions. A monthly and quarterly Council connects newsletter is also used to communicate and engage with the community.	
		2.4.3	Communicate funding opportunities available for the community	Annual Action Progressing	Director Finance & Policy	Council continues to communicate external funding opportunities to the community through a variety of communication channels.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
2.5	To have a strong sense of place.	2.5.1	Maintain and update the amenity of the Shire to meet community expectations for clean and well-presented public spaces and townships	Annual Action Progressing	Team Leader Parks & Garden		
		2.5.2	Undertake specific public spaces capital works projects - Reserves Upgrades	Specific Action Progressing	Manager Engineering Services	Design for works at James King Park has been completed. Final community consultation to be undertaken in October with work to commence after Easter. Works at Junction Island to commence after the installation of the new Junction Island bridge has been completed.	



Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		2.5.3	Undertake specific public spaces capital works projects - Buronga Riverfront Toilet Block	Specific Action Progressing	Manager Engineering Services	Toilet is currently under construction off site. Design for the sewer connection is nearing completion.	
		2.5.4	Undertake specific public spaces capital works projects - Pooncarrie Toilet Block	Specific Action Progressing	Manager Engineering Services	Toilet block is currently being constructed off site. Design for the sewer connection is nearing completion.	
		2.5.5	Undertake specific public spaces capital works projects - Ski Reserve Rehabilitation project	Not Due To Start	Manager Engineering Services		
		2.5.6	Undertake specific public spaces capital works projects - Buronga Pump Track Stage 2	Not Due To Start	Senior Civil Engineer		






Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		2.5.7	Undertake specific public spaces capital works projects - Open Spaces Development	Not Due To Start	Manager Engineering Services		
		2.5.8	Undertake specific public spaces capital works projects - Greater Junction Viewing Platform	Not Due To Start	Manager Engineering Services		
		2.5.9	Undertake specific public open spaces capital works projects - James King Park Riverfront	Specific Action Progressing	Manager Engineering Services	Design for works has been completed. Final community consultation to commence in Mid October with construction to commence after Easter.	



Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		2.5.10	Flood Recovery - Parks, Gardens, Open Spaces	Specific Action Progressing	Manager Engineering Services	Works to repair and rebuild damaged Ski Reserve toilet block and playgrounds at Junction Park, Fotherby Park and Wentworth Riverfront.	
		2.5.11	O'Donnell Toilet Block Repair	Specific Action Completed	Manager Works		




## Strategic Direction: Our Environment



Wentworth is a community that works to enhance and protect its physical and natural environment.




Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
3.1	Ensure our planning decisions and controls ensure the community benefits from development.	3.1.1	Deliver timely services for the assessment of Development Applications and planning proposals.	Annual Action Progressing	Strategic Development Officer	Councils issued 22 planning approvals for the September Quarter.	
		3.1.2	Develop, review and update Strategic Planning documents as required.	Annual Action Progressing	Strategic Development Officer		
3.2	Ensure that community assets and public infrastructure are well maintained.	3.2.1	Land Tenure Program	Annual Action Progressing	Property & Land Tenure Officer		
		3.2.2	Maintain transport network including Roads, Brides & Footpaths	Annual Action Progressing	Team Leader Roads		
		3.2.3	Maintain community facilities including halls, ovals, pools and other sporting facilities	Annual Action Progressing	Manager Works		






Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		3.2.4	Prioritise and implement recommendations of Asset Management Plans - Fixing Local Roads - Log Bridge Road	Specific Action Progressing	Team Leader Roads	Construction works to commence in February.	
		3.2.5	Prioritise and implement recommendations of Asset Management Plans - Poongarie-Menindee Road	Specific Action Progressing	Team Leader Roads	Construction works have recommenced following delays due to the flood. Final seal to be completed by the end of October and final site close out by mid November.	
		3.2.6	Prioritise and implement recommendations of Asset Management Plans - Flood Recovery Activities - Roads, Bridges, Footpaths	Specific Action Progressing	Team Leader Roads	Awaiting finalisation of revised Program of Works by Transport for NSW.	




Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		3.2.7	Prioritise and implement recommendations of Asset Management Plans - Remote Roads Pilot Upgrade Program - Arumpo Road Upgrade	Specific Action Progressing	Team Leader Roads	Currently finalising design and Cultural Heritage assessment. Construction works to commence in April.	
		3.2.8	Prioritise and implement recommendations of Asset Management Plans - Regional & Local Road Repair Program	Deferred	Team Leader Roads	This program has been changed and merged into a new program by the new State Government, awaiting final confirmation of funding conditions.	
		3.2.9	Prioritise and implement recommendations of Asset Management Plans - George Gordon Oval Car Park	Specific Action Progressing	Team Leader Roads	Tender to be approved at the October Council meeting with works to commence mid to late November.	






Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		3.2.10	Prioritise and implement recommendations of Asset Management Plans - Pothole Repair Program	Specific Action Progressing	Team Leader Roads	Council is working through the approved schedule of works.	
		3.2.11	Prioritise and implement recommendations of Asset Management Plans - Buronga Wetlands Sharedway	Specific Action Progressing	Project Engineer	Construction works to commence after the Gol Gol North Sharedway has been completed.	
		3.2.12	Prioritise and implement recommendations of Asset Management Plans - Footpaths & Sharedways	Not Due To Start	Team Leader Civil Projects		





Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		3.2.13	Prioritise and implement recommendations of Asset Management Plans - Wentworth Showgrounds Female Change Rooms	Specific Action Progressing	Manager Engineering Services	Contractor has been appointed. Works to commence after Wentworth Cup Race day.	
		3.2.14	Prioritise and implement recommendations of Asset Management Plans - Wentworth EDS	Specific Action Progressing	Senior Civil Engineer	Tender was approved in July. Fabrication works have commenced off-site.	
		3.2.15	Prioritise and implement recommendations of Asset Management Plans - Wentworth Rowing Club Extension	Specific Action Progressing	Manager Engineering Services	Final concept has been approved by the Rowing Club Committee. Formal plans being finalised and approved. Additional neighbour consultation to take place in November.	







Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		3.2.16	Prioritise and implement recommendations of Asset Management Plans - Showgrounds Kitchen Upgrade	Not Due To Start	Manager Engineering Services		
		3.2.17	Prioritise and implement recommendations of Asset Management Plans - George Gordon Oval Netball Courts	Specific Action Progressing	Manager Engineering Services	Tender to be approved at the October Council meeting with works to commence in Mid November.	
		3.2.18	Prioritise and implement recommendations of Asset Management Plans - George Gordon Oval Female Change Rooms	Specific Action Progressing	Manager Engineering Services	Project is being managed by the Wentworth Football Club. Designs have been approved and a contractor appointed.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		3.2.19	Prioritise and implement recommendations of Asset Management Plans - Poonaerie Reserve Kitchen Upgrade	Specific Action Progressing	Manager Engineering Services	Further discussions taking place with the user groups at the Multi Purpose Park.	
		3.2.20	Prioritise and implement recommendations of Asset Management Plans - Sporting Complex Bowling Green	Specific Action Progressing	Director Finance & Policy	This project is being managed by the Wentworth Bowling Club. Green has been installed and is awaiting final certification.	
		3.2.21	Prioritise and implement recommendations of Asset Management Plans - Dareton Main Street	Specific Action Progressing	Director Finance & Policy	Quotes for new toilet block close mid October.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		3.2.22	Prioritise and implement recommendations of Asset Management Plans - Alcheringa Tennis Courts.	Specific Action Progressing	Director Finance & Policy	Project is being managed by the Alcheringa Tennis Club. Light upgrade has been completed. New courts have to be installed.	
		3.2.23	Prioritise and implement recommendations of Asset Management Plans - Carramar Drive Sporting Complex Cricket Nets	Specific Action Progressing	Director Finance & Policy	Project is being managed by the Gol Gol Cricket Club. Major construction works have been completed. Some minor fit out to be completed.	
		3.2.24	Prioritise and implement recommendations of Asset Management Plans - Pooncarie Aerodrome Lighting	Specific Action Progressing	Team Leader Civil Projects	Lights have been installed, awaiting final certification and sign off from regulatory authorities.	
		3.2.25	Pooncarie Race Tower Upgrade	Specific Action Completed	Manager Engineering Services		
		3.2.26	Wood Street Kerb & Channel	Specific Action Completed	Manager Works		

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		3.2.27	Wentworth Bowling Club Green Replacement	Specific Action Progressing	Manager Engineering Services	Bowling Green was damaged by fireworks let off by a member of the public. Contractor has been on site to assess the damage and has commenced the repair.	
3.3	Minimise the impact on the natural environment	3.3.1	Undertake actions identified in the Western Weeds Action Plan	Annual Action Progressing	Manager Works		
		3.3.2	Monitor and investigate Illegal Dumping Activities as required	Annual Action Progressing	Director Health & Planning		
		3.3.3	Support the activities of the Murray Darling Association	Annual Action Progressing	General Manager	Councillors Linklater and Elstone attended the Murray Darling Association's Annual Conference at Murray Bridge in September. Council	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		3.3.4	Advocate for the sustainable management of the Darling-Barka River and the Menindee Lakes	Annual Action Progressing	General Manager	Councillors Beaumont and MacAllister attended a Community Drop In session at Menindee in September.	
		3.3.5	Promote environmental activities for community participation.	Annual Action Progressing	Director Finance & Policy	Council actively promoted National Tree Day and the catch a carp event held in Pooncarie.	
		3.3.6	Flood Plain Management Plan	Specific Action Progressing	Strategic Development Officer	Consultant has commenced data collection in order to inform flood modelling.	
3.4	Use and manage our resources wisely.	3.4.1	Provide best practice water, waste water and stormwater management infrastructure	Annual Action Progressing	Team Leader Water & Waste Water		










Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		3.4.2	Provide and promote resource recovery and recycling initiatives.	Annual Action Progressing	Team Leader Landfill Operations		
		3.4.3	Encourage businesses and the community to be socially and environmentally responsible	Annual Action Progressing	Media & Communications Officer		






Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		3.4.4	Identify strategic partnerships in order to introduce cost-effective recycling and green waste collections services - Progress Buronga Landfill Expansion	Specific Action Progressing	Manager Engineering Services	Landfill Expansion Development Application has been improved by the Department of Planning. Planning for the first stage of the expansion continues to progress inline with the project plan. Currently seeking additional advice regarding Biodiversity implications and potential offsets. Consultant has been appointed to undertake an options assessment regarding the best operational model for the site.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		3.4.5	Undertake a review of energy efficiency and the use of renewable resources across Council facilities and assets.	Not Due To Start	Director Finance & Policy		
		3.4.6	Prioritise and implement recommendations of the Integrated Water Cycle Management Plan	Specific Action Progressing	Manager Engineering Services	East Gol Gol Raw Water projects is nearing completion. Planning work has commenced on 4 priority projects that have been identified in the plan - design and documentation will be completed over the next 12 months for these four projects.	



Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
3.5	Infrastructure meets the needs of our growing Shire.	3.4.7	Darling Street Sewer Main Repair	Specific Action Progressing	Manager Engineering Services	Due to depth and age of the sewer main and the location of the main this project has presented a number of significant challenges.	
		3.4.8	Melaleuca Street Sewer manhole upgrade	Specific Action Progressing	Manager Engineering Services		
		3.5.1	Advocate to the Federal and State governments for adequate funding for the delivery of key projects and the provision of essential infrastructure for the region.	Annual Action Progressing	Director Finance & Policy		
		3.5.2	Plan for appropriate infrastructure and services that support current and future needs	Annual Action Progressing	Director Roads & Engineering		

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		3.5.3	Finalise Civic Centre Redevelopment	Specific Action Progressing	General Manager	The project is Progressing in accordance with Contract Schedule.	
		3.5.4	Progress actions from the Buronga/Gol Gol Structure Plan - Pink Lake Stormwater	Specific Action Progressing	Senior Civil Engineer	Finalising the design and tender documents. Tender process to commence in January with works scheduled to commence in April.	
		3.5.5	Progress actions from the Buronga/Gol Gol Structure Plan - Rose Street Stormwater	Specific Action Progressing	Senior Civil Engineer	Design has been completed. Tender to commence in November for approval at the January Council meeting with works to commence in March.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		3.5.6	Progress actions from the Buronga/Gol Gol Structure Plan - 3 Sisters Stormwater	Specific Action Progressing	Senior Civil Engineer	Power for the pump station has been installed. Currently preparing Request for Quotation for the installation of the pump station.	
		3.5.7	Progress actions from the Buronga/Gol Gol Structure Plan - Kingfisher Road Stormwater & Sewer Pump Station	Not Due To Start	Senior Civil Engineer		
		3.5.8	Local Roads & Community Infrastructure Round 3A projects	Specific Action Progressing	Manager Engineering Services	Planning has commenced on a number of the projects.	
		3.5.9	Wentworth Aerodrome Facilities Upgrade	Specific Action Progressing	Team Leader Civil Projects		
		3.5.10	OLG Flood Recovery Projects	Specific Action Progressing	Manager Engineering Services	Works have commenced on a number of projects.	




Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		3.5.11	Undertake a review of current and future sporting needs within the Shire - Buronga/Gol Gol Sporting Master Plan	Specific Action Progressing	Director Finance & Policy	Currently preparing the Request for Quotation documentation.	

## Strategic Direction : Our Leadership



Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner.

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
4.1	Consistently engage and consult the whole community to ensure feedback is captured and considered as part of decision making and advocating processes.	4.1.1	Undertake community engagement activities and provide opportunities for participation in decision making where appropriate, in-line with Council's adopted Community Engagement Strategy	Annual Action Progressing	General Manager	Regional Drought Resilience Plan Community Consultation session to commence in Mid October. New Economic and Community Engagement Officer to commence in October.	




Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		4.1.2	Implement actions outlined in the Disability Inclusion Action Plan	Annual Action Progressing	Director Finance & Policy	<p>Works have commenced to upgrade the doors at the Dareton Senior Citizens and Library Building to make them more accessible for people with mobility issues. Council continues to implement actions outlined in the review of Pram Ramps. New sharedways that have been constructed in Buronga and Gol Gol have been constructed to specification outlined by Transport for NSW making it easier for people with mobility issues to utilise the paths.</p>	









Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
4.2	A strong, responsible and representative government.	4.2.1	Ensure that Council is accountable to the community, meets legislative requirements and supports the Councilors to undertake their civic responsibilities	Annual Action Progressing	General Manager	Councillors are provided with required material in order for them to fulfil their civic responsibilities.	
		4.2.2	Support Councilors to undertake ongoing professional development	Annual Action Progressing	General Manager	Councillors are undertaking professional development activities as required by the Office of Local Government.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
4.3	An effective and efficient organisation.	4.3.1	Engage the community on a regular basis to ensure that Council is providing services that deliver value for money and are relevant in meeting the changing needs of the community.	Annual Action Progressing	Director Finance & Policy	Currently undertaking an options assessment for the ongoing operations of the Buronga Landfill.	
		4.3.2	Staff are supported to deliver high quality services to the community	Annual Action Progressing	General Manager	Staff are provided with the tools of the trade and training in order for the undertake their roles.	



Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
4.4	Provide strong leadership and work in partnership to strategically plan for the future.	4.3.3	Ensure the organisation is well led and managed through the implementation of Good Governance, Risk Management and Compliance Frameworks	Annual Action Progressing	Director Finance & Policy	Internal Audit Function has commenced. Outcomes of the audit of IT Internal Controls will be reported in February. New Public Interest Disclosure Policy was adopted by Council in September. Training for staff on changes to the Public Interest Disclosure Act to commence in October.	
		4.3.4	Continue to monitor compliance with NSW Modern Slavery obligations	Specific Action Progressing	Director Finance & Policy		
		4.4.1	Continue to support the work of the Wentworth Interagency Group	Annual Action Progressing	General Manager	See Actions 2.2.2 & 2.2.3	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
4.5	Adopt practices of prudent asset, financial and human resource management across Council to ensure long-term sustainability and efficiency.	4.4.2	Foster strong partnerships with all levels of government, peak bodies, agencies and the community	Annual Action Progressing	General Manager	The Mayor and General Manager continue to utilise various methods of communication with all levels of government.	
		4.4.3	Support cultural, recreational and community interaction opportunities through the Financial Assistance Program	Annual Action Progressing	Team Leader Customer Service	\$34,000 of financial assistance was approved by Council at its August meeting.	
		4.5.1	Maintain a strong financial position that supports the delivery of services and strategies and ensures long term financial sustainability	Annual Action Progressing	Director Finance & Policy	Currently undertaking a review of operational options for the Buronga Landfill.	

Objective Code	Objective	Action Code	Action Name	Status	Responsible Officer Position	Comments	Traffic Lights
		4.5.2	Provide accurate and timely financial reports, monthly, quarterly and annually	Annual Action Progressing	Financial Accountant	Audit of the 2022-2023 Annual Financial Statements is underway.	
		4.5.3	Be the best employer that we can be by attracting, developing and retaining skilled staff to ensure a capable and effective workforce	Annual Action Progressing	Manager Human Resources		
		4.5.4	Implement actions outlined in the Workforce Management Plan	Annual Action Progressing	Manager Human Resources	Mental Health First Aid training was conducted during this quarterly. Staff supported "Are you OK" day. HR continues to work with governance area to embed new Child Save Standards across the organisation.	

## 9.9 PRESENTATION OF ANNUAL FINANCIAL STATEMENTS

File Number: RPT/23/716

Responsible Officer: Simon Rule - Director Finance and Policy

Responsible Division: Finance and Policy

Reporting Officer: Simon Rule - Director Finance and Policy

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.5 Adopt practices of prudent asset, financial and human resource management across Council to ensure long-term sustainability and efficiency

### **Summary**

The annual audit of Council's Financial Statements was carried out by Nexia Australia on behalf of the Audit Office of New South Wales. Brett Hanger, Director, Audit and Assurance Services from Nexia Australia and Manuel Moncada from the Audit Office will join the meeting via video conference to assist in the presentation about the 2022/2023 audit to Council and the public.

Public notice of the presentation was given by advertising in the Sunraysia Daily, with the audited Financial Statements and the Auditor's Report made available at the Wentworth Shire Office's and on Council's website as required under Section 418 of the *Local Government Act 1993 (NSW)* (the Act).

### **Recommendation**

That Council notes the presentation of the Annual Financial Statements and the movements in Council's internal and external reserves.

### **Detailed Report**

#### **Purpose**

The purpose of this report is to inform Council that, in accordance with Section 418(1)(b) of the Act, public notice has been given that the audited Financial Statements of the Wentworth Shire Council for the period ending 30 June 2023 will be presented at the Ordinary Council meeting on 15 November 2023.

#### **Background**

A draft set of Annual Financial Statements was reported to Council at the Ordinary Council meeting held on 18 October 2023. Nexia Australia on behalf of the Audit Office of New South Wales have completed the audit and the Annual Financial Statements for 2022/2023 are now ready to be presented to Council and the public as required by Section 418(1)(a) of the Act.

In accordance with Section 420 of the Act, any persons may make a submission in writing to Council with respect to the Annual Financial Statements or Auditor's Report within seven days after the date on which the statements are presented to the public. All submissions received will be referred to the auditor for consideration.

#### **Matters under consideration**

The income statement details a comparison with the previous financial year. The statement excludes capital expenditure and includes non-cash items such as depreciation and does not differentiate between income received for restricted or non-restricted purposes e.g. specific purpose grants and contributions.

Revenue for the year was \$12,723 up on the previous year. Notable revenue figures included user fees and charges exceeding budget expectations by \$2,476,000 as a result of increasing revenue from the Buronga Landfill operations and fee for service works for Transport for NSW on the State Highways.

Overall Grants and Contributions increased by \$12,755,000 on last financial year, this included an increase in operational grants of \$4,377,000 as a result of the 25% increase in the prepayment of the 2023/2024 Financial Assistance Grants and the prepayment of the Regional and Local Roads Repair Program Grant and the first installment for the Light State (FOSO) project. Capital Grants and Contributions increased by \$8,378,000 due to an increase in developer contributions and grants received for capital projects that is reflective of the increase in capital expenditure during the year.

Council's investment revenue made significant gains during the financial year, this was due to ongoing significant cash reserves that continues to provide Council with additional funds to invest. During the year the official cash rate experienced significant increases, rising by 3% to 4.10% as the Reserve Bank attempted to counter ongoing high inflation. This resulted in an increase in investment revenue of \$1,426,000

Expenditure for the year increased by \$2,985,000, the main contributor to this was the increase was expenditure on flood preparation and recovery works, Council's first contribution to the Light State (FOSO) project and increase in depreciation expenses due to ongoing asset revaluation increases.

#### Balance Sheet

The balance sheet details a summary of Council's total assets, liabilities and total equity as at 30 June 2023. The net assets of Council (total assets less total liabilities) have increased by \$49,794,000 during the 2022/2023 financial year.

Total current assets have increased by \$8,797,000. Infrastructure property plant and equipment increased by \$46,081,000, reflecting asset purchases, capital works and revaluations being greater than the increase in accumulated depreciation. Council's total infrastructure assets are written down to 52% of their current replacement value.

Current liabilities include payables, borrowings and employee leave entitlements. Overall current liabilities increased by \$4,883,000. The main increases incurred in contract liabilities which increased by \$3,601,000 and payables which increased by \$1,100,000 which is reflective of the ongoing grants and capital expenditure program.

Non-current liabilities increased by \$123,000 due mainly to the increase in the landfill rehabilitation provisions.

#### Available Cash and Cash Equivalents

The available working capital of Council has increased from \$2,680,000 at 30 June 2022 to \$5,092,000 at 30 June 2023. Investments increased by \$5,091,000 to \$46,119,000. It is considered that \$5,092,000 is more than adequate to manage day to day operating requirements and provides Council with capacity to respond to unforeseen events and opportunities.

The spread of investments throughout a large number of financial institutions allows Council to spread its risk while endeavouring to maximise its returns. It also allows for ready access to funds due to multiple maturity dates.

#### Financial Indicators

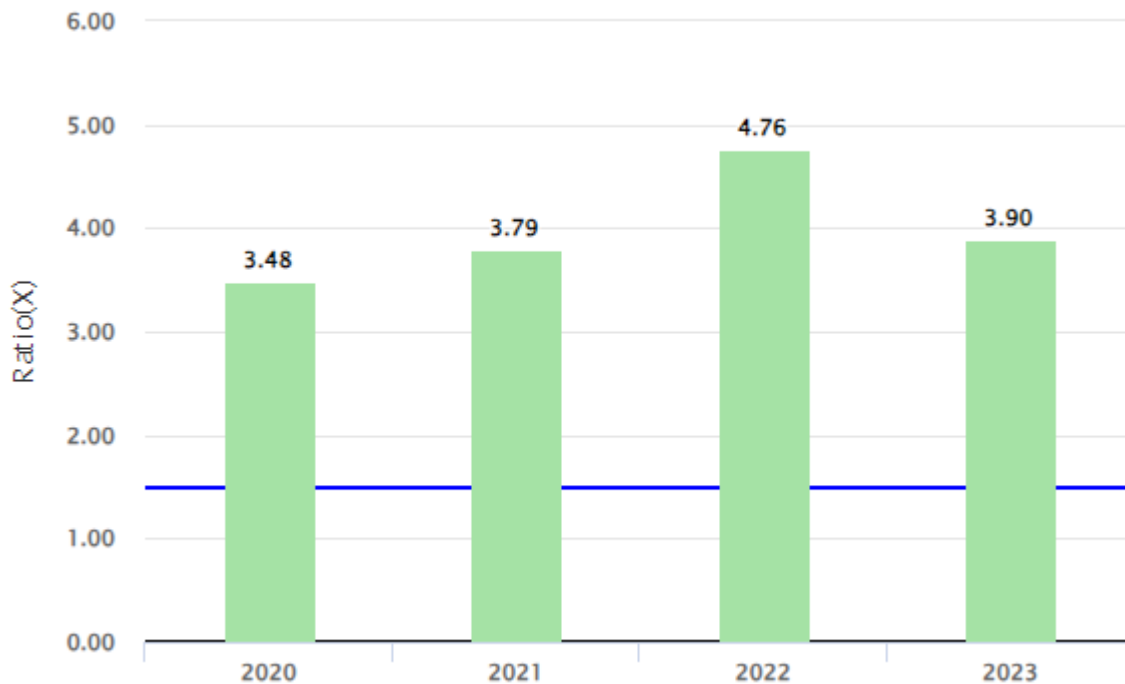
There are a number of key ratios included in the financial reports that provide an indication of liquidity and financial capacity of Council. These are presented below and graphically illustrate the movement over the last 4 years.

#### Unrestricted Current Ratio

This ratio provides an assessment of the adequacy of working capital and the ability to satisfy obligations in the short term for the unrestricted activities of Council. The ratio

measures current assets (less restricted assets) divided by current liabilities (less specific purpose liabilities).

The benchmark figure for this ratio is 1.50x. This ratio decreased during the 2022/2023 financial year to 3.90x however, it continues to be well above the benchmark ratio.

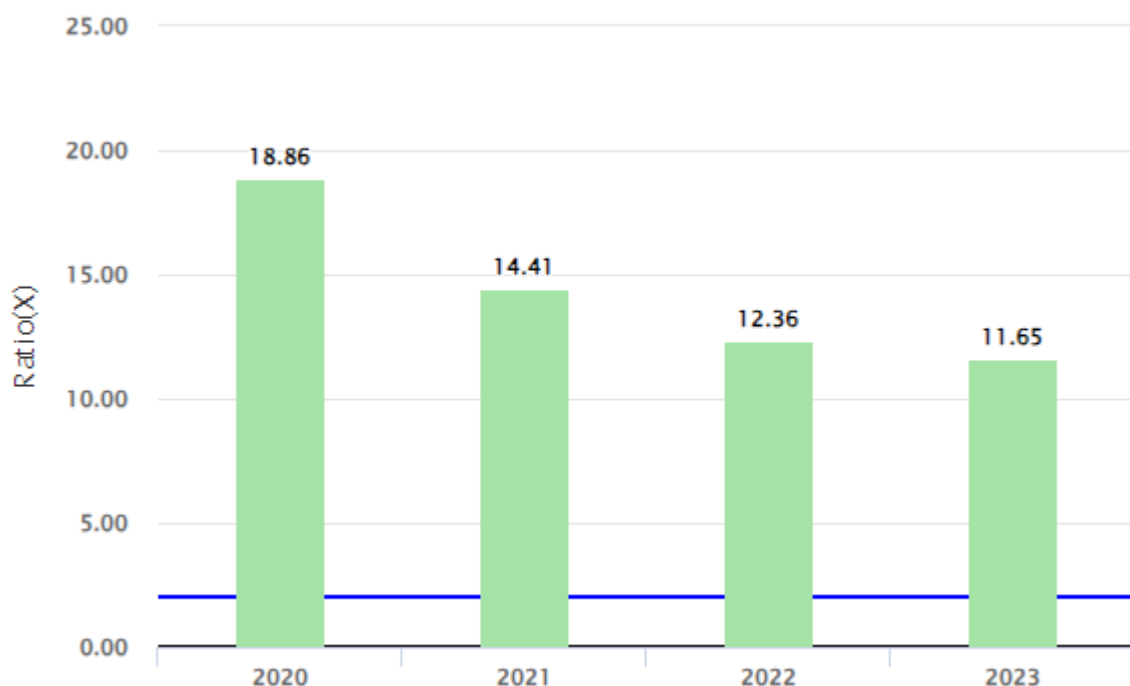


**Benchmark: > 1.50**

#### Debt Service Cover Ratio

The Debt Service Cover Ratio measures the availability of operating cash to service debt including interest, principal and lease payments. The ratio is calculated by dividing the operating result before capital excluding interest and depreciation by total loan payments for the year (principal and interest).

The benchmark figure for this ratio is 2x. Council continues to have sufficient operating cash to service current debt levels.

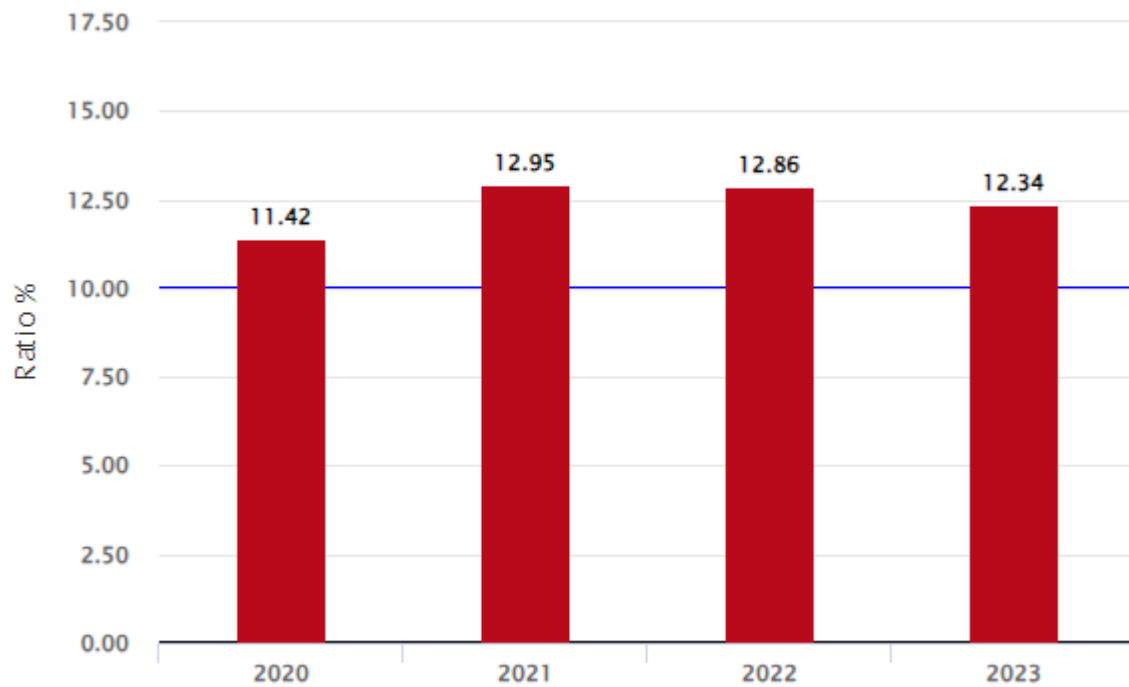


**Benchmark: >2.00**

Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage Ratio

This ratio assesses the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts. The ratio is calculated by dividing rates, annual & extra charges outstanding by rates, annual & extra charges collectible.

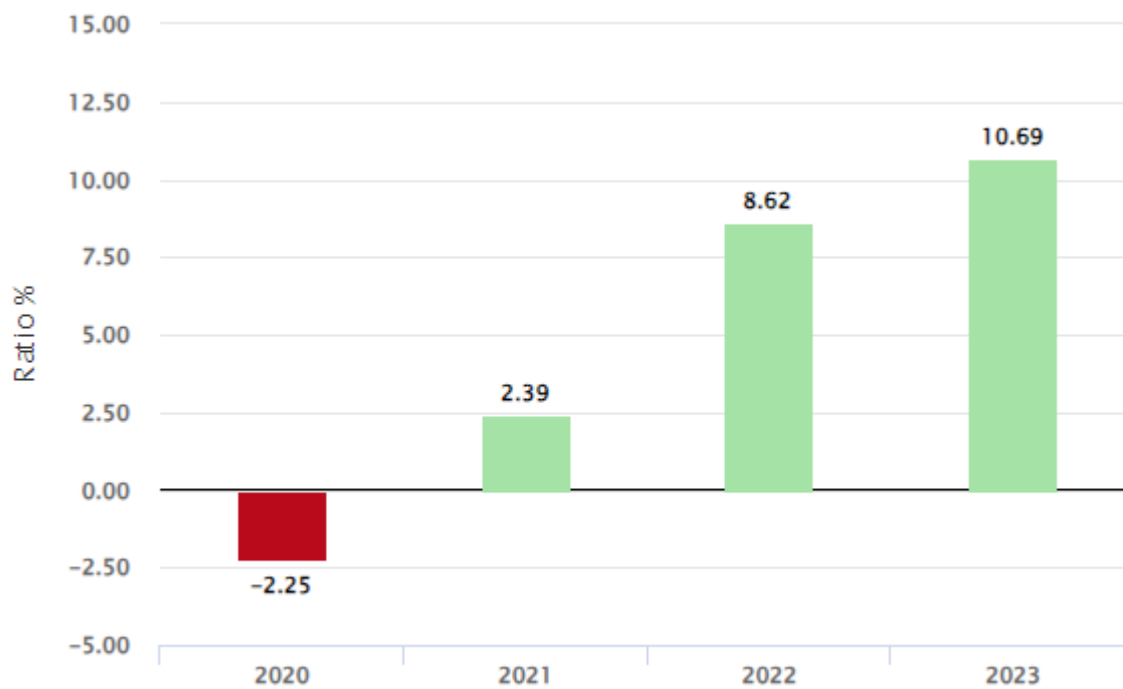
The benchmark figure for this ratio is 10%. Council's ratio decreased by 4% during 2022/2023 year to 12.34%.



**Benchmark: <10%**

Operating Performance Ratio

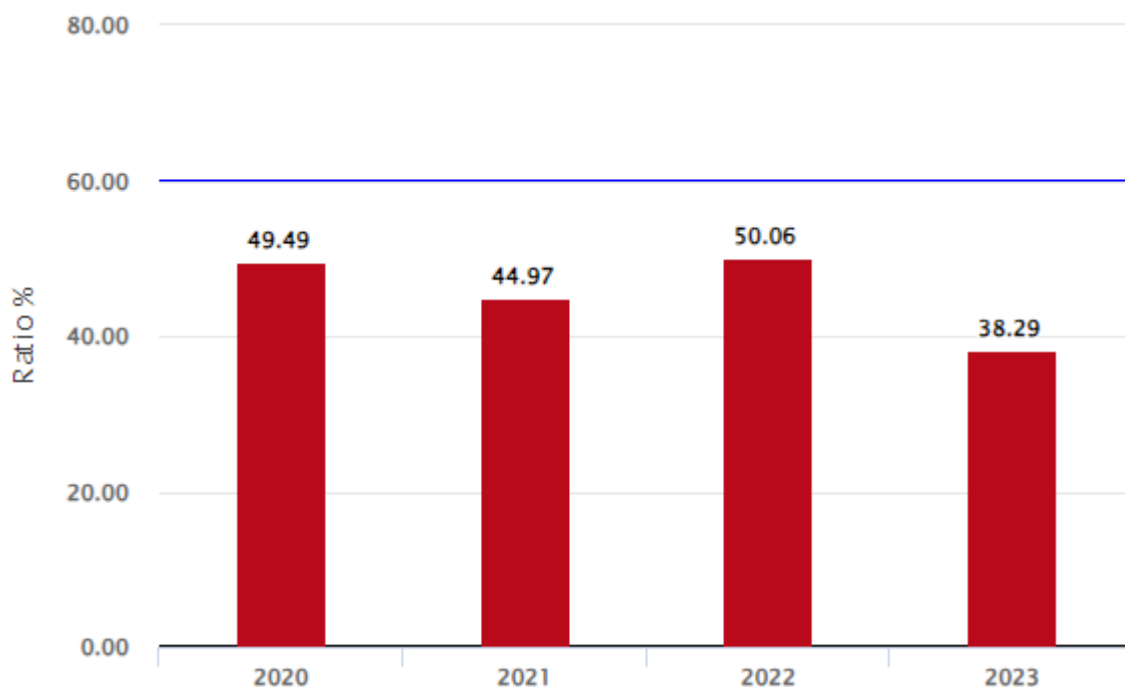
This ratio measures Council's ability to contain operating expenditure within operating revenue. This ratio is calculated by dividing total continuing operating revenue excluding capital grants and contributions minus operating expenditure by totaling continuing operating revenue excluding capital grants. The benchmark figure for this rate is 0%. Council's result for 2022/2023 was 10.69%.



**Benchmark: 0%**

#### Own Source Operating Ratio

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions. This ratio is calculated by dividing total contributing operating revenue less all grants by total continuing operating revenue. The benchmark figure for this ratio is 60%. The ratio for 2022/2023 decreased to 38.29%.

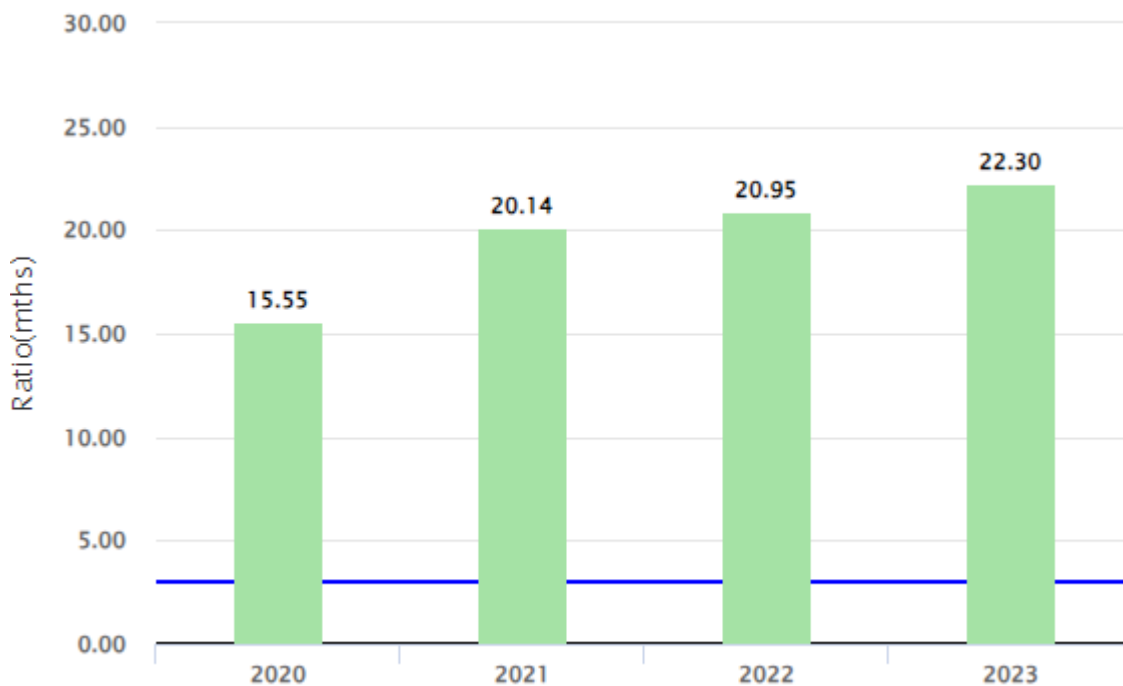


**Benchmark: >60%**



### Cash Expense Cover Ratio

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow. The ratio is calculated by dividing the current year's cash and cash equivalents plus deposits by payments from cash flow of operating and financing activities. The benchmark figure for this ratio is 3.0.



**Benchmark: >3.00**

### Reserves

The following table represents all transfers in and out of Council's reserves

Reserves Transfer Schedule 2022/2023				
Reserve	Opening Balance	Transfer to Reserve	Transfer from Reserve	Closing Balance
	\$'000	\$'000	\$'000	\$'000
Employee Leave Entitlements Reserve	2,295	13		2,308
Cemeteries Fees Received in Advance	550		3	547
Doubtful Debts	40	8		48
Developer Contribution Reserve	700	282		982
Plant Replacement Reserve	1,500			1,500
Future Development Reserve	1,076			1,076
Unexpended Grants Reserve	5,302	5,821		11,123
Trust Account	878		119	759
Capital & Major Project Reserve	1,000			1,000
Crown Land Reserve	219		5	214
T-Corp Loan Balance	1,109		575	534
Caravan Park Loan Balance	1,500		224	1,276
Bank Guarantee Reserve	3		3	-
	\$ 16,172	\$ 6,124	\$ 929	\$ 21,367

Legal, strategic, financial or policy implications

By tabling this report Council has meet its statutory obligation as required by the *Local Government Act 1993*, (NSW).

Conclusion

Council has satisfied all of its statutory financial reporting obligations for the 2020/2021 Financial Year. The auditor will be available to answer questions on the day.

**Attachments**

1. 2022/2023 Annual Financial Statements [↓](#)

# Wentworth Shire Council

ANNUAL FINANCIAL STATEMENTS  
for the year ended 30 June 2023

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# Wentworth Shire Council

## GENERAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2023

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## Wentworth Shire Council

### General Purpose Financial Statements

for the year ended 30 June 2023

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#### Overview

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

26-28 Adelaide Street  
Wentworth NSW 2648

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

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

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

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

## Wentworth Shire Council

### General Purpose Financial Statements

for the year ended 30 June 2023

### Understanding Council's Financial Statements

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#### Introduction

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

#### What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2023.

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

#### About the Councillor/Management Statement

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

#### About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

##### 1. The Income Statement

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

##### 2. The Statement of Comprehensive Income

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

##### 3. The Statement of Financial Position

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

##### 4. The Statement of Changes in Equity

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

##### 5. The Statement of Cash Flows

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

#### About the Notes to the Financial Statements

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

#### About the Auditor's Reports

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

In NSW the auditor provides 2 audit reports:

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

#### Who uses the Financial Statements?

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

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

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

## Wentworth Shire Council

## General Purpose Financial Statements

for the year ended 30 June 2023

## Statement by Councillors and Management

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

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

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

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

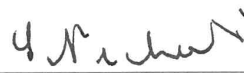
- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

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

Signed in accordance with a resolution of Council made on 18 October 2023.



Daniel Linklater  
**Mayor**  
18 October 2023



Susan Nichols  
**Deputy Mayor**  
18 October 2023



Ken Ross  
**General Manager**  
18 October 2023



Simon Rule  
**Responsible Accounting Officer**  
18 October 2023

Wentworth Shire Council | Income Statement | for the year ended 30 June 2023

## Wentworth Shire Council

## Income Statement

for the year ended 30 June 2023

Original unaudited budget 2023 \$ '000		Notes	Actual 2023 \$ '000	Actual 2022 \$ '000
	<b>Income from continuing operations</b>			
10,098	Rates and annual charges	B2-1	9,755	9,529
6,331	User charges and fees	B2-2	8,807	9,600
1,188	Other revenues	B2-3	552	1,453
9,901	Grants and contributions provided for operating purposes	B2-4	16,524	12,147
20,181	Grants and contributions provided for capital purposes	B2-4	17,093	8,715
239	Interest and investment income	B2-5	1,706	280
40	Other income	B2-6	38	131
100	Net gain from the disposal of assets	B4-1	103	–
48,078	<b>Total income from continuing operations</b>		<b>54,578</b>	<b>41,855</b>
	<b>Expenses from continuing operations</b>			
10,745	Employee benefits and on-costs	B3-1	9,964	9,665
6,903	Materials and services	B3-2	13,118	11,235
391	Borrowing costs	B3-3	343	316
8,025	Depreciation, amortisation and impairment of non-financial assets	B3-4	9,309	8,465
641	Other expenses	B3-5	651	524
–	Net loss from the disposal of assets	B4-1	–	78
–	Net share of interests in joint ventures and associates using the equity method	D2	78	195
26,705	<b>Total expenses from continuing operations</b>		<b>33,463</b>	<b>30,478</b>
21,373	<b>Operating result from continuing operations</b>		<b>21,115</b>	<b>11,377</b>
21,373	Net operating result for the year attributable to Council		<b>21,115</b>	<b>11,377</b>
–	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		<b>4,022</b>	<b>2,662</b>

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



Wentworth Shire Council | Statement of Comprehensive Income | for the year ended 30 June 2023

## Wentworth Shire Council

## Statement of Comprehensive Income

for the year ended 30 June 2023

	Notes	2023 \$ '000	2022 \$ '000
<b>Net operating result for the year – from Income Statement</b>		<b>21,115</b>	11,377
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	<b>30,958</b>	49,470
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-6	<b>(2,279)</b>	–
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>28,679</b>	49,470
<b>Total other comprehensive income for the year</b>		<b>28,679</b>	49,470
<b>Total comprehensive income for the year attributable to Council</b>		<b>49,794</b>	60,847

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

Wentworth Shire Council | Statement of Financial Position | for the year ended 30 June 2023

## Wentworth Shire Council

## Statement of Financial Position

as at 30 June 2023

	Notes	2023 \$ '000	2022 \$ '000
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	7,211	5,708
Investments	C1-2	44,000	38,000
Receivables	C1-4	5,771	4,491
Inventories	C1-5	248	224
Other	C1-8	201	211
<b>Total current assets</b>		<b>57,431</b>	<b>48,634</b>
<b>Non-current assets</b>			
Infrastructure, property, plant and equipment (IPPE)	C1-6	557,482	511,401
Intangible assets	C1-7	184	184
Investments accounted for using the equity method	D2-1	867	945
<b>Total non-current assets</b>		<b>558,533</b>	<b>512,530</b>
<b>Total assets</b>		<b>615,964</b>	<b>561,164</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C3-1	3,775	2,675
Contract liabilities	C3-2	10,012	6,411
Borrowings	C3-3	956	780
Employee benefit provisions	C3-4	2,149	2,143
<b>Total current liabilities</b>		<b>16,892</b>	<b>12,009</b>
<b>Non-current liabilities</b>			
Borrowings	C3-3	7,011	7,016
Employee benefit provisions	C3-4	158	152
Provisions	C3-5	2,835	2,713
<b>Total non-current liabilities</b>		<b>10,004</b>	<b>9,881</b>
<b>Total liabilities</b>		<b>26,896</b>	<b>21,890</b>
<b>Net assets</b>		<b>589,068</b>	<b>539,274</b>
<b>EQUITY</b>			
Accumulated surplus	C4-1	116,155	95,040
IPPE revaluation reserve	C4-1	472,913	444,234
<b>Council equity interest</b>		<b>589,068</b>	<b>539,274</b>
<b>Total equity</b>		<b>589,068</b>	<b>539,274</b>

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

Wentworth Shire Council | Statement of Changes in Equity | for the year ended 30 June 2023

## Wentworth Shire Council

## Statement of Changes in Equity

for the year ended 30 June 2023

	Notes	2023			2022		
		Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000	Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000
Opening balance at 1 July		95,040	444,234	539,274	83,663	394,764	478,427
Net operating result for the year		21,115	–	21,115	11,377	–	11,377
<b>Other comprehensive income</b>							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	–	30,958	30,958	–	49,470	49,470
– Impairment (loss) reversal relating to IPP&E	C1-6	–	(2,279)	(2,279)	–	–	–
<b>Other comprehensive income</b>		–	28,679	28,679	–	49,470	49,470
<b>Total comprehensive income</b>		21,115	28,679	49,794	11,377	49,470	60,847
<b>Closing balance at 30 June</b>		116,155	472,913	589,068	95,040	444,234	539,274

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

Wentworth Shire Council | Statement of Cash Flows | for the year ended 30 June 2023

## Wentworth Shire Council

## Statement of Cash Flows

for the year ended 30 June 2023

Original unaudited budget 2023 \$ '000		Notes	Actual 2023 \$ '000	Actual 2022 \$ '000
<b>Cash flows from operating activities</b>				
<i>Receipts:</i>				
10,030	Rates and annual charges		9,873	9,497
6,075	User charges and fees		9,365	10,227
213	Interest received		995	224
30,649	Grants and contributions		30,660	20,776
1,162	Other		3,540	2,531
<i>Payments:</i>				
(10,725)	Payments to employees		(9,967)	(9,891)
(4,182)	Payments for materials and services		(14,456)	(13,067)
(377)	Borrowing costs		(222)	(199)
(862)	Other		(2,081)	(1,253)
31,983	<b>Net cash flows from operating activities</b>	G1-1	<b>27,707</b>	<b>18,845</b>
<b>Cash flows from investing activities</b>				
<i>Receipts:</i>				
–	Sale of investments		36,000	47,000
450	Proceeds from sale of IPPE		164	272
<i>Payments:</i>				
–	Purchase of investments		(42,000)	(59,000)
(37,297)	Payments for IPPE		(20,539)	(15,577)
(36,847)	<b>Net cash flows from investing activities</b>		<b>(26,375)</b>	<b>(27,305)</b>
<b>Cash flows from financing activities</b>				
<i>Receipts:</i>				
8,000	Proceeds from borrowings		1,000	2,400
<i>Payments:</i>				
(854)	Repayment of borrowings		(829)	(625)
7,146	<b>Net cash flows from financing activities</b>		<b>171</b>	<b>1,775</b>
2,282	<b>Net change in cash and cash equivalents</b>		<b>1,503</b>	<b>(6,685)</b>
–	Cash and cash equivalents at beginning of year		5,708	12,393
2,282	Cash and cash equivalents at end of year	C1-1	<b>7,211</b>	<b>5,708</b>
–	plus: Investments on hand at end of year	C1-2	<b>44,000</b>	<b>38,000</b>
2,282	<b>Total cash, cash equivalents and investments</b>		<b>51,211</b>	<b>43,708</b>

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

## Wentworth Shire Council

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## Wentworth 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 18 October 2023. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

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

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

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993* (Act) and *Local Government (General) Regulation 2021* (Regulation), and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not-for-profit entity.

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

#### **Historical cost convention**

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

#### **Significant accounting estimates and judgements**

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

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

#### **Natural Disaster - Flooding**

Wentworth Shire Council was declared a natural disaster area in November 2022 as a result of extensive flooding through the Murray and Darling River systems. The overall impact on Council assets has been comparatively minor compared to other Councils, however, the event did result in a significant disruption to Council operations with most projects put on hold as either a direct impact of the flood waters or because Council staff were reassigned to flood preparation, clean-up and recovery efforts.

The potential impact of the natural disaster on financial reporting for the year end 30 June 2023 was assessed through an analysis of the following:

- Impairment of assets
- Preparation and Rehabilitation Costs
- Natural Disaster Funding
- Insurance recoveries
- Decommissioning obligations

Current estimates of the expected cost to Council as a result of the flood is still being assessed however, as at 30 June 2023 Council has spent approximately \$3,500,000. Council has received Commonwealth natural disaster funding to offset a significant portion of expenditure incurred. Negotiations are ongoing with various Government departments in regards to being able to recoup as much of the funds expended on flood preparation and recovery expenditure as possible. Despite this Council still expects to be out of pocket by an amount yet to be determined.

The impairment of Council assets included in these accounts is \$2,279,027 with the cost to restore these assets to their pre-flood condition to occur over the 2022-2023 and the 2023-2024 financial years. As at 30 June a number of Council roads were still impacted by flooding. Council officers have not been able to assess these assets, therefore it is anticipated that there may be some further asset impairments recognised in the 2023-2024 financial statements.

There have been no insurance recoveries received in relation to flood impact assets and there have been no assets that have been decommissioned or disposed off.

Council is not aware of any other balance day events which would result in additional disclosures or adjustments to the 30 June 2023 financial results.

## A1-1 Basis of preparation (continued)

### **Critical accounting estimates and assumptions**

Council makes estimates and assumptions concerning the future.

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

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

- (i) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-6
- (ii) estimated tip remediation provisions – refer Note C3-5
- (iii) employee benefit provisions – refer Note C3-4

### **Significant judgements in applying the Council's accounting policies**

- (i) Impairment of receivables

Council has made a significant judgement about the impairment of a number of its receivables – refer Note C1-4

- (ii) Tip Remediation Provisions

Council has used significant judgement in determining future Tip Remediation Provisions - refer Note C3-5

### **Monies and other assets received by Council**

#### **The Consolidated Fund**

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

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

- General purpose operations
- Water service
- Sewerage service

#### **The Trust Fund**

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

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

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

### **Goods and Services Tax (GST)**

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

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

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

### **Volunteer services**

Council does not rely on volunteer services. Council has not recognised any volunteer services in the income statement as the value is immaterial, cannot be reliably measured and the services would not be purchased if not donated.

### **New accounting standards and interpretations issued but not yet effective**

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2023 reporting period.



## A1-1 Basis of preparation (continued)

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

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

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

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

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

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

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

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

This Standard amends a number of standards as follows:

- AASB 7 to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements;
- AASB 101 to require entities to disclose their material accounting policy information rather than their significant accounting policies;
- AASB 108 to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates;
- AASB 134 to identify material accounting policy information as a component of a complete set of financial statements; and
- AASB Practice Statement 2 to provide guidance on how to apply the concept of materiality to accounting policy disclosures.

**Council does not expect any material impact from the above amendments. The only impact will be reductions in the quantum of accounting policies disclosures to focus on key decision areas and material policies only.**

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

### **AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback**

This standard amends AASB 16 to add subsequent measurement requirements for sale and leaseback transactions that satisfy the requirements in AASB 15 Revenue from Contracts with Customers to be accounted for as a sale.

AASB 16 already requires a seller-lessee to recognise only the amount of any gain or loss that relates to the rights transferred to the buyer-lessor. The amendments made by this Standard ensures that a similar approach is applied by also requiring a seller-lessor to subsequently measure lease liabilities arising from a leaseback in a way that does not recognise any amount of the gain or loss related to the right of use it retains.

**Council does not expect any material impact from the above amendment.**

This standard has an effective date for the 30 June 2025 reporting period.

### **New accounting standards adopted during the year**

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective for 30 June 2022. None of these standards had a significant impact on reported position or performance.

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

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

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2023 \$ '000	2022 \$ '000	2023 \$ '000	2022 \$ '000	2023 \$ '000	2022 \$ '000	2023 \$ '000	2022 \$ '000	2023 \$ '000	2022 \$ '000
<b>Functions or activities</b>										
1. Wentworth Shire is a vibrant, growing and thriving region	1,953	1,045	2,605	1,882	(652)	(837)	1,928	564	4,960	14,192
2. Wentworth Shire is a great place to live	2,405	2,554	3,435	4,115	(1,030)	(1,561)	2,205	2,264	16,120	38,935
3. Wentworth Shire is a community that works to enhance and protect its physical and natural environment	31,528	21,093	22,564	17,024	8,964	4,069	17,954	8,067	535,360	451,402
4. Wentworth Shire is supported by strong and ethical civil leadership with all activities conducted in an open, transparent and inclusive manner	18,692	17,163	4,859	7,457	13,833	9,706	11,530	9,967	59,524	56,635
<b>Total functions and activities</b>	<b>54,578</b>	<b>41,855</b>	<b>33,463</b>	<b>30,478</b>	<b>21,115</b>	<b>11,377</b>	<b>33,617</b>	<b>20,862</b>	<b>615,964</b>	<b>561,164</b>

## B1-2 Components of functions or activities

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

### **1. Wentworth Shire is a vibrant, growing and thriving Region.**

- 1.1 Promote the Shire as an ideal location for investment and the establishment of innovative, sustainable and diversified industries.
- 1.2 Promote the Wentworth Region as a desirable visitor and tourism destination.
- 1.3 High quality connectivity across the region.
- 1.4 Encourage lifelong learning opportunities.
- 1.5 Encourage and support initiatives that improve local employment opportunities.

### **2. Wentworth Shire is a great place to live.**

- 2.1 Continue to create opportunities for inclusion where all people feel welcome and participate in community life.
- 2.2 Work together to solve a range of social and health issues that impact community wellbeing and vulnerable people.
- 2.3 To have a safe community
- 2.4 A well informed, supported and engaged community.
- 2.5 To have a strong sense of place.

### **3. Wentworth Shire is a community that works to enhance and protect its physical and natural environment.**

- 3.1 Ensure our planning decisions and controls enable the community to benefit from development.
- 3.2 Ensure that community assets and public infrastructure are well maintained.
- 3.3 Minimise the impact on the natural environment.
- 3.4 Use and manage our resources wisely.
- 3.5 Infrastructure meets the needs of our growing Shire.

### **4. Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner.**

- 4.1 Consistently engage and consult the whole community to ensure that feedback is captured and considered as part of decision-making and advocating processes.
- 4.2 A strong, responsible and representative government.
- 4.3 An effective and efficient organisation.
- 4.4 Provide strong leadership and work in partnership to strategically plan for the future.
- 4.5 Adopt practices of prudent asset, financial and human resource management across Council to ensure long-term sustainability and efficiency.

## B2 Sources of income

### B2-1 Rates and annual charges

	2023 \$ '000	2022 \$ '000
<b>Ordinary rates</b>		
Residential	2,250	2,176
Farmland	1,900	1,843
Business	1,528	1,603
Less: pensioner rebates (mandatory)	(41)	(44)
Less: pensioner rebates (Council policy)	(35)	(34)
<b>Rates levied to ratepayers</b>	<b>5,602</b>	<b>5,544</b>
Pensioner rate subsidies received	41	44
<b>Total ordinary rates</b>	<b>5,643</b>	<b>5,588</b>
<b>Special rates</b>		
Tourism	41	40
<b>Rates levied to ratepayers</b>	<b>41</b>	<b>40</b>
<b>Total special rates</b>	<b>41</b>	<b>40</b>
<b>Annual charges (pursuant to s496, 496A, 496B, 501 &amp; 611)</b>		
Domestic waste management services	879	836
Water supply services	1,384	1,334
Sewerage services	1,852	1,776
Less: pensioner rebates (mandatory)	(53)	(56)
Less: pensioner rebates (Council policy)	(45)	(44)
<b>Annual charges levied</b>	<b>4,017</b>	<b>3,846</b>
Pensioner annual charges subsidies received:		
– Water	18	18
– Sewerage	16	17
– Domestic waste management	20	20
<b>Total annual charges</b>	<b>4,071</b>	<b>3,901</b>
<b>Total rates and annual charges</b>	<b>9,755</b>	<b>9,529</b>

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

#### Accounting policy

Rates and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area that are not subsidised by the NSW Government.

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

	Timing	2023 \$ '000	2022 \$ '000
<b>Specific user charges (per s502 - specific 'actual use' charges)</b>			
Water supply services	2	1,342	1,470
<b>Total specific user charges</b>		<b>1,342</b>	<b>1,470</b>
<b>Other user charges and fees</b>			
<b>(i) Fees and charges – statutory and regulatory functions (per s608)</b>			
Inspection services	2	5	10
Planning and building regulation	2	241	235
Private works – section 67	2	23	7
Regulatory/ statutory fees	2	79	26
Section 10.7 certificates (EP&A Act)	2	64	51
Section 603 certificates	2	30	27
Tapping fees	2	86	53
<b>Total fees and charges – statutory/regulatory</b>		<b>528</b>	<b>409</b>
<b>(ii) Fees and charges – other (incl. general user charges (per s608))</b>			
Aerodrome	2	56	119
Caravan park	2	–	1
Cemeteries	1	116	125
Refuse and effluent disposal	2	–	1
RMS charges (state roads not controlled by Council)	2	2,658	4,239
Waste disposal tipping fees	2	4,080	3,174
Animal control	2	22	14
Other – road opening permits	2	5	10
Other - Water Licence	2	–	38
<b>Total fees and charges – other</b>		<b>6,937</b>	<b>7,721</b>
<b>Total other user charges and fees</b>		<b>7,465</b>	<b>8,130</b>
<b>Total user charges and fees</b>		<b>8,807</b>	<b>9,600</b>
<b>Timing of revenue recognition for user charges and fees</b>			
User charges and fees recognised over time (1)		116	125
User charges and fees recognised at a point in time (2)		8,691	9,475
<b>Total user charges and fees</b>		<b>8,807</b>	<b>9,600</b>

**Accounting policy**

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

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

Where an upfront fee is charged such as joining fees for the leisure centre the fee is recognised on a straight-line basis over the expected life of the membership.

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

	Timing	2023 \$ '000	2022 \$ '000
Legal fees recovery – other	2	–	593
Commissions and agency fees	2	19	18
Diesel rebate	2	149	112
Insurance claims recoveries	2	84	145
Sales – general	2	1	1
Facilities revenue	2	152	273
Insurance rebates	2	28	35
Rural fire service reimbursements	2	–	11
Sales – miscellaneous	2	15	11
Other – other public works	2	1	–
Other – meter readings	2	8	11
Other	2	95	243
<b>Total other revenue</b>		<b>552</b>	<b>1,453</b>
<b>Timing of revenue recognition for other revenue</b>			
Other revenue recognised over time (1)		–	–
Other revenue recognised at a point in time (2)		552	1,453
<b>Total other revenue</b>		<b>552</b>	<b>1,453</b>

**Accounting policy for other revenue**

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

Statutory fees 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

	Timing	Operating 2023 \$ '000	Operating 2022 \$ '000	Capital 2023 \$ '000	Capital 2022 \$ '000
<b>General purpose grants and non-developer contributions (untied)</b>					
<b>General purpose (untied)</b>					
<b>Current year allocation</b>					
Financial assistance – general component	2	1,360	2,323	–	–
Financial assistance – local roads component	2	255	1,125	–	–
<b>Payment in advance - future year allocation</b>					
Financial assistance – general component	2	5,190	3,568	–	–
Financial assistance – local roads component	2	2,193	1,734	–	–
<b>Amount recognised as income during current year</b>		<b>8,998</b>	<b>8,750</b>	<b>–</b>	<b>–</b>
<b>Special purpose grants and non-developer contributions (tied)</b>					
<b>Cash contributions</b>					
Water supplies	2	–	–	–	195
Sewerage services	2	–	–	200	–
Bushfire and emergency services	2	254	320	–	–
Child care	2	–	–	7	513
Community services	2	10	3	–	–
Economic development	2	9	328	2,503	278
Employment and training programs	2	29	14	–	–
Heritage and cultural	2	–	–	23	–
Environmental programs	2	–	–	75	4
Library – per capita	2	56	55	–	–
Library	2	–	–	649	375
Library – special projects	2	–	–	24	24
NSW rural fire services	2	–	–	35	–
Noxious weeds	2	37	40	–	–
Recreation and culture	2	–	–	1,142	1,401
Street lighting	2	40	39	–	–
Transport (roads to recovery)	2	1,218	1,278	–	–
Transport (other roads and bridges funding)	2	3,561	55	4,604	2,813
Aerodrome	2	–	–	–	1,370
Caravan Park	2	–	–	671	329
Other specific grants (E-Planning Grant)	2	–	14	–	–
<b>Previously contributions:</b>					
Recreation and culture	2	–	–	–	100
Transport for NSW contributions (regional roads, block grant)	2	1,064	1,251	561	199
Tourism	2	1,248	–	–	–
Sewerage (excl. section 64 contributions)	2	–	–	111	272
Water supplies (excl. section 64 contributions)	2	–	–	111	105
Other contributions	2	–	–	–	2
<b>Total special purpose grants and non-developer contributions – cash</b>		<b>7,526</b>	<b>3,397</b>	<b>10,716</b>	<b>7,980</b>
<b>Non-cash contributions</b>					
Bushfire services	2	–	–	–	551
Dedications – subdivisions (other than by s7.4 and s7.11 – EP&A Act, s64 of the LGA)	2	–	–	5,519	150
<b>Total other contributions – non-cash</b>		<b>–</b>	<b>–</b>	<b>5,519</b>	<b>701</b>
<b>Total special purpose grants and non-developer contributions (tied)</b>		<b>7,526</b>	<b>3,397</b>	<b>16,235</b>	<b>8,681</b>

continued on next page

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## B2-4 Grants and contributions (continued)

	Timing	Operating 2023 \$ '000	Operating 2022 \$ '000	Capital 2023 \$ '000	Capital 2022 \$ '000
Total grants and non-developer contributions		<b>16,524</b>	12,147	<b>16,235</b>	8,681
<b>Comprising:</b>					
– Commonwealth funding		<b>9,027</b>	10,042	<b>2,096</b>	1,730
– State funding		<b>7,497</b>	2,105	<b>8,309</b>	6,380
– Other funding		<b>–</b>	–	<b>5,830</b>	571
		<b>16,524</b>	12,147	<b>16,235</b>	8,681

## Developer contributions

	Notes	Timing	Operating 2023 \$ '000	Operating 2022 \$ '000	Capital 2023 \$ '000	Capital 2022 \$ '000
<b>Developer contributions:</b> (s7.4 & s7.11 - EP&A Act, s64 of the LGA):	G4					
<b>Cash contributions</b>						
S 7.11 – Development Contributions Plan		2	–	–	<b>115</b>	27
S 64 – water supply contributions		2	–	–	<b>279</b>	–
S 64 – sewerage service contributions		2	–	–	<b>317</b>	–
Service Plan # 2		2	–	–	<b>147</b>	7
<b>Total developer contributions – cash</b>			<b>–</b>	–	<b>858</b>	34
<b>Total developer contributions</b>			<b>–</b>	–	<b>858</b>	34
<b>Total contributions</b>			<b>–</b>	–	<b>858</b>	34
<b>Total grants and contributions</b>			<b>16,524</b>	12,147	<b>17,093</b>	8,715
<b>Timing of revenue recognition for grants and contributions</b>						
Grants and contributions recognised over time (1)			–	–	–	–
Grants and contributions recognised at a point in time (2)			<b>16,524</b>	12,147	<b>17,093</b>	8,715
<b>Total grants and contributions</b>			<b>16,524</b>	12,147	<b>17,093</b>	8,715



## B2-4 Grants and contributions (continued)

### Unspent grants and contributions

Certain grants and contributions are obtained by Council on the condition they be spent in a specified manner or in a future period but which are not yet spent in accordance with those conditions are as follows:

	Operating 2023 \$ '000	Operating 2022 \$ '000	Capital 2023 \$ '000	Capital 2022 \$ '000
<b>Unspent grants and contributions</b>				
Unspent funds at 1 July	541	1,108	5,861	5,779
<b>Add:</b> Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	3,199	—	—	—
<b>Add:</b> capital grants received and transferred to contract liabilities	—	—	7,621	3,248
<b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year	—	(567)	(4,017)	(3,166)
<b>Unspent funds at 30 June</b>	<b>3,740</b>	<b>541</b>	<b>9,465</b>	<b>5,861</b>

Unexpended Capital Grants Include:

- NSW State Library Infrastructure Grant
- Local Roads and Community Infrastructure Grant Projects
- Fixing Local Roads Grant Projects
- Stronger Country Communities Fund projects
- Crown Land Improvement fund projects
- Resources for Regions Projects
- Pothole Repair Program
- OLG Flood Recovery Grant
- Federal Infrastructure Investment Program (Pooncarie/Menindee Road)
- Regional Leakage Reduction Program
- Regional & Local Roads Repair Program.

### Contributions

Unspent funds at 1 July	700	663	—	—
<b>Add:</b> contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	282	37	—	—
<b>Unspent contributions at 30 June</b>	<b>982</b>	<b>700</b>	<b>—</b>	<b>—</b>

Unexpended Contributions include Contributions received from developers in relation to:

- Development Contribution Plan; and
- Servicing Plan # 2.

### Accounting policy

#### Grants and contributions - enforceable agreement with sufficiently specific performance obligations

Grants 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 satisfied.

The performance obligations vary according to the agreement but include:

- Refund in cash or kind is required when the agreed specific performance has not occurred;
- The customer, or another party acting on its behalf, has a right to enforce specific performance or claim damages;
- The customer has the right to take a financial interest in assets purchased or constructed by the entity with resources provided under the agreement;
- The parties to the agreement are required to agree on alternative uses of the resources provided under the agreement; and
- An administrative process exists to enforce agreements between sovereign States or between a State and another party.

## B2-4 Grants and contributions (continued)

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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), where as 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*.

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 the Council may apply contributions according to the priorities established in work schedules for the contribution plan.

### Other grants and contributions

Assets, including cash, received from other grants and contributions are recognised at fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

## B2-5 Interest and investment income

	2023 \$ '000	2022 \$ '000
<b>Interest on financial assets measured at amortised cost</b>		
– Overdue rates and annual charges (incl. special purpose rates)	136	66
– Cash and investments	1,570	214
<b>Total interest and investment income (losses)</b>	<b>1,706</b>	<b>280</b>
<b>Interest and investment income is attributable to:</b>		
<b>Unrestricted investments/financial assets:</b>		
Overdue rates and annual charges (general fund)	136	32
General Council cash and investments	1,080	140
<b>Restricted investments/funds – external:</b>		
Development contributions		
– Section 7.11	20	3
Water fund operations	321	72
Sewerage fund operations	149	33
<b>Total interest and investment income</b>	<b>1,706</b>	<b>280</b>

**Accounting policy**

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

## B2-6 Other income

	Notes	2023 \$ '000	2022 \$ '000
<b>Reversal of impairment losses on receivables</b>			
Grants and contributions		–	84
<b>Total reversal of impairment losses on receivables</b>	C1-4	<b>–</b>	<b>84</b>
<b>Rental income</b>			
Lease income		38	47
<b>Total rental income</b>	C2-2	<b>38</b>	<b>47</b>
<b>Total other income</b>		<b>38</b>	<b>131</b>

## B3 Costs of providing services

### B3-1 Employee benefits and on-costs

	2023 \$ '000	2022 \$ '000
Salaries and wages	7,833	7,557
Travel expenses	16	–
Employee leave entitlements (ELE)	1,655	1,514
Superannuation – defined contribution plans	864	791
Superannuation – defined benefit plans	61	96
Workers' compensation insurance	495	385
Fringe benefit tax (FBT)	18	13
Training costs	70	60
Uniforms	49	51
Recruitment	65	11
<b>Total employee costs</b>	<b>11,126</b>	<b>10,478</b>
Less: capitalised costs	(1,162)	(813)
<b>Total employee costs expensed</b>	<b>9,964</b>	<b>9,665</b>

#### Accounting policy

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

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

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

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note E3-1 for more information.

## B3-2 Materials and services

	Notes	2023 \$ '000	2022 \$ '000
Raw materials and consumables		3,549	3,066
Contractor costs		6,091	5,169
Audit Fees	F2-1	70	60
Councillor and Mayoral fees and associated expenses	F1-2	216	200
Advertising		33	18
Bank charges		41	47
Cleaning		112	153
Election expenses		7	79
Electricity and heating		622	563
Fire control expenses		39	45
Insurance		670	615
Office expenses (including computer expenses)		349	297
Postage		28	22
Printing and stationery		48	42
Street lighting		156	119
Subscriptions and publications		98	176
Telephone and communications		58	91
Tourism expenses (excluding employee costs)		658	292
Valuation fees		37	45
Travel expenses		12	8
Training costs (other than salaries and wages)		128	88
Other expenses		5	1
<b>Legal expenses:</b>			
– Legal expenses: debt recovery		53	23
– Legal expenses: other		38	16
<b>Total materials and services</b>		<b>13,118</b>	<b>11,235</b>
<b>Total materials and services</b>		<b>13,118</b>	<b>11,235</b>

**Accounting policy**

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

## B3-3 Borrowing costs

	Notes	2023 \$ '000	2022 \$ '000
<b>(i) Interest bearing liability costs</b>			
Interest on loans		221	199
<b>Total interest bearing liability costs</b>		<b>221</b>	<b>199</b>
<b>Total interest bearing liability costs expensed</b>		<b>221</b>	<b>199</b>
<b>(ii) Other borrowing costs</b>			
– Landfill Remediation Liability	C3-5	122	117
<b>Total borrowing costs expensed</b>		<b>343</b>	<b>316</b>

**Accounting policy**

Borrowing costs incurred for the construction of any qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed as incurred.

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

	Notes	2023 \$ '000	2022 \$ '000
<b>Depreciation and amortisation</b>			
Plant and equipment		1,132	1,292
Office equipment		100	68
Furniture and fittings		3	4
Land improvements (depreciable)		481	289
<b>Infrastructure:</b>	C1-6		
– Buildings		1,049	921
– Roads		3,748	3,459
– Other structures		269	220
– Bridges		92	85
– Footpaths		80	62
– Stormwater drainage		225	225
– Water supply network		935	710
– Sewerage network		778	768
– Swimming pools		71	60
– Other open space/recreational assets		86	57
– Other infrastructure		171	154
<b>Other assets:</b>			
– Library books		22	25
<b>Reinstatement, rehabilitation and restoration assets:</b>			
– Tip assets	C1-6	67	66
<b>Total gross depreciation and amortisation costs</b>		<b>9,309</b>	<b>8,465</b>
Total depreciation and amortisation costs		<b>9,309</b>	<b>8,465</b>
<b>Impairment / revaluation decrement of IPPE</b>			
<b>Infrastructure:</b>	C1-6		
– Buildings		94	–
– Roads		1,963	–
– Other open space/recreational assets		222	–
<b>Total gross IPPE impairment / revaluation decrement costs</b>		<b>2,279</b>	<b>–</b>
Amounts taken through revaluation reserve	C1-6	(2,279)	–
Total IPPE impairment / revaluation decrement costs charged to Income Statement		<b>–</b>	<b>–</b>
Total depreciation, amortisation and impairment for non-financial assets		<b>9,309</b>	<b>8,465</b>

**Depreciation and amortisation**

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives.

**Impairment of non-financial assets**

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are not tested for impairment since these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore an impairment loss would be captured during this assessment.

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

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

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

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

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

## B3-5 Other expenses

	Notes	2023 \$ '000	2022 \$ '000
<b>Impairment of receivables</b>			
Other		8	10
Total impairment of receivables	C1-4	8	10
<b>Other</b>			
Contributions/levies to other levels of government			
– Emergency services levy		19	10
– Fire & Rescue NSW levy		30	26
– NSW rural fire service levy		393	294
Donations, contributions and assistance to other organisations (Section 356)		201	184
<b>Total other</b>		<b>643</b>	<b>514</b>
<b>Total other expenses</b>		<b>651</b>	<b>524</b>

**Accounting policy**

Other expenses are recorded on an accruals basis when Council has an obligation for the expenses.

Impairment expenses are recognised when identified.



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

	Notes	2023 \$ '000	2022 \$ '000
<b>Gain (or loss) on disposal of property (excl. investment property)</b>			
Proceeds from disposal – property		–	–
Less: carrying amount of property assets sold/written off		–	(59)
<b>Gain (or loss) on disposal</b>		–	(59)
<b>Gain (or loss) on disposal of plant and equipment</b>	C1-6		
Proceeds from disposal – plant and equipment		164	272
Less: carrying amount of plant and equipment assets sold/written off		(60)	(74)
<b>Gain (or loss) on disposal</b>		104	198
<b>Gain (or loss) on disposal of infrastructure</b>	C1-6		
Proceeds from disposal – infrastructure		–	–
Less: carrying amount of infrastructure assets sold/written off		(1)	(217)
<b>Gain (or loss) on disposal</b>		(1)	(217)
<b>Gain (or loss) on disposal of investments</b>	C1-2		
Proceeds from disposal/redemptions/maturities – investments		36,000	47,000
Less: carrying amount of investments sold/redeemed/matured		(36,000)	(47,000)
<b>Gain (or loss) on disposal</b>		–	–
<b>Net gain (or loss) from disposal of assets</b>		<b>103</b>	<b>(78)</b>

**Accounting policy**

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

## B5 Performance against budget

### B5-1 Material budget variations

Council's original budget was adopted by the Council on 29 June 2022 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
Revenues				
Rates and annual charges	10,098	9,755	(343)	(3)% U
User charges and fees	6,331	8,807	2,476	39% F
Variation is due to the higher than expected revenue received from the Buronga Landfill.				
Other revenues	1,188	552	(636)	(54)% U
Other Revenue is always variable in nature.				
Operating grants and contributions	9,901	16,524	6,623	67% F
Variation is due to an additional 25% payment of the 23/24 Financial Assistance Grant that has been received and recognised in 22/23. Council also received 100% advance payment of the Regional & Local Roads Repair Program, a fair portion of which will be spent on maintenance work therefore the revenue has been recorded in this financial year even though the majority of the expenditure will be in the 23/24 financial year.				
Capital grants and contributions	20,181	17,093	(3,088)	(15)% U
Capital works projects were delayed due to flooding or flood related works resulting in less work being completed during the year than anticipated. This resulted in Council being unable to recognise as much revenue than expected.				
Interest and investment revenue	239	1,706	1,467	614% F
The cash rate increased from 0.85% to 4.10% during the course of the financial year. The significant increase in cash during the year resulted in Council's investment revenue being significantly higher than expected.				
Net gains from disposal of assets	100	103	3	3% F
Other income	40	38	(2)	(5)% U

## B5-1 Material budget variations (continued)

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
<b>Expenses</b>				
<b>Employee benefits and on-costs</b>	<b>10,745</b>	<b>9,964</b>	<b>781</b>	<b>7% F</b>
<b>Materials and services</b>	<b>6,903</b>	<b>13,118</b>	<b>(6,215)</b>	<b>(90)% U</b>
Council has incurred a significant amount of pre and post flood expenditure that was not budgeted for.				
<b>Borrowing costs</b>	<b>391</b>	<b>343</b>	<b>48</b>	<b>12% F</b>
Borrowing costs were under budget for the year due to Council not being required to draw down on some loans during the year.				
<b>Depreciation, amortisation and impairment of non-financial assets</b>	<b>8,025</b>	<b>9,309</b>	<b>(1,284)</b>	<b>(16)% U</b>
There is a timing difference between when the budget for 22/23 was set compared to the actual figure booked at 30 June. Depreciation expenses continues to grow due to ongoing revaluation increases.				
<b>Other expenses</b>	<b>641</b>	<b>651</b>	<b>(10)</b>	<b>(2)% U</b>
<b>Joint ventures and associates – net losses</b>	<b>–</b>	<b>78</b>	<b>(78)</b>	<b>∞ U</b>
This expense represents Council's share of the decrease in equity of the Joint Organisation for the year. This is a requirement of Accounting standard AASB11 - Joint Arrangements and will always be a post 30 June adjustment.				
<b>Statement of cash flows</b>				
<b>Cash flows from operating activities</b>	<b>31,983</b>	<b>27,707</b>	<b>(4,276)</b>	<b>(13)% U</b>
Cash receipts from operating activities were \$6,302,000 more than expected while cash payments from operating activities were \$10,872 more than expected. The negative balance was mainly attributed to the flood preparation and recovery costs that Council incurred during the year.				
<b>Cash flows from investing activities</b>	<b>(36,847)</b>	<b>(26,375)</b>	<b>10,472</b>	<b>(28)% F</b>
Payments for IPPE was less than budgeted for due to projects being delayed because of flooding.				
<b>Cash flows from financing activities</b>	<b>7,146</b>	<b>171</b>	<b>(6,975)</b>	<b>(98)% U</b>
Council was only required to draw down \$1,000,000 in borrowings for the year compared to a budgeted amount of \$8,000,000.				

## C Financial position

### C1 Assets we manage

#### C1-1 Cash and cash equivalents

	2023 \$ '000	2022 \$ '000
<b>Cash assets</b>		
Cash on hand and at bank	5,092	2,680
Cash equivalent assets		
– Deposits at call	2,119	3,028
<b>Total cash and cash equivalents</b>	<b>7,211</b>	<b>5,708</b>

#### Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	7,211	5,708
<b>Balance as per the Statement of Cash Flows</b>	<b>7,211</b>	<b>5,708</b>

#### Accounting policy

For Statement of Cash Flow presentation purposes, cash and cash equivalents include: cash on hand; deposits held at call with financial institutions; other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value; and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the Statement of Financial Position.

## C1-2 Financial investments

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
<b>Debt securities at amortised cost</b>				
Long term deposits	44,000	–	38,000	–
<b>Total</b>	<b>44,000</b>	<b>–</b>	<b>38,000</b>	<b>–</b>
<b>Total financial investments</b>	<b>44,000</b>	<b>–</b>	<b>38,000</b>	<b>–</b>
<b>Total cash assets, cash equivalents and investments</b>	<b>51,211</b>	<b>–</b>	<b>43,708</b>	<b>–</b>

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

**Financial assets**

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

**Classification**

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

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

Financial assets are not reclassified subsequent to their initial recognition.

**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.

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

	2023 \$ '000	2022 \$ '000
<b>(a) Externally restricted cash, cash equivalents and investments</b>		
<b>Total cash, cash equivalents and investments</b>	<b>51,211</b>	43,708
Less: Externally restricted cash, cash equivalents and investments	(31,251)	(23,096)
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>19,960</b>	20,612
<b>External restrictions</b>		
<b>External restrictions – included in liabilities</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – Contract Liabilities	9,465	5,861
<b>External restrictions – included in liabilities</b>	<b>9,465</b>	5,861
<b>External restrictions – other</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	982	700
Specific purpose unexpended grants (recognised as revenue) – general fund	3,740	541
Water fund	11,162	10,456
Sewer fund	5,154	4,210
Council reserves – caravan park	214	219
Other - T-Corp Loan Balance	534	1,109
<b>External restrictions – other</b>	<b>21,786</b>	17,235
<b>Total external restrictions</b>	<b>31,251</b>	23,096

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.

	2023 \$ '000	2022 \$ '000
--	-----------------	-----------------

**(b) Internal allocations**

<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>19,960</b>	20,612
Less: Internally restricted cash, cash equivalents and investments	(15,897)	(14,089)
<b>Unrestricted and unallocated cash, cash equivalents and investments</b>	<b>4,063</b>	6,523
<b>Internal allocations</b>		
At 30 June, Council has internally allocated funds to the following:		
Plant and vehicle replacement	1,500	1,500
Employees leave entitlement	2,308	2,294
Deposits, retentions and bonds	759	823
Capital projects	1,000	1,000
FAG received in advance	7,383	5,302
Future development	1,076	1,076
Loan guarantee	–	4
Other doubtful debts provision	48	40
Cemeteries Deposits	547	550
Caravan Park Loan	1,276	1,500
<b>Total internal allocations</b>	<b>15,897</b>	14,089

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

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

	2023 \$ '000	2022 \$ '000
(c) Unrestricted and unallocated		
Unrestricted and unallocated cash, cash equivalents and investments	4,063	6,523

## C1-4 Receivables

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Rates and annual charges	1,073	—	1,163	—
Interest and extra charges	321	—	243	—
User charges and fees	1,559	—	1,449	—
Accrued revenues				
– Interest on investments	741	—	108	—
Government grants and subsidies	1,811	—	769	—
Net GST receivable	314	—	206	—
Other debtors - Legal Costs	—	—	593	—
<b>Total</b>	<b>5,819</b>	<b>—</b>	<b>4,531</b>	<b>—</b>
<b>Less: provision for impairment</b>				
Other debtors	(48)	—	(40)	—
<b>Total provision for impairment – receivables</b>	<b>(48)</b>	<b>—</b>	<b>(40)</b>	<b>—</b>
<b>Total net receivables</b>	<b>5,771</b>	<b>—</b>	<b>4,491</b>	<b>—</b>
<b>Externally restricted receivables</b>				
<b>Water supply</b>				
– Rates and availability charges	498	—	530	—
– Other	628	—	670	—
<b>Sewerage services</b>				
– Rates and availability charges	288	—	288	—
– Other	91	—	66	—
<b>Total external restrictions</b>	<b>1,505</b>	<b>—</b>	<b>1,554</b>	<b>—</b>
<b>Unrestricted receivables</b>	<b>4,266</b>	<b>—</b>	<b>2,937</b>	<b>—</b>
<b>Total net receivables</b>	<b>5,771</b>	<b>—</b>	<b>4,491</b>	<b>—</b>

	2023 \$ '000	2022 \$ '000
<b>Movement in provision for impairment of receivables</b>		
Balance at the beginning of the year	40	125
+ new provisions recognised during the year	8	—
– previous impairment losses reversed	—	(85)
<b>Balance at the end of the year</b>	<b>48</b>	<b>40</b>

**Accounting policy**

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days.

**Impairment**

Impairment of financial assets measured at amortised cost is recognised on an expected credit loss (ECL) basis.

When estimating ECL, the 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 to trade receivables when the expected lifetime credit losses are recognised on day 1.

When considering the ECL for rates and annual charges debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.



## C1-4 Receivables (continued)

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For non-rates debtors, Council uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

Credit losses are measured as 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 trade 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, or when the receivables are over 2 years past due, whichever occurs first.

None of the receivables that have been written off are subject to enforcement activity.

Where the Council renegotiates the terms of receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

## C1-5 Inventories

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
<b>Inventories at cost</b>				
Stores and materials	248	—	224	—
<b>Total inventories at cost</b>	<b>248</b>	<b>—</b>	<b>224</b>	<b>—</b>
<b>Total inventories</b>	<b>248</b>	<b>—</b>	<b>224</b>	<b>—</b>

**Accounting policy****Raw materials and stores, work in progress and finished goods**

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

## C1-6 Infrastructure, property, plant and equipment

	Asset movements during the reporting period										At 30 June 2023		
	At 1 July 2022			Impairment loss / revaluation decrements (recognised in equity)									
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value or disposals	Depreciation expense	Revaluation decrements to equity (ARR)	WIP transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
<b>By aggregated asset class</b>													
Capital work in progress	10,357	–	10,357	11,931	–	(1)	–	–	(5,201)	–	17,086	–	17,086
Plant and equipment	24,997	(16,291)	8,706	1,768	–	(60)	(1,132)	–	–	–	25,864	(16,582)	9,282
Office equipment	759	(177)	582	173	–	–	(100)	–	–	–	932	(277)	655
Furniture and fittings	94	(78)	16	9	–	–	(3)	–	–	–	102	(80)	22
<b>Land:</b>													
– Operational land	4,057	–	4,057	–	–	–	–	–	–	5,794	9,851	–	9,851
– Community land	7,228	–	7,228	–	–	–	–	–	–	2,583	9,811	–	9,811
– Land under roads (post 30/6/08)	422	–	422	–	534	–	–	–	–	303	1,259	–	1,259
Land improvements – depreciable	16,466	(5,531)	10,935	356	485	–	(481)	–	345	(17)	16,529	(4,906)	11,623
<b>Infrastructure:</b>													
– Buildings	85,583	(45,696)	39,887	183	640	–	(1,049)	(94)	720	(3,883)	81,553	(45,149)	36,404
– Other structures	7,189	(2,609)	4,580	44	8	–	(269)	–	225	(51)	7,086	(2,549)	4,537
– Roads	218,719	(113,055)	105,664	4,236	2,095	–	(3,748)	(1,963)	638	6,015	238,606	(125,669)	112,937
– Bridges	13,997	(6,476)	7,521	–	–	–	(92)	–	–	439	14,824	(6,956)	7,868
– Footpaths	7,635	(3,718)	3,917	–	235	–	(80)	–	–	227	8,322	(4,023)	4,299
– Bulk earthworks (non-depreciable)	211,767	–	211,767	–	82	–	–	–	–	12,524	224,373	–	224,373
– Stormwater drainage	27,191	(11,623)	15,568	90	1,913	–	(225)	–	525	1,183	31,815	(12,761)	19,054
– Water supply network	69,788	(32,419)	37,369	7	920	–	(935)	–	45	2,809	76,140	(35,925)	40,215
– Sewerage network	44,872	(19,415)	25,457	291	613	–	(778)	–	2,635	1,905	51,871	(21,748)	30,123
– Swimming pools	3,651	(1,705)	1,946	53	–	–	(71)	–	68	(86)	3,335	(1,425)	1,910
– Other open space/recreational assets	1,093	(590)	503	–	–	–	(86)	–	–	393	1,422	(834)	588
– Other infrastructure	15,087	(3,442)	11,645	71	–	–	(171)	–	–	820	16,236	(3,871)	12,365
<b>Other assets:</b>													
– Library books	279	(116)	163	35	–	–	(22)	–	–	–	314	(138)	176
<b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b>													
– Tip assets	3,339	(228)	3,111	–	–	–	(67)	–	–	–	3,338	(294)	3,044
<b>Total infrastructure, property, plant and equipment</b>	<b>774,570</b>	<b>(263,169)</b>	<b>511,401</b>	<b>19,247</b>	<b>7,525</b>	<b>(61)</b>	<b>(9,309)</b>	<b>(2,279)</b>	<b>–</b>	<b>(4,037)</b>	<b>840,669</b>	<b>(283,187)</b>	<b>557,482</b>

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

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## C1-6 Infrastructure, property, plant and equipment (continued)

	At 1 July 2021				Asset movements during the reporting period				At 30 June 2022			
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount		Additions	Carrying value of disposals	Depreciation expense	WIP transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment
	\$ '000	\$ '000	\$ '000		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
<b>By aggregated asset class</b>												
Capital work in progress	22,099	–	22,099		5,251	–	–	(16,776)	–	–	10,357	–
Plant and equipment	23,440	(15,467)	7,973		2,047	(74)	(1,292)	52	–	–	24,997	(16,291)
Office equipment	555	(109)	446		38	–	(68)	–	–	–	759	(177)
Furniture and fittings	85	(74)	11		9	–	(4)	–	–	–	94	(78)
<b>Land:</b>												
– Operational land	4,057	–	4,057		–	–	–	–	–	–	4,057	–
– Community land	7,287	–	7,287		–	(59)	–	–	–	–	7,228	–
– Land under roads (post 30/6/08)	422	–	422		–	–	–	–	–	–	422	–
Land improvements – depreciable	9,563	(4,504)	5,059		1,459	–	(289)	3,877	–	829	16,466	(5,531)
<b>Infrastructure:</b>												
– Buildings	72,601	(38,185)	34,416		33	–	(921)	369	–	5,940	85,583	(45,696)
– Other structures	5,533	(2,052)	3,481		–	–	(220)	199	–	570	7,189	(2,609)
– Roads	193,125	(104,273)	88,852		5,420	–	(3,459)	4,985	–	9,605	218,719	(113,055)
– Bridges	12,632	(5,768)	6,864		–	–	(85)	–	–	742	13,997	(6,476)
– Footpaths	6,488	(3,300)	3,188		–	–	(62)	120	–	345	7,635	(3,718)
– Bulk earthworks (non-depreciable)	190,626	–	190,626		–	–	–	626	–	20,515	211,767	–
– Stormwater drainage	25,198	(9,977)	15,221		65	–	(225)	651	(181)	–	27,191	(11,623)
– Water supply network	58,394	(27,722)	30,672		22	–	(710)	3,362	–	3,968	69,788	(32,419)
– Sewerage network	47,306	(28,953)	18,353		103	–	(768)	2,188	–	5,518	44,872	(19,415)
– Swimming pools	3,137	(1,413)	1,724		–	–	(60)	–	–	282	3,651	(1,705)
– Other open space/recreational assets	662	(473)	189		–	–	(57)	347	–	24	1,093	(590)
– Other infrastructure	13,386	(2,900)	10,486		–	–	(154)	–	–	1,313	15,087	(3,442)
<b>Other assets:</b>												
– Library books	235	(91)	144		–	–	(25)	–	–	–	279	(116)
<b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b>												
– Tip assets	3,339	(162)	3,177		–	–	(66)	–	–	–	3,339	(228)
<b>Total infrastructure, property, plant and equipment</b>	<b>700,170</b>	<b>(245,423)</b>	<b>454,747</b>		<b>14,447</b>	<b>(350)</b>	<b>(8,465)</b>	<b>–</b>	<b>(181)</b>	<b>49,651</b>	<b>774,570</b>	<b>(263,169)</b>

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

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## C1-6 Infrastructure, property, plant and equipment (continued)

### Accounting policy

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

IPPE is measured initially at cost. Costs 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 are acquired by Council at significantly below fair value, the assets are initially recognised at their fair value at acquisition date.

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

#### Useful lives of IPPE

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

<b>Plant and equipment</b>	<b>Years</b>	<b>Other equipment</b>	<b>Years</b>
Office equipment	5 to 10	Playground equipment	5 to 15
Office furniture	10 to 20	Benches, seats etc.	10 to 20
Computer equipment	4		
Vehicles	5 to 8	<b>Buildings</b>	
Heavy plant/road making equipment	5 to 8	Buildings: masonry	50 to 100
Other plant and equipment	5 to 15	Buildings: other	20 to 40
		<b>Stormwater assets</b>	
<b>Water and sewer assets</b>		Drains	80 to 100
Dams and reservoirs	80 to 100	Culverts	50 to 80
Bores	20 to 40	Flood control structures	80 to 100
Reticulation pipes: PVC	70 to 80		
Reticulation pipes: other	25 to 75		
Pumps and telemetry	15 to 20		
		<b>Other infrastructure assets</b>	
<b>Transportation assets</b>		Swimming pools	50
Sealed roads: surface	20	Unsealed roads	20
Sealed roads: structure	50	Other open space/recreational assets	20
Unsealed roads	20	Other infrastructure	20
Bridge: concrete	100		
Bridge: other	50		
Road pavements	60		
Kerb, gutter and footpaths	40		

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

#### Revaluation model

Infrastructure, property, plant and equipment are held at fair value. Comprehensive valuations are performed at least every 5 years, however the carrying amount of assets is assessed by Council at each reporting date to confirm that it is not materially different from current fair value.

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

Increases in the carrying amount arising on revaluation are credited to the IPPE revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss. Decreases that reverse previous increases of assets in the same class are first charged against the IPPE revaluation reserve to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

#### Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

## C1-6 Infrastructure, property, plant and equipment (continued)

Council has elected not to recognise land under roads acquired before 1 July 2008. Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

### Crown reserves

Crown reserves under Council's care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated.

Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

### Rural Fire Service assets

Under Section 119 of the *Rural Fire Services Act 1997 (NSW)*, "all firefighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the firefighting equipment has been purchased or constructed".

These Rural Fire Service assets are recognised as assets of the Council in these financial statements.

## Externally restricted infrastructure, property, plant and equipment

	as at 30/06/23			as at 30/06/22		
	Gross carrying amount \$ '000	Accumulated depn. and impairment \$ '000	Net carrying amount \$ '000	Gross carrying amount \$ '000	Accumulated depn. and impairment \$ '000	Net carrying amount \$ '000
<b>Water supply</b>						
WIP	2,047	–	2,047	1,107	–	1,107
Plant and equipment	43	21	22	43	18	25
Infrastructure	76,140	35,925	40,215	69,788	32,419	37,369
<b>Total water supply</b>	<b>78,230</b>	<b>35,946</b>	<b>42,284</b>	<b>70,938</b>	<b>32,437</b>	<b>38,501</b>
<b>Sewerage services</b>						
WIP	1,397	–	1,397	3,428	–	3,428
Land						
– Improvements – depreciable	33	16	17	13	8	5
Infrastructure	51,871	21,748	30,123	44,872	19,415	25,457
<b>Total sewerage services</b>	<b>53,301</b>	<b>21,764</b>	<b>31,537</b>	<b>48,313</b>	<b>19,423</b>	<b>28,890</b>
<b>Total restricted infrastructure, property, plant and equipment</b>	<b>131,531</b>	<b>57,710</b>	<b>73,821</b>	<b>119,251</b>	<b>51,860</b>	<b>67,391</b>

## Infrastructure, property, plant and equipment – current year impairments

	2023 \$ '000	2022 \$ '000
(iii) Impairment losses recognised direct to equity (ARR):		
– Details of each impaired asset incl. circumstances of impairment	–	–
Impairment of Buildings due to flooding	(94)	–
Impairment of Playgrounds due to flooding	(222)	–
Impairment of Roads due to flooding	(1,963)	–
<b>Total impairment losses</b>	<b>(2,279)</b>	<b>–</b>
<b>Impairment of assets – direct to equity (ARR)</b>	<b>(2,279)</b>	<b>–</b>

## C1-7 Intangible assets

Intangible assets are as follows:

	2023 \$ '000	2022 \$ '000
<b>Goodwill</b>		
<b>Opening values at 1 July</b>		
Gross book value	184	184
<b>Net book value – opening balance</b>	<b>184</b>	<b>184</b>
<b>Closing values at 30 June</b>		
Gross book value	184	184
<b>Total Goodwill – net book value</b>	<b>184</b>	<b>184</b>
<b>Total intangible assets – net book value</b>	<b>184</b>	<b>184</b>

### Accounting policy

#### Intangible Assets

An intangible asset is an identifiable, non-monetary asset without physical substance. The identifiable criterion is met when the intangible asset is separable (ie it can be sold, transferred or licenced), or where it arises from contractual or other legal rights.

#### Acquired intangible assets

Intangible assets are measured initially at cost. Cost includes (a) the fair value of the consideration given to acquiring the asset; and (b) any costs directly attributable to the transaction, such as relevant professional fees or taxes.

#### Subsequent measurement

Intangible assets with definite useful lives are considered for impairment where there is an indication that the asset has been impaired. Intangible assets with indefinite useful lives should be tested annually for impairment, as well as whenever there is an indication of impairment.

## C1-8 Other

### Other assets

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Prepayments	201	–	211	–
<b>Total other assets</b>	<b>201</b>	<b>–</b>	<b>211</b>	<b>–</b>

## C2 Leasing activities

### C2-1 Council as a lessee

Council currently has no leases in place.

#### Leases at significantly below market value – concessionary / peppercorn leases

Council has no leases that are significantly below market value.

### C2-2 Council as a lessor

#### Operating leases

Council leases out a number of properties and /or plant and equipment to community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included as IPP&E in the Statement of Financial Position.

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

	2023 \$ '000	2022 \$ '000
Lease income (excluding variable lease payments not dependent on an index or rate)	38	47
<b>Total income relating to operating leases for investment property assets</b>	<b>38</b>	<b>47</b>

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

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

< 1 year	100	100
1–2 years	102	102
2–3 years	104	104
3–4 years	106	106
4–5 years	108	108
> 5 years	570	570
<b>Total undiscounted lease payments to be received</b>	<b>1,090</b>	<b>1,090</b>

#### Accounting policy

When Council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

When Council has a sub-lease over an asset and is the intermediate lessor then the head lease and sub-lease are accounted for separately. The classification of the sub-lease is based on the right-of-use asset which arises from the head lease rather than the useful life of the underlying asset.

If the lease contains lease and non-lease components then the non-lease components are accounted for in accordance with AASB 15 *Revenue from Contracts with Customers*.

The lease income is recognised on a straight-line basis over the lease term.



## C3 Liabilities of Council

### C3-1 Payables

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Accrued expenses:				
– Borrowings	9	–	10	–
– Salaries and wages	178	–	144	–
– Other expenditure accruals	2,411	–	1,308	–
Trust account – money held in trust	759	–	823	–
Prepaid rates	418	–	390	–
<b>Total payables</b>	<b>3,775</b>	<b>–</b>	<b>2,675</b>	<b>–</b>

#### Payables relating to restricted assets

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
<b>Externally restricted assets</b>				
Sewer	40	–	–	–
<b>Total payables relating to restricted assets</b>	<b>40</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total payables</b>	<b>3,775</b>	<b>–</b>	<b>2,675</b>	<b>–</b>

#### Accounting policy

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

#### Payables

Payables represent liabilities for goods and services provided to Council prior to the end of financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

## C3-2 Contract Liabilities

		2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
	Notes				
<b>Grants and contributions received in advance:</b>					
Unexpended capital grants (to construct Council controlled assets)	(i)	9,465	—	5,861	—
<b>Total grants received in advance</b>		<b>9,465</b>	<b>—</b>	<b>5,861</b>	<b>—</b>
<b>User fees and charges received in advance:</b>					
Other - Cemeteries Deposits	(ii)	547	—	550	—
<b>Total user fees and charges received in advance</b>		<b>547</b>	<b>—</b>	<b>550</b>	<b>—</b>
<b>Total contract liabilities</b>		<b>10,012</b>	<b>—</b>	<b>6,411</b>	<b>—</b>

**Notes**

(i) Council has received funding to construct assets including sporting facilities, bridges, library and other infrastructure. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.

(ii) Council has received funds for Cemeteries Reservations prior to the satisfaction of the performance obligations.

**Contract liabilities relating to restricted assets**

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Unspent grants held as contract liabilities (excl. Water & Sewer)	9,465	—	5,861	—
<b>Contract liabilities relating to externally restricted assets</b>	<b>9,465</b>	<b>—</b>	<b>5,861</b>	<b>—</b>
Cemeteries Deposits	547	—	550	—
<b>Contract liabilities relating to internally restricted assets</b>	<b>547</b>	<b>—</b>	<b>550</b>	<b>—</b>
<b>Total contract liabilities relating to restricted assets</b>	<b>10,012</b>	<b>—</b>	<b>6,411</b>	<b>—</b>
<b>Total contract liabilities</b>	<b>10,012</b>	<b>—</b>	<b>6,411</b>	<b>—</b>

**Significant changes in contract liabilities**

Council has received significant grant funding in advance from the following funding programs:

- Crown Reserves Improvement Fund
- NSW Fixing Local Roads
- Local Roads and Community Infrastructure
- Stronger Country Communities Fund Round
- Resources for Regions
- Pothole Repair Program
- Local and Regional Roads Repair Program
- Office of Local Government (Natural Disaster Funding)
- Transport for NSW (Natural Disaster Funding)
- Transport for NSW (Pooncarie/Menindee Road Upgrade)

## C3-2 Contract Liabilities (continued)

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**Accounting policy**

Contract liabilities are recorded when consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.

## C3-3 Borrowings

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Loans – secured <sup>1</sup>	956	7,011	780	7,016
<b>Total borrowings</b>	<b>956</b>	<b>7,011</b>	<b>780</b>	<b>7,016</b>

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

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note 18.

**Borrowings relating to restricted assets**

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
<b>Externally restricted assets</b>				
Sewer	72	539	70	611
Borrowings relating to externally restricted assets	72	539	70	611
<b>Total borrowings relating to restricted assets</b>	<b>72</b>	<b>539</b>	<b>70</b>	<b>611</b>
<b>Total borrowings relating to unrestricted assets</b>	<b>884</b>	<b>6,472</b>	<b>710</b>	<b>6,405</b>
<b>Total borrowings</b>	<b>956</b>	<b>7,011</b>	<b>780</b>	<b>7,016</b>

## C3-3 Borrowings (continued)

## (a) Changes in liabilities arising from financing activities

	2022	Non-cash movements					2023
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	7,796	(829)	1,000	–	–	–	7,967
<b>Total liabilities from financing activities</b>	<b>7,796</b>	<b>(829)</b>	<b>1,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>7,967</b>

	2021	Non-cash movements					2022
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	6,021	(625)	2,400	–	–	–	7,796
<b>Total liabilities from financing activities</b>	<b>6,021</b>	<b>(625)</b>	<b>2,400</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>7,796</b>

## (b) Financing arrangements

	2023 \$ '000	2022 \$ '000
<b>Total facilities</b>		
Credit cards/purchase cards	40	40
Bank Guarantee	54	54
<b>Total financing arrangements</b>	<b>94</b>	<b>94</b>
<b>Undrawn facilities</b>		
– Credit cards/purchase cards	40	40
– Bank Guarantee	54	54
<b>Total undrawn financing arrangements</b>	<b>94</b>	<b>94</b>

## 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 are secured over future cash flows.

## Bank overdrafts

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

## Accounting policy

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

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

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

## C3-4 Employee benefit provisions

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Annual leave	865	–	907	–
Long service leave	1,162	158	1,112	152
Gratuities	122	–	124	–
<b>Total employee benefit provisions</b>	<b>2,149</b>	<b>158</b>	<b>2,143</b>	<b>152</b>

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

	2023 \$ '000	2022 \$ '000
--	-----------------	-----------------

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

Provisions – employees benefits	987	1,037
	<b>987</b>	<b>1,037</b>

## Description of and movements in provisions

	ELE provisions			
	Annual leave \$ '000	Long service leave \$ '000	Gratuities \$ '000	Total \$ '000
<b>2023</b>				
At beginning of year	907	1,264	124	2,295
Additional provisions	715	223	10	948
Amounts used (payments)	(757)	(167)	(10)	(934)
Remeasurement effects	–	–	(2)	(2)
Total ELE provisions at end of year	865	1,320	122	2,307
<b>2022</b>				
At beginning of year	915	1,420	169	2,504
Additional provisions	666	114	–	780
Amounts used (payments)	(674)	(270)	(37)	(981)
Remeasurement effects	–	–	(8)	(8)
Total ELE provisions at end of year	907	1,264	124	2,295

## Accounting policy

Employee benefit provisions are presented as current liabilities in the statement of Financial Position if Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur and therefore all annual leave and vested long service leave (or that which vests within 12 months) is presented as current.

## Short-term obligations

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

## Other long-term employee benefit obligations

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

### C3-4 Employee benefit provisions (continued)

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**On-costs**

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

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

## C3-5 Provisions

	2023 Current \$ '000	2023 Non-Current \$ '000	2022 Current \$ '000	2022 Non-Current \$ '000
<b>Asset remediation/restoration:</b>				
Asset remediation/restoration (future works)	–	2,835	–	2,713
<b>Sub-total – asset remediation/restoration</b>	<b>–</b>	<b>2,835</b>	<b>–</b>	<b>2,713</b>
<b>Total provisions</b>	<b>–</b>	<b>2,835</b>	<b>–</b>	<b>2,713</b>
<b>Total provisions relating to unrestricted assets</b>	<b>–</b>	<b>2,835</b>	<b>–</b>	<b>2,713</b>
<b>Total provisions</b>	<b>–</b>	<b>2,835</b>	<b>–</b>	<b>2,713</b>

## Description of and movements in provisions

	Other provisions	
	Asset remediation \$ '000	Total \$ '000
<b>2023</b>		
At beginning of year	2,713	2,713
Unwinding of discount	122	122
Total other provisions at end of year	2,835	2,835
<b>2022</b>		
At beginning of year	2,596	2,596
Unwinding of discount	117	117
Total other provisions at end of year	2,713	2,713

## Nature and purpose of provisions

**Asset remediation**

Council has a legal/public obligation to make, restore, rehabilitate and reinstate the Buronga Landfill.

**Accounting policy**

Provisions are recognised when Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as a borrowing cost.

**Asset remediation – tips and quarries**

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs. Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

The ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production



### C3-5 Provisions (continued)

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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

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#### **IPPE Revaluation reserve**

The infrastructure, property, plant and equipment (IPPE) revaluation reserve is used to record increments and decrements in the revaluation of infrastructure, property, plant and equipment.

## D Council structure

### D1 Results by fund

General fund refers to all Council activities other than water and sewer. All amounts disclosed in this note are gross i.e. inclusive of internal charges and recoveries made between the funds. Assets and liabilities shown in the water and sewer columns are restricted for use for these activities.

#### D1-1 Income Statement by fund

	General 2023 \$ '000	Water 2023 \$ '000	Sewer 2023 \$ '000
<b>Income from continuing operations</b>			
Rates and annual charges	6,581	1,352	1,822
User charges and fees	7,371	1,436	–
Interest and investment revenue	1,190	353	163
Other revenues	551	1	–
Grants and contributions provided for operating purposes	16,490	18	16
Grants and contributions provided for capital purposes	14,607	1,309	1,177
Net gains from disposal of assets	103	–	–
Other income	38	–	–
<b>Total income from continuing operations</b>	<b>46,931</b>	<b>4,469</b>	<b>3,178</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	9,106	687	171
Materials and services	11,545	1,174	399
Borrowing costs	331	–	12
Depreciation, amortisation and impairment of non-financial assets	7,593	937	779
Other expenses	495	67	89
Share of interests in joint ventures and associates using the equity method	78	–	–
<b>Total expenses from continuing operations</b>	<b>29,148</b>	<b>2,865</b>	<b>1,450</b>
<b>Operating result from continuing operations</b>	<b>17,783</b>	<b>1,604</b>	<b>1,728</b>
<b>Net operating result for the year</b>	<b>17,783</b>	<b>1,604</b>	<b>1,728</b>
<b>Net operating result attributable to each council fund</b>	<b>17,783</b>	<b>1,604</b>	<b>1,728</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>3,176</b>	<b>295</b>	<b>551</b>

## D1-2 Statement of Financial Position by fund

	General 2023 \$ '000	Water 2023 \$ '000	Sewer 2023 \$ '000
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	(9,105)	11,162	5,154
Investments	44,000	—	—
Receivables	4,266	1,126	379
Inventories	248	—	—
Other	201	—	—
<b>Total current assets</b>	<b>39,610</b>	<b>12,288</b>	<b>5,533</b>
<b>Non-current assets</b>			
Infrastructure, property, plant and equipment	483,661	42,284	31,537
Investments accounted for using the equity method	867	—	—
Intangible assets	184	—	—
<b>Total non-current assets</b>	<b>484,712</b>	<b>42,284</b>	<b>31,537</b>
<b>Total assets</b>	<b>524,322</b>	<b>54,572</b>	<b>37,070</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	3,735	—	40
Contract liabilities	10,012	—	—
Borrowings	884	—	72
Employee benefit provision	2,149	—	—
<b>Total current liabilities</b>	<b>16,780</b>	<b>—</b>	<b>112</b>
<b>Non-current liabilities</b>			
Borrowings	6,472	—	539
Employee benefit provision	158	—	—
Provisions	2,835	—	—
<b>Total non-current liabilities</b>	<b>9,465</b>	<b>—</b>	<b>539</b>
<b>Total liabilities</b>	<b>26,245</b>	<b>—</b>	<b>651</b>
<b>Net assets</b>	<b>498,077</b>	<b>54,572</b>	<b>36,419</b>
<b>EQUITY</b>			
Accumulated surplus	82,864	23,206	10,085
Revaluation reserves	415,214	31,365	26,334
<b>Council equity interest</b>	<b>498,078</b>	<b>54,571</b>	<b>36,419</b>
<b>Total equity</b>	<b>498,078</b>	<b>54,571</b>	<b>36,419</b>

## D2 Interests in other entities

	Council's share of net assets	
	2023	2022
	\$ '000	\$ '000
<b>Council's share of net income</b>		
<b>Net share of interests in joint ventures and associates using the equity method – expenses</b>		
Joint ventures	78	195
<b>Total net share of interests in joint ventures and associates using the equity method – expenses</b>	<b>78</b>	<b>195</b>
Total Council's share of net income	(78)	(195)
<b>Council's share of net assets</b>		
<b>Net share of interests in joint ventures and associates using the equity method – assets</b>		
Joint ventures	867	945
<b>Total net share of interests in joint ventures and associates using the equity method – assets</b>	<b>867</b>	<b>945</b>
Total Council's share of net assets	<b>867</b>	<b>945</b>

### D2-1 Interests in joint arrangements

#### Material joint ventures

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

Council is a member of the Far West Joint Organisation of Councils (FWJO). Details of Council's membership and participation is as follows:

The FWJO is a separately constituted entity pursuant to Part 7 (Sections 400O to 400ZH) of the Local Government Act (NSW) 1993, as amended and the Local Government (General) Regulation 2008.

The FWJO has the same year end date as the Council.

The principal functions of the Far West Joint Organisation will be to:

1. Establish strategic regional priorities for the joint organisation area and develop strategies and plans for delivering these priorities;
2. Provide regional leadership for the joint organisation area and to be an advocate for strategic regional priorities;
3. Identify and take up opportunities for intergovernmental cooperation on matters relating to the joint organisation area;
4. Enhancing strategic capacity to support member councils to deliver services to their communities; and
5. Service delivery to provide services directly to communities in the region.

The percentage ownership interest is equivalent to the percentage voting rights for all associates as follows:

FWJO comprises the Councils of the Shires of Balranald, Broken Hill, Central Darling and Wentworth. The Board of the FWJO comprises 4 voting members being the Mayors of the four member Councils, and non-voting members being the General Managers of the four member Councils, as well as three appointed members from the State Government and Cabinet (non-voting).

Wentworth Shire Council as a member of the FWJO, has a one quarter voting right (25%) in respect to the decisions of the Board.

For the 2022/2023 year, member Councils made no contributions to the FWJO.

Members of the FWJO are indemnified from liability for functions and duties carried out or omitted honestly, in good faith and with due care and diligence.

The FWJO has contracted the Executive Officer role to Broken Hill City Council.

There are no liability issues identified for Council in the short to medium term.

## D2-1 Interests in joint arrangements (continued)

<b>Far West Joint Organisation 2023</b>	
<b>Equity Method</b>	<b>\$'000</b>
<b>Summarised Statement of Financial Position</b>	
<b>Current assets</b>	3,477
<b>Non-current assets</b>	-
<b>Current liabilities</b>	10
<b>Non-current liabilities</b>	-
<b>Net assets</b>	3,466
<b>Summarised Statement of Income and other Comprehensive Income</b>	
Grant funding	-
Interest income	3
Gain on Disposal	-
Total Income from Continuing Operations	3
Employee benefits	-
Borrowing costs	-
Depreciation and amortisation	-
Administration expense	(263)
Other expenses	-
Total Expense from Continuing Operations	(263)
Profit/(loss) from continuing operations	(260)
Other Comprehensive Income	-
Total Comprehensive Income	(260)
<b>Summarised Statement of Cash Flows</b>	
Cash flows from operating activities	(186)
Cash flows from investing activities	-
Cash flows from financing activities	-
<b>Net Increase/(Decrease) in cash and cash equivalents</b>	<b>(186)</b>
<b>Reconciliation of carrying amount of interest in the joint arrangement to summarised financial information for FWJO accounted for using the Equity method:</b>	
Wentworth Shire Council's share of 25% of Net Assets	867
Carrying amount	867

continued on next page

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## D2-1 Interests in joint arrangements (continued)

## Joint arrangement

			Interest in ownership		Interest in voting	
			2023	2022	2023	2022
Principal activity			Place of business			
Council is involved in the following joint arrangement						
Name of joint arrangement:						
Far West Joint Organisation	Local Government Joint Arrangement	240 Blende St Broken Hill NSW 2880	25%	25%	25%	25%

**Accounting policy**

The council has determined that it has a joint arrangement with Balranald Council, Broken Hill Council and Central Darling Council in the Far West Joint Organisation.

Interest in joint arrangements are accounted for using the equity method in accordance with AASB 128 Investments in Associates and Joint Ventures.

Under this method, the investment is initially recognised as at cost and the carrying amount is increased or decreased to recognise the Council's share of the profit or loss and other comprehensive income of the investee after the date of acquisition. If the Council's share of losses of a joint arrangement equals or exceeds its interest in the joint arrangement, the Council discontinues recognising its share of further losses.

The Council's share in the joint arrangements gains or losses arising from transactions between itself and its joint arrangement are eliminated.

Adjustments are made to the joint arrangements accounting policies where they are different from those of the Council for the purpose of the consolidated financial statements.

## E Risks and accounting uncertainties

### E1-1 Risks relating to financial instruments held

Council's activities expose it to a variety of financial risks including (1) price risk, (2) credit risk, (3) liquidity risk and (4) interest rate risk.

The Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council 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 Council's finance section under policies approved by the Council.

The fair value of Council's financial assets and financial liabilities approximates their carrying amount.

	Carrying value 2023 \$ '000	Carrying value 2022 \$ '000	Fair value 2023 \$ '000	Fair value 2022 \$ '000
<b>Financial assets</b>				
<b>Measured at amortised cost</b>				
Cash and cash equivalents	7,211	5,708	7,211	5,708
Receivables	5,771	4,491	5,771	4,491
Investments				
– Debt securities at amortised cost	44,000	38,000	44,000	38,000
<b>Total financial assets</b>	<b>56,982</b>	<b>48,199</b>	<b>56,982</b>	<b>48,199</b>
<b>Financial liabilities</b>				
Payables	3,775	2,675	3,775	2,675
Loans/advances	7,967	7,796	7,967	7,796
<b>Total financial liabilities</b>	<b>11,742</b>	<b>10,471</b>	<b>11,742</b>	<b>10,471</b>

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital.

Council's finance area manages the cash and investments portfolio.

Council has an investment policy which complies with the Local Government Act 1993 and Minister's investment order 625. This policy is regularly reviewed by Council and its staff and an investment report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance as required by Local Government regulations.

The risks associated with the instruments held are:

- **Price risk** – the risk that the capital value of investments may fluctuate due to changes in market prices, whether there changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.
- **Liquidity risk** – the risk that Council will not be able to pay its debts as and when they fall due.
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

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



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

## (a) Market risk – interest rate and price risk

	2023 \$ '000	2022 \$ '000
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	512	437

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

### (b) Credit risk

Council's major receivables comprise (i) rates and annual charges and (ii) user charges and fees.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures. Council also encourages ratepayers to pay their rates by the due date through incentives.

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 the business.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

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

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors. There are no material receivables that have been subjected to a re-negotiation of repayment terms.

#### Credit risk profile

##### Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land; that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages payment.

	Not yet overdue \$ '000	overdue rates and annual charges < 5 years \$ '000	≥ 5 years \$ '000	Total \$ '000
<b>2023</b>				
Gross carrying amount	–	989	84	1,073
<b>2022</b>				
Gross carrying amount	–	1,019	144	1,163

##### 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.

	Not yet overdue \$ '000	0 - 30 days \$ '000	Overdue debts 31 - 60 days \$ '000	61 - 90 days \$ '000	> 91 days \$ '000	Total \$ '000
<b>2023</b>						
Gross carrying amount	4,038	299	–	–	409	4,746
Expected loss rate (%)	0.00%	2.23%	29.86%	16.91%	9.92%	1.00%
ECL provision	–	7	–	–	41	48
<b>2022</b>						
Gross carrying amount	3,218	8	–	4	138	3,368
Expected loss rate (%)	0.00%	1.92%	1.00%	22.00%	28.00%	1.18%
ECL provision	–	–	–	1	39	40

## 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.

	Weighted average interest rate %	Subject to no maturity \$ '000	≤ 1 Year \$ '000	payable in:			Total cash outflows \$ '000	Actual carrying values \$ '000
				1 - 5 Years \$ '000	> 5 Years \$ '000			
<b>2023</b>								
<b>Payables</b>	<b>0.00%</b>	<b>759</b>	<b>3,016</b>	<b>–</b>	<b>–</b>	<b>3,775</b>	<b>3,775</b>	
<b>Borrowings</b>	<b>2.94%</b>	<b>–</b>	<b>1,196</b>	<b>3,546</b>	<b>5,896</b>	<b>10,638</b>	<b>7,967</b>	
<b>Total financial liabilities</b>		<b>759</b>	<b>4,212</b>	<b>3,546</b>	<b>5,896</b>	<b>14,413</b>	<b>11,742</b>	
<b>2022</b>								
<b>Payables</b>	<b>0.00%</b>	<b>823</b>	<b>1,852</b>	<b>–</b>	<b>–</b>	<b>2,675</b>	<b>2,675</b>	
<b>Borrowings</b>	<b>2.74%</b>	<b>–</b>	<b>1,071</b>	<b>4,784</b>	<b>6,109</b>	<b>11,964</b>	<b>7,796</b>	
<b>Total financial liabilities</b>		<b>823</b>	<b>2,923</b>	<b>4,784</b>	<b>6,109</b>	<b>14,639</b>	<b>10,471</b>	

## 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

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

**Level 1:** Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2:** Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3:** Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Fair value measurement hierarchy									
\$ '000	Notes	Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2023	2022	2023	2022	2023	2022	2023	2022
Recurring fair value measurements									
Infrastructure, property, plant and equipment	C1-6								
Plant and equipment				—	—	9,282	8,706	9,282	8,706
Office equipment				—	—	655	582	655	582
Furniture and fittings				—	—	22	16	22	16
Swimming Pools	30/06/2023	30/06/22		—	—	1,910	1,946	1,910	1,946
Operational land	30/06/2023	30/06/20		—	—	9,851	4,057	9,851	4,057
Community Land	30/06/2023	30/06/20		—	—	9,811	7,228	9,811	7,228
Land improvements – depreciable	30/06/2023	30/06/22		—	—	11,623	10,935	11,623	10,935
Buildings	30/06/2023	30/06/22		—	—	36,404	39,887	36,404	39,887
Other structures	30/06/2023	30/06/22		—	—	4,537	4,580	4,537	4,580
Roads, Bridges, Bulk Earthworks & Land Under Roads									
Roads	30/06/2023	30/06/22		—	—	346,437	325,374	346,437	325,374
Footpaths	30/06/2023	30/06/22		—	—	4,299	3,917	4,299	3,917
Stormwater drainage	30/06/2023	30/06/22		—	—	19,054	15,568	19,054	15,568
Water supply network	30/06/2023	30/06/22		—	—	40,215	37,369	40,215	37,369
Sewerage network	30/06/2023	30/06/22		—	—	30,123	25,457	30,123	25,457
Other recreational assets	30/06/2023	30/06/22		—	—	588	503	588	503
Library books	30/06/2020	30/06/20		—	—	176	163	176	163
Other Infrastructure	30/06/2023	30/06/22		—	—	12,365	11,645	12,365	11,645
Tip Assets	30/06/2020	30/06/20		—	—	3,044	3,111	3,044	3,111
Total infrastructure, property, plant and equipment				—	—	540,396	501,044	540,396	501,044

### Non-recurring fair value measurements

### 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:

## E2-1 Fair value measurement (continued)

### Infrastructure, property, plant and equipment (IPPE)

Plant & Equipment, Office Equipment and Furniture & Fittings 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. The key unobservable inputs to the valuation are the remaining useful life and residual value. Council reviews the values of these assets against quoted prices for the gross current replacement cost of similar assets and by taking account of the pattern of consumption, estimated remaining useful life and the residual value. There has been no change to the valuation process during the reporting period.

Operational Land comprises all of Council land classified as Operational Land under the NSW Local Government Act 1993. The key unobservable input to the valuation is the price per square metre. The last valuation was undertaken at 30 June 2023 using the values provided by the NSW Valuer General's Office. Generally, fair value is the most advantageous price reasonably obtained by the seller and the most advantageous price reasonably obtained by the buyer. This is not necessarily the market selling price of the asset, rather, it is regarded as the maximum value that Council would rationally pay to acquire the asset if it did not hold it, taking into account quoted market price in an active and liquid market, the current market price of the same or similar asset, the cost of replacing the asset, if management intended to replace the asset, the remaining useful life and condition of the asset; and cash flows from future use and disposal.

Valuations of all Council's Community Land are based on the land values provided by the NSW Valuer General's Office. As these values are not considered to be observable market evidence they have been classified as Level 3. Community Land was revalued as at 30 June 2023.

Depreciable Land Improvements comprises land improvements such as spectator mounds, gardens, mulched areas streetscaping and landscaping. These assets may be located on parks, reserves and within road reserves. They were last revalued at 30 June 2023 by Marsh Valuations Pty Ltd. The cost approach has been utilised whereby the replacement cost was estimated for each asset by taking into account a range of factors. Inputs such as estimates of pattern of consumption, residual value, asset condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value. 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.

Buildings were valued by Marsh Valuations Pty Ltd at 30 June 2023 using the cost approach. The approach estimated the replacement cost of each building by componentising the buildings into significant parts with different useful lives and taking into account a range of factors. While all buildings were physically inspected inputs such as estimates of residual value and pattern of consumption required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were classified as having been valued using Level 3 valuation inputs. There has been no change to the valuation process during the reporting period.

Other Structures comprises lighting systems, shade sails, shelters, tennis and netball courts, bbqs, etc. The cost approach has been utilised whereby the replacement cost was estimated for each asset by taking into account a range of factors. Inputs such as estimates of pattern of consumption, residual value, asset condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value. As such, these assets were classified as having been valued using Level 3 valuation inputs. There has been no change to the valuation process during the reporting period. These assets were valued by Marsh Valuations Pty Ltd at 30 June 2023.

Roads comprises the road carriageway, bus shelters, carparks, guardrails, kerb & guttering, boat ramps, wharfs and traffic facilities. The road carriage way is defined as the trafficable portion of a road, between but not including the kerb & gutter. The cost approach using Level 3 inputs was used to value the road carriage way and other road infrastructure. Valuations for the road carriageway, comprising surface, pavement and formation were internally valued by Council Officers at 30 June 2020. The cost approach was utilised with inputs such as estimates of patterns of consumption, residual value, asset condition and useful life requiring extensive professional judgement which impacted significantly on the final determination of fair value. Additionally due to limitations in the historical records of very long lived assets there is some uncertainty regarding the actual design, specifications and dimensions of some assets. Due to ongoing large increases in inflation Council undertook a desktop valuation as at 30 June 2023 on this class of assets.

Footpaths were internally valued by Council Officers at 30 June 2020 using a cost approach. Footpaths were segmented to match the adjacent road segment and no further componentisation was undertaken. Footpaths were originally assessed using physical inspections. Condition information is updated as changes in the network are observed through regular inspections. There has been no change to the valuation process during the reporting period. Due to ongoing large increase in inflation Council undertook a desktop valuation as at 30 June 2023 on this class of assets.

Stormwater Drainage assets comprises pits, pipes, headwalls, gross pollutant traps and various types of water quality devices. The cost approach estimated the replacement cost of each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. The level of componentisation adopted by Council is in accordance with OLG Circular 09-09 and the Institute of Public Works Engineers Australia's International Infrastructure Management Manual (IIMM). Inputs such as estimates of the pattern of consumption, residual value, asset condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value. Accordingly due to limitations in the historical records of very long lived assets there is uncertainty regarding the actual design, specifications and dimensions of

## E2-1 Fair value measurement (continued)

some assets. There has been no changes to the valuation process during the reporting period. These assets were valued by Marsh Valuations as at 30 June 2022. In accordance with the requirements of the DPI-Water NSW Rates Reference Manual Stormwater assets had an annual indexation applied to them in between formal valuations as at 30 June 2023.

Sewerage Network and Water Supply Network assets comprises pump stations, reservoirs, treatment plants, reticulation mains, trunk mains, manholes, rising mains, pipes, valves, hydrants, standpipes. The cost approach estimated the replacement cost of each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. The level of componentisation adopted by Council is in accordance with OLG Circular 09-09 and the Institute of Public Works Engineers Australia's International Infrastructure Management Manual (IIMM). Inputs such as estimates of the pattern of consumption, residual value, asset condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value. Accordingly, due to limitations in the historical records of very long lived assets, there is uncertainty regarding the actual design, specifications and dimensions of some assets. There has been no changes to the valuation process during the reporting period. These assets were revalued by Marsh Valuation at 30 June 2022. In accordance with the requirements of the DPI-Water NSW Rates Reference Manual these assets had an annual indexation applied to them in between formal valuations as at 30 June 2023.

Swimming pools were valued by Asset Val Pty Ltd at 30 June 2018 using the cost approach. Inputs such as estimates of the pattern of consumption, residual value, asset condition and useful life required extensive professional judgement which impacted significantly on the final determination of fair value. There has been no change to the valuation process during the reporting period. These assets were revalued by Marsh Valuations as at 30 June 2023.

Other Open Space/Recreational Assets include all of Councils playground equipment. They were valued by Asset Val Pty Ltd at 30 June 2018 using the cost approach. Inputs such as estimates of the pattern of consumption, residual value, asset condition and useful life required extensive professional judgement which impacted significantly on the final determination of fair value. There has been no change to the valuation process during the reporting period. These assets were revalued by Marsh Valuations as at 30 June 2023.

Bridges were valued by Marsh Valuation (formally Asset Val Pty Ltd) at 30 June 2020 using a cost approach. Bridges were originally assessed using physical inspections. Condition information is updated as changes in the condition are observed through regular inspections. There has been no change to the valuation process during the reporting period. Due to the ongoing large increases in inflation Council undertook a desktop valuation as at 30 June 2023 on this class of assets.

## E2-1 Fair value measurement (continued)

## Fair value measurements using significant unobservable inputs (level 3)

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

	Plant and equipment		Office equipment		Furniture and fittings		Operational land	
	2023	2022	2023	2022	2023	2022	2023	2022
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
<b>Opening balance</b>	<b>8,706</b>	7,973	<b>582</b>	446	<b>16</b>	11	<b>4,057</b>	4,057
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Purchases (GBV)	1,768	2,099	173	204	9	9	—	—
Disposals (WDV)	(60)	(74)	—	—	—	—	—	—
Depreciation and impairment	(1,132)	(1,292)	(100)	(68)	(3)	(4)	5,794	—
<b>Closing balance</b>	<b>9,282</b>	8,706	<b>655</b>	582	<b>22</b>	16	<b>9,851</b>	4,057

	Library books		Community land		Land imp'mts depreciable		Buildings	
	2023	2022	2023	2022	2023	2022	2023	2022
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
<b>Opening balance</b>	<b>163</b>	144	<b>7,228</b>	7,287	<b>10,935</b>	5,059	<b>39,887</b>	34,416
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Purchases (GBV)	35	44	—	—	1,186	5,336	1,543	452
Other movement (revaluation)	—	—	—	—	(17)	829	(3,883)	5,940
Disposals (WDV)	—	—	—	(59)	—	—	—	—
Depreciation and impairment	(22)	(25)	2,583	—	(481)	(289)	(1,143)	(921)
<b>Closing balance</b>	<b>176</b>	163	<b>9,811</b>	7,228	<b>11,623</b>	10,935	<b>36,404</b>	39,887

## E2-1 Fair value measurement (continued)

	Other structures		Roads		Footpaths		Stormwater drainage	
	2023 \$ '000	2022 \$ '000	2023 \$ '000	2022 \$ '000	2023 \$ '000	2022 \$ '000	2023 \$ '000	2022 \$ '000
<b>Opening balance</b>	<b>4,580</b>	<b>3,481</b>	<b>325,374</b>	<b>286,764</b>	<b>3,917</b>	<b>3,188</b>	<b>15,568</b>	<b>15,221</b>
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Purchases (GBV)	277	749	7,585	11,282	235	446	2,528	753
Other movement (revaluation)	(51)	570	19,281	30,862	227	345	1,183	(181)
Depreciation and impairment	(269)	(220)	(5,803)	(3,544)	(80)	(62)	(225)	(225)
<b>Closing balance</b>	<b>4,537</b>	<b>4,580</b>	<b>346,437</b>	<b>325,374</b>	<b>4,299</b>	<b>3,917</b>	<b>19,054</b>	<b>15,568</b>

	Water supply network		Sewerage network		Swimming pools		Open space	
	2023 \$ '000	2022 \$ '000	2023 \$ '000	2022 \$ '000	2023 \$ '000	2022 \$ '000	2023 \$ '000	2022 \$ '000
<b>Opening balance</b>	<b>37,369</b>	<b>30,672</b>	<b>25,457</b>	<b>18,353</b>	<b>1,946</b>	<b>1,724</b>	<b>503</b>	<b>189</b>
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Purchases (GBV)	972	3,439	3,539	2,354	121	—	—	347
Other movement (revaluation)	2,809	3,968	1,905	5,518	(86)	282	393	24
Depreciation and impairment	(935)	(710)	(778)	(768)	(71)	(60)	(308)	(57)
<b>Closing balance</b>	<b>40,215</b>	<b>37,369</b>	<b>30,123</b>	<b>25,457</b>	<b>1,910</b>	<b>1,946</b>	<b>588</b>	<b>503</b>



## E2-1 Fair value measurement (continued)

	Other Infrastructure		Tip Assets		Total	
	2023 \$ '000	2022 \$ '000	2023 \$ '000	2022 \$ '000	2023 \$ '000	2022 \$ '000
<b>Opening balance</b>	<b>11,645</b>	10,486	<b>3,111</b>	3,177	<b>501,044</b>	<b>432,648</b>
Purchases (GBV)	71	—	—	—	20,042	27,514
Other movement (revaluation)	820	1,313	—	—	22,581	49,470
Disposals (WDV)	—	—	—	—	(60)	(133)
Depreciation and impairment	(171)	(154)	(67)	(66)	(3,211)	(8,465)
<b>Closing balance</b>	<b>12,365</b>	11,645	<b>3,044</b>	3,111	<b>540,396</b>	<b>501,044</b>

## Highest and best use

All of Council's non-financial assets are considered as being utilised for their highest and best use.

## E3-1 Contingencies

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

### LIABILITIES NOT RECOGNISED

#### 1. Guarantees

##### (i) Defined benefit superannuation contribution plans

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

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer;
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer;
- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer; and
- 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). As such we do not believe that there is sufficient reliable information to allow each sponsoring employer to account for its proportionate share of the defined benefit obligation, sub-group assets and costs associated with the sub-group in the same way as it would for a single employer sponsored defined benefit plan.

##### *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 standard employer contribution rates are:

Division B	1.90 times employee contributions for non - 180 Point Members; Nil for 180 Point Members*
Division C	2.50% salaries
Division D	1.64 times employee contributions

\*For 180 Point Members, Employers are required to contribute 8.0% of salaries for the year ending 30 June 2023 (increasing to 8.5% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20 million per annum from 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2022. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

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

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

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

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding past service 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.

### E3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2023 was \$39,357.54. The last valuation of the fund was undertaken by Mr Richard Boyfield, FIAA as at 30 June 2022.

As previously notified, the past service contributions \$20M per annum remain in place and will continue to be reviewed on an annual basis or as required. The funding requirements for the defined benefit schemes are assessed by the Trustee on an annual basis with the outcome of each annual funding updated communicated in the new year. Council's expected contribution to the plan for the next annual reporting period is \$37,359.48.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2023 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,290.9	
Past Service Liabilities	2,236.1	102.4%
Vested Benefits	2,253.6	101.7%

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

The share of this deficit that is broadly attributed to Council is estimated to be in the order of 0.18%

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	3.50% per annum
Increase in CPI	6.0% for FY22/23 2.5% per annum thereafter

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group. Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by December 2023.

#### (ii) Statewide Limited

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

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

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

#### (iii) StateCover Limited

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

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

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

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

## E3-1 Contingencies (continued)

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### (iv) Other guarantees

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

## 2. Other liabilities

### (i) Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

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

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

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

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

## ASSETS NOT RECOGNISED

### (i) Land under roads

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

### (ii) Infringement notices/fines

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

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

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

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

**F People and relationships****F1 Related party disclosures****F1-1 Key management personnel (KMP)**

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

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

	2023 \$ '000	2022 \$ '000
<b>Compensation:</b>		
Short-term benefits	1,428	1,345
Post Employment Benefits	141	143
Termination benefits	–	17
<b>Total</b>	<b>1,569</b>	<b>1,505</b>

**Other transactions with KMP and their related parties**

Council has determined that transactions at arm's length between a KMP and Council as part of Council delivering a public service objective (e.g. access to library or Council swimming pool by KMP) will not be disclosed.

Nature of the transaction	Transactions during the year \$ '000 Ref	Outstanding balances including commitments \$ '000	Terms and conditions	Impairment provision on outstanding balances \$ '000	Impairment expense \$ '000
<b>2023</b>					
Property Management Fees	2	–	–	–	–
Fees and Charges	3	11	–	–	–
Donations, Grants and Contributions	7	–	–	–	–
Tree/Weed Removal, Construction and Demolition work	8	40	–	–	–
Document Destruction Services, Native Nursery & Employment	10	–	–	–	–
Cleaning Services	11	–	–	–	–
Construction Works	12	28	–	–	–
Maintenance & Construction Works	13	–	–	–	–
Construction Works & Supply of Material	14	5	–	–	–
Contribution to Building Construction	15	193	–	–	–
AV/Telecommunication Services	17	1	–	–	–

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## F1-1 Key management personnel (KMP) (continued)

Nature of the transaction	Transactions during the year \$ '000 Ref	Outstanding balances including commitments \$ '000	Terms and conditions	Impairment provision on outstanding balances \$ '000	Impairment expense \$ '000
Event Management and Safety Services	18	-	-	-	-
Electrical Services	19	1	1	-	-

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## F1-1 Key management personnel (KMP) (continued)

Nature of the transaction	Ref	Transactions during the year \$ '000	Outstanding balances including commitments \$ '000	Terms and conditions	Impairment provision on outstanding balances \$ '000	Impairment expense \$ '000
2022						
Purchase of Heavy Plant, Parts and Service of Heavy Plant	1	24	1		-	-
Property Management Fees	2	-	-		-	-
Fees and Charges	3	13	-		-	-
Employee Remuneration relating to a close family member of a KMP	5	94	-		-	-
Supply of Hardware Materials	6	1	-		-	-
Donations, Grants and Contributions	7	11	-		-	-
Tree/Weed Removal, Construction and Demolition work	8	42	-		-	-
Document Destruction Services, Native Nursery & Employment	10	4	-		-	-
Cleaning Services	11	72	-		-	-
Construction Works	12	55	-		-	-
Maintenance & Construction Works	13	63	-		-	-
Construction Works & Supply of Material	14	674	-		-	-
Contribution to Building Construction	15	193	-		-	-
Contribution to Publication	16	31	-		-	-

1 Council purchases heavy plant, parts and has heavy plant serviced by William Adams Pty Ltd and Mildura Truck Centre Pty Ltd, companies that employee close family members of Council KMP's. Purchase of plant, services and spare parts are billed based on normal rates for such supplies and are due and payable under normal payment terms following Council's procurement process.

2 Council has an investment property that is managed by Wentworth District Real Estate Pty Ltd, a company directly controlled by a Council KMP. Commission was paid under standard industry terms following Council's procurement process

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## F1-1 Key management personnel (KMP) (continued)

- Fees were received in relation to the purchase of supplies from Council's store by the Wentworth Golf Club, an organisation that is jointly controlled by a Council KMP. Licence Fees for the use of a Crown Reserve for which Council is the Crown Land Manager was received from Wentworth Golf Club, an organisation that is jointly controlled by a Council KMP. Fees and Charges for Food Premises Inspections, Waste Disposal and the hire of Council parks was received by the Coomealla Memorial Sporting Club, an organisation that is jointly controlled by a Council KMP. Licence fees for the use of a Crown Reserve which Council is the Crown Land Manager from the Coomealla Memorial Sporting Club, an organisation that is jointly controlled by a Council KMP. Fees and Charges for Food Premises Inspections was received by the Gol Gol Hotel, a business that the spouse of a Council KMP is a member. Premises Inspection Fee was received from the Coomealla Fuel Station, an organisation that is jointly controlled by a Council KMP. Hire Fees for the use of Council facilities were received from Murray House an organisation that is jointly controlled by a Council KMP. Licence Fee for the use of a Crown Reserve was received from Wentworth Regional Community Association, an organisation that is jointly controlled by a Council KMP. Planning Fees were received from the Greater Murray Darling Junction Inc, an organisation that is jointly controlled by a Council KMP. Licence Fees for the use of a Crown Reserve was received from Wentworth District Community Medical Inc, Wentworth District Racing Club and Wentworth Makers, organisations that are jointly controlled by a Council KMP. Licence Fee for the use of a Crown Reserve was received from the Wentworth Bowls Club, an organisation jointly controlled by a Council KMP. Council charges Landfill fees to Wall Construction and Waters Excavations, business controlled by close family members of two Council KMP's. Fees were charged at normal trading terms following an arms length transaction.
- 3
  - 5 A close family member of a Council KMP's is employed by Council under the Local Government State Award on an arm's length basis.
  - 6 Council purchases hardware supplies from Wheeldon's Hardware, a business directly controlled by a Council KMP. Amounts were billed based on normal rates for such supplies and were due and payable under normal payment terms following Council's procurement process.
  - 7 Council approved Financial Assistance Contributions to Wentworth Rotary Club, Murray House Aged Care, Wentworth Pioneer Homes, Wentworth Regional Community Association, Greater Murray Darling Junction Inc, Wentworth District Community Medical Inc, Wentworth Regional Tourism and Wentworth Makers as part of Council's annual Financial Assistance program. All of these organisations are jointly controlled by Council KMP's.
  - 8 Council incurred transactions during the year with XCAV8IT, a business that is directly controlled by a close family member of a Council KMP. Amounts were billed based on normal rates for such supplies and were due and payable under normal payment terms following Council's procurement process.
  - 10 Council incurred transactions with the Christie Centre Inc, an organisation that is jointly controlled by a Council KMP. Amounts were billed based on normal rates for such supplies and were due and payable under normal payment terms following Council's procurement process. The Christie Centre also employs a close family member of a Council KMP.

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### F1-1 Key management personnel (KMP) (continued)

- 11 Council incurred transactions with KNH Cleaning Services, a business owned by a close family member of a Council KMP. Amounts were billed based on normal rates for such supplies and were due and payable under normal payment terms following Council's procurement process.
- 12 Council incurred transactions with Mallee Sheds a family owned company of a close family member of a Council KMP. Amounts were billed based on normal rates for such supplies and were due and payable under normal payment terms following Council's procurement process.
- 13 Council incurred transactions with Stockman's Plumbing a family owned company of a close family member of a Council KMP. Amounts were billed based on normal rates for such supplies and were due and payable under normal payment terms following Council's procurement process.
- 14 Council incurred transactions with Wall Constructions and Waters Excavations Pty Ltd, companies owned by close family members of Council KMP's. Amounts were billed based on normal rates for such supplies and were due and payable under normal payment terms following Council's procurement process.
- 15 Dareton Men in a Shed is jointly controlled by a close family member of a Council KMP. Council has assisted the organisation in securing funding to construct a new shed to operate from. Payments from Council to the organisation are being made in line with the payment schedule outlined in the funding agreement between Council and the funding provider. Payments were made based on standard commercial arrangements.
- 16 Wentworth Regional Tourism Inc is an organisation that is jointly controlled by a Council KMP. Council made a contribution to the organisation to assist in the production of the 2022 Wentworth Official Visitors Guide. The contribution was made to help assist in the post Covid economic recovery for the local government area.
- 17 Council incurred transactions with A2ZAV, a business owned by a close family member of a Council KMP. Amounts were billed based on normal rates for such supplies and were payable under normal payment terms following Council's procurement process.
- 18 Council incurred transactions with Event Management, Admin and Safety Services a business owned by a Council KMP. Amounts were billed based on normal rates for such supplies and were payable under normal payment terms following Council's procurement process.
- 19 Council incurred transactions with BRW Electrical, a business owned by a close family member of a Council KMP. Amounts were billed based on normal rates for such supplies and were payable under the normal payment terms following Council's procurement process.

## F1-2 Councillor and Mayoral fees and associated expenses

	2023	2022
	\$ '000	\$ '000

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

Mayoral fee	28	25
Councillors' fees	113	98
Other Councillors' expenses (including Mayor)	75	77
<b>Total</b>	<b>216</b>	<b>200</b>

## F2 Other relationships

### F2-1 Audit fees

	2023	2022
	\$ '000	\$ '000

During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

#### Auditors of the Council - NSW Auditor-General:

##### Audit and other assurance services

Audit and review of financial statements	70	60
<b>Remuneration for audit and other assurance services</b>	<b>70</b>	<b>60</b>
<b>Total Auditor-General remuneration</b>	<b>70</b>	<b>60</b>
 <b>Total audit fees</b>	 <b>70</b>	 <b>60</b>

## G Other matters

### G1-1 Statement of Cash Flows information

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

	2023 \$ '000	2022 \$ '000
<b>Net operating result from Income Statement</b>	<b>21,115</b>	<b>11,377</b>
<b>Add / (less) non-cash items:</b>		
Depreciation and amortisation	9,309	8,465
(Gain) / loss on disposal of assets	(103)	78
Non-cash capital grants and contributions	(5,519)	(701)
Unwinding of discount rates on reinstatement provisions	122	117
Share of net (profits)/losses of associates/joint ventures using the equity method	78	195
<b>Movements in operating assets and liabilities and other cash items:</b>		
(Increase) / decrease of receivables	(1,288)	(421)
Increase / (decrease) in provision for impairment of receivables	8	(85)
(Increase) / decrease of inventories	(24)	(58)
(Increase) / decrease of other current assets	10	(55)
Increase / (decrease) in accrued interest payable	(1)	—
Increase / (decrease) in other accrued expenses payable	423	(201)
Increase / (decrease) in other liabilities	(36)	250
Increase / (decrease) in contract liabilities	3,601	93
Increase / (decrease) in employee benefit provision	12	(209)
<b>Net cash flows from operating activities</b>	<b>27,707</b>	<b>18,845</b>

#### (b) Non-cash investing and financing activities

Bushfire assets	—	551
Developer contributions 'in kind'	5,519	150
<b>Total non-cash investing and financing activities</b>	<b>5,519</b>	<b>701</b>

## G2-1 Commitments

### Capital commitments (exclusive of GST)

	2023 \$ '000	2022 \$ '000
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
<b>Property, plant and equipment</b>		
Sewerage and water infrastructure	1,313	597
Buildings	9,226	1,014
Plant and equipment	441	1,246
Other	1,746	1,256
Road infrastructure	1,767	2,953
<b>Total commitments</b>	<b>14,493</b>	<b>7,066</b>
<b>These expenditures are payable as follows:</b>		
Within the next year	14,493	7,066
<b>Total payable</b>	<b>14,493</b>	<b>7,066</b>
<b>Sources for funding of capital commitments:</b>		
Unrestricted general funds	3,365	4,914
Unexpended grants	5,754	1,625
Externally restricted reserves	233	378
Unexpended loans	5,141	149
<b>Total sources of funding</b>	<b>14,493</b>	<b>7,066</b>

## G3-1 Events occurring after the reporting date

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

Wentworth Shire Council | Notes to the Financial Statements 30 June 2023

## G4 Statement of developer contributions as at 30 June 2023

### G4-1 Summary of developer contributions

	Opening balance at 1 July 2022 \$ '000	Contributions received during the year		Non-cash Other \$ '000	Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2023 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
Development Contribution Plan Service Plan # 2	208 492	115 147	- -	- -	6 14	- -	- -	329 653	- -
<b>S7.11 contributions – under a plan</b>	700	262	-	-	20	-	-	982	-
<b>Total S7.11 and S7.12 revenue under plans</b>	700	262	-	-	20	-	-	982	-
<b>Total contributions</b>	700	262	-	-	20	-	-	982	-

Under the *Environmental Planning and Assessment Act 1979*, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

### G4-2 Developer contributions by plan

	Opening balance at 1 July 2022 \$ '000	Contributions received during the year		Non-cash Other \$ '000	Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2023 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
<b>CONTRIBUTION PLAN 1</b>									
Development Contribution Plan	208	115	-	-	6	-	-	329	-
Service Plan # 2	492	147	-	-	14	-	-	653	-
<b>Total</b>	700	262	-	-	20	-	-	982	-

## G5 Statement of performance measures

### G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2023	Indicator 2023	Indicators 2022 2021		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	3,997	10.69%	8.62%	2.39%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	37,382				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	20,858	38.29%	50.06%	44.97%	> 60.00%
Total continuing operating revenue <sup>1</sup>	54,475				
3. Unrestricted current ratio					
Current assets less all external restrictions	24,675	3.90x	4.76x	3.79x	> 1.50x
Current liabilities less specific purpose liabilities	6,328				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	13,649	11.65x	12.36x	14.41x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	1,172				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	1,394	12.34%	12.86%	12.95%	< 10.00%
Rates and annual charges collectable	11,297				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	51,211	22.30	20.95	20.14	> 3.00
Monthly payments from cash flow of operating and financing activities	2,296	months	months	months	months

(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies

(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

Wentworth Shire Council | Notes to the Financial Statements 30 June 2023

## G5-2 Statement of performance measures by fund

\$ '000	General Indicators <sup>3</sup>	Water Indicators	Sewer Indicators	Benchmark
	2023	2023	2023	
	2022	2022	2022	
<b>1. Operating performance ratio</b>				
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>				
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	9.80%	5.60%	27.54%	> 0.00%
		9.34%	26.60%	
<b>2. Own source operating revenue ratio</b>				
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	33.59%	43.80%	70.31%	> 60.00%
Total continuing operating revenue <sup>1</sup>		96.91%	83.49%	
<b>3. Unrestricted current ratio</b>				
Current assets less all external restrictions	3.90x	4.76x	∞	> 1.50x
Current liabilities less specific purpose liabilities		∞	65.20x	
<b>4. Debt service cover ratio</b>				
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	9.55x	9.55x	∞	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)		∞	111.83x	
<b>5. Rates and annual charges outstanding percentage</b>				
Rates and annual charges outstanding	7.48%	7.45%	36.83%	< 10.00%
Rates and annual charges collectable		40.74%	16.49%	
<b>6. Cash expense cover ratio</b>				
Current year's cash and cash equivalents plus all term deposits	16.70 months	15.34 months	76.67 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities		75.81 months	83.58 months	

(1) - (2) Refer to Note G6-1 above.

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

**End of the audited financial statements**



## H Additional Council disclosures (unaudited)

### H1-1 Financial review

#### Key financial figures of Council over the past 5 years

	2023 \$ '000	2022 \$ '000	2021 \$ '000	2020 \$ '000	2019 \$ '000
<b>Inflows:</b>					
Rates and annual charges revenue	9,755	9,529	9,164	8,822	8,635
User charges revenue	8,807	9,600	7,582	7,798	5,422
Interest and investment revenue (losses)	1,706	280	245	586	886
Grants income – operating and capital	32,759	20,828	22,088	18,463	10,992
Total income from continuing operations	54,578	41,855	40,306	36,921	33,994
Sale proceeds from IPPE	164	272	314	279	440
New loan borrowings and advances	1,000	2,400	2,000	–	–
<b>Outflows:</b>					
Employee benefits and on-cost expenses	9,964	9,665	8,792	8,790	9,280
Borrowing costs	343	316	375	206	216
Materials and contracts expenses	13,118	11,235	9,553	10,623	5,464
Total expenses from continuing operations	33,463	30,478	27,985	29,286	27,534
Total cash purchases of IPPE	20,539	15,577	18,280	15,711	11,288
Total loan repayments (incl. finance leases)	829	625	273	245	240
Operating surplus/(deficit) (excl. capital income)	4,022	2,662	597	(665)	(84)
<b>Financial position figures</b>					
Current assets	57,431	48,634	42,700	34,656	34,146
Current liabilities	16,892	12,009	11,985	7,385	4,381
Net current assets	40,539	36,625	30,715	27,271	29,765
Available working capital (Unrestricted net current assets)	4,496	6,670	4,675	4,813	5,474
Cash and investments – unrestricted	4,063	6,523	5,284	4,337	4,633
Cash and investments – internal restrictions	15,897	14,089	10,928	10,583	11,199
Cash and investments – total	51,211	43,708	38,393	28,418	30,327
Total borrowings outstanding (loans, advances and finance leases)	7,967	7,796	6,021	4,294	4,539
Total value of IPPE (excl. land and earthworks)	595,375	551,096	497,778	473,938	447,222
Total accumulated depreciation	283,187	263,169	245,423	234,023	223,148
Indicative remaining useful life (as a % of GBV)	52%	52%	51%	51%	50%

**Source:** published audited financial statements of Council (current year and prior year)

## H1-2 Council information and contact details

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**Principal place of business:**

26-28 Adelaide Street  
Wentworth NSW 2648

**Contact details****Mailing Address:**

PO Box 81  
Wentworth NSW 2648

**Telephone:** 03 5027 5027

**Facsimile:** 03 5027 5000

**Opening hours:**

8:30am - 5:00pm  
Monday to Friday

**Internet:** [www.wentworth.nsw.gov.au](http://www.wentworth.nsw.gov.au)

**Email:** [council@wentworth.nsw.gov.au](mailto:council@wentworth.nsw.gov.au)

**Officers****General Manager**

Ken Ross

**Responsible Accounting Officer**

Simon Rule

**Public Officer**

Simon Rule

**Auditors**

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

**Elected members****MAYOR**

Tim Elstone

**COUNCILLORS**

Brian Beaumont  
Steve Cooper  
Peter Crisp  
Tim Elstone  
Steve Heywood  
Daniel Linklater  
Jane MacAllister  
Susan Nichols  
Jo Rodda

**Other information**

**ABN:** 96 283 886 815



## INDEPENDENT AUDITOR'S REPORT

### Report on the general purpose financial statements

#### Wentworth Shire Council

To the Councillors of Wentworth Shire Council

### Opinion

I have audited the accompanying financial statements of Wentworth Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2023, the Statement of Financial Position as at 30 June 2023, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
  - have been prepared, in all material respects, in accordance with the requirements of this Division
  - are consistent with the Council's accounting records
  - present fairly, in all material respects, the financial position of the Council as at 30 June 2023, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

### Basis for Opinion

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

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

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

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

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

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

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

### Other Information

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

### The Councillors' Responsibilities for the Financial Statements

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

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

### Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:


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

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

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

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

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



Manuel Moncada  
Delegate of the Auditor-General for New South Wales

30 October 2023  
SYDNEY



Cr Daniel Linklater  
Mayor  
Wentworth Shire Council  
PO Box 81  
WENTWORTH NSW 2648

Contact: Manuel Moncada  
Phone no: 02 9275 7333  
Our ref: R008-16585809-47100

30 October 2023

Dear Mayor

### Report on the Conduct of the Audit for the year ended 30 June 2023 Wentworth Shire Council

I have audited the general purpose financial statements (GPFS) of the Wentworth Shire Council (the Council) for the year ended 30 June 2023 as required by section 415 of the *Local Government Act 1993* (the Act).

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

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2023 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

## INCOME STATEMENT

### Operating result

	2023 \$m	2022 \$m	Variance %
Rates and annual charges revenue	9.76	9.53	↑ 2.4
Grants and contributions revenue	33.62	20.86	↑ 61.2
Operating result from continuing operations	21.12	11.38	↑ 85.6
Net operating result before capital grants and contributions	4.02	2.66	↑ 51.1

Council's operating result (\$21.12 million including the effect of depreciation and amortisation expense of \$9.31 million) was \$9.74 million higher than the 2021–22 result due to the receipt of additional grants and contributions.

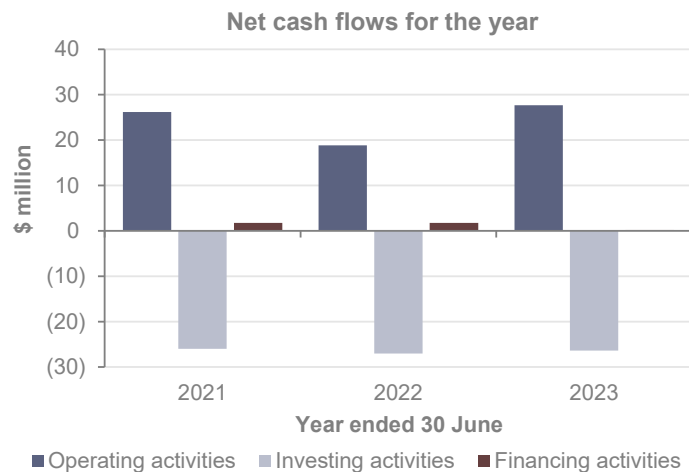
The net operating result before capital grants and contributions (\$4.02 million) was \$1.36 million higher than the 2021–22 result. This was mainly due to increased income from grants provided for operating purposed.

Rates and annual charges revenue (\$9.76 million) increased by \$0.23 million (2.4 per cent) in 2022–2023.

Grants and contributions revenue (\$33.62 million) increased by \$12.76 million (61.2 per cent) in 2022–2023 due to the recognition of additional revenue from grant funded projects for transport and other infrastructure and an increased in advance payments for financial assistance grants.

## STATEMENT OF CASH FLOWS

- The Statement of Cash Flows illustrates the flow of cash and cash equivalents moving in and out of Council during the year and reveals that cash increased by \$1.5 million to \$7.2 million at the close of the year.



## FINANCIAL POSITION

### Cash and investments

Cash and investments	2023	2022	Commentary
	\$m	\$m	
<b>Total cash, cash equivalents and investments</b>	<b>51.2</b>	<b>43.7</b>	<ul style="list-style-type: none"> <li>External restrictions include unspent specific purpose grants, contributions and loans, and water and sewerage funds.</li> <li>Balances are internally restricted due to Council policy or decisions for forward plans including works program.</li> </ul>
Restricted cash and investments:			
• External restrictions	31.3	23.1	
• Internal allocations	15.9	14.1	

### Debt

After repaying principal and interest of \$1.2 million and taking up new borrowings of \$1 million, total debt as at 30 June 2023 was \$8 million (2022: \$7.8 million).

## PERFORMANCE

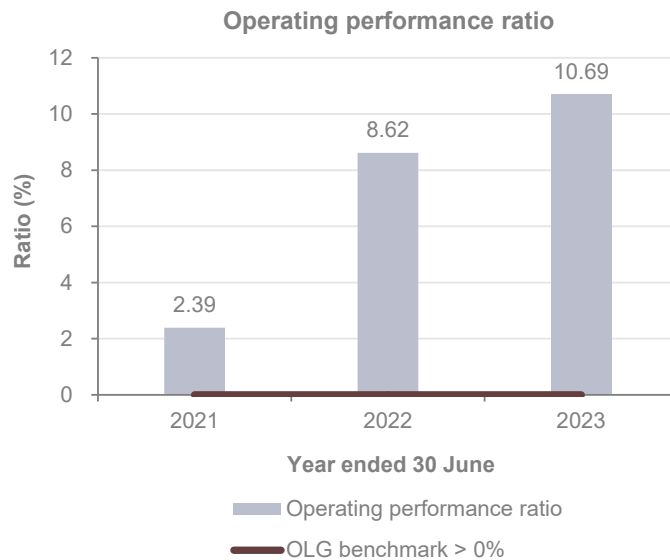
### Performance measures

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

#### Operating performance ratio

The Council met the OLG benchmark for the current reporting period.

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



#### Own source operating revenue ratio

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

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

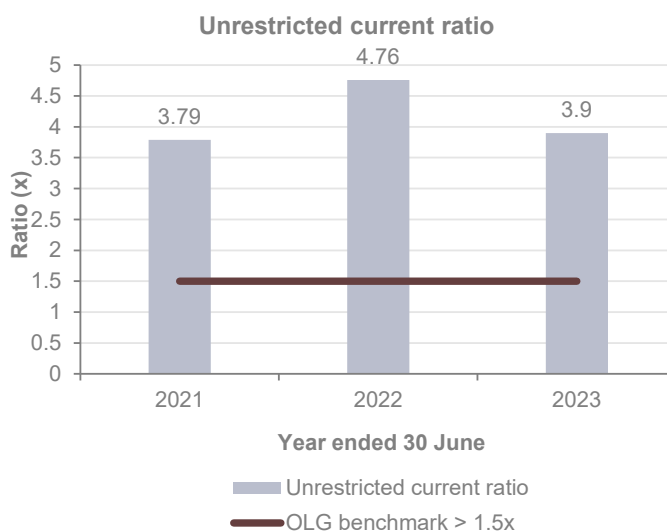




### Unrestricted current ratio

The Council met the OLG benchmark for the current reporting period.

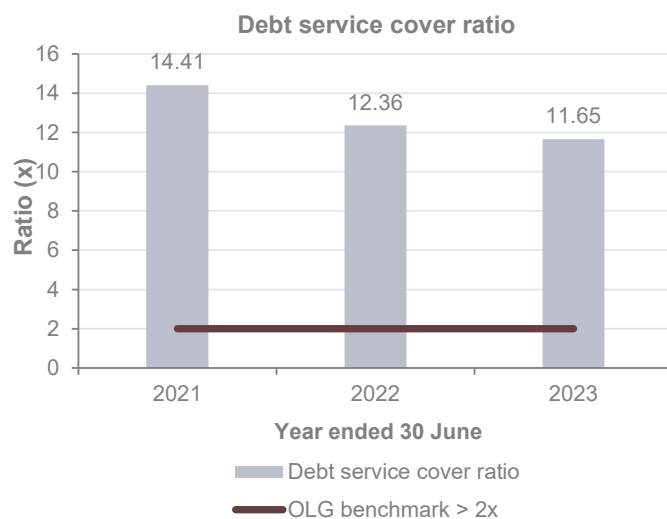
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



### Debt service cover ratio

The Council met the OLG benchmark for the current reporting period.

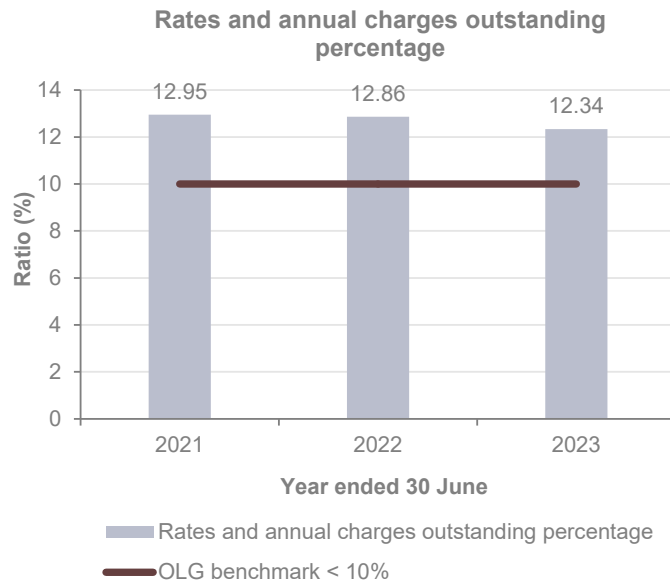
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



### Rates and annual charges outstanding percentage

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

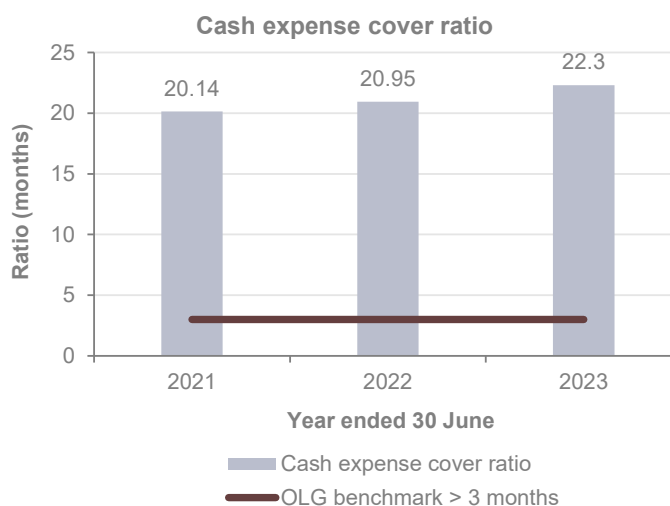
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for metropolitan councils.



### Cash expense cover ratio

The Council met the OLG benchmark for the current reporting period.

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



### Infrastructure, property, plant and equipment renewals

- Council's asset renewal additions for the year were \$19.2 million compared \$14.4 million for the prior year
- The level of asset renewals during the year represented 206 percent of the total depreciation expense (\$9.3 million) for the year.

## OTHER MATTERS

### Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements or a material deficiency in the Council's accounting records or financial statements. The Council's:

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

The Council's:

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



Manuel Moncada  
Delegate of the Auditor-General for New South Wales

# Wentworth Shire Council

## SPECIAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2023

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## Wentworth Shire Council

### Special Purpose Financial Statements

for the year ended 30 June 2023

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#### Background

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

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

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

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

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

## Wentworth Shire Council

## Special Purpose Financial Statements

for the year ended 30 June 2023

## Statement by Councillors and Management

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

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

- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections 3 and 4 of the NSW Department of Planning and Environment, *Water's Regulatory and assurance framework for local water utilities*.

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

- present fairly the operating result and financial position for each of Council's declared business activities for the year,
- 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 18 October 2023.



Daniel Linklater  
**Mayor**  
18 October 2023



Susan Nichols  
**Deputy Mayor**  
18 October 2023



Ken Ross  
**General Manager**  
18 October 2023



Simon Rule  
**Responsible Accounting Officer**  
18 October 2023

Wentworth Shire Council | Income Statement of water supply business activity | for the year ended 30 June 2023

## Wentworth Shire Council

Income Statement of water supply business activity  
for the year ended 30 June 2023

	2023 \$ '000	2022 \$ '000
<b>Income from continuing operations</b>		
Access charges	1,352	1,301
User charges	1,342	1,470
Fees	94	102
Interest and investment income	353	72
Grants and contributions provided for operating purposes	18	18
Other income	1	9
<b>Total income from continuing operations</b>	<b>3,160</b>	<b>2,972</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	687	595
Materials and services	1,168	979
Depreciation, amortisation and impairment	937	712
Water purchase charges	6	5
Other expenses	67	76
<b>Total expenses from continuing operations</b>	<b>2,865</b>	<b>2,367</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>295</b>	<b>605</b>
Grants and contributions provided for capital purposes	1,309	356
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>1,604</b>	<b>961</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>1,604</b>	<b>961</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	(74)	(151)
<b>Surplus (deficit) after tax</b>	<b>1,530</b>	<b>810</b>
<b>Plus accumulated surplus</b>	<b>21,602</b>	<b>20,640</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	74	151
<b>Closing accumulated surplus</b>	<b>23,206</b>	<b>21,601</b>
<b>Return on capital %</b>	<b>0.7%</b>	<b>1.6%</b>
<b>Subsidy from Council</b>	<b>1,405</b>	<b>–</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	1,530	810
Less: capital grants and contributions (excluding developer contributions)	(1,309)	(253)
<b>Surplus for dividend calculation purposes</b>	<b>221</b>	<b>557</b>
<b>Potential dividend calculated from surplus</b>	<b>111</b>	<b>279</b>

Wentworth Shire Council | Income Statement of sewerage business activity | for the year ended 30 June 2023

## Wentworth Shire Council

Income Statement of sewerage business activity  
for the year ended 30 June 2023

	2023 \$ '000	2022 \$ '000
<b>Income from continuing operations</b>		
Access charges	1,822	1,746
Interest and investment income	163	33
Grants and contributions provided for operating purposes	16	17
Other income	–	1
<b>Total income from continuing operations</b>	<b>2,001</b>	<b>1,797</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	171	208
Borrowing costs	12	13
Materials and services	399	307
Depreciation, amortisation and impairment	779	768
Other expenses	89	68
<b>Total expenses from continuing operations</b>	<b>1,450</b>	<b>1,364</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>551</b>	<b>433</b>
Grants and contributions provided for capital purposes	1,177	335
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>1,728</b>	<b>768</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>1,728</b>	<b>768</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	(138)	(108)
<b>Surplus (deficit) after tax</b>	<b>1,590</b>	<b>660</b>
<b>Plus accumulated surplus</b>	<b>8,357</b>	<b>7,589</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	138	109
<b>Closing accumulated surplus</b>	<b>10,085</b>	<b>8,358</b>
<b>Return on capital %</b>	<b>1.8%</b>	<b>1.5%</b>
<b>Subsidy from Council</b>	<b>705</b>	<b>–</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	1,590	660
Less: capital grants and contributions (excluding developer contributions)	(1,177)	–
<b>Surplus for dividend calculation purposes</b>	<b>413</b>	<b>660</b>
<b>Potential dividend calculated from surplus</b>	<b>207</b>	<b>330</b>



Wentworth Shire Council | Statement of Financial Position of water supply business activity | for the year ended 30 June 2023

## Wentworth Shire Council

## Statement of Financial Position of water supply business activity

as at 30 June 2023

	2023 \$ '000	2022 \$ '000
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	11,162	10,456
Receivables	1,126	1,200
<b>Total current assets</b>	<b>12,288</b>	11,656
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	42,284	38,501
<b>Total non-current assets</b>	<b>42,284</b>	38,501
<b>Total assets</b>	<b>54,572</b>	50,157
<b>Net assets</b>	<b>54,572</b>	50,157
<b>EQUITY</b>		
Accumulated surplus	23,206	21,601
Revaluation reserves	31,365	28,556
<b>Total equity</b>	<b>54,571</b>	50,157

Wentworth Shire Council | Statement of Financial Position of sewerage business activity | for the year ended 30 June 2023

## Wentworth Shire Council

## Statement of Financial Position of sewerage business activity

as at 30 June 2023

	2023 \$ '000	2022 \$ '000
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	5,154	4,210
Receivables	379	354
<b>Total current assets</b>	<b>5,533</b>	<b>4,564</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	31,537	28,891
<b>Total non-current assets</b>	<b>31,537</b>	<b>28,891</b>
<b>Total assets</b>	<b>37,070</b>	<b>33,455</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Payables	40	—
Borrowings	72	70
<b>Total current liabilities</b>	<b>112</b>	<b>70</b>
<b>Non-current liabilities</b>		
Borrowings	539	611
<b>Total non-current liabilities</b>	<b>539</b>	<b>611</b>
<b>Total liabilities</b>	<b>651</b>	<b>681</b>
<b>Net assets</b>	<b>36,419</b>	<b>32,774</b>
<b>EQUITY</b>		
Accumulated surplus	10,085	8,358
Revaluation reserves	26,334	24,416
<b>Total equity</b>	<b>36,419</b>	<b>32,774</b>

## Note – Significant Accounting Policies

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

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

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

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2021* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

### National Competition Policy

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

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

### Declared business activities

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

#### Category 1

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

##### a. Wentworth Shire Council Combined Water Supplies

Comprising the whole of the operations and net assets of Council's water supply activities servicing the towns of Wentworth, Dareton, Gol Gol, Pooncarie and Buronga, which is established as a separate Special Rate Fund.

##### b. Wentworth Shire Council Combined Sewerage Service

Comprising the whole of the operations and net assets of Council's sewerage reticulation and treatment activities servicing the towns of Wentworth, Dareton, Gol Gol, Pooncarie and Buronga, which is established as a Special Rate Fund.

#### Category 2

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

Nil

### 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.

## Note – Significant Accounting Policies (continued)

For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

### Notional rate applied (%)

Corporate income tax rate – **25%**

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

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

In accordance with the Department of Industry (DoI) – Water guidelines, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the DoI – Water guidelines as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the *Local Government Act, 1993*.

Achievement of substantial compliance to the DoI – Water guidelines is not a prerequisite for the payment of the tax equivalent charges, however the payment must not exceed \$3 per assessment.

### Income tax

An income tax equivalent has been applied on the profits of the business activities.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 25%.

Income tax is only applied where a gain/ (loss) from ordinary activities before capital amounts has been achieved.

Since the taxation equivalent is notional – that is, it is payable to 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'.

## Note – Significant Accounting Policies (continued)

Such funds are subsequently available for meeting commitments or financing future investment strategies.

The actual rate of return achieved by each business activity is disclosed at the foot of each respective Income Statement.

The rate of return is calculated as follows:

**Operating result before capital income + interest expense**

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

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 3.66% at 30/6/23.

### (iii) Dividends

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

Local government water supply and sewerage businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

Each dividend must be calculated and approved in accordance with the Department of Industry – Water guidelines and must not exceed:

- 50% of this surplus in any one year, or
- the number of water supply or sewerage assessments at 30 June 2023 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the Department of Industry – Water guidelines a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the Department of Industry – Water.



## INDEPENDENT AUDITOR'S REPORT

### Report on the special purpose financial statements

#### Wentworth Shire Council

To the Councillors of Wentworth Shire Council

### Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Wentworth Shire Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2023, the Statement of Financial Position of each Declared Business Activity as at 30 June 2023 and Significant accounting policies note.

The Declared Business Activities of the Council are:

- Water supply
- Sewerage.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2023, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2022–23 (LG Code).

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

### Basis for Opinion

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

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

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

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

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

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

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

### Emphasis of Matter - Basis of Accounting

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

### Other Information

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

### The Councillors' Responsibilities for the Financial Statements

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

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

### Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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



Manuel Moncada  
Delegate of the Auditor-General for New South Wales

30 October 2023  
SYDNEY



# Wentworth Shire Council

**SPECIAL SCHEDULES**  
for the year ended 30 June 2023

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## Wentworth Shire Council

### Special Schedules

for the year ended 30 June 2023

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### Background

These Special Schedules have been designed to meet the requirements of special purpose users such as:

- the NSW Grants Commission
- the Australian Bureau of Statistics (ABS)
- the NSW Office of Water (NOW), and
- the Office of Local Government (OLG)

The financial data is collected for various uses including:

- the allocation of Financial Assistance Grants,
- the incorporation of Local Government financial figures in national statistics,
- the monitoring of loan approvals
- the allocation of borrowing rights, and
- the monitoring of the financial activities of specific services

Wentworth Shire Council | Permissible income for general rates | for the year ended 30 June 2023

## Wentworth Shire Council

## Permissible income for general rates

	Notes	Calculation 2022/23 \$ '000	Calculation 2023/24 \$ '000
<b>Notional general income calculation <sup>1</sup></b>			
Last year notional general income yield	a	5,673	5,723
Plus or minus adjustments <sup>2</sup>	b	96	69
<b>Notional general income</b>	c = a + b	<b>5,769</b>	<b>5,792</b>
<b>Permissible income calculation</b>			
Or rate peg percentage	e	0.70%	3.70%
Or plus rate peg amount	i = e x (c + g)	40	214
<b>Sub-total</b>	k = (c + g + h + i + j)	<b>5,809</b>	<b>6,006</b>
Plus (or minus) last year's carry forward total	l	3	89
<b>Sub-total</b>	n = (l + m)	<b>3</b>	<b>89</b>
<b>Total permissible income</b>	o = k + n	<b>5,812</b>	<b>6,095</b>
Less notional general income yield	p	5,723	6,039
<b>Catch-up or (excess) result</b>	q = o - p	<b>89</b>	<b>57</b>
<b>Carry forward to next year <sup>3</sup></b>	t = q + r + s	<b>89</b>	<b>57</b>

**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) 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 Local Government Act 1993. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.

Wentworth Shire Council | Permissible income for general rates | for the year ended 30 June 2023



## INDEPENDENT AUDITOR'S REPORT

### Special Schedule – Permissible income for general rates

#### Wentworth Shire Council

To the Councillors of Wentworth Shire Council

### Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Wentworth Shire Council (the Council) for the year ending 30 June 2024.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2022–23 (LG Code) and is in accordance with the books and records of the Council.

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

### Basis for Opinion

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

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

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

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

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

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

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

### Emphasis of Matter - Basis of Accounting

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

### Other Information

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2023'.

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

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

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

I have nothing to report in this regard.

### **The Councillors' Responsibilities for the Schedule**

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

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

### **Auditor's Responsibilities for the Audit of the Schedule**

My objectives are to:

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

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

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

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

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



Manuel Moncada  
Delegate of the Auditor-General for New South Wales

30 October 2023  
SYDNEY

Wentworth Shire Council | Report on infrastructure assets as at 30 June 2023 | for the year ended 30 June 2023

## Wentworth Shire Council

## Report on infrastructure assets as at 30 June 2023

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		2022/23 Actual maintenance	Net carrying replacement amount	Gross (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
<b>Buildings</b>	Buildings	27,725	27,725	27,725	338	408	36,404	81,554	47.0%	8.0%	11.0%	32.0%	2.0%
	<b>Sub-total</b>	<b>27,725</b>	<b>27,725</b>	<b>27,725</b>	<b>338</b>	<b>408</b>	<b>36,404</b>	<b>81,554</b>	<b>47.0%</b>	<b>8.0%</b>	<b>11.0%</b>	<b>32.0%</b>	<b>2.0%</b>
<b>Other structures</b>	Other structures	2,267	2,267	2,267	8	12	4,537	7,085	11.0%	21.0%	36.0%	18.0%	14.0%
	<b>Sub-total</b>	<b>2,267</b>	<b>2,267</b>	<b>2,267</b>	<b>8</b>	<b>12</b>	<b>4,537</b>	<b>7,085</b>	<b>11.0%</b>	<b>21.0%</b>	<b>36.0%</b>	<b>18.0%</b>	<b>14.0%</b>
<b>Roads</b>	Sealed roads	4,629	4,629	4,629	913	823	109,549	231,448	41.0%	49.0%	8.0%	1.0%	1.0%
	Unsealed roads	1,861	1,861	1,861	1,415	848	3,389	7,158	9.0%	42.0%	23.0%	14.0%	12.0%
	Bridges	148	148	148	9	—	7,870	14,825	44.0%	54.0%	1.0%	1.0%	0.0%
	Footpaths	—	—	—	184	92	4,299	8,322	58.0%	39.0%	3.0%	0.0%	0.0%
	Bulk earthworks	—	—	—	—	—	—	224,374	100.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>6,638</b>	<b>6,638</b>	<b>6,638</b>	<b>2,521</b>	<b>1,763</b>	<b>349,477</b>	<b>486,127</b>	<b>68.1%</b>	<b>26.3%</b>	<b>4.2%</b>	<b>0.7%</b>	<b>0.7%</b>
<b>Water supply network</b>	Water supply network	16,747	16,747	16,747	525	621	40,215	76,122	9.0%	58.0%	19.0%	10.0%	4.0%
	<b>Sub-total</b>	<b>16,747</b>	<b>16,747</b>	<b>16,747</b>	<b>525</b>	<b>621</b>	<b>40,215</b>	<b>76,122</b>	<b>9.0%</b>	<b>58.0%</b>	<b>19.0%</b>	<b>10.0%</b>	<b>4.0%</b>
<b>Sewerage network</b>	Sewerage network	7,781	7,781	7,781	169	248	30,123	51,871	28.0%	44.0%	13.0%	6.0%	9.0%
	<b>Sub-total</b>	<b>7,781</b>	<b>7,781</b>	<b>7,781</b>	<b>169</b>	<b>248</b>	<b>30,123</b>	<b>51,871</b>	<b>28.0%</b>	<b>44.0%</b>	<b>13.0%</b>	<b>6.0%</b>	<b>9.0%</b>
<b>Stormwater drainage</b>	Stormwater drainage	2,863	2,863	2,863	56	13	19,054	31,815	30.0%	29.0%	32.0%	7.0%	2.0%
	<b>Sub-total</b>	<b>2,863</b>	<b>2,863</b>	<b>2,863</b>	<b>56</b>	<b>13</b>	<b>19,054</b>	<b>31,815</b>	<b>30.0%</b>	<b>29.0%</b>	<b>32.0%</b>	<b>7.0%</b>	<b>2.0%</b>
<b>Open space / recreational assets</b>	Swimming pools	—	—	—	65	73	1,910	3,335	0.0%	76.0%	24.0%	0.0%	0.0%
	Playgrounds	540	540	540	21	11	588	1,422	17.0%	15.0%	30.0%	30.0%	8.0%
	<b>Sub-total</b>	<b>540</b>	<b>540</b>	<b>540</b>	<b>86</b>	<b>84</b>	<b>2,498</b>	<b>4,757</b>	<b>5.1%</b>	<b>57.8%</b>	<b>25.8%</b>	<b>9.0%</b>	<b>2.3%</b>

Wentworth Shire Council | Report on infrastructure assets as at 30 June 2023 | for the year ended 30 June 2023

## Wentworth Shire Council

## Report on infrastructure assets as at 30 June 2023 (continued)

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		2022/23 Actual maintenance	Net carrying replacement amount	Gross (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Other infrastructure assets	Weir, Wharf Banks	812	812	812	21	4	12,365	16,237	35.0%	55.0%	5.0%	5.0%	0.0%
	Sub-total	812	812	812	21	4	12,365	16,237	35.0%	55.0%	5.0%	5.0%	0.0%
	Total – all assets	65,373	65,373	65,373	3,724	3,153	494,673	755,568	53.9%	29.6%	8.7%	6.0%	1.8%

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

## Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Wentworth Shire Council | Report on infrastructure assets as at 30 June 2023 | for the year ended 30 June 2023

## Wentworth Shire Council

## Report on infrastructure assets as at 30 June 2023

## Infrastructure asset performance indicators (consolidated) \*

\$ '000	Amounts 2023	Indicator 2023	Indicators 2022      2021		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals <sup>1</sup>	15,840	161.91%	162.10%	203.92%	> 100.00%
Depreciation, amortisation and impairment	9,783				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	65,373	12.77%	10.50%	5.31%	< 2.00%
Net carrying amount of infrastructure assets	511,759				
Asset maintenance ratio					
Actual asset maintenance	3,153	84.67%	99.10%	80.19%	> 100.00%
Required asset maintenance	3,724				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	65,373	8.65%	7.02%	3.41%	
Gross replacement cost	755,568				

(\*) 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.



Wentworth Shire Council | Report on infrastructure assets as at 30 June 2023 | for the year ended 30 June 2023

## Wentworth Shire Council

## Report on infrastructure assets as at 30 June 2023

## Infrastructure asset performance indicators (by fund)

	General fund		Water fund		Sewer fund		Benchmark
	2023	2022	2023	2022	2023	2022	
<b>\$ '000</b>							
<b>Buildings and infrastructure renewals ratio</b>							
Asset renewals <sup>1</sup>	<b>150.58%</b>	184.80%	<b>214.44%</b>	72.54%	<b>216.32%</b>	89.97%	> 100.00%
Depreciation, amortisation and impairment							
<b>Infrastructure backlog ratio</b>							
Estimated cost to bring assets to a satisfactory standard	<b>9.25%</b>	4.87%	<b>41.64%</b>	56.03%	<b>25.83%</b>	35.07%	< 2.00%
Net carrying amount of infrastructure assets							
<b>Asset maintenance ratio</b>							
Actual asset maintenance	<b>75.38%</b>	96.93%	<b>118.29%</b>	126.18%	<b>146.75%</b>	71.11%	> 100.00%
Required asset maintenance							
<b>Cost to bring assets to agreed service level</b>							
Estimated cost to bring assets to an agreed service level set by Council	<b>6.51%</b>	3.37%	<b>22.00%</b>	30.00%	<b>15.00%</b>	19.90%	
Gross replacement cost							

<sup>(1)</sup> 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.

## 9.10 DATA BREACH POLICY

File Number: RPT/23/733

Responsible Officer: Simon Rule - Director Finance and Policy

Responsible Division: Finance and Policy

Reporting Officer: Deborah Zorzi - Governance Officer

Objective: 4.0 Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

Strategy: 4.2 A strong, responsible and representative government

### Summary

The *Privacy and Personal Information Protection Amendment Act 2022 (NSW)* comes into effect on 28 November 2023, amending the *Privacy and Personal Information Act 1998* (the PPIP Act) to introduce a mandatory notification of data breach scheme, and for other purposes. From that date Council will be required to comply with the mandatory notification provisions under Part 6A of the PPIP Act.

Under the Mandatory Notification Data Breach Scheme Council must notify the Privacy Commissioner and affected individuals of data breaches involving personal or health information that are likely to result in serious harm.

Under section 59ZD of the PPIP Act Council is required to prepare and publish a data breach policy setting out how Council will respond to a data breach, the roles and responsibilities of Council staff in relation to managing a breach, and the steps Council will follow if a breach occurs.

The scheme requires Council to satisfy other data management requirements including to maintain an internal data breach incident register and a public notification register.

### Recommendation

That Council adopt the Data Breach Policy.

### Detailed Report

#### Purpose

The purpose of this report is to present a new policy to Council, the *Data Breach Policy*, that extends previous reporting and notification of data breach procedures previously implemented by Council and described in Council's *Privacy Management Plan*, to comply with the PPIP Act as amended.

#### Background

The PPIP Act as amended establishes a scheme that will require NSW public sector agencies in the event of a suspected data breach to do the following: first, to contain the breach and assess the likely severity of harm to impacted individuals; second, if the agency assesses that the breach is likely to result in serious harm to an individual, to notify the Privacy Commissioner as well as impacted individuals; and third, where impacted individuals cannot be identified or where it is not reasonable practical to notify them, to issue a public notification.

The amendments were presented to Parliament in November 2022 as another step by the New South Wales Government to protect citizens' data security and support those impacted by data theft, further to the establishment of Cyber Security NSW to enhance the

government's holistic capability to better prevent, detect and respond to cyber security incidents aimed at government entities.

Council's current procedure for addressing any data breaches has been based on Data Breach Guidance for NSW agencies issued by the Information and Privacy Commissioner. This includes principles of containment; evaluation of the type of data involved in a breach and the risks associated with the breach; notification to affected individuals/organization; action to further mitigate risk; and prevention. Whilst there are no mandatory notifiable data breach reporting requirements, a voluntary reporting scheme was in place encouraging agencies to report the details of a serious data breach to the Privacy Commissioner so that the Commissioner could assess the breach, provide advice or investigate.

#### Report Detail

Council's Data Breach Policy has been prepared having regard to the Information and Privacy Commissioner's publication '*Mandatory Notification of Data Breach Scheme: Guide to Preparing a Data Breach Policy*'. The Guide sets out the Privacy Commissioner's expectations in relation to what agencies should consider and document in their Data Breach Policies, to ensure compliance with section 59ZC of the PPIP Act.

The Mandatory Notification Data Breach (MNDB) Scheme requires every NSW public sector agency bound by the PPIP Act to notify the Privacy Commissioner and affected individuals of eligible data breaches.

An 'eligible data breach' occurs where:

1. There is an unauthorised access to, or unauthorised disclosure of, personal information held by a public sector agency or there is a loss of personal information held by a public sector agency in circumstances that are likely to result in unauthorised access to, or unauthorised disclosure of, the information, and
2. A reasonable person would conclude that the access or disclosure of the information would be likely to result in serious harm to an individual to whom the information relates.

The NSW Information and Privacy Commission (IPC) has issued Statutory Guidelines intended to provide agencies with guidance on the operation of specific provisions within the amended PPIP Act. This includes *Statutory Guidelines on the assessment of data breaches under Part 6A of the PPIP Act* which explore interpretation of the terms 'reasonable' and 'serious harm', amongst other considerations.

Council's *Data Breach Policy* confirms that Council's procedures will have regard to those Statutory Guidelines. Our policy aligns also with existing policies such as Council's *Privacy Management Plan* (recently updated and approved by the Privacy Commissioner), *Privacy Policy*, *Information Security Policy*, and *IT Incident Management Policy*. Council's *Information Communications Technology (ICT) Strategic Plan 2023-2038* is currently under development and this flags that a stand-alone Cyber Security Policy is to be created (noting this is currently incorporated within the Information Security Policy), which will cross reference the MNDB Scheme provisions for managing an eligible data breach. These policies reflect Council's strong commitment to responsible handling of personal information held by Council.

It is not proposed to publicly exhibit a draft version of this policy noting that Council's requirement to have a Data Breach Policy is a legislative requirement and that it has been prepared in accordance with Guidelines issued by the IPC. Public submissions were invited and submitted in response to the draft Bill proposing the model for the MNDB scheme which are described as providing overwhelming support for the scheme.

#### Conclusion

The reporting officer recommends that Council adopt the *Data Breach Policy*.

**Attachments**

1. Council Policy - Data Breach Policy [↓](#)

**Wentworth Shire Council**

Word Document Reference: DOC/23/20246

**Council Policy No:****DATA BREACH POLICY****POLICY OBJECTIVE**

The purpose of this policy is to provide guidance to Wentworth Shire Council employees on how to quickly and effectively respond to and manage a data breach and, in particular, an eligible data breach, to enable Council to comply with the NSW Mandatory Notification of Data Breach (MNDB) Scheme.

**POLICY STATEMENT**

This policy sets out how Council will respond to data breaches involving personal information. Council acknowledges that not all data breaches will be eligible data breaches but regardless Council takes all data breaches seriously. The policy details:

- what constitutes an eligible data breach under the PPIP Act
- roles and responsibilities for reporting, reviewing and managing data breaches
- the steps involved in responding to a data breach and reviewing systems, policies and procedures to prevent future data breaches.

Effective breach management, including notifications, assists Council in avoiding or reducing possible harm to both the affected individuals/organisations and Council, and may prevent future breaches.

**POLICY COVERAGE**

The scope of this policy applies to all data held by Council whether it is digital or hard copy and is applicable to all employees (including councillors, contractors and volunteers) as well as external contractors who have been granted access to Council's infrastructure, services and data.

**1. STRATEGIC PLAN LINK**

Objective: 4.0 Wentworth is supported by a strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner.

Strategy: 4.2 Provide a strong, responsible and representative government.

**2. DEFINITIONS AND ABBREVIATIONS**

Term/Word	Definition
Council	Wentworth Shire Council
Council held information	For the purpose of this policy means any personal information in whatever form (whether hard copy or digital) which is held by Council or is otherwise in the possession or control of Council
Data Breach	A data breach occurs when personal or health information held by an agency is subject to unauthorised access, unauthorised disclosure or is lost in circumstances where the loss is likely to result in unauthorised access or unauthorised disclosure
Eligible Data Breach	Means a data breach as above AND where a reasonable person would conclude that the access or disclosure of the information would be likely to result in serious harm to an individual to whom the information relates
MNDB Scheme	Means Mandatory Notification of Data Breach scheme established by Part 6A of the <i>Privacy and Personal Information</i>

## Wentworth Shire Council

Word Document Reference: DOC/23/20246

Council Policy No:

## DATA BREACH POLICY

	<i>Protection Act 1998</i> (NSW) for mandatory reporting and notification of an eligible data breach
Personal Information	means any information defined as 'personal information' under the <i>Privacy and Personal Information Protection Act 1998</i> (NSW). For the purpose of the MNDB Scheme 'personal information' includes 'health information', as defined in section 6 of the <i>Health Records and Information Privacy Act 2002</i> – this means information about an individual's physical or mental health, disability, and information connected to the provision of a health service.

## 3. POLICY CONTENT

## 4.1 What is a data breach?

A data breach occurs when information held by Council is subject to unauthorised access, unauthorised disclosure, or is lost in circumstances where the loss is likely to result in unauthorised access or unauthorised disclosure.

A data breach occurs when there is a failure that has caused or has the potential to cause unauthorised access to Council data, such as:

- Accidental loss, unauthorised access, or theft of data or equipment on which data is stored (e.g. loss of paper records, laptop, iPad or USB stick);
- Unauthorised use, access to, or modification of data or information systems (e.g. sharing of user login details (deliberately or accidentally) to gain unauthorised access or make unauthorised changes to data or information systems);
- Unauthorised disclosure of personal information (e.g. email sent to an incorrect recipient or document posted to an incorrect address or addressee), or personal information posted onto the website without consent;
- A compromised user account (e.g. accidental disclosure of user login details through phishing);
- Failed or successful attempts to gain unauthorised access to Council information or information systems;
- Equipment failure;
- Malware infection; and
- Disruption to or denial of IT services.

This policy discusses all data breaches and specifically provides for mandatory reporting of *eligible data breaches* under the PPIP Act.

The MNDB Scheme applies where an 'eligible data breach' has occurred. For a data breach to constitute an 'eligible data breach' under the MNDB Scheme, there are **two tests to be satisfied**:

1. There is an unauthorised access to, or unauthorised disclosure of, personal information held by a public sector agency or there is a loss of personal information held by a public sector agency in circumstances that are likely to result in unauthorised access to, or unauthorised disclosure of, the information, **and**

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2. A reasonable person would conclude that the access or disclosure of the information would be likely to result in serious harm to an individual to whom the information relates.

The term 'serious harm' is not defined in the PPIP Act. Harms that can arise as the result of a data breach are context-specific and will vary based on:

- the type of personal information accessed, disclosed or lost, and whether a combination of types of personal information might lead to increased risk;
- the level of sensitivity of the personal information accessed, disclosed or lost;
- the amount of time the information was exposed or accessible, including the amount of time information was exposed prior to the agency discovering the breach;
- the circumstances of the individuals affected and their vulnerability or susceptibility to harm (that is, if any individuals are at heightened risk of harm or have decreased capacity to protect themselves from harm);
- the circumstances in which the breach occurred; and
- actions taken by the agency to reduce the risk of harm following the breach.

Serious harm occurs where the harm arising from the eligible data breach has, or may, result in a real and substantial detrimental effect to the individual. The effect on the individual must be more than mere irritation, annoyance or inconvenience.

Harm to an individual includes physical harm; economic, financial or material harm; emotional or psychological harm; reputational harm; and other forms of serious harm that a reasonable person in the agency's position would identify as a possible outcome of the data breach.

**4.2 Systems and process for managing a data breach**

Council has established a range of systems and processes for preventing and managing data breaches.

Council maintains an effective and integrated risk management framework, allocating resources, responsibility and accountability to manage risks across the organisation in accordance with AS ISO 3100:2018.

Council also has a range of supporting policies to control and mitigate exposure to breaches of data. This includes an *IT Incident Management Policy*, *Information Security Policy*, *Privacy Management Plan and Policy*, *Records Management Policy*, and *Code of Conduct*.

In addition to the policy controls, Council has a comprehensive set of IT controls, including robust access controls, network and endpoint security measures, data loss prevention systems, and incident response plans. An up-to-date inventory of assets is maintained, along with strong pathway and vulnerability management measures, to ensure all IT assets are properly secured and monitored. Regular training is provided to employees and penetration tests are performed to identify and remediate weaknesses in the IT infrastructure.

Council will require all contracts with contractors who may be provided with, have access to, or hold Council held information, to contain obligations requiring the contractor to report a data breach to their Contract Manager at Council and to take mitigating actions and assist Council in undertaking assessments of a data breach. Contracts will also identify who will notify any affected individuals and provide support in the event of a data breach.

**4.3 Reporting and Responding to a data breach**

The sooner Council can detect a data breach the better the chance that it may be contained, potential harms mitigated through prompt action, and assessment commenced to identify whether

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the breach may be an eligible data breach with appropriate actions taken.

Council may be made aware of a data breach through a report from an employee, a contractor, an affected individual, or through a report from another government agency.

Council also undertakes various monitoring activities and utilises monitoring services and cyber security networks as tools that provide for early identification of a data breach of Council held information.

The Director Corporate Services must be informed of any data breach to ensure the application of this policy, including making notifications to the Privacy Commissioner for eligible data breaches and affected individuals.

There are five key steps required in responding to a data breach:

1. Initial report and triage
2. Contain the breach
3. Assess and mitigate
4. Notify
5. Review.

Each step is set out in further detail below. The first four steps should be carried out concurrently where possible. The last step provides recommendations for longer-term solutions and prevention strategies.

The Director Corporate Services will coordinate with the Manager Technology Services and/or service providers to address and respond to identified data breaches related to its IT systems.

**Step One: Initial Report and Triage**

A staff member, contractor or third-party provider is to notify the Director Corporate Services within one business day of becoming aware that a data breach has occurred and provide information about the type of data breach as detailed in Section 4.1 of this Policy. The Director Corporate Services will notify the General Manager immediately of a suspected eligible data breach and will review the information provided to determine whether it is an eligible data breach under the MNDB Scheme. A data breach report and action plan will be prepared and details recorded in an Internal Data Breach Register and held in Council's Record Management System. Members of the public are also encouraged to report any data breaches to Council in writing by using the contact options available on Council's website. The General Manager may consider convening a Data Breach Response Team where a data breach involves highly sensitive information, has a high risk of harm to individuals and affects more than one individual.

**Step Two: Contain the Breach**

Containing the breach is prioritised by Council. All necessary steps possible must be taken to contain the breach and minimise any resulting damage. For example, recover the personal information, shut down the system that has been breached, suspend the activity that led to the breach, or revoke or change access codes or passwords.

If a third-party is in possession of the data and declines to return it, it may be necessary for Council to seek legal or other advice on what action can be taken to recover the data. When recovering data, Council will make sure that copies have not been made by a third party or, if they have, that all copies are recovered.

**Step Three: Assess and Mitigate**



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To determine what other steps are needed, Council will undertake an assessment of the type of data involved in the breach, whether the breach is an eligible breach under the MNDB Scheme, and the risks and potential for serious harm associated with the breach. The data breach report and action plan will be used for reporting on the investigation of the breach and authorising actions in response – this is to be provided to the General Manager for approval.

The Director Corporate Services will be responsible for the implementation of proposed actions and recommendations.

Some types of data are more likely to cause harm if it is compromised. For example, personal information, health information, and security classified information will be more significant than names and email addresses on a newsletter subscription list. A combination of data will typically create a greater potential for harm than a single piece of data (for example, an address, date of birth and bank account details, if combined, could be used for identity theft).

Factors to consider include:

- **Who is affected by the breach?** Council's assessment will include reviewing whether individuals and organisations have been affected by the breach, how many individuals and organisations have been affected and whether any of the individuals have personal circumstances which may put them at particular risk of harm.
- **What was the cause of the breach?** Council's assessment will include reviewing whether the breach occurred as part of a targeted attack or through inadvertent oversight. Questions include: Was it a one-off incident, has it occurred previously, or does it expose a more systemic vulnerability? What steps have been taken to contain the breach? Has the data or personal information been recovered? Is the data or personal information encrypted or otherwise not readily accessible?
- **What is the foreseeable harm to the affected individuals/organisations?** Council's assessment will include reviewing what possible use there is for the data or personal information. This involves considering the type of data in issue (including personal information subject to special restrictions under s.19(1) of the PPIP Act), if it could be used for identity theft, or lead to threats to physical safety, financial loss, or damage to reputation. Who is in receipt of the data? What is the risk of further access, use or disclosure, including via media or online? If case-related, does it risk embarrassment or harm to a client and/or damage Council's reputation?

Upon becoming aware of a possible data breach Council will take into account the Statutory Guidelines issued by the IPC including Guidelines on the assessment of data breaches under Part 6A of the PPIP Act.

In order to mitigate the breach, Council will consider implementation of additional security measures within Council's own systems and processes to limit the potential for misuse of compromised information.

**Step Four: Notify**

If an eligible data breach has occurred, the notification process under Division 3 of the MNDB Scheme (Part 6A of the PPIP Act) is triggered. There are four elements of the notification process:

1. Notify the Privacy Commissioner immediately after an eligible data breach is identified using the approved form.
2. Council will address Statutory Guidelines issued by the IPC to determine whether an exemption applies: If one of the six exemptions set out in Division 4 of the MNDB Scheme applies in relation to an eligible data breach, Council may not be required to notify affected individuals.
3. Notify individuals: Unless an exemption applies, notify affected individuals or their authorised representative as soon as reasonably practicable.

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**4. Provide further information to the Privacy Commissioner.**

Council recognises that notification to individuals/organisations affected by a data breach can assist in mitigating any damage for those affected individuals/organisations. Notification demonstrates a commitment to open and transparent governance, consistent with Council's strategic plan. If a data breach is not an eligible data breach under the MNDB Scheme, Council may still consider notifying individuals/organisations of the breach dependent upon the type of information that is involved, the risk of harm, repeated and/or systematic issues and the ability of the individual to take further steps to avoid or remedy harm.

Notification should be undertaken promptly to help to avoid or lessen the damage by enabling the individual/organisation to take steps to protect themselves. The MNDB Scheme requires an agency to take reasonable steps to notify affected individuals as soon as practicable.

The method of notifying affected individuals/organisations will depend in large part on the type and scale of the breach, as well as immediately practical issues such as having contact details for the affected individuals/organisations. Considerations include the following:

**When to notify**

Individuals/organisations affected by a data breach will be notified as soon as practicable. Whilst this policy sets a target of notification within 5 days; practical factors are also recognised. Where all individuals affected by an eligible data breach cannot be notified, Council will consider issuing a public notification on its website.

**How to notify and what to say**

Affected individuals/organisations should be notified directly – by telephone, letter, email or in person. Indirect notification – such as information posted on the IPC's website, a public notice in a newspaper, or a media release – should generally only occur where the contact information of affected individuals/organisations is unknown, or where direct notification is prohibitively expensive or could cause further harm (for example, by alerting a person who stole the laptop as to the value of the information contained). A record of any public notification of a data breach will be published on Council's website and recorded on a Public Data Breach Register which will be developed for this purpose for a period of twelve months.

Council's notification will address the considerations set out under section 590 of the PPIP Act.

**Other obligations including external engagement or reporting**

For every data breach Council will consider other internal and external notifications and arrangements and communicate with such external agencies and stakeholders as is reasonably required in the individual circumstances of a particular data breach. This could include NSW Police; the Australian Federal Police; Cyber Security NSW; the Australian Cyber Security Centre where a data breach involves malicious activity from a person or organisation outside Australia; the Office of the Australian Information Commissioner (OAIC) if the breach involves Tax File Numbers; and financial service providers where required.

**Step Five: Review**

Council will further investigate the circumstances of the breach to determine all relevant causes and consider what short or long-term measures could be taken to prevent any reoccurrence. Council will undertake recommended steps to further mitigate and remediate Council's procedures, policies and IT systems to prevent future data breaches.

A post breach review and evaluation may include a:

- review of Council's IT systems and remedial actions to prevent future data breaches;

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- security audit of both physical and technical security controls;
- review of Council's risk management and privacy management policies and procedures;
- review of employee training practices;
- review of contractual obligations with contracted service providers.

Any recommendations to implement the above preventative actions are to be approved by the General Manager and documented in Council's record management system.

Reporting of relevant matters will be provided to Council's Audit Risk and Improvement Committee and to Council.

**4.4 Roles and Responsibilities**

The following staff have identified roles under this policy:

- The Director Corporate Services is responsible for implementing this policy, reporting data breaches to the General Manager and all notifications and actions for eligible data breaches;
- The Director Corporate Services is responsible for investigating data breaches, preparing a data breach report and action plan and developing and maintaining internal and public registers for data breaches;

The Manager Technology Services is responsible for ensuring that appropriate and auditable IT incident management procedures are in place and applied during/review of any incident;

- All Council employees, contractors and consultants have a responsibility for immediately reporting a suspected data breach in accordance with this policy to their Manager or Director.

**4. RELATED DOCUMENTS & LEGISLATION****Legislation**

*Privacy and Personal Information Protection Act 1998 (NSW)*

*Government Information (Public Access) Act 2009 (NSW)*

*Privacy Act 1988 (Cwth)*

**Policies**

Council's Privacy Management Plan

GOV007 - Council's Privacy Policy

OP/GOV223 - Council's Operational IT Incident Management Policy

OP/WF539 - Council's Operational Information Security Policy

GOV013 – Council's Risk Management Policy

GOV022 – Council's Compliance Policy

**5. ATTACHMENTS**

Nil.

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6. DOCUMENT APPROVAL

This document is the latest version of the official policy of the Wentworth Shire Council, as adopted by Council on [Click here to enter a date..](#) All previous versions of this policy are null and void.

This policy may be amended or revoked by Council at any time.

A PDF copy of the signed document can be accessed from Council’s record management system and Reliansys.

Signed: .....

Click here to enter a date.

General Manager Wentworth Shire CouncilDate

Version	Date	Author	Changes
0.1	6/11/2023	D. Zorzi	-
1.0			

## 9.11 AF003 REQUESTS FOR FINANCIAL ASSISTANCE

File Number: RPT/23/719

Responsible Officer: Simon Rule - Director Finance and Policy  
 Responsible Division: Finance and Policy  
 Reporting Officer: Annette Fraser - Team Leader Customer Service

Objective: 2.0 Wentworth Shire is a great place to live  
 Strategy: 2.4 A well informed, supported and engaged community

### Summary

Council has provided an allocation of \$200,000.00 for the 2023/24 financial year for consideration by Council, for the funding of requests from the community for financial assistance. In this financial year, \$112,974.00 has been granted to a variety of organisations through the annual fees and charges "Exemptions from the Application" process.

The total value of requests granted so far under delegated authority is \$1,553.00 and the total value of requests granted in full \$33,374.80.

The total value of requests received for the 1 August – 30 October 2023 funding application period totals \$13,489.62, which if granted in full would leave a balance in the financial assistance program of \$39,841.58

<b>Financial Assistance Program starting balance 2023/24</b>	<b>\$200,000.00</b>
Annual fees & charges annual exemptions granted	\$112,974.00
Granted under delegated authority to August 2023	\$ 320.00
Value of approved requests August 2023 Council Meeting	\$ 33,374.80
Granted under delegated authority since August 2023	\$ 1,233.00
Available balance as at 30/10/2023	<b>\$ 53,331.20</b>
Request applications received 1 August – 30 October 2023	\$ 13,489.62
Remaining balance if all approved	<b>\$ 39,841.58</b>

### Recommendation

That Council having considered the current requests for financial assistance, makes appropriate recommendations on the level of funding to be provided to each of these applications from the Financial Assistance program.

### Detailed Report

#### Purpose

The purpose of this report is to consider requests for financial assistance that have been received within the current application period.

#### Background

Council's ability to make financial contribution and/or in-kind assistance are set out in Section 356 of the *Local Government Act 1993*. To assist Council in its compliance requirement, Council has adopted a Financial Assistance Policy (AF003) and has provided a funding allocation of \$200,000.00 for the 2023/24 financial year.

### Report Detail

In this current application period, there have been five (5) requests for assistance received from community organisations. The total value of the requests under consideration is \$13,489.62

A review of the applications has determined that the applications meet the program guidelines.

The Financial Assistance Policy (AF003) allows for requests for fee waivers up to the value of \$2,000 to be determined under delegated authority by either the Director Finance & Policy or the General Manager.

During this application period the following (5) requests totalling \$1,233.00 have been approved under delegated authority:

**\$307.00** – Coomealla Health Aboriginal Corporation – hire of Sturt Park Dareton for R U OK Day

**\$270.00** – Darling Junction CWA – annual license fee Memorial Room Wentworth

**\$307.00** – Coomealla Health Aboriginal Corporation – hire of Sturt Park Dareton for Community Health Day

**\$79.00** - PCD Australia – hire of Buronga Riverfront for PCD ride/walk/run fundraiser

**\$270.00** – Wentworth District Community Medical Centre – annual license fee for Memorial Room Wentworth

### Additional information

Wentworth Rifle Club Inc pay rates of approx. \$1,000.00 annually for 76.150000ha located at Armstrong Avenue Wentworth.

### Options

Based on the information contained in this report, the options available to address this matter are to:

- (a) Granting the full value of all requests for a total of \$13,489.62; or
- (b) consider partially funding some applications.

### Legal, strategic, financial or policy implications

If the requested total of \$13,489.62 is approved this would leave a balance of \$39,841.58 left for the remaining financial year.

### Conclusion

Council has received requests for financial assistance under this round of the program to the value of \$13,489.62. The sum of \$1,233.00 worth of fee waivers have been approved under delegated authority.

### Attachments

1. Financial Assistance Applications List - November 2023 [📄](#)
2. Financial Assistance Program Request Applications (Under Seperate Cover) [📄](#)

## FINANCIAL ASSISTANCE APPLICATIONS – NOVEMBER 2023

Organisation/Recipient	Type of Request	Request Value \$	\$ Amounts granted in 2022/23	Details of Request
Wentworth Regional Community Project Association Inc	Grant	\$ 5,000.00	\$ 5,000.00	Request for Grant towards Christmas Eve Street Party & Fireworks
Wentworth Riffle Club Inc	Grant	\$ 1,000.00	\$ -	Safety work & installing electronic targets in accordance with industry standards
Wentworth District Community Medical Centre Inc	Rate Reduction	\$ 489.62	\$ 1,407.61	Seeking rate reduction for WDCMC, Shop 10/21 Sandwych Street Wentworth
Palinyewah Public School P & C	Grant	\$ 2,000.00	\$ 1,000.00	Seeking funding towards end of year presentation evening
Coomealla Wentworth Cricket Club	Grant	\$ 5,000.00	\$ 2,240.00	Request for \$2240.00 to recover costs associated with paying Curator of McLeod Oval Wentworth for 6 months of year plus new turf mower for Dareton pitch
		<b>\$ 13,489.62</b>		

## 9.12 DA2023/097 SWIMMING POOL WITH SAFETY BARRIER 75-77 WENTWORTH STREET LOT 58 DP 756994 WENTWORTH

File Number: RPT/23/732

Responsible Officer: Matthew Carlin - Director Health and Planning

Responsible Division: Health and Planning

Reporting Officer: Kerrie Copley - Planning Officer

Objective: 3.0 Wentworth Shire is a community that works to enhance and protect its physical and natural environment

Strategy: 3.1 Ensure our planning decisions and controls enable the community to benefit from development

### **Summary**

A development application (DA2023/097) was received by Council for a swimming pool with safety barrier to be located at 75-77 Wentworth Street Road Lot 58 DP 756994 Wentworth in close proximity to the river.

Under the *Wentworth Local Environmental Plan 2011 (WLEP 2011)*, this development is permitted with consent when located within the RU5 Village zone, as ancillary development.

The proposed swimming pool with safety barrier is to be located between the existing dwelling and the high bank of the Darling River. The proposed swimming pool is to be located 3.28m from the high bank of the river, while the safety barrier is 1.28m away. The required river setback under clause 7.6 the WLEP 2011 is 30m from the high bank of the river. As part of the 7.6 assessment, a variation to the 30m river setback standard was required (usually referred to as a 4.6 variation).

Due to the variation being greater than 10%, the application cannot be determined under delegated authority, and must be determined by Council.

### **Recommendation**

That Council:

1. Refuse DA2023/097 being a swimming pool and safety barrier located at 75-77 Wentworth Street Lot 58 DP 756994 Wentworth.
2. Call a division in accordance with S375A of the Local Government Act 1993 (NSW)

### **Detailed Report**

#### **Purpose**

The purpose of this report is to provide information to Council to determine Development Application DA2023/097, having consideration to the detail provided both within this report and the attachments provided.

#### **Background**

A Development Application was lodged with Council on 07 September 2023 seeking consent to construct a swimming pool with safety barrier on the subject lot.

The subject lot is located in the RU5 Village zone under the Wentworth Local Environmental Plan (WLEP 2011). The proposal seeks to construct a swimming pool with safety barrier 1.289m from the high bank of the river. Under Clause 7.6 of the WLEP 2011, swimming pools and safety barrier are not permitted within the river front area.

The definition of river front within the WLEP 2011 is as follows:



“river front area means the land between the river front building line and the highest bank of the Murray River or, if there is no river front building line, the land within 30 metres of the highest bank of the River.”

The definition of the Murray River in the WLEP2011 is as follows:

“Murray River includes the Darling River and the Great Darling Anabranch.”

Based on the definition of river front above, the proposed swimming pool with safety barrier did not meet the river front setback standard.

Where an application cannot achieve the development standards required by a Local Environmental Plan, the applicant may apply to vary the development standards.

An application to vary a development standard is made under clause 4.6 of the WLEP 2011.

Such applications are also subject to Assumed Concurrence provisions set down by the NSW Planning Secretary.

There are specific development standards where Council cannot assume Secretary's concurrence, however the Standard pertaining to riverfront setbacks can be assessed under assumed concurrence.

The NSW Planning Circular PS 20-002 'Variations to Development Standards' states: “the Secretary's concurrence may not be assumed by a delegate of Council if the development contravenes a numerical standard by greater than 10%”

The WLEP2011 provides a 30m riverfront setback. The application proposes a setback of 1.289m thus creating a variation of 96.3%. As this is greater than 10% this application cannot be determined under delegated authority and is presented to Council for consideration.

Refer to attachment 1 – Development Application

Refer to attachment 2 – 4.6 Variation request

Refer to attachment 3 - Plans

#### Matters under consideration

In determining a development application that requires consent, the consent authority must take into consideration matters prescribed in Section 4.15 of the Environmental Planning and Assessment Act 1979 as relevant to the development.

The proposed development given its location, was assessed and did not meet the relevant provisions of Chapter 5 of the State Environmental Planning Policy (Biodiversity and Conservation) 2021.

The proposed development for a swimming pool with safety barrier is permitted with consent and meets the zone objectives of the RU5 Village zone under the WLEP 2011.

The swimming pool with safety barrier does not meet the setback standard under clauses 7.6 and the clause 4.6 variation request provided by the applicant did not provide adequate justification for the contravening of development standards contained in Clause 7.6.

Due to the zoning and WLEP 2011 mapping impacting the land, the development application was assessed against clauses 5.21, 7.1, 7.4, 7.5, 7.6 and 7.7. The development application was not able to satisfy the matters for consideration under these clauses.

Due to the nature of the proposed development, it was assessed against Chapters 2 and 4 of the Wentworth Development Control Plan (DCP) 2011. The development did not fully comply with provisions under these chapters.

Based on the assessment of the application, it is determined that the proposed development is compliant with the relevant objectives of the RU5 village zone. However, it did not meet relevant provisions of the Wentworth Development Control Plan (DCP) 2011, is inconsistent with planning matters for consideration of the Wentworth Local Environmental Plan 2011, and is inconsistent with the State Environmental Planning Policy (Biodiversity and Conservation) 2021.

Refer to attachment 4 – 4.15 Assessment report

Refer to attachment 5 – 4.6 Assessment report

### Options

Based on the information contained in this report, the options available to address this matter are to:

Refuse Development Application 2023/097 based on the following grounds:

- Non-compliance with Chapter 5 of the State Environmental Planning Policy (Biodiversity and Conservation) 2021
- Non-compliance with clause 7.6 of the Wentworth Local Environmental Plan 2011 river front standard
- 4.6 variation application provided by applicant does not provide adequate justification to contravene the clause 7.6 development standard
- Non-compliance with clauses 5.21, 7.1, 7.4, 7.5, 7.7 of the Wentworth Local Environmental Plan 2011
- Non-compliance with chapter 2 and 4 of the Wentworth Shire Development Control Plan (Dec 2011)

### Legal, strategic, financial or policy implications

Should Council issue a determination to the application, the applicant has the right to submit a request for review of determination to Council under Section 8.2 of the *Environmental Planning & Assessment Act 1987*.

The applicant also has the right to appeal the decision made by Council to the Land and Environment Court pursuant to Section 8.7 of the *Environmental Planning & Assessment Act 1987*.

### Conclusion

Having consideration of the consent of this report it is concluded that the appropriate course of action is to refuse to issue development approval for DA2023/097.

### Attachments

1. Development Application (Under Separate Cover) [⇒](#)
2. 4.6 Variation request (Under Separate Cover) [⇒](#)
3. Plans (Under Separate Cover) [⇒](#)
4. 4.15 Assessment report [↓](#)
5. 4.6 Assessment report [↓](#)

 <p><b>Wentworth</b> SHIRE COUNCIL</p>	<p><b>Health &amp; Planning Department</b> 26-28 Adelaide Street PO Box 81 WENTWORTH NSW 2648 Tel: 03 5027 5027 <a href="mailto:council@wentworth.nsw.gov.au">council@wentworth.nsw.gov.au</a></p>	<p><b>DEVELOPMENT APPLICATION INTERNAL REFERRAL</b></p>
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<b>From:</b> Health & Planning Department	<b>Trim Ref No.:</b> DOC/23/19792
<b>To:</b> Kerrie Copley – Planning Officer Health & Planning	
<b>Date:</b> 7 September 2023	<b>Response Due:</b> 28 September 2023
<b>Subject:</b> Health and Planning Referral – Development Services / Assessment Officer	

**Message:**

Could you please advise of any conditions or comments your department may have in relation to the below proposal.

<b>Application No:</b>	DA2023/097
<b>Proposed Development:</b>	Swimming pool with safety barrier
<b>Subject Land:</b>	75-77 Wentworth Street Lot 58 DP 756994 Wentworth
<b>Assessment No:</b>	P1615/4
<b>Owner:</b>	Darren Pascoe & Debra Baillie
<b>Applicant:</b>	Fisher Planning – Warrick Fisher


Thanks, Carmel

**Attachments:**

- Conditions – Please refer to template conditions DA
- Statement of Environmental Effect & Plans – Please refer PAN 365324

**Response:**

<b>BCA Classification</b> N/A	<b>Reason Determination</b> EP & A    LEP    DCP    BCSEPP	<b>Response Received:</b>
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 <p><b>Wentworth</b> SHIRE COUNCIL</p>	<p><b>Health &amp; Planning Department</b> 26-28 Adelaide Street PO Box 81 WENTWORTH NSW 2648 Tel: 03 5027 5027 <a href="mailto:council@wentworth.nsw.gov.au">council@wentworth.nsw.gov.au</a></p>	<p><b>DA Assessment Report Section 4.15 Evaluation</b></p> <p>Environmental Planning &amp; Assessment Act 1979 as amended</p>
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<b>File Reference:</b>	DA2023/097 & PAN-365324
<b>Property Title &amp; Address:</b>	Lot 58 DP 756994 & 75-77 Wentworth Street Wentworth
<b>Property owner(s):</b>	Darren William Pascoe & Debra Lee Baillie
<b>Applicant(s):</b>	Fisher Planning – Warrick Fisher
<b>Proposal:</b>	Swimming pool with safety barrier
<b>Previous DAs:</b>	DA2021/033 Storage shed DA2022/021 Dwelling with garage
<b>Cost of proposed development:</b>	\$58,000.00

#### SITE AND SURROUNDING DEVELOPMENT

The subject site comprises of Lot 58 DP 756994 located in Wentworth NSW. The Lot has an area of 8821 m<sup>2</sup> and connects to Wentworth Street from the east which links it to the surrounding area.

The subject site is zoned RU5 Village under the Wentworth Local Environmental Plan 2011 (WLEP 2011). The subject site is a slightly irregular shaped residential Lot and adjoining Lots are used for residential. The site does not contain a heritage item or is located within the heritage conservation area. The site is not located within the bushfire prone mapping. However, it is located within the flood planning, terrestrial biodiversity and wetlands mapped area.

#### DESCRIPTION OF PROPOSAL

The proposal seeks development consent to construct a swimming pool with safety barrier. The swimming pool will measure 8.3m x 4.6m and hold 41,000 litres, it is proposed to be sited between the existing dwelling and the Darling River. A distance of 3.289m from the high bank of the river, and 4.6m from the dwelling. The pool safety barrier is to be setback a minimum of 1.1m from the high bank in the south west corner of the development. As such a 4.6 variation is requested and due to the close proximity to the river, the variation is greater than 10%. The application will be determined by Council at a council meeting (variation of 96.3%).

#### HISTORY RELEVANT TO THE DEVELOPMENT APPLICATION

During the 2022 flooding of the Darling River the site of the proposed swimming pool was underwater as per photographs attached indicate.



This application has a 4.6 variation application – the variation is to allow building of the swimming pool within the 30m of the river.

#### **SECTION 4.15-MATTERS FOR CONSIDERATION**

##### **(1) The provisions of any environmental planning instrument and development control plan**

###### **State Environmental Planning Policy (Building Sustainability Index: BASIX) 2004**

The proposed development meets the requirements of the State Environmental Planning Policy (Building Sustainability Index: BASIX) 2004 as demonstrated by the BASIX certificate.

###### **State Environmental Planning Policy (Biodiversity and Conservation) 2021**

The proposed development is located on land below 1 ha in size with no vegetation removal proposed. As such no assessment against Chapter 3 & 4 of the SEPP is required.

An assessment against Chapter 5, Clause 5.9 principles of the SEPP are as follows:

###### **1. Access**

Land is freehold with no existing public access to the river. The development will not change this access to the river.

###### **2. Bank Disturbance**

The swimming pool safety barrier will be sited 1.289m inside the closest point of the high bank of the river, while the swimming pool itself will be located a further 2m inside this line. Some bank disturbance is anticipated from the development as the site is sloped toward the river edge. Vegetation in this area has been cleared previously, no further vegetation removal is required in preparation for the development at this site.

###### **3. Flooding**

The development is located on flood liable land. An assessment against related principles is as follows:

- a). The land has been disturbed through the process of establishing a residential dwelling and other associated structures on the site, no change to the riverine ecosystems is anticipated.
- b). The land is flood liable with risk of flooding during flood events. With an increase in extreme weather events caused by climate change, this clause is especially relevant.
- c). The proposed swimming pool will be dug into the ground. Conditions of consent will be included to facilitate free flow of water during flood events.
- d). The entire Lot is within the flood planning area, therefore other suitable land in the locality is not an option.
- e). Services are available to the site. As the entire lot is flood affected, access during times of flood is not guaranteed.
- f). The land is to be used for residential purposes, with a residential dwelling and other associated structures, minimal risk of pollution during riverine flood event, as residents have time to prepare and prevent possible issues.
- g). The swimming pool is not proposed to impact water flow during a flood event. The swimming pool safety barrier could be conditioned for removal during flood events so it does not impact the flow of flood water. However, as it is a safety barrier, any condition to remove it leaves Council potentially liable for leaving the swimming pool unprotected. This is an unnecessary risks as the land is big enough to allow facilitate another site location.
- h). Noted. Due to the generally slow nature of riverine flood, residents should be able to plan and prepare with adequate time for evacuation.

#### 4. Land Degradation

The proposed development will be conditioned to minimise any detrimental effects on the land through erosion, land degradation, pollution, etc.

#### 5. Landscape

No vegetation removal is anticipated allowing for the proposed development to occur on the site. Landscaping will be conditioned to include native species for revegetation.

#### 6. River Related Uses

The proposed development does not demonstrate an essential relationship to the river, as such development should be located a reasonable distance from the river.

#### 7. Settlement

The proposed development is not a settlement.

#### 8. Water Quality

The proposed development and continued use will be conditioned to ensure measures are applied to reduce pollution of the waterway.

#### 9. Wetlands

The proposed site is located in wetland area as per WSC mapping. The location where the swimming pool and safety barrier are to be sited has been disturbed through previous development.

An assessment against **Clause 5.13** principle of the SEPP are as follows:

- **Building setback:** The proposed swimming pool and safety barrier does **not** meet the WLEP 2011 setback requirement as recommended 30m setback from the high bank line of the river. Therefore a 4.6 variation has been provided requesting variation to this standard.

From an assessment perspective, the 4.6 variation **does not** provide adequate planning justification as to why the building setback should not comply with the WLEP 2011 river setback requirements, especially in consideration of recent flood events.

- **Matters to be considered**
  - o Effluent disposal: N/A as development is not a dwelling.
  - o Landscaping: To be conditioned recommending use of local native vegetation species.

The proposed development does not fully comply with the principles within the SEPP. Notable non-compliance being that the proposed development of a swimming pool and safety barrier is **not** classified as having an essential relationship and is not listed as one of the items permitted in close proximity to the river. The 4.6 variation provided does not fully support this application with justification for the location, and why the application should be approved.

#### **Wentworth Local Environmental Plan (LEP) 2011**

##### ***Zone objectives and permissibility***

The proposed swimming pool with safety barrier is **permitted with consent** as ancillary development to the existing residential dwelling with garage, and meet the zone objectives of the RU5 Village zone under which the subject site is located.

##### ***Standard being varied***

The swimming pool with safety barrier will be located a minimum of 1.1m (safety barrier at south-western corner) from the river high bank, while the swimming pool will be located 3.289m from the high bank. Under clause 7.6 of the WLEP 2011, only a certain list of uses are permitted within the river front area (30m from the high bank).

Only the following land uses are permitted within the river front area as per clause 7.6:

- a) *boat building and repair facilities, boat launching ramps, boat sheds, charter and tourism boating facilities or marinas,*
- b) *the extension or alteration of an existing building that is wholly or partly in the river front area, but only if the extension or alteration is to be located no closer to the river bank than the existing building,*
- c) *environmental protection works,*
- d) *extensive agriculture and intensive plant agriculture,*
- e) *walking trails, cycleways, picnic facilities, recreation facilities and recreation facilities (outdoors),*
- f) *water recreation structures.*

River front area is defined as:

*“river front area means the land between the river front building line and the highest bank of the Murray River or, if there is no river front building line, the land within 30 metres of the highest bank of the River.”*

A swimming pool with safety barrier as ancillary to an existing residential dwelling is **not** one of the listed uses permitted within the river front area. However, a 4.6 variation application was provided by the applicant seeking to vary this development standard to allow construction of the swimming pool with safety barrier within the river front area.

#### **Approving 4.6 variations**

Under clause 55 of the *Environmental Planning and Assessment Regulation 2021*, a consent authority (Council) may assume concurrence if the concurrence authority has given notice to the consent authority. The notice identifies which concurrence has been given to council and can specify qualifications or conditions for the assumed concurrence.

Under the planning circular PS20-002 (notice), Councils were given assumed concurrence to approve 4.6 variation applications based on a number of conditions. These conditions can be summarised as following:

1. Council cannot assume concurrence for varying a standard regarding dwelling entitlement in regards to MLS less than 90% for lands zoned RU1 to RU4, RU6, R5, E2 (now C2) to E4 (now C4) and equivalent land uses.
2. Non-numerical standard and standard variations greater than 10% cannot be approved by a Council delegate i.e Director. These need to be approved by Council to ensure greater public scrutiny and transparency.

The proposed variation is not regarding MLS as such Council has assumed concurrence and do not need to refer the DA to the Department of Planning and Environment (DPE) for concurrence. However, the variation proposed is greater than 10%, as such, will need to be presented to Council for approval.

#### **4.6 Exceptions to development standards written request**

The following section of the assessment report contains the 4.6 justification provided by the applicant including comments from Council officer:

##### **Application written request – clause 4.6(3)(a) and (b)**

The applicant seeks to justify the contravention of the development standard on the following basis:

**a.** That compliance with the development standard is unreasonable or unnecessary in these circumstances because:

- i. Compliance with meeting the setback is not possible given the location of the existing dwelling.

**Officer comments:** Although the pool is an ancillary development to the dwelling, this does not determine the pool location. The pool location must comply with relevant planning legislation and be suitable in its proposed location.

- ii. Compliance considered unreasonable due to other development along the river in Wentworth.

**Officer comments:** The dwelling was approved using the 4.6 variation provisions so it would be inline with adjoining development. No other similar pools or structures in



the surrounding area are located closer than the dwelling in relation to the river front area and riverbank.

- iii. The proposed swimming pool location ensures safety for users through visibility from the dwelling.

**Officer comments:** Swimming pool barriers and signs are adequate safety measure required for all swimming pools under legislation. The visibility from the dwelling is not a requirement under the *Swimming Pool Act 1992* in terms of ensuring the safety of the pool users.

- iv. Proposed development meets the objectives of the zone.

**b.** That there are sufficient environmental planning grounds to justify contravening the standard:

- i. The swimming pool with safety barrier will not cause any environmental impacts on the Darling River.

**Officer comments:** The pool barrier can potential be swept away during a flood event, polluting the river, river bank disturbances and raising safety concerns.

#### **Consideration of Applicants Written Request - Clause 4.6(4) (a) (i) and (ii) (b)**

Does the written request adequately address those issues at Clause 4.6(4)(a)(i)

- 1. Compliance with meeting the setback is not possible given the location of the existing dwelling and it is considered unreasonable given the existing development along the river in Wentworth and the swimming pool location ensures the swimming pool can be seen from within the dwelling to ensure safety for all users.

**Officer comments:** Although the pool is an ancillary development to the dwelling, this does not determine the pool location. The pool location must comply with relevant planning legislation and be suitable in its proposed location. The dwelling was approved using the 4.6 variation provisions so it would be inline with adjoining development. No other similar pools or structures in the surrounding area are located closer than the dwelling in relation to the river front area and riverbank.

In addition to the above, the NSW Land and Environment Court in *Four2Five Pty LTD v Ashfield Council* [2015] NSWLEC 90, considered how this question may be answered and referred to the earlier Court decision in *Wehbe v Pittwater Council* [2007] NSWLEC 827. The court provided five tests as follows that can be used as prompts to answer the above question in relation to a Clause 4.6 Variation application.

**Officer comments:** The river bank has already been disturbed and the proposed swimming pool with safety barrier will not be visibly intrusive within the landscape as it is behind the dwelling building line. However, there is potential detriment impacts caused from the development.

Does the written request adequately address those issues at Clause 4.6(4)(a)(ii)

- a. Although the development is cognisant with the zone objectives, the proposal is consistent with the objectives of clause 7.6 being varied.

<b>Objectives of Clause 7.6</b>	
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To support natural riverine processes, including the migration of the Murray River's channels,	Not on the bed of the river.
To protect and improve the bed and bank stability of the Murray River,	Due to the nature of the development, significant earthworks will occur near the high bank with potentially significant impacts to the bank of the river.
To maintain and improve the water quality of the Murray River	Not applicable, however, conditions of consent will be used to mitigate and manage influence upon natural waterway.
To protect the amenity, scenic landscape values and cultural heritage of the Murray River and to protect public access to its riverine corridors,	No significant impact to amenity and scenic landscape as no native vegetation removal is proposed. No heritage listings known to this site.
To conserve and protect the riverine corridors of the Murray River, including wildlife habitat.	No wildlife impacted, as land has been previously disturbed through construction of residential dwelling and other related structures.

Has the planning secretary's concurrence been sought as per Clause 4.6(4)(b)

- b. Under the planning circular PS20-002, the concurrence of the Planning Secretary will not be required for this variation. However, due to the size of the variation, council staff do not have the delegated authority to determine the development. As such, the development will be determined by Council.

#### 5 part test

1. The objectives of the standard are achieved notwithstanding noncompliance with the standard:

As outlined in this report, the objectives and standards of the Clause are met. The proposed swimming pool will not cause detriment to the river environs and is not visually intrusive development. It is considered the objectives and standards have been demonstrated in this report.

**Officer comments:** Due to the nature of the development, significant earthworks will occur near the high bank with potentially significant impacts to the bank of the river. This is a non-compliance against an objective of clause 7.6.

2. The underlying objective or purpose of the standard is not relevant to the development and therefore compliance is unnecessary:

It is considered the swimming pool should be discouraged if the development would cause detriment to the river environs, but as demonstrated in this report, the proposed swimming pool is adequately setback from the high bank and will not cause detriment in any way. The swimming pool is also considered development that is not visually intrusive due to the development being at ground height (except the top edge of the swimming pool) and only the pool fence will be above the ground and is transparent.

**Officer comments:** Due to the nature of the development, significant earthworks will occur near the high bank with potentially significant impacts to the bank of the river. The pool and safety barrier are very close to the high bank compared to other development in the area.

3. The underlying object of purpose would be defeated or thwarted if compliance was required and therefore compliance is unreasonable:

The purpose of the swimming pool is to be in an area that is safe and consistent with the existing design of the dwelling. Should the swimming pool not be approved in the proposed location, it would be unreasonable to locate the swimming pool in another location for safety concerns.

If compliance was required, it is considered unreasonable given the location of the existing dwelling, safety and the land is used for residential purposes. In addition, the proposed swimming pool will not cause a negative impact on the river environs.

**Officer comments:** Swimming pool barriers and signs are adequate safety measure required for all swimming pools under legislation. The visibility from the dwelling is not a requirement under the *Swimming Pool Act 1992* in terms of ensuring the safety of the pool users. The pool location has high potential to adversely impact the river environs. Although the pool is an ancillary development to the dwelling, this does not determine the pool location. The pool location must comply with relevant planning legislation and be suitable in its proposed location. The dwelling was approved using the 4.6 variation provisions so it would be inline with adjoining development. No other similar pools or structures in the surrounding area are located closer than the dwelling in relation to the river front area and riverbank.

4. The development standard has been virtually abandoned or destroyed by the council's own actions in granting consents departing from the standard and hence compliance with the standard is unnecessary and unreasonable:

The proposal is in keeping with the character of the area and Council have set many precedents of granting consents for development within the river front areas abutting the Murray and Darling rivers. The existing dwelling was also provided consent within the river front setback area.

**Officer comments:** Each development application is assessed on its own merits in line with the legislation at the time of lodgement. The dwelling was approved after a 4.6 variation was provided with the development application. The pool application is a separate application located closer to the high bank than other development in the surrounding area setting a potential precedence for allowing development in inappropriate locations.

5. The compliance with development standard is unreasonable or inappropriate due to existing use of land and current environmental character of the particular parcel of land. That is, the particular parcel of land should not have been included in the zone:

It is considered the land should be included in the zone given the proximity to the Wentworth CAD and existing development in the area. The proposed swimming pool will be development associated with the existing residential use of the land which the zone allows for.

**Officer comments:** The pool and barrier area permitted under the land zoning.

The proposed variation is supported based on the results of the five (5) part test above.

**Officer comments:** The proposed development does not comply with 4 of the 5 tests, as such should not be supported/approved. The pool application is a separate application located closer to the high bank than other development in the surrounding area setting a potential precedence for allowing development in inappropriate locations.

### 5.21 Flood Planning

The proposed swimming pool with safety barrier is located on land within flood mapped area.

An assessment against 5.21(2) is as follows:

- a. The entire lot is flood mapped with the proposed development being on constructed by being dug into the ground between the existing dwelling footprint and the high bank of the river. While the swimming pool will not be visually noticeable, the safety barrier will be visible from the river and the bank. The pool barrier is a solid glass fence which impede the free flow of flood water.
- b. The whole land is flood mapped with the proposed development being dug into the ground. The pool barrier is a solid glass fence which impede the free flow of flood water.
- c. The land including the accessway and public road are all within flood liable land. However, land located approx. 50m from the site is within a levee bank and outside flood affected area. This allows access from the site to non-flood affected land during flood events.
- d. As the development is a swimming pool with safety barrier and not a dwelling, managing risk of life in the event of a flood is not applicable.
- e. The proposed location of the swimming pool with safety barrier in such close proximity to the high bank can potentially lead to bank destabilisation in time of flood events.

An assessment against 5.21(3) is as follows:

- a. The proposed swimming pool poses minor flood impacts on flood behaviour, however, the proposed safety barrier (glass fencing) poses issues for safety and water displacement that could affect other properties downstream.
- b. The scale of the development is adequate for the land irrespective but not the proposed location.
- c. The application can allow safe evacuation of people due to the nearby land protected by a levee bank and not flood impacted.
- d. The swimming pool with safety barrier being close to the high bank of the river puts it at risk of being impacted by flood erosion. A location away from the river front area would be more suitable.

The proposed development does **not** comply with matters for considerations under clause 5.21. However, locating of the Swimming pool with safety barrier in another location on site would be preferred.

#### **Clause 7.1 Earthworks**

Any earthworks will form part of this approval and will be ancillary to the main approval for a pool with barrier. However, due to the development proximity to the high bank, earthworks have the potential to impact the river bank.

#### **Clause 7.2 Essential services**

All necessary services can be made available to the new swimming pool with safety barrier as required.

#### **Clause 7.4 Terrestrial biodiversity**

An assessment of the proposed swimming pool with safety barrier against clause 7.4(3) is as follows:

- a. The proposed development is unlikely to have adverse impacts on the condition, ecological value and significance of the fauna and flora on the land. This is because the proposed development is for a swimming pool with safety barrier for domestic uses only. Potential impacts will most likely

- be from the construction of the swimming pool with safety barrier. No vegetation clearing will be conducted as part of the construction, however a tree close to the site can be adversely impacted
- b. The proposed development is unlikely to have adverse impacts on the importance of the vegetation on the land to the habitat and survival of native fauna. This is because the proposed development is for a swimming pool with safety barrier to be used in conjunction with a residential dwelling. Potential impacts will most likely be from the construction of the swimming pool with safety barrier.
  - c. The proposed development is unlikely to have any potential to fragment, disturb or diminish the biodiversity structure, function and composition of the land. This is because the proposed development is for a swimming pool with safety barriers to be used for private use in relation to the existing residential dwelling.
  - d. The proposed development is unlikely to have adverse impacts on the habitat elements providing connectivity on the land.

An assessment of the proposed swimming pool with safety barrier against clause 7.4(4) is as follows:

- a. The swimming pool with safety barrier has been sited between the dwelling and the high bank of the river, with potential adverse impacts to the bank of the river.
- b. The risks are able to be mitigated by moving the location of the proposed pool and barrier.
- c. Noted

#### **Clause 7.5 Wetlands**

An assessment of the proposed swimming pool with safety barrier against clause 7.5(3) is as follows:

- a. Not affect growth and survival of flora and fauna.
- b. No vegetation to be removed a part of the construction. Potential impacts to existing tree in proximity of the development site.
- c. Native tree potentially impacted by the development
- d. Due to the type of development, they may be potential impacts to the ground development.
- e. The development location is located in a wetland mapped area. However, the land has been historically disturbed.

An assessment of the proposed swimming pool with safety barrier against clause 7.5(4) is as follows:

- a) The location on site of the development is not appropriate due to the nature of the development and adverse impacts to the river bank.
- b) The risks are able to be mitigated by moving the location of the proposed pool and barrier.

#### **Clause 7.6 Development in River Front Areas**

The proposed development does **not** meet the permitted use in the riverfront area as identified under clause 7.6(2).

An assessment of the proposed swimming pool with safety barrier against clause 7.6(3) is as follows:

- a. The development will not be compatible with surrounding area
- b. The development may potentially cause pollution through bank destabilisation due to the close location of the development to the high bank of the river.
- c. No vegetation to be removed as such no impacts on existing landscape.
- d. The proposed swimming pool with safety barrier will not change current access arrangement to the river.
- e. There are no historic, scientific, cultural, social, archaeological, architectural, natural or aesthetic significance of the land to be impacted by the development

Based on the above assessment, the development does **not** comply with the clause.

**Clause 7.7 Riparian land and Murray River and other watercourses—general principles**

An assessment of the proposed swimming pool with safety barrier against clause 7.7(3) is as follows:

- a. Adverse impact of the proposed:
  - i. The structure is not located within the waterway and is not anticipated to impact the flow of water when not in flood. Impact during flood events will alter water flow, cause damage to the structure and may lead to further impacts as the water recedes.
  - ii. No impacts on aquatic and riparian species, habitats and ecosystem.
  - iii. Works may potentially impact the bank stability as they are located close to the high bank of the river.
  - iv. No impacts to the watercourse movement of aquatic fauna anticipated as no works proposed with the watercourse.
  - v. Not impact any future rehabilitation of a watercourse and riparian areas.
- b. Reticulated water is available to the site for connection.

An assessment of the proposed swimming pool with safety barrier against clause 7.7(4) is as follows:

- c) The location on site of the development is not appropriate due to the nature of the development and adverse impacts to the river bank.
- d) The risks are able to be mitigated by moving the location of the proposed pool and barrier.

Based on the above assessment, the development does **not** comply with this clause.

**Clause 7.8 Additional provisions – development on river bed and banks of the Murray River**

Assessment against this clause is not required for the proposed development.

**Wentworth Development Control Plan (DCP) 2011**

The proposed development is **not fully** acceptable against Chapter 2 provisions but **acceptable** against chapter 4 provisions of the Wentworth Development Control Plan (DCP) 2011.

**Wentworth Development Control Plan (DCP) 2011**

The proposed development is acceptable against the relevant provisions of the Wentworth Development Control Plan (DCP) 2011 Chapters 2 & 4 as outlined in the table below.

Wentworth DCP	Chapter 2 & 4	Acceptable	Not Acceptable	N/A	Reason
	2.1 Murray River and Darling River		X		The proposed swimming pool with safety barrier does not meet the required setback from the high bank of the river of 30m necessitating the 4.6 variation that

					accompanies the application
	2.2 Mooring			X	N/A not a mooring application
	2.3 Erosion control		X		The proposed development and associated works have the potential to lead to erosion of the river bank.
	2.4 Vegetation Protection - Riverfront		X		The proposed development and associated works have the potential to lead to tree damage
	3 Koala Habitat Protection			X	N/A No known koala habitat on the site
	4 Flood Affected Land		X		The swimming pool with safety barrier will be constructed inground as development above the 1 in 100 yr flood level is not possible, it is probable that the development will be impacted during a flood event.
	5 Vehicular access and parking	X			No change to access or parking
	5.1 Parking layout, servicing and manoeuvring	X			No changes to existing access or parking
	5.2 Specific land use requirements	X			Parking requirements met
	6 Crime prevention through environmental design	X			No change anticipated from development
	7 Disability Access Standards			X	N/A as development associated with private residential dwelling

	8 Development in the enterprise corridor – zone B6			X	N/A as not within this zone
	9 Highway Promotion signs			X	N/A
	10 Design Assessment Criteria			X	N/A
	Chapter 4 4.1.1 Site context		X		The proposed location of the swimming pool with safety barrier does not make use of available land.
	4.1.2 Streetscape	X			The proposed swimming pool with safety barrier is located behind the building.
	4.1.3 Front Setback			X	N/A as not a dwelling – the development is located behind the existing building line
	4.1.4 Side setbacks			X	N/A as not a dwelling
	4.1.5 Rear setback			X	N/A as not a dwelling
	4.1.6 Walls on Boundaries			X	N/A as not a dwelling
	4.1.7 Building heights and overshadowing			X	N/A as for a swimming pool with safety barrier
	4.1.8 Site Coverage	X			Proposed development does not cover more than 60% of site
	4.1.9 Private open space	X			Adequate private open space available
	4.1.10 Energy & solar access			X	N/A as not for a dwelling



	4.1.11 Daylight to existing windows			X	N/A as not for a dwelling
	4.1.12 North facing windows			X	N/A as not for a dwelling
	4.1.13 Overlooking			X	N/A as not for a dwelling
	4.1.14 Fencing and retaining walls			X	N/A approval not for fencing or retaining walls
	4.1.15 Car parking and vehicle access	X			The site provides space for access and carparking
	4.1.16 Cut and fill		X		Earthworks will adversely impact the bank

## (2) The provisions of any draft environmental planning instrument

There is no Division 3.4 draft environmental planning instrument that affect the proposed development. (Post 1 July 2009 LEP amendments).

## (3) Any matters prescribed by regulations

There are no further matters prescribed by regulations relevant to the proposed development.

## (4) The likely impacts of the development

There are no likely impacts from the proposal as discussed in the table below.

<b>Impact item</b> <i>(insert an 'x' in the relevant section)</i>	<b>Acceptable</b>	<b>Not acceptable</b>	<b>Not relevant</b>	<b>Comment</b>
Context and setting	X			The site is surrounded by similar residential dwellings with ancillary developments. However, the pool location is not inline with the surrounding development
Public domain & Streetscape	X			The proposed swimming pool is behind the building line of the existing dwelling. No work is expected to be done on the street.
Landscaping			X	Landscaping not part of the application
Stormwater	X			Can be managed onsite
Heritage	X			No known heritage items onsite.

Soils & Soils Erosion		X		Potentially erosion due to the proximity of the site to the high bank, development requiring excavation of land to install / construct the swimming pool in ground and disturbance to the river bank.
Air and microclimate	X			Proposed development not anticipated to affect the air or microclimate.
Water Resources		X		Potential impacts to the waterway due to the close proximity to the Darling River.
Biodiversity (Flora & Fauna)	X			No native vegetation to be cleared for the development
Land Resources	X			None located on the site expected to impact the proposed development.
Utilities	X			Utilities are available to the site
Access & Parking	X			Direct access to site available, space for parking available on site
Roads & Traffic	X			No new road proposed, traffic will not be impacted by proposal
Solar Access and Energy Efficiency			X	N/A as not for a dwelling
Overshadowing			X	Not relevant
Privacy & Overlooking			X	Not relevant
Flooding		X		The proposed development is located on flood impacted land in close proximity to the Darling River. There is potential impact downstream from debris, changing the water flow of the water and river bank erosion.
Bushfire Prone Area	X			Not in bushfire prone area
Noise	X			Possible significant noise only expected during construction, residential noises anticipated after
Technological hazards	X			None anticipated from the development, only residential activities anticipated from the site
Safety, Security & Crime Prevention	X			Development will not affect the safety of the area.
Social and Economic Impacts	X			No negative social and economic impacts anticipated from the proposed development.

#### (5) The suitability of the site for development

The subject land is suitable for the proposed swimming pool with safety barrier under the WLEP as ancillary development to the existing dwelling. However, the siting of the development between the dwelling and the high bank of the Darling River, is not considered suitable in this instance.

This is due to its proximity to the high bank of the Darling River, and the potential impact this may cause with erosion, altering the path of flood water and the build-up of debris around

the pool fencing. These matters are discussed within the memo from councils building department.

Should the applicant wish to relocate the swimming pool with safety barrier to another location outside the riverfront area, this would make the application comply with relevant planning legislation. The development is to be located between the high bank of the river and the dwelling.



Images of the site for the proposed swimming pool with safety barrier, taken from the site looking toward the river. Images taken before commencement of the existing dwelling.



Images looking up the bank from the rivers edge toward the site of the proposed swimming pool with safety barrier, and the high bank of the river. Images taken prior to the construction of the existing dwelling.



Image of dwelling under construction with impact of flood event 2022.

**(6) Any submissions made in accordance with this Act or Regulation**

The application was notified for 14 days as per the Wentworth Community Participation Plan. No submissions were received.

**(7) The public interest**

The proposed development is consistent with public interest as it will have no detrimental effect on the surrounding area. Moreover, no objections were made by the surrounding neighbours.

**COMMENTS FROM COUNCIL INTERNAL DEPARTMENTS**

Department	Referred Y/N	Comments
Building	Y	<p>BCA Class: 10b</p> <p><u>Comments</u></p> <ul style="list-style-type: none"> <li>Swimming pool to be located in flood planning area and below the 1% AEP flood level.</li> <li>Composite pool shell and fencing (safety barrier) likely to sustain significant damage in the event of a flood event. Would Council be potentially liable for damages sustained??</li> <li>In the aftermath of a flood the swimming pool could potentially be “unprotected” as a result of damage to the safety barrier.</li> <li>Council generally place conditions around removal of fence panels etc. in the event of a flood. Any such condition should be avoided in this instant as the pool could potentially remain unprotected for a period of time.</li> <li>Swimming pool pump equipment and any other electrified components should be located above the 1% AEP flood level.</li> </ul> <p><u>Recommendations</u></p> <p>In considering this proposal, Council should:</p> <ul style="list-style-type: none"> <li>Require the applicant provide advice from the relevant design engineer as to the ability of the swimming pool shell etc. to sustain the effects of prolonged inundation and river flows eg. structural damage.</li> <li>Consider the implications of a flood event on the proposed safety barrier (damage etc.) and its continued ability to prevent access to the swimming pool by small children following a flood event.</li> </ul>
Subdivision Engineer	N	
Roads & Engineering	N	
Finance & Policy	N	

Heritage Advisor	N	
Environmental Health	N	
Local Laws	N	
Floodplain Mgt Committee	N	
Sustainable Infrastructure	N	

## CONCLUSIONS

1. General comments:
2. The proposal does not satisfy the points for consideration listed under Section 4.15 of the *Environmental Planning and Assessment Act*.
3. The proposal occurs on land zoned RU5 Village. The proposal has potential detrimental impact on the site and surrounds.
4. The proposal is not consistent with the Wentworth Shire Development Control Plan (Dec 2011). The proposal is not consistent with the development controls in Chapter 2 and 4 of the Wentworth Shire Development Control Plan (Dec 2011).
5. The proposed swimming pool with safety barrier does not accord with the relevant objectives, provisions and principles of the State Environmental Planning Policy (Biodiversity and Conservation) 2021.
6. There is no draft local environmental plan affecting the proposed development.

## COMMENTS FROM EXTERNAL REFERRALS

Essential Energy: No objections and provided comments 16/10/2023

Department of Planning and Environment – Water: Exempt development 19/10/2023


Department of Primary Industries – Fisheries: Rejected 28/09/2023

## RECOMMENDATION:


**Council refuse the application due to the following reasons:**

- Non-compliance with Chapter 5 of the State Environmental Planning Policy (Biodiversity and Conservation) 2021
- Non-compliance with clause 7.6 of the Wentworth Local Environmental Plan 2011 river front standard

- 4.6 variation application provided by applicant does not provide adequate justification to contravene the clause 7.6 development standard
- Non-compliance with clauses 5.21, 7.1, 7.4, 7.5, 7.7 of the Wentworth Local Environmental Plan 2011
- Non-compliance with chapter 2 and 4 of the Wentworth Shire Development Control Plan (Dec 2011)

Delegate report author	Delegated approval and endorsement
Signature: 	Signature:
Kerrie Copley Planning Officer	
Date: 03/11/2023	Date:



 <p><b>Wentworth</b> SHIRE COUNCIL</p>	<p><b>Health &amp; Planning Department</b> 26-28 Adelaide Street PO Box 81 <b>WENTWORTH NSW 2648</b> Tel: 03 5027 5027 <a href="mailto:council@wentworth.nsw.gov.au">council@wentworth.nsw.gov.au</a></p>	<p><b>4.6 Variation Assessment</b></p> <p>Environmental Planning &amp; Assessment Act 1979 as amended</p>
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#### **Approving 4.6 variations**

Under clause 55 of the *Environmental Planning and Assessment Regulation 2021*, a consent authority (Council) may assume concurrence if the concurrence authority has given notice to the consent authority. The notice identifies which concurrence has been given to council and can specify qualifications or conditions for the assumed concurrence.

Under the planning circular PS20-002 (notice), Councils were given assumed concurrence to approve 4.6 variation applications based on a number of conditions. These conditions can be summarised as following:

1. Council cannot assume concurrence for varying a standard regarding dwelling entitlement in regards to MLS less than 90% for lands zoned RU1 to RU4, RU6, R5, E2 (now C2) to E4 (now C4) and equivalent land uses.
2. Non-numerical standard and standard variations greater than 10% cannot be approved by a Council delegate i.e Director. These need to be approved by Council to ensure greater public scrutiny and transparency.

The proposed variation is not regarding MLS as such Council has assumed concurrence and do not need to refer the DA to the Department of Planning and Environment (DPE) for concurrence. However, the variation proposed is greater than 10%, as such, will need to be presented to Council for approval.

#### **4.6 Exceptions to development standards written request**

The following section of the assessment report contains the 4.6 justification provided by the applicant including comments from Council officer:

##### **Application written request – clause 4.6(3)(a) and (b)**

The applicant seeks to justify the contravention of the development standard on the following basis:

**a.** That compliance with the development standard is unreasonable or unnecessary in these circumstances because:

- i. Compliance with meeting the setback is not possible given the location of the existing dwelling.

**Officer comments:** Although the pool is an ancillary development to the dwelling, this does not determine the pool location. The pool location must comply with relevant planning legislation and be suitable in its proposed location.

- ii. Compliance considered unreasonable due to other development along the river in Wentworth.

**Officer comments:** The dwelling was approved using the 4.6 variation provisions so it would be inline with adjoining development. No other similar pools or structures in the surrounding area are located closer than the dwelling in relation to the river front area and riverbank.



- iii. The proposed swimming pool location ensures safety for users through visibility from the dwelling.

**Officer comments:** Swimming pool barriers and signs are adequate safety measure required for all swimming pools under legislation. The visibility from the dwelling is not a requirement under the *Swimming Pool Act 1992* in terms of ensuring the safety of the pool users.

- iv. Proposed development meets the objectives of the zone.

**b.** That there are sufficient environmental planning grounds to justify contravening the standard:

- i. The swimming pool with safety barrier will not cause any environmental impacts on the Darling River.

**Officer comments:** The pool barrier can potential be swept away during a flood event, polluting the river, river bank disturbances and raising safety concerns.

#### Consideration of Applicants Written Request - Clause 4.6(4) (a) (i) and (ii) (b)

Does the written request adequately address those issues at Clause 4.6(4)(a)(i)

1. Compliance with meeting the setback is not possible given the location of the existing dwelling and it is considered unreasonable given the existing development along the river in Wentworth and the swimming pool location ensures the swimming pool can be seen from within the dwelling to ensure safety for all users.

**Officer comments:** Although the pool is an ancillary development to the dwelling, this does not determine the pool location. The pool location must comply with relevant planning legislation and be suitable in it proposed location. The dwelling was approved using the 4.6 variation provisions so it would be inline with adjoining development. No other similar pools or structures in the surrounding area are located closer than the dwelling in relation to the river front area and riverbank.

In addition to the above, the NSW Land and Environment Court in *Four2Five Pty LTD v Ashfield Council* [2015] NSWLEC 90, considered how this question may be answered and referred to the earlier Court decision in *Wehbe v Pittwater Council* [2007] NSWLEC 827. The court provided five tests as follows that can be used as prompts to answer the above question in relation to a Clause 4.6 Variation application.

**Officer comments:** The river bank has already been disturbed and the proposed swimming pool with safety barrier will not be visibly intrusive within the landscape as it is behind the dwelling building line. However, there is potential detriment impacts caused from the development.

Does the written request adequately address those issues at Clause 4.6(4)(a)(ii)

- a. Although the development is cognisant with the zone objectives, the proposal is consistent with the objectives of clause 7.6 being varied.

Objectives of Clause 7.6	
To support natural riverine processes, including the migration of the Murray River's channels,	Not on the bed of the river.

To protect and improve the bed and bank stability of the Murray River,	Due to the nature of the development, significant earthworks will occur near the high bank with potentially significant impacts to the bank of the river
To maintain and improve the water quality of the Murray River	Not applicable, however, conditions of consent will be used to mitigate and manage influence upon natural waterway
To protect the amenity, scenic landscape values and cultural heritage of the Murray River and to protect public access to its riverine corridors,	No significant impact to amenity and scenic landscape as no native vegetation removal proposed. No heritage listings known to this site.
To conserve and protect the riverine corridors of the Murray River, including wildlife habitat.	No wildlife impacted, as land has been previously disturbed through construction of residential dwelling and other related structures.

Has the planning secretary's concurrence been sought as per Clause 4.6(4)(b)

- b. Under the planning circular PS20-002, the concurrence of the Planning Secretary will not be required for this variation. However, due to the size of the variation, council staff do not have the delegated authority to determine the development. As such, the development will be determined by Council.

#### 5 part test

1. The objectives of the standard are achieved notwithstanding noncompliance with the standard:

As outlined in this report, the objectives and standards of the Clause are met. The proposed swimming pool will not cause detriment to the river environs and is not visually intrusive development. It is considered the objectives and standards have been demonstrated in this report.

**Officer comments:** Due to the nature of the development, significant earthworks will occur near the high bank with potentially significant impacts to the bank of the river. This is a non-compliance against an objective of clause 7.6.

2. The underlying objective or purpose of the standard is not relevant to the development and therefore compliance is unnecessary:

It is considered the swimming pool should be discouraged if the development would cause detriment to the river environs, but as demonstrated in this report, the proposed swimming pool is adequately setback from the high bank and will not cause detriment in any way. The swimming pool is also considered development that is not visually intrusive due to the development being at ground height (except the top edge of the swimming pool) and only the pool fence will be above the ground and is transparent.

**Officer comments:** Due to the nature of the development, significant earthworks will occur near the high bank with potentially significant impacts to the bank of the river. The pool and safety barrier are very close to the high bank compared to other development in the area.

3. The underlying object or purpose would be defeated or thwarted if compliance was required and therefore compliance is unreasonable:

The purpose of the swimming pool is to be in an area that is safe and consistent with the existing design of the dwelling. Should the swimming pool not be approved in

the proposed location, it would be unreasonable to locate the swimming pool in another location for safety concerns.

If compliance was required, it is considered unreasonable given the location of the existing dwelling, safety and the land is used for residential purposes. In addition, the proposed swimming pool will not cause a negative impact on the river environs.

**Officer comments:** Swimming pool barriers and signs are adequate safety measure required for all swimming pools under legislation. The visibility from the dwelling is not a requirement under the *Swimming Pool Act 1992* in terms of ensuring the safety of the pool users. The pool location has high potential to adversely impact the river environs. Although the pool is an ancillary development to the dwelling, this does not determine the pool location. The pool location must comply with relevant planning legislation and be suitable in its proposed location. The dwelling was approved using the 4.6 variation provisions so it would be inline with adjoining development. No other similar pools or structures in the surrounding area are located closer than the dwelling in relation to the river front area and riverbank.

4. The development standard has been virtually abandoned or destroyed by the council's own actions in granting consents departing from the standard and hence compliance with the standard is unnecessary and unreasonable:

The proposal is in keeping with the character of the area and Council have set many precedents of granting consents for development within the river front areas abutting the Murray and Darling rivers. The existing dwelling was also provided consent within the river front setback area.

**Officer comments:** Each development application is assessed on its own merits in line with the legislation at the time of lodgement. The dwelling was approved after a 4.6 variation was provided with the development application. The pool application is a separate application located closer to the high bank than other development in the surrounding area setting a potential precedence for allowing development in inappropriate locations.

5. The compliance with development standard is unreasonable or inappropriate due to existing use of land and current environmental character of the particular parcel of land. That is, the particular parcel of land should not have been included in the zone:

It is considered the land should be included in the zone given the proximity to the Wentworth CAD and existing development in the area. The proposed swimming pool will be development associated with the existing residential use of the land which the zone allows for.

**Officer comments:** The pool and barrier area permitted under the land zoning.

The proposed variation is supported based on the results of the five (5) part test above.

**Officer comments:** The proposed development does not comply with 4 of the 5 tests, as such should not be supported/approved. The pool application is a separate application located closer to the high bank than other development in the surrounding area setting a potential precedence for allowing development in inappropriate locations.

### 9.13 PROJECT & WORKS UPDATE - NOVEMBER 2023

File Number: RPT/23/710

Responsible Officer: Geoff Gunn - Director Roads and Engineering

Responsible Division: Roads and Engineering

Reporting Officer: Jamie-Lee Kelly - Administration Officer

Objective: 3.0 Wentworth Shire is a community that works to enhance and protect its physical and natural environment

Strategy: 3.2 Ensure that community assets and public infrastructure are well maintained

#### Summary

This report provides a summary of the projects and major works undertaken by the Roads and Engineering Department which have been completed during the months of October 2023 and the planned activities for November 2023.

#### Recommendation

That Council receives and notes the major works undertaken in October 2023 and the scheduled works for the following month.

#### Detailed Report

Refer below for updates of the works completed in October 2023, and the planned activities for November 2023.

Project and Works Update for October 2023	
<b>Roads</b>	<p><b><u>Pooncarie Menindee Road</u></b></p> <ul style="list-style-type: none"> <li>The \$9.2 million project is jointly funded on a 50:50 basis with the Australian Government and NSW Government under the Growing Local Economies Fund with Office of Regional Development.</li> <li>After final preparation works, the entire 26.5km bitumen sealing was completed over a 7-day period. The upgrade allows road users to access the road in all weather conditions, removing over 600km of detours when the road is impacted by wet weather.</li> </ul> <p><b><u>Heavy Grading</u></b></p> <ul style="list-style-type: none"> <li>Funded by the Regional and Local Roads Repair Program, heavy grading commenced on the Old Broken Hill Road starting at the northern end.</li> </ul> <p><b><u>Maintenance Grading</u></b></p> <ul style="list-style-type: none"> <li>Completed Roads included Little Manly, Log Bridge and Arumpo Road.</li> </ul>
<b>Projects</b>	<p><b><u>Gol Gol East Raw Water System Upgrade</u></b></p> <ul style="list-style-type: none"> <li>Chlorine Dosing Unit delivered and installed.</li> <li>Jetty support beam installed.</li> <li>Filters installed.</li> </ul>

<p>Projects</p>	<p><b><u>Junction Island Bridge</u></b></p> <ul style="list-style-type: none"> <li>• Site survey and pegging.</li> <li>• Contractor commenced site works on 31 October.</li> <li>• Wiring reinforcement cages.</li> <li>• Clearing trees on bridge alignment.</li> </ul> <p><b><u>Jockey Changerooms</u></b></p> <ul style="list-style-type: none"> <li>• Temporary transportable building provided for 2023 Wentworth Race Day.</li> <li>• New building to be provided in the new year.</li> </ul> <p><b><u>Wentworth and Pooncarie Camp Kitchens</u></b></p> <ul style="list-style-type: none"> <li>• Initial meeting convened with User Groups to determine the project scope and objectives.</li> <li>• Existing condition plans prepared and design brief being prepared to engage a Registered Building Practitioner (Design).</li> </ul> <p><b><u>Pink Lake</u></b></p> <ul style="list-style-type: none"> <li>• Order issued to Public Works for the technical specification and detailed design.</li> </ul> <p><b><u>Wentworth Effluent Disposal System (EDS)</u></b></p> <ul style="list-style-type: none"> <li>• Manufacture of the pontoon, gangway, fenders, and switchboard continued.</li> </ul> <p><b><u>Willow Bend Caravan Park</u></b></p> <ul style="list-style-type: none"> <li>• Sewer works continuing on western half of caravan park.</li> <li>• Sewer pump station delivered</li> <li>• Electrical materials delivered</li> <li>• Electrical installation commenced.</li> </ul> <p><b><u>Amenities Blocks</u></b></p> <ul style="list-style-type: none"> <li>• Internal cladding to commenced.</li> </ul> <p><b><u>Rose Street Stormwater – Stage 1</u></b></p> <ul style="list-style-type: none"> <li>• Order issued to Public Works for the technical specification and review of detailed design.</li> </ul> <p><b><u>Buronga Toilet Block</u></b></p> <ul style="list-style-type: none"> <li>• Tender documents completed and quotations being sought for Civil and Electrical Packages.</li> </ul> <p><b><u>Wood Street and Gol Gol North Road Sharedway</u></b></p> <ul style="list-style-type: none"> <li>• Sharedway concrete complete.</li> <li>• Restoration works remaining.</li> <li>• Wood Street Pram Ramps complete.</li> </ul> <p><b><u>Burns and Wood Street Intersection Rehabilitation</u></b></p> <ul style="list-style-type: none"> <li>• Pavement designs undertaken.</li> </ul>
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<p><b>Projects</b></p>	<p><b><u>Dareton Toilet Block</u></b></p> <ul style="list-style-type: none"> <li>Contract has been awarded.</li> <li>Awaiting a Building Permit for construction to commence.</li> <li>Expected that works will be complete in readiness for the Coomealla/Dareton Centenary Celebrations.</li> </ul> <p><b><u>Darling Street Wentworth Footpaths</u></b></p> <ul style="list-style-type: none"> <li>Request for quotes have been sent out to Landscape Architects, to provide concept design plans.</li> <li>Pending budget restrictions, scope of works will include replacement of footpaths, removal of existing trees and replacing with approved mature trees and possible arbour structures.</li> </ul> <p><b><u>Wentworth Rowing Club Building</u></b></p> <ul style="list-style-type: none"> <li>Final concept plans accepted by Rowing Club and Design development plans being prepared.</li> <li>Building contractor assessed the flood damage and providing quote for the repaint of the internal brick walls and replacement ceiling.</li> <li>Modification Development Application submitted for approval.</li> </ul> <p><b><u>Gol Gol Water Treatment Plant</u></b></p> <ul style="list-style-type: none"> <li>Main concrete and earthwork activities complete.</li> <li>Restoration works including minor repairs to lagoon liner underway.</li> </ul> <p><b><u>Dareton to Namatjira Sharedway</u></b></p> <ul style="list-style-type: none"> <li>Tender Documentation completed.</li> <li>Public tender commenced.</li> </ul> <p><b><u>George Gordon Sporting Complex Netball Court upgrade</u></b></p> <ul style="list-style-type: none"> <li>Tenders awarded.</li> </ul> <p><b><u>Buronga Shared Path</u></b></p> <ul style="list-style-type: none"> <li>Works commenced late-October with excavation cuts undertaken.</li> </ul> <p><b><u>Wentworth Sewer Repairs</u></b></p> <ul style="list-style-type: none"> <li>Successful completion of repairs to Arthur St end connection.</li> <li>Bypass pumping completed and normal sewer flow returned.</li> <li>Restoration works to the oval commenced.</li> </ul> <p><b><u>Gol Gol Water Treatment Plant New Fencing &amp; Auto Gates</u></b></p> <ul style="list-style-type: none"> <li>Works Complete.</li> </ul> <p><b><u>Carramar Drive Sporting Complex Netball Courts</u></b></p> <ul style="list-style-type: none"> <li>Resurfacing works complete.</li> </ul>
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**Projects and Works scheduled for November 2023**

<p>Roads</p>	<p><b><u>Heavy Grading</u></b></p> <ul style="list-style-type: none"> <li>Funded by the Regional and Local Roads Repair Program, heavy grading works will continue on the Old Broken Hill, Popio and possibly Roo Roo Roads.</li> </ul> <p><b><u>Pooncarie Menindee Road</u></b></p> <ul style="list-style-type: none"> <li>Installation of approximately 500 guide posts, speed signs and other associated signage together with final grade up of road verges and table drains.</li> <li>Line marking will be completed by 17 November 2023 and the road opened to all traffic.</li> </ul> <p><b><u>Arumpo Road</u></b></p> <ul style="list-style-type: none"> <li>Survey and design works will commence on the next 25 km section of road construction, estimated to be completed by mid December.</li> </ul> <p><b><u>Ivanhoe Road Pooncarie</u></b></p> <ul style="list-style-type: none"> <li>Re-sheeting of 1km section of unsealed road with 150mm imported pavement material commencing from end of existing bitumen heading east.</li> </ul> <p><b><u>Ivanhoe and Wilkurra Road Intersection</u></b></p> <ul style="list-style-type: none"> <li>Re-sheeting of 4km section of Ivanhoe Road, and 650m of the Wilkurra Road with 150mm imported pavement material.</li> </ul> <p><b><u>Maintenance Grading</u></b></p> <ul style="list-style-type: none"> <li>Works are due to commence on the Gol Gol, Garnpang and Wilkurra roads</li> </ul> <p>.</p> <p><b><u>Linemarking</u></b></p> <ul style="list-style-type: none"> <li>Approximately 30km of linemarking works are scheduled to be completed in various locations across the Shire following bitumen reseal works.</li> </ul>
	<p><b><u>Gol Gol East Raw Water System Upgrade</u></b></p> <ul style="list-style-type: none"> <li>Remaining electrical works to be completed</li> <li>Commissioning planning.</li> </ul> <p><b><u>Junction Island Bridge</u></b></p> <ul style="list-style-type: none"> <li>Undertake ramp works on the Island side.</li> <li>Demolition of existing bridge scheduled for late November.</li> </ul> <p><b><u>Pink Lake</u></b></p> <ul style="list-style-type: none"> <li>Preparation of technical specification and detailed design.</li> </ul> <p><b><u>Wentworth EDS</u></b></p> <ul style="list-style-type: none"> <li>Manufacture of the pontoon, gangway and fenders to be completed.</li> <li>Manufacture of switchboard to continue.</li> </ul>

<p><b>Projects</b></p>	<p><b><u>Willow Bend Caravan Park</u></b></p> <ul style="list-style-type: none"> <li>• Sewer works to commence in the eastern half of the park.</li> <li>• Electrical works to continue in the western half of the park.</li> <li>• Installation of sewer pump station.</li> </ul> <p><b><u>Amenities Blocks</u></b></p> <ul style="list-style-type: none"> <li>• Internal cladding to continue.</li> </ul> <p><b><u>Rose Street Stormwater – Stage 1</u></b></p> <ul style="list-style-type: none"> <li>• Technical specification and tender documentation to be drafted.</li> </ul> <p><b><u>Buronga Toilet Block</u></b></p> <ul style="list-style-type: none"> <li>• Receive and review quotations.</li> </ul> <p><b><u>Gol Gol Water Treatment Plant – Drainage Works</u></b></p> <ul style="list-style-type: none"> <li>• Restoration works to be completed.</li> <li>• Practical completion to be issued.</li> </ul> <p><b><u>Dareton to Namatjira Sharedway</u></b></p> <ul style="list-style-type: none"> <li>• Tenders to close and evaluation to commence.</li> </ul> <p><b><u>George Gordon Sporting Complex Netball Court Upgrade</u></b></p> <ul style="list-style-type: none"> <li>• Site works to commence.</li> </ul>
<p><b>Projects</b></p>	<p><b><u>Wentworth Sewer Repairs School Oval</u></b></p> <ul style="list-style-type: none"> <li>• Restoration works (including irrigation) of the oval area.</li> </ul> <p><b><u>Wood Street and Gol Gol North Road Shared Path</u></b></p> <ul style="list-style-type: none"> <li>• All remaining restoration works to be completed.</li> </ul> <p><b><u>Buronga Shared Path</u></b></p> <ul style="list-style-type: none"> <li>• Works to continue with excavation cuts, boxing and concrete pours.</li> </ul>



**Flood Recovery Works**

**Flood Recovery**

**Junction Park**

- 2 x Switchboards.
- Installation of the new playground expected to be complete by the end of November.

**Wentworth Ski Reserve**

- Toilet block rebuild completed and open to the public.

**Wentworth Wharf & Riverfront**

- No further progress regarding power restoration between park ground lights or park lamps.

**Roads**

- Minda Road Pooncarie - Approximately 3km section is scheduled to be re sheeted with 60mm of dirty metal limestone
- Repairs and sealing of bitumen surfaces were carried out on washouts caused by the recent flooding including the Low Darling, two on Old Wentworth Road and three on the Pooncarie Road.
- Reinstatement of road washouts caused from the Anabranche flooding. Contractors have completed the reinstatement of washouts to give neighbouring properties full access. Washout locations include Nitchie Lake Milkengay Creek, Nitchie Lake and Stoney Crossing Roo Roo Road, 183 Dam and Nialia Lake on the Old Broken Hill Road

**Fotherby Park**

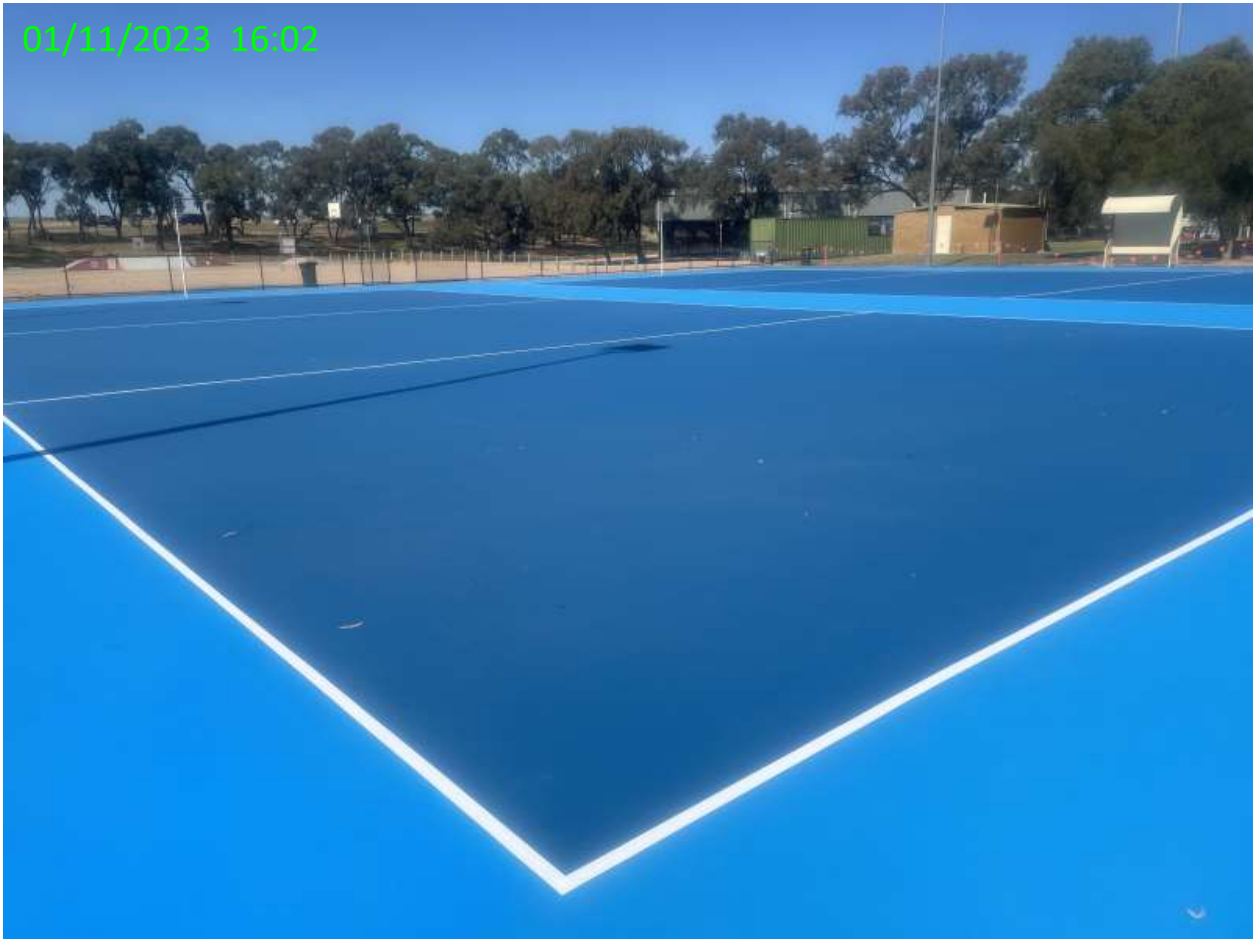
- Removal of the existing playground complete.
- Earthworks commenced but have been postponed due to clay material base being too soft for heavy machinery. Works expected to recommence mid November.

**Attachments**

1. Wentworth Primary School Oval & Ski Reserve Toilet Block [↓](#)
2. Carramar Sporting Complex Netball Courts [↓](#)
3. Pooncarie Road Reseal & Linemarking [↓](#)
4. Junction Island Steel Reinforcement Cages & Gol Gol Water Treatment Plant Drainage Works Complete [↓](#)
5. Gol Gol East Raw Water Pump Station & Sodium Chlorine Dosing Unit [↓](#)



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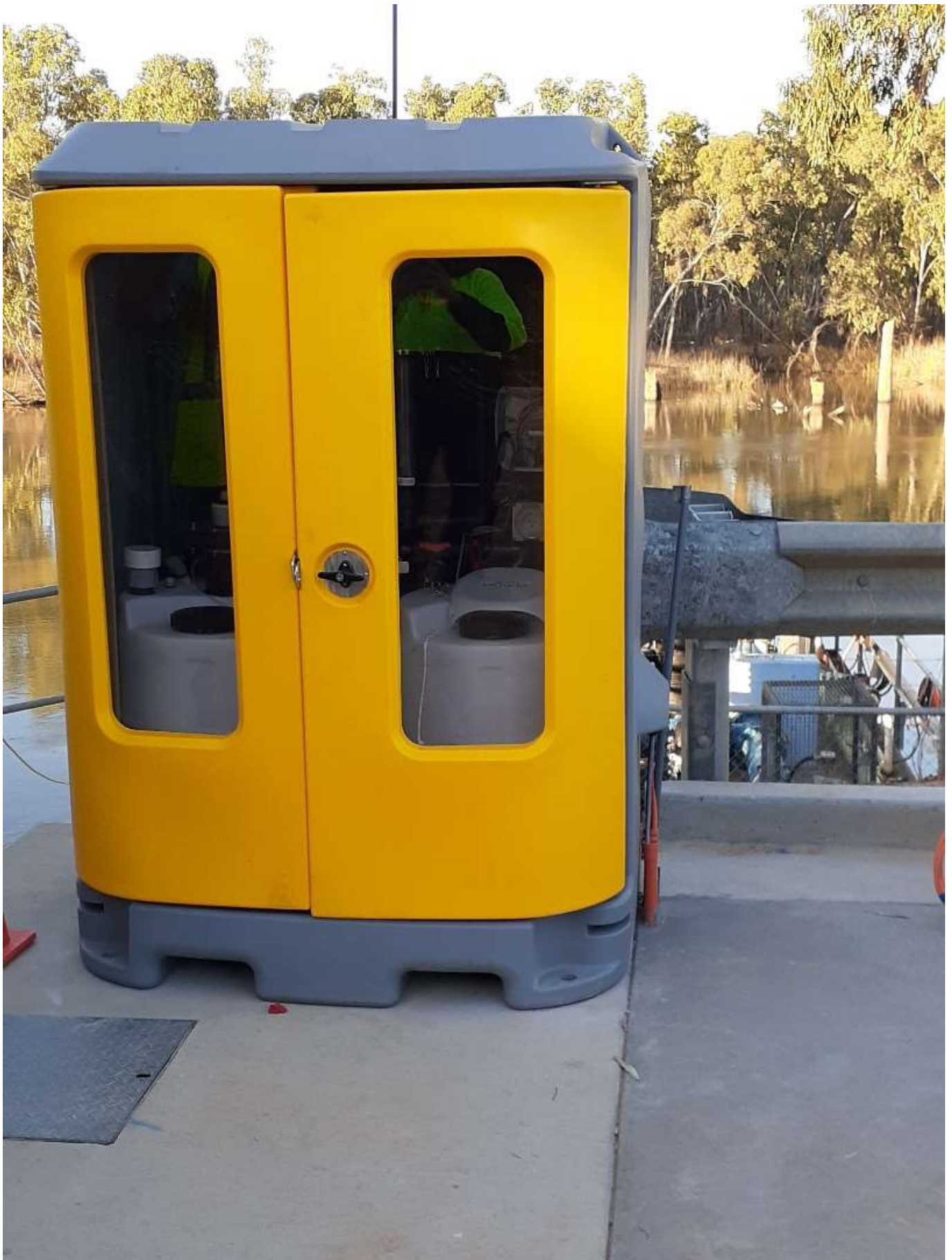
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**10 NOTICES OF MOTIONS / QUESTIONS WITH NOTICE**

Nil

## 11 CONFIDENTIAL BUSINESS – ADJOURNMENT INTO CLOSED SESSION

Despite the right of members of the public to attend meetings of a council, the council may choose to close to the public, parts of the meeting that involve the discussion or receipt of certain matters as prescribed under section 10A(2) of the Local Government Act.

With the exception of matters concerning particular individuals (other than councillors) (10A(2)(a)), matters involving the personal hardship of a resident or ratepayer (10A(2)(b)) or matters that would disclose a trade secret (10A(2)(d)(iii)), council must be satisfied that discussion of the matter in an open meeting would, on balance, be contrary to the public interest.

The Act requires council to close the meeting for only so much of the discussion as is necessary to preserve the relevant confidentiality, privilege or security being protected. (section 10B(1)(a))

Section 10A(4) of the Act provides that a council may allow members of the public to make representations to or at a meeting, before any part of the meeting is closed to the public, as to whether that part of the meeting should be closed.

Section 10B(4) of the Act stipulates that for the purpose of determining whether the discussion of a matter in an open meeting would be contrary to the public interest, it is irrelevant that:-

- (a) a person may misinterpret or misunderstand the discussion, or
- (b) the discussion of the matter may -
  - (i) cause embarrassment to the council or committee concerned, or to councillors or to employees of the council, or
  - (ii) cause a loss of confidence in the council or committee.

### **Recommendation**

That Council adjourns into Closed Session, the recording of the meeting be suspended, and members of the press and public be excluded from the Closed Session, and that access to the correspondence and reports relating to the items considered during the course of the Closed Session be withheld unless declassified by separate resolution.

This action is taken in accordance with Section 10A(2) of the Local Government Act, 1993 as the items listed come within the following provisions:

#### **12.1 Purchase of land - 152 Logbridge Road Lot 5202 DP 725295 and Lot 5203 DP 725295 Wentworth. (RPT/23/727)**

This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (d) (iii) information that would, if disclosed, reveal a trade secret. On balance, the public interest in preserving the confidentiality of information about the item outweighs the public interest in maintaining openness and transparency in council decision-making.



## 12 OPEN COUNCIL - REPORT FROM CLOSED COUNCIL

### 12.1 PURCHASE OF LAND - 152 LOGBRIDGE ROAD LOT 5202 DP 725295 AND LOT 5203 DP 725295 WENTWORTH

File Number: RPT/23/727

Responsible Officer: Ken Ross - General Manager

Responsible Division: Office of the General Manager

Reporting Officer: Ken Ross - General Manager

Objective: 3.0 Wentworth Shire is a community that works to enhance and protect its physical and natural environment

Strategy: 3.2 Ensure that community assets and public infrastructure are well maintained

#### **REASON FOR CONFIDENTIALITY**

*This item is classified CONFIDENTIAL under the provisions of Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to (d) (iii) information that would, if disclosed, reveal a trade secret. On balance, the public interest in preserving the confidentiality of information about the item outweighs the public interest in maintaining openness and transparency in council decision-making.*

## **13 CONCLUSION OF THE MEETING**

### **NEXT MEETING**

13 December 2023