



ANABRANCH

BURONGA

COOMEALLA

CURLWAA

DARETON

ELLERSLIE

GOL GOL

MONAK

POMONA

POONCARIE

RUFUS RIVER

TRENTHAM CLIFFS

WENTWORTH

Annual Report

2022/2023



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Midway Community Centre
6 Midway Drive, Buronga NSW 2739

重要 | 普通话 (简体中文)

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ਮਹੱਤਵਪੂਰਨ | ਅੰਗਰੇਜ਼ੀ

ਜੇਕਰ ਤੁਹਾਨੂੰ ਇਸ ਦਸਤਾਵੇਜ਼ ਨੂੰ ਪੜ੍ਹਨ ਅਤੇ ਸਮਝਣ ਵਿੱਚ ਸਹਾਇਤਾ ਦੀ ਲੋੜ ਹੈ, ਤਾਂ ਵੈਨਟਵਰਥ ਸ਼ਾਇਰ ਕਾਉਂਸਲ ਦੇ ਗਾਹਕ ਸੇਵਾ ਸਟਾਫ਼ ਇੱਕ ਮੁਫਤ ਵਿਆਖਿਆ ਸੇਵਾ ਦੇ ਪ੍ਰਬੰਧ ਵਿੱਚ ਸਹਾਇਤਾ ਕਰਨ ਲਈ ਖੁਸ਼ ਹਨ। ਦੁਬਾਰਾ ਦਾ ਇੰਤਜ਼ਾਮ ਕਰਨ ਲਈ, ਕਰਿਪਾ ਕਰਕੇ 03 5027 5027 'ਤੇ ਕਾਉਂਸਲ ਨਾਲ ਸੰਪਰਕ ਕਰੋ, ਜਾਂ ਹੇਠਾਂ ਸੂਚੀਬੱਧ ਕਮਿ ਕਾਉਂਸਲ ਦਫ਼ਤਰ 'ਤੇ ਜਾਓ।

สำคัญ | แบบไทย

หากคุณต้องการความช่วยเหลือในการอ่านและทำความเข้าใจเอกสารนี้ เจ้าหน้าที่บริการลูกค้าของ Wentworth Shire Council ยินดีให้ความช่วยเหลือในการจัดการบริการล่ามฟรี หากต้องการจัดเตรียมล่าม โปรดติดต่อสภาที่ 03 5027 5027 หรือไปที่สำนักงานสภาตามรายการด้านล่าง

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Wentworth Shire Council Main Office
26-28 Adelaide Street, Wentworth NSW 2648



We acknowledge the traditional owners of the land on which we live and work, and pay our respects to their elders past, present, and emerging.



The Kiilalaana group (Shantelle Thompson dancers) portraying the connection of the land and water through dance at Namatjira Water Tank Commissioning event, Dareton.

Purpose of the Annual Report

Welcome to Wentworth Shire Council's annual report for the 2022/2023 financial year. This report is a snapshot of the Council, setting out the highlights and challenges of the past year.

The report provides a detailed overview of Council's operations and financial performance and expenditure for 2022/2023. Also detailed in the report is information prescribed by the *Local Government (General) Regulation 2021*, including a progress report on our Delivery Program and Operational Plan.

The **Wentworth Shire: Our Future in Focus - Community Strategic Plan 2022-2032** adopted by Council in June 2022 identifies our community's priorities and aspirations over the next 10 years.

Our achievements in relation to the Plan's 4 strategic directions, which are based on principles of sustainability and social equity, are presented in the Our Performance section of this report.

Council publications, policies and reports can be viewed on the Council website:
wentworth.nsw.gov.au

Council welcomes feedback or questions in relation to this annual report.

You can provide your feedback by emailing council@wentworth.nsw.gov.au or submit by mail to:
PO Box 81, Wentworth NSW 2648.



Contact

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 Copies of this program can be viewed online at wentworth.nsw.gov.au

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Civic Centre under construction in Wentworth

The background image shows a park structure with a curved roof. The roof is decorated with large, colorful illustrations of birds in flight. Labels for the birds are visible: 'ockatoo' (likely Cockatoo), 'Willie Wagtail', and 'Gillie'. The structure is made of dark metal beams and has a glass railing. In the background, there are trees and a fence.

Introduction



Achieving the vision for 2032

The consultation and engagement activities undertaken to inform the Wentworth Shire: Our Future in Focus - Community Strategic Plan 2022-2032 resulted in the formation of the following concise and ambitious vision for the region:

Wentworth Shire will work together to create a thriving, attractive and welcoming community.

Community strategies



Namatjira Raw Water Storage



Wentworth Shire is a vibrant, growing and thriving region



Wentworth Shire is a great place to live



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



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

Quadruple Bottom Line

The quadruple bottom line underpins the Community Strategic Plan, helping to categorise the priorities that have been identified by the community.

Our strategies link directly to the quadruple bottom line, which are as follows:

ECONOMIC
SOCIAL
ENVIRONMENTAL
CIVIC LEADERSHIP



Our Values

At Wentworth Shire Council we value:

Honesty & Integrity

- ▶ We deliver on commitments.
- ▶ We act ethically.

Quality & Commitment

- ▶ We do our best to provide the highest standard of goods and services to our community.
- ▶ We are responsive to the needs of our community and always look for ways to better serve our community.
- ▶ We are dedicated to fulfilling the Shire's vision and goals.

Respect

- ▶ We act professionally towards our community and our colleagues.

Accountability & Transparency

- ▶ We take responsibility for our actions.
- ▶ We communicate openly and respectfully with our community.

Reflecting on Resilience: A Year of Community and Progress

As we bid farewell to another year, it is with immense pride and gratitude that we reflect on the collective efforts and remarkable contributions of the entire Wentworth Shire Council team. The year gone by has been one of both challenges and triumphs, and we find ourselves compelled to commend the dedicated staff for their unwavering commitment to our community.

One of the defining moments of the past year was the major flood event that impacted our area. In the face of adversity, our community came together with an extraordinary sense of unity and collaboration. The quick response, tireless efforts, and genuine concern for the well-being of our residents displayed by each team member were nothing short of commendable. This challenging time highlighted the strength of our community and the values that bind us together.

Undoubtedly, the flooding had a profound impact on our local economy, particularly in the realm of tourism. The decline in tourist visits affected local businesses and, consequently, the livelihoods of many in our community. However, we are acutely aware of the challenges faced and are committed to rebuilding. Our region's allure is undeniable, and we are actively working on initiatives to attract visitors back to our community, supporting local businesses and restoring the vibrancy that makes our region unique.

As we look toward the future, there is a sense of excitement and anticipation for the projects that are already underway. These initiatives, ranging from essential infrastructure improvements to community events, are not only aimed at revitalising tourism but also at enhancing the overall quality of life for our residents. Our commitment to creating a vibrant and thriving community is reflected in these endeavours, and we are confident that they will contribute to the continued success of our region.

In closing, we extend our sincere gratitude to each member of the Council team for their dedication, resilience, and passion for serving our community. Together, we have faced challenges head-on, celebrated successes, and laid the groundwork for a future that promises prosperity for all. As we embark on the coming year, let us carry forward the spirit of collaboration and community that defines us, ensuring that Wentworth and surrounds remains a beacon of progress and unity.

Sincerely,



A handwritten signature in blue ink that reads "Tim Elstone".

Tim Elstone
Mayor
Wentworth Shire Council



A handwritten signature in blue ink that reads "Ken Ross".

Ken Ross
General Manager
Wentworth Shire Council



ABOVE: Official opening of Wentworth Pavilion, Wentworth Showgrounds Community Pavilion on 31 January 2023.
From left: Mayor Tim Elstone, Deputy Premier and Minister for Regional NSW Paul Toole, Mayor of Edward River Shire Council Cr Peta Betts and President of the Show Society Sholto Douglas.

BELOW: Official opening of Wentworth Aerodrome on 31 January 2023.
From left: General Manager Ken Ross, Mayor Tim Elstone and Deputy Premier and Minister for Regional NSW Paul Toole.





Junction Island, Wentworth - where the Murray and Darling Rivers meet.

An aerial photograph showing a wide river on the left, with a dense forest of green trees along its right bank. The river's surface is dark blue, and the forest is a vibrant green. Long shadows are cast by the trees onto the river. The right side of the image is faded into a light beige background.

Our Shire

Our Shire

Wentworth is the region's oldest town, located at the junction of Australia's two largest rivers, where the Darling ends and joins the Murray. Its location made Wentworth an important port in the paddle steamer era. Once the busiest inland port in NSW, it was considered as the site for the Australian capital.

In 1829 exploration parties headed out west of Sydney towards the then unknown Murray and Darling rivers in an endeavour to discover an inland sea. Although no inland sea was found, Captain Charles Sturt, entered the headwaters of a wide river which he named the Darling.

On his return to Sydney, a government conceived expedition then sent Sturt to trace the Murrumbidgee River. It was during this expedition that he entered a mighty river which he named the Murray. In 1830, while navigating the Murray, he came across a river junction which he was convinced was the Darling.

Joseph Hawdon and Charles Bonney drove cattle overland from New South Wales to Adelaide along the Murray and arrived at the Darling/Murray junction in 1838. Other overlanders followed the route, which became known as the Sydney/Adelaide 'highway', and the river junction spot became an established camp site known as Hawdon's Ford. The actual junction at the time was called "The Rinty". The settlement was later referred to as the "Darling Junction".

A number of squatters established settled on the land along the Darling and Murray Rivers, expanding their holdings westwards from the Murrumbidgee area and north eastwards

from South Australia. In the mid 1840's the settlement was known as "McLeod's Crossing", named for the first white residents of the settlement.

With the arrival of the river steamers in 1853, the small European settlement found itself to be ideally situated as an administrative and commercial centre for the untapped wealth of the vast Outback. For many years Sydney was the only port in New South Wales to handle more cargo than Wentworth. The steamers brought a new sophistication to the rugged river towns. They carried the hopes and dreams of fragile communities for over three quarters of a century.

In 1857, Surveyor General Barney considered it time to establish a proper township. The town site was approved in 1859 and was named after the New South Wales explorer and politician William Charles Wentworth, on June 21, 1859.

The area was proclaimed a municipality on January 23, 1879, and is the region's oldest settlement.

Throughout the prosperous river trade days Wentworth Shire suffered extremes in fortune and despair. The area suffered floods, droughts, rabbit plagues and overstocking which in turn caused erosion and land degeneration.

Nonetheless, the settlements continued to thrive and grow at a reasonably rapid pace and by 1929 a series of locks and weirs, to assist navigation and pumping, had been completed on the Murray River.

In the early 1900's the first irrigation settlement in New South Wales was commenced at Curlwaa, seven kilometres east of Wentworth.

Irrigation breathed new life into the district which led to pastoral properties being divided into smaller allotments (now referred to as "blocks").

An improved system of road networks, state-wide rail links and motorised transport reduced the need for riverboats as a source of transportation, communication and trade, thus forcing an end to the riverboat era.

Wentworth continues to be an important centre for the surrounding landholders. It is a town steeped in history and as a tourist area of great diversity. Wentworth has much to offer including; the Junction of the Murray and Darling Rivers, locks and weirs, houseboats, water sports, historic buildings, the Old Wentworth Gaol, Pioneer Museum, Aboriginal culture and galleries, wineries, Perry Sandhills and more. The Wentworth Shire boasts the Australian Inland Botanical Gardens, Mungo National Park and the Willandra Lakes World Heritage Area, unique scenery and native wildlife as key tourist attractions.

Wentworth is considered the gateway to Outback NSW and is situated on the junction of the Murray and Darling Rivers in South-Western New South Wales.

Mildura, situated on the Victorian side of the Murray, is the nearest commercial centre of any size. Wentworth Shire is a region of great diversity and it offers the opportunity to experience an introduction to Outback Australia.

The area can be an arid and harsh landscape or a landscape that is soft and serene in solitude.

It is a land of rivers, creeks and lagoons; miles and miles of saltbush, acacia, casuarina and Mallee, wide flat plains, drifting desert sands, red roads and cobalt blue skies.

Remarkably for tens of thousands of years prior to Sturt naming the Darling River, the traditional owners who lived along it had called the river Baaka, hence their name Barkandji people, meaning 'Kinship to the river'.

In recent years, 'Baaka' the traditional name for the river has been more widely used by the broader community, giving back cultural recognition and respect to the First Nations people. The rivers and water are vital to Aboriginal culture, spirituality, mythical identity and wellbeing. For this reason, the Barkandji Native Title Group Aboriginal Corporation are leading the way for the Baaka to be formally recognised as a dual name for the Darling River.



The Canoe Tree

The magnificent canoe tree located in the Greater Murray Darling Junction Reserve makes for a grand entrance to Junction Island.

These trees are remarkable examples of Aboriginal expertise and are the embodiment of the rich Aboriginal Cultural Heritage along the river. To make a canoe, they would first make an outline of the shape required with cutting stones. Once the shape was decided, they would cut deeply into the tree to the heartwood, prying the bark off in one piece with sticks or rocks. Some were made watertight by the addition of clay and grass in any leaky areas.

THE SIGHTS AND EXPERIENCES OF WENTWORTH SHIRE

1. **Junction Park:** Soar to new heights at the Confluence of the Darling and Murray Rivers from an observation tower, offering a panoramic view that will leave you breathless.
2. **Junction Island:** Stand on the island at the river confluence, surrounded by a natural reserve walking track near the Wentworth District Hospital, creating a perfect blend of nature and tranquility.
3. **Riverside Relics:** Explore the Old Wharf on the Darling and the Captain John Egge Memorial, a short walk from the lively main street, where echoes of a bustling river trade still linger.
4. **Botanical Paradise:** Immerse yourself in the beauty of the Australia Inland Botanic Gardens, a haven of diverse flora that showcases the country's unique plant life.
5. **Historical Journey:** Take a trip back in time at the Wentworth Rotary Pioneer Museum and The Old Gaol, where Wentworth's riveting history comes to life through captivating exhibits.
6. **River Charm:** Experience the allure of the PS Ruby, Wentworth's historic flagship (non-operational), as you admire the vessel in Fotherby Park and bask in the river's enchanting charm, capturing the essence of a bygone era.
7. **Sands of Wonder:** Discover the Perry Sandhills, a natural wonder of Wentworth with drifting sands, mega fauna fossils, and World War II RAAF practice range – a playground for adventure seekers.
8. **Pooncarie Expedition:** Travel to the historic town of Pooncarie, once a thriving wool port town along the Darling, and trace the footsteps of its prosperous past.
9. **Mungo National Park Exploration:** Unearth 40,000 years of living culture at Mungo National Park, a UNESCO Willandra Lakes World Heritage Area boasting cultural, archaeological, and natural landscape wonders.
10. **Fergie's Legacy:** Pay homage to the Fergie Monument, a standing tribute to the tractor that saved Wentworth during the 1956 floods – a testament to the town's resilience and spirit.



8.04% of our population identify as Aboriginal or Torres Strait Islander
(State average is 3.44%)

at a glance

Proclaimed a Shire on 23 January
1879

27.9%

Mining is the largest industry sector with (\$363,285,000) gross revenue



Area (sq. km)
26,256

Largest industry of Employment is Agriculture, Forestry & Fishing with **23.5%** of the population



7,487
Estimated Residential Population (2021)



29.51% of homes are owned outright



3 Libraries



1 Hospital



8 Schools



1 TAFE Campus



2 Aerodromes



45.48%

Working age Residents (30-64 yrs old)
(state average is 45.46%)

2,860

Employed Residents

4.5% Unemployment Rate (2022)



Year 12 education as the highest form of education

Wentworth Shire residents

28.7%

vs.

Other areas of NSW

52.13%

\$75,544
per capita Gross Regional Product



The Median Wage for Households:
Wentworth
\$1,066/wk



State (excl. Greater Sydney)
\$1,434/wk



Greater Sydney
\$2,077/wk

The individual median wage is **\$716** per week with **28.1%** of people earning over **\$1,500** per week.

43 years old

is the Median Resident age
(State median is 39)

28.54% of Residents are aged under 25
(State average is 30.05%)

20.42% of Residents are aged over 65
(State average is 17.59%)



29.99% of families earn over \$130,000
vs. state average of 43.86%

WORTH SEEING WORTH DOING!
WENTWORTH
and surrounds



422km
ADELAIDE

583km
MELBOURNE

1,044km
SYDNEY

599km of sealed road

1,429km of unsealed road

Based on data from the 2021 Census data. *Data collected from Remplan and ABS



Namatjira Water Tank Commissioning event, Namatjira Community, Dareton.



Performance Summary

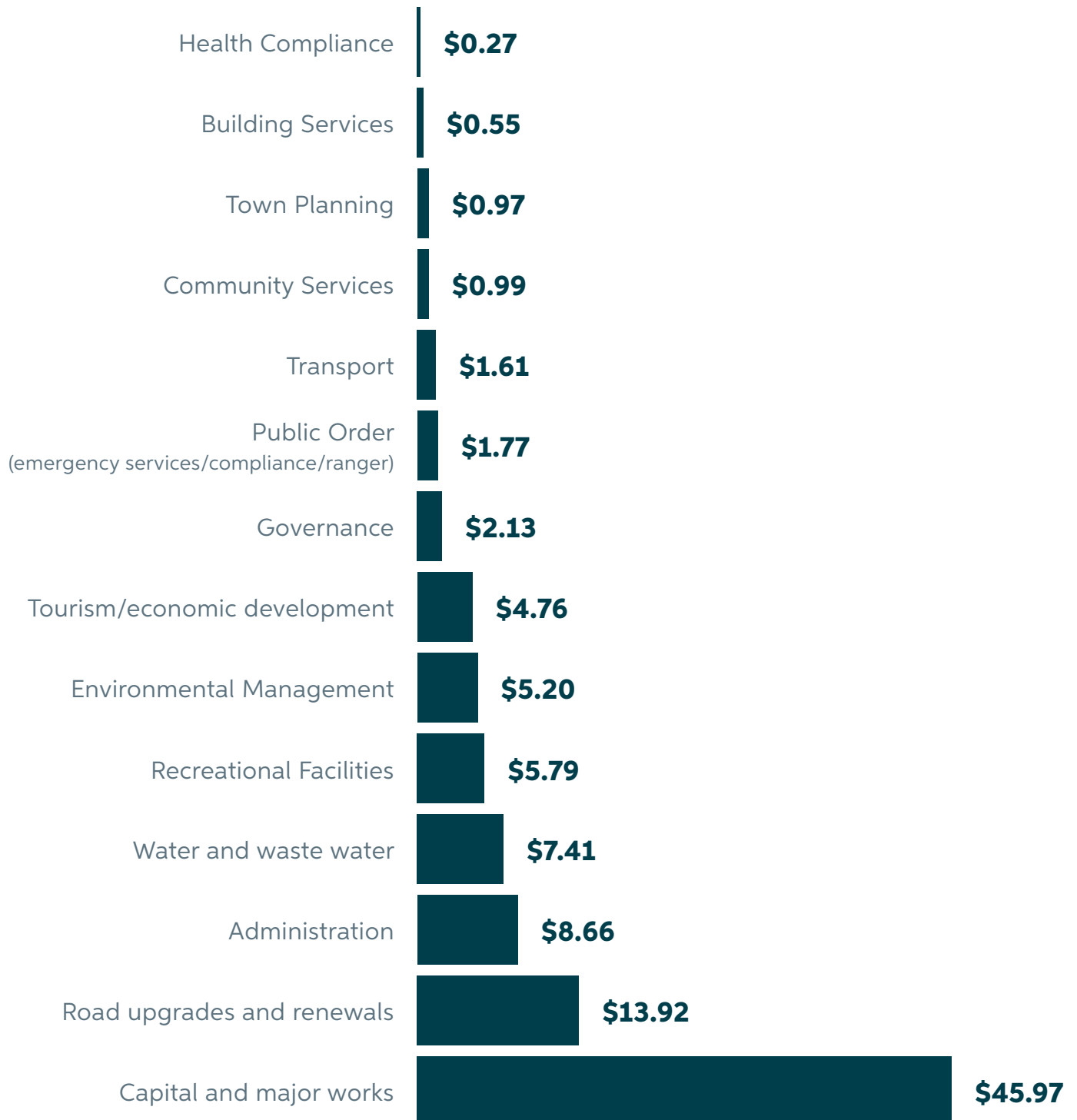
Financial Snapshot

	2023	2022
	(\$'000)	(\$'000)
Income Statement		
Total income from continuing operations	54,578	41,855
Total expenses from continuing operations	33,463	30,478
Operating result from continuing operations	21,115	11,377
Net operating result for the year	21,115	11,377
Net operating result before grants and contributions provided for capital purposes	4,022	2,662
Statement of Financial Position		
Total current assets	57,431	48,634
Total current liabilities	(16,892)	(12,009)
Total non-current assets	558,533	512,530
Total non-current liabilities	(10,004)	(9,881)
Total equity	589,068	539,274
Other financial information		
Unrestricted current ratio (times)	3.90	4.76
Operating performance ratio (%)	10.69%	8.62%
Debt service cover ratio (times)	11.65	12.36
Rates and annual charges outstanding ratio (%)	12.34%	12.86%
Infrastructure renewals ratio (%)	161.91%	162.10%
Own source operating revenue ratio (%)	38.29%	50.06%
Cash expense cover ratio (months)	22.30	20.95

2022/2023 Rates

The cost of each item represents the amount in every \$100.00 of rates and charges that Wentworth Shire Council uses to deliver your facilities, programs and services.

For every \$100.00 Council delivered:





Awards and recognition

Awards/Recognition of Council and/or Staff

YEARS
SERVICE

40

Darryl Wade
Team Leader Roads

YEARS
SERVICE

30

Darrel Edwards
Plant Operator/Labourer

YEARS
SERVICE

20

Ken Ross
General Manager

YEARS
SERVICE

10

Scott Lord
Assistant Team Leader

Gerry Needs
Plant Mechanic

YEARS
SERVICE

5

Scott Carr
Storeman

Bronwyn Wakefield
Companion Animals Officer

Brenton Edwards
Plant Operator/Labourer

George Kenende
Strategic Development Officer

Hannah Gebert
Team Leader Visitor Information Centre

Taygun Saritoprak
Senior Civil Engineer

David Young
Work Health & Safety Officer

Glen Norris
Manager Human Resources

Gayle Marsden
Executive Assistant to the General Manager

Michelle Sansom
Library Officer



Dignitary visits

Official Openings/Dignitary Visits

The NSW Deputy Premier, Paul Toole, visited Wentworth Shire on 24 January 2023 to officially open a number of facilities. The local facilities included the upgraded Wentworth Aerodrome and the new Pavilion at the Wentworth Showgrounds.

Mr Toole praised the relevant parties and user groups for their efforts in supporting such upgrades to the community.



Ceremonies

Australia Day

Australia Day awards were presented at the official ceremony conducted at the Coomealla Memorial Cub on 25 January 2023. Two special guests attended the ceremony being Senator Perin Davey and Dr Cleo Cresswell, the Australia Day Ambassador. Arthur Kirby provided the Welcome to Country.

The Citizen of the Year award was presented to Gwen Wilkinson. As a life member of the Gol Gol Rural Fire Service, 35 years with Sunraysia Wildlife Carers Group and a tireless worker for the Australian Inland Botanic Gardens, it was a well deserved award. The Young Citizen of the Year was won by Daniel Hawkins. Sportsperson of the Year went to Rebecca Marshall and Young Sportsperson of the Year was awarded to Kalesita Burton.

Citizenship was also conferred on three people at the ceremony.

Other Australia Day events held in the Shire included Breakfast in the Australian Inland Botanic Gardens (Buronga), Breakfast in Pioneer Memorial Park (Pooncarie) and Dareton Community Brunch in the Park.

Remembrance Day 2022

The Remembrance Day Service was held at the Wentworth Cenotaph with speeches by Coomealla High School representatives and the service conducted by Wentworth RSL members. There was a large crowd in attendance.

ANZAC Day 2023

The Wentworth community celebrated one of its biggest ANZAC Days this year with services being held at the Wentworth Cenotaph at Dawn and at 11am, Curlwaa, Dareton and Pooncarie Cenotaphs. School students were involved in the service which was led by RSL members.

Citizenship Ceremonies

Mayor Tim Elstone presided over two citizenship ceremonies during the reporting period. Seven people had citizenship conferred upon them in formal ceremonies, one conducted in conjunction with the 2023 Australia Day awards and the other at the Wentworth Shire Council Chambers.





Partnerships with Council

Wentworth Shire Council & Mildura Rural City Council Partnership

Wentworth Shire Council and Mildura Rural City Council meet as required to discuss current and future projects that each council is currently undertaking, alongside potential collaboration opportunities for the Councils.

During the 2022/2023 financial year, there were three joint meetings with Mildura Rural City Council, which helped strengthen the potential for future cooperation between the two councils.



Councillor Tim Elstone, Mayor of Wentworth Shire Council with Councillor Liam Wood, Mayor of Mildura Rural City Council. (Image supplied by MRCC).

Local Emergency Management Committee

The Wentworth Shire Local Emergency Management Committee (LEMC) had a busy year with the flood emergency. Aside from the usual quarterly meetings, extraordinary meetings commenced in October 2022 ramping up to the Emergency Operations Centre being stood up. As the flood receded, the LEMC moved into the recovery phase. A total of 36 meetings were held during October to January.

The activities of Council and the Local Emergency Management Committee saw the flood pass with limited impact to property and people and, due to the extremely good preparation undertaken, many of Council's assets were saved from damage.

Coomealla Health Aboriginal Corporation (CHAC)

In 2020 both existing medical centres in Wentworth closed within one month of each other. Council and the Bendigo Bank partnered with Coomealla Health Aboriginal Corporation (CHAC) to open a medical clinic in Wentworth. This partnership is still operating with the clinic offering GP's, blood collection services, skin cancer clinic, podiatry, dietetics, midwifery, diabetes education and asthma education. The partnership has been extremely successful.



Emergency service workers with Cr Tim Elstone, Mayor of Wentworth Shire Council with Steph Cook MP, Cr Peta Betts, Mayor of Edward River Council during flood preparation in Wentworth, December 2022. (Image source: Steph Cooke MP Facebook page).



Subdivision, Gol Gol



Governance

Councillors

Wentworth Shire is represented by nine Councillors who are elected every four years.

The Councillors elect the Mayor every two years.

As the community’s representative the role of a Councillor is to:

- Be an active and contributing member of the governing body;
- Make considered and well-informed decisions as a member of the governing body;
- Participate in the development of the Integrated Planning & Reporting Framework;
- Represent the collective interests of residents, ratepayers and the local community;
- Facilitate communication between the local community and the governing body;
- Uphold and represent accurately the policies and decisions of the governing body;
- Make all reasonable efforts to acquire and maintain the skills necessary to perform the role of a Councillor



Cr Tim Elstone
Mayor



Cr Daniel Linklater
Deputy Mayor



Cr Brian Beaumont
Councillor



Cr Steve Cooper
Councillor



Cr Peter Crisp
Councillor



Cr Steve Heywood
Councillor



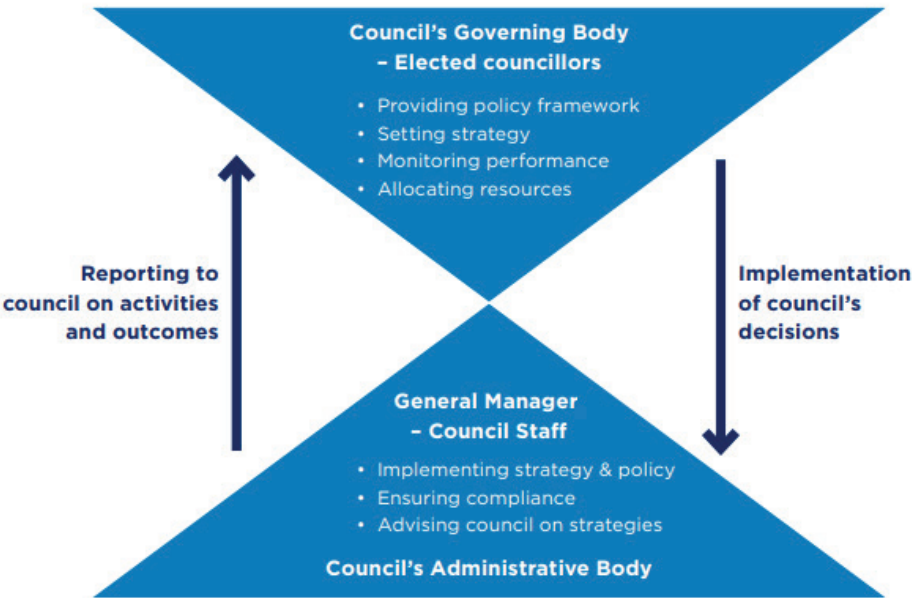
Cr Jane MacAllister
Councillor



Cr Susan Nichols
Councillor



Cr Jo Rodda
Councillor



Democratic Governance

In the 2022/2023 financial year, eleven (11) Ordinary Council Meetings, two (2) Extraordinary Council Meetings were held.

Councillor attendance to these meetings is displayed in the table below.

Councillor		Ordinary Council	Extraordinary Council
	Cr Tim Elstone (Mayor)	11/11	2/2
	Cr Daniel Linklater (Deputy Mayor)	11/11	2/2
	Cr Brian Beaumont (Councillor)	11/11	2/2
	Cr Steve Cooper (Councillor)	10/11	2/2
	Cr Peter Crisp (Councillor)	11/11	2/2
	Cr Steve Heywood (Councillor)	9/11	1/2
	Cr Jane MacAllister (Councillor)	8/10*	2/2
	Cr Susan Nichols (Councillor)	10/11	2/2
	Cr Jo Rodda (Councillor)	11/11	2/2

* Elected to Council on a count-back, 3 August 2022.

Councillor Expenses

During the 2022/2023 financial year the following payment of expenses and provision of facilities were provided to Councillors.

Councillors Payment of Expenses and Provision of Facilities	
Provision of dedicated office equipment allocated to Councillors	\$0
Telephone calls made by Councillors, including internet costs	\$5,081.80
Attendance of Councillors at conferences and seminars	\$8,906.97
Training of Councillors and provision of skill development	\$2,240.16
Interstate visits by Councillors including transport, accommodation and other out of pocket travelling expenses	\$0.00
Overseas visits by Councillors	\$0.00
Total Councillor Expenses and Provision of Facilities	\$16,228.93

No other expenses or provisions were paid to Councillors or any spouse, partner or other person who accompanied a Councillor in the performance of their civic functions. There was also no provision of care provided for a child of, or an immediate family member of, a Councillor.

Information about Training and Ongoing Professional Development 2022/2023

Name	Induction Training	Ongoing Professional Development	Circulars
Cr Beaumont	N/A	✓	30
Cr Cooper	N/A	✓	30
Cr Crisp	N/A	✓	30
Cr Elstone	N/A	✓	30
Cr Heywood	N/A	✓	30
Cr Linklater	N/A	✓	30
Cr MacAllister	N/A	✓	30
Cr Nichols	N/A	✓	30
Cr Rodda	N/A	✓	30

Councillor Attendance at Conferences, Seminars or Training

Professional Development Activity	Councillor Attendees				
ALGWA Conference (July 2022)					Cr Nichols Cr Rodda
MDA Conference (September 2022)					Cr Elstone Cr Linklater
IBAC (Procurement, Corruption and Fraud) Online (February 2023)					Cr Beaumont
Refresher Training Code of Conduct, Councillor Staff Interaction, Conflict of Interest (February 2023)					All Councillors in attendance
					
Executive Certificate for Elected Members (March & April 2023)					Cr MacAllister
National General Assembly (June 2023)					Cr Linklater Cr MacAllister
Far West Joint Organisation (October 2022, April 2023, May 2023 & June 2023)					Cr Elstone



Resolutions for works carried out on Private Land

Council did not undertake any works on private land during the 2022/2023 financial year.



Statement of all External Bodies that exercised functions delegated by Council

There were no external bodies that exercised functions delegated by Council.



Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies (whether or not incorporated) in which the council participated during the year.

Far South West Joint Organisation of Councils

The Far South West Joint Organisation of Councils (FSWJO) 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 2021*.

The principal functions of the Far South West Joint Organisation are to:

1. Establish strategic regional priorities for the joint organisation area, and to 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 Far South West Joint Organisation comprises Balranald Shire Council, Broken Hill City Council, Central Darling Shire and Wentworth Shire Council. The percentage ownership interest is equivalent to the percentage voting rights for all associates as follows.

The Board of the Far South West Joint Organisation comprises:

- Four (4) voting members being the Mayors of Broken Hill City Council & Wentworth Shire Council and the Administrators of Balranald Shire Council and Central Darling Shire Council.
- Four (4) non-voting members being the General Managers of the member Councils
- Three (3) appointed non-voting members from the State Government and Cabinet

Wentworth Shire Council as a member of the Far South West Joint Organisation has a quarter voting right (25%) in respect to the decisions of the Board. Members of the Far South West Joint Organisation are indemnified from liability for functions and duties carried out or omitted honestly and in good faith, and with due care and diligence.

For the 2022/2023 financial year, Council did not contribute financially to the Far South West Joint Organisation.



Partnerships where Council held a controlling Interest

Council did not have any partnerships where Council held a controlling interest during the 2022/2023 financial year.



Government Information (Public Access) Act 2009 (GIPA Act) Report 2022/2023

GIPA Requests

Applications granted in full	2
Information requested not held by Council	0
Applications withdrawn	0
Applications refused	0
Contraventions by Council of an information protection or of a privacy code of practice, or disclosure of personal information kept in a public register under Part 5 of Section 33	0



Public Interest Disclosure Act 1994 & Public Interest Disclosures Regulation 2011

Section 31 of the *Public Disclosure Act 1994* requires each public authority, within four months after the end of the reporting year, to prepare an annual report on the public authority's obligation under the Act for submission to the responsible Minister.

A copy of this report is to be provided to the Ombudsman. Wentworth Shire Council has an internal reporting policy in place which staff are made aware of as part of the corporate induction process.

During the 2022/2023 financial year Council prepared for commencement of the new *Public Interest Disclosure Act 2022*. Council researched the proposed changes to the legislation and participated in training in readiness for updated policy development, training and awareness.



Fraud Control Measures

During the 2022/2023 financial year Council undertook the following fraud control measures:

- Website was updated to provide details to the public how they can report suspected fraud;
- Council reviewed its Fraud Control Policy and its Fraud Action Plan
- Undertook fraud risk assessments as outlined in the Fraud Action Plan; and
- Updated the new Audit Risk & Improvement Committee on Council's Fraud Management Framework



Wentworth Shire Council is an equal opportunity employer with excellent working conditions and a positive team-focused culture.



Our Organisation

Organisation Overview

EXECUTIVE LEADERSHIP REPORTING STRUCTURE

Our Organisational Structure is designed to deliver on the Community’s Strategic Objectives as outlined in the Community Strategic Plan 2022-2032.



REPORTING STRUCTURE

As at 30 June 2023



Commenced journey with Council in November 2002.



KEN ROSS

GENERAL MANAGER

Appointed to role in May 2019

**OFFICE OF THE
GENERAL MANAGER**

BUSINESS SUPPORT

- Advocacy
- Executive Services
- Civic Service
- Mayor & Councillor support

HUMAN RESOURCES

- Human Resources recruitment
- Organisational training & development
- Work Health & Safety
- Workplace & Industrial relations

TOURISM & PROMOTION

- Events
- Library
- Marketing & Communications
- Tourism
- Visitor Information Centre

Commenced journey with Council in November 2008.



SIMON RULE

DIRECTOR

Appointed to role in May 2014

FINANCE & POLICY

CUSTOMER SERVICES

- Bendigo Bank Agency (Midway Service Centre)
- Bridge lift bookings
- Cemetery reservations & burials
- Customer enquiries
- Receipting (rates, water accounts, applications)
- Venue hire bookings

FINANCE & ACCOUNTING

- Accounts payable/receivable
- Accounting services
- Payroll
- Procurement
- Rates

ECONOMIC & COMMUNITY DEVELOPMENT

INFORMATION TECHNOLOGY

- Business continuity
- Cyber security
- End-user support
- Geographic Information Systems (GIS)
- Hardware/software/maintenance acquisition

RECORDS

- Record management

RISK & GOVERNANCE

- Audit, Risk & Improvement Committee
- Corporate Compliance
- Corporate Strategic Planning & Reporting
- Internal Audit
- Risk management

STORES

Commenced journey with Council in January 2020.



MATTHEW CARLIN

DIRECTOR

Appointed to role in January 2020

HEALTH & PLANNING

BUILDING SURVEYING/ ENVIRONMENTAL HEALTH

- Bonds and Permits
- Building Certification
- Food Safety – annual inspections & temporary permits
- Public Health/Skin Penetration/ Cooling Towers/UPSS

COMPANION ANIMALS

- Barking Dogs
- Nuisance/Aggressive Dogs
- Rehoming
- Shelter Management

DEVELOPMENT ASSESSMENT

- Development Determinations
- Planning Portal management & assistance
- Pre-lodgement advice

COMPLIANCE/REGULATORY SERVICES/LOCAL LAWS

- Alcohol Free Zones
- Development compliance
- Education & enforcement
- Noise
- Pollution & contaminated land

RESERVES & LAND TENURE

- Acquisition of land
- Crown land manager
- Native Title

STRATEGIC DEVELOPMENT

- Heritage Protection & Advice
- Planning Proposals & LEP Amendments
- Strategic Planning Projects & Strategies

Commenced journey with Council in November 2016.



GEOFF GUNN

DIRECTOR

Appointed to role in August 2019

ROADS & ENGINEERING

ENGINEERING TEAM

- Assets
- Engineering services
- Infrastructure
- Technical Services
- Water & Waste Water

WORKS TEAM

- Aerodrome operations
- Building maintenance
- Civil Works
- Fleet/Workshop
- Landfill/Waste
- Operations
- Parks & Gardens
- Roads

Executive Team



Ken Ross | *General Manager*

With 36 years of experience in Management, Health and Planning and Building Surveying, Ken holds an Associated Diploma in Applied Science and a Diploma in Environmental Health and Building.

Ken commenced his journey with Council in November 2002 and was appointed the role of General Manager in May 2019.



Simon Rule | *Director Finance and Policy*

With 25 years of experience in Senior Management roles in public operations, Simon holds a Bachelor Degree in Arts (Information Management) and Masters of Professional Accounting.

Simon commenced his journey with Council in November 2008 and was appointed the role of Director Finance and Policy in May 2014.



Matthew Carlin | *Director Health and Planning*

With 8 years of experience in leading and managing teams in Planning, Environmental and Regulatory Services, Matthew holds a Bachelor Degree in Applied Science, Bachelor of Laws and Masters of Environmental and Business Management.

Matthew commenced his journey with Council in January 2020 in the role of Director Health and Planning.



Geoff Gunn | *Director Roads and Engineering*

With 31 years experience in Engineering and Management of municipal operation areas, Geoff holds a Bachelor Degree in Civil Engineering.

Geoff commenced his journey with Council in November 2016 and was appointed in the role of Director Roads and Engineering in August 2019.



Equal Opportunity Management Plan

The Equal Opportunity Management Plan (EEO) is an important document for our organisation. Wentworth Shire Council is committed to diversity and equality and it is critical we continue to operate on these core principles, for both our community and workforce. Our EEO is the foundation for a working environment that is free from harassment and discrimination.

This builds on the work Council has already done under the Workforce Management Plan 2022-2026 (contained within the Resourcing Strategy 2022-2032). Diversity in the workforce is key to being a successful organisation and Council will continue to embrace opportunities to positively foster current diversity in our workforce, and look for opportunities to increase diversity. An inclusive and accepting workforce has benefits for all employees. A diverse workforce will attract and retain good quality employees, which translates into effective business decisions and effective service delivery.

Some of the key activities undertaken in the last 12 months include;

- EEO principles conducted for all new staff (at induction stage);
- Encourage employees to provide EEO data when on boarding;
- Assist mature age workers (who have expressed a desire) transition to retirement;
- External training undertaken by people managers and supervisors;
- Formed key partnerships with support organisations;
- Review of policies and strategies to address discrimination, harassment and bullying in the workplace to ensure they are effective and reinforce a culture of acceptance and tolerance for staff;
- Review and update protocols, procedures and plans to ensure there are no barriers to Aboriginal and Torres Strait Islander employees and future applicants participating in our workforce;
- Continued development of communication platform to all staff via the staff consultative committee;
- Consideration given of whether positions, as they become vacant, are suitable for redesign for part time or job share or other flexible work arrangements – to suit those with family responsibilities, mature workforce, and whether positions are suitable to be dedicated for Aboriginal and Torres Strait Islander or person with a disability.

Equal Opportunity is mainstreamed in Councils Code of Conduct and corporate values;

- Honesty and Integrity;
- Accountability and Transparency;
- Respect;
- Quality; and
- Commitment.

By respecting, valuing and harnessing the varied perspectives, skills and experience each individual brings to the workplace, we become richer as an organisation. A diverse network of empowered employees truly reflects the people it serves and represents. By supporting diversity, we can create an even better workplace where our people are valued, the culture is positive, and innovation thrives.



Remuneration

Per Section 217 of the *Local Government (General) Regulation 2021*, staff remuneration for 2022/2023 is as follows (as of 23 November 2022).

Full time equivalents = 119.61

Number of persons engaged by Council, under a contract of other arrangement with the persons employer, that is wholly or principally for the labour of the person = 0

2022/2023	Band 1 OP/OL	Band 2 ATT	Band 3 PS	Band 4 EB	GM & Senior Staff	Total
Permanent Full Time (Female)	3	20	6	0	0	29
Permanent Full Time (Male)	36	26	11	4	4	81
Permanent Part Time (Female)	2 ¹	9 ²	0	0	0	11
Permanent Part Time (Male)	0	1 ³	0	0	0	1
Casual (Female)	0	1	0	0	0	1
Casual (Male)	1	0	1	0	0	2
Term Contract (Female)	0	1	0	0	0	1
Term Contract (Male)	1	0	0	0	0	1
Total	43	58	18	4	4	127

¹FTE = 0.81 | ²FTE = 5.32 | ³FTE = 0.48

Bands as described in the *Local Government (State) Award 2020*

Band 1 = Operational Band

Band 2 = Administration/Trade/Technical

Band 3 = Professional/Specialist

Band 4 = Executive

Statement of total remuneration package including:	General Manager	All Senior Staff members (excluding General Manager)*
Salary Component	\$247,028.30	\$548,125.09
Superannuation	\$25,938.05	\$57,553.27
Non-cash benefits	\$10,000.00	\$0.00
Total	\$282,966.35	\$605,678.36

*expressed as the total (not of the individual members)

Tenure of employment (years)	<1	1-3	4-6	7-9	10-19	20-29	30-39	40+
Employees	26	42	27	10	10	7	3	2
Total	20%	33%	21%	8%	8%	6%	2%	2%

Age of workforce (years)	15-19	20-24	25-24	35-44	45-54	55-64	65-74
Female	0	5	8	4	12	10	3
Male	1	6	18	15	15	21	9
Total	1%	9%	20%	15%	21%	25%	9%



Curlwaa Boat Ramp & floating pontoon



Our Performance



How we plan

Integrated Planning and Reporting Framework

The *Local Government Act 1993* requires Councils across New South Wales to implement an Integrated Planning and Reporting Framework, which serves to guide the operations of the Council according to the requirements of the local community.

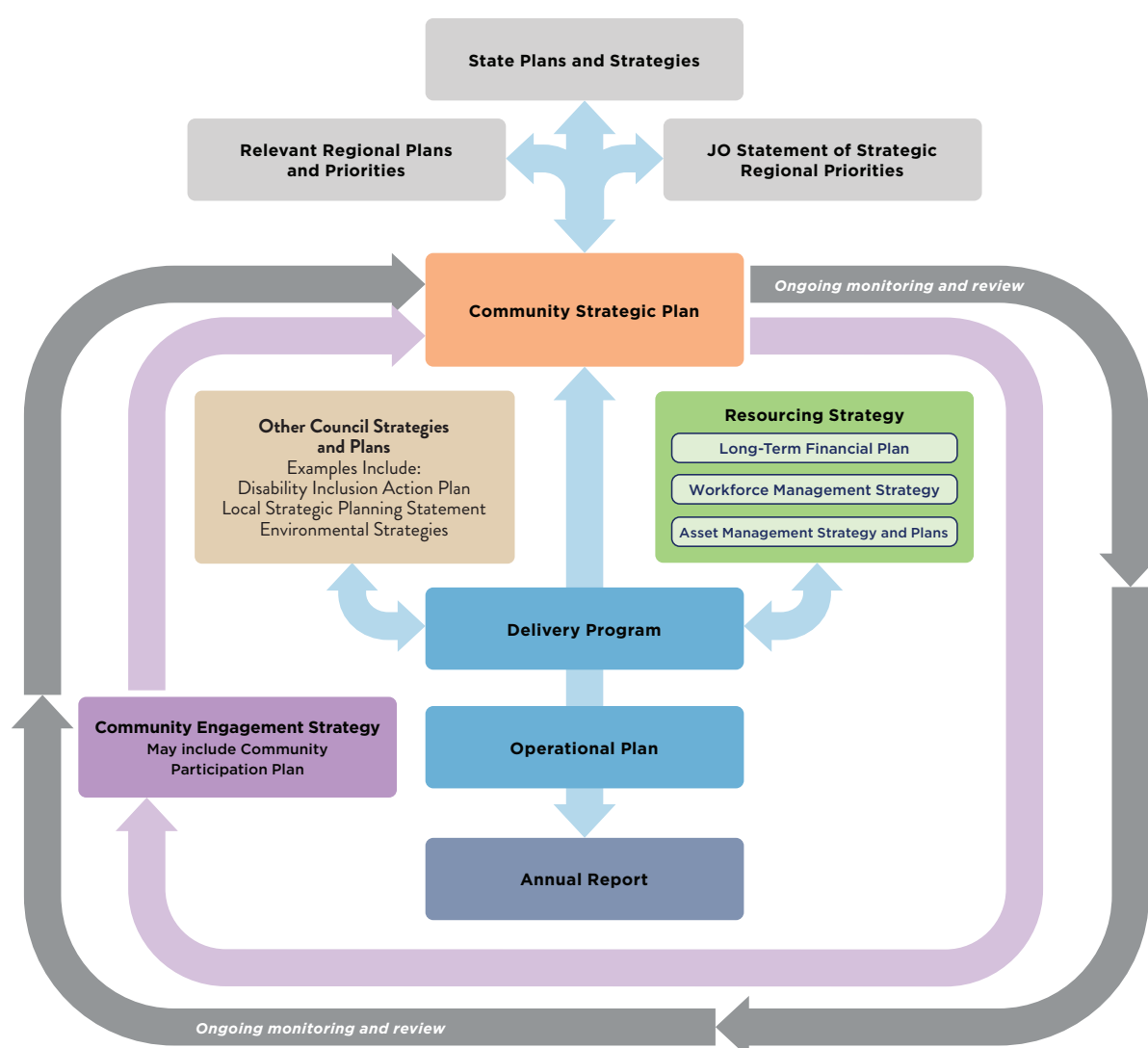
The pivotal document in this process is the Community Strategic Plan, which can be found in the Integrated Planning & Reporting section of the Council website.

The Community Strategic Plan is the highest level of plan the Council prepares.

The purpose of the plan is to identify the community's main priorities and aspirations for the future, and to plan strategies to achieve those goals.

This plan covers a period of at least 10 years and is updated each Council election (generally every four years) to reflect any changes in the priorities and aspirations of the community.

Figure 1: The Integrated Planning and Reporting framework



Delivering our vision

The four-year Delivery Program is Wentworth Shire Council's commitment to assisting the community to achieve the Community Strategic Plan 2022-2032. It is a high-level plan that maps out the Council's strategic business direction. This document systematically translates the strategic goals of the community into actions. These are the principal activities Council will undertake to implement the strategies established by the Community Strategic Plan, with resources identified in the Resourcing Strategy.

Council is also required to have an annual Operational Plan, adopted before the beginning of each financial year. The annual Operational Plan outlines the activities to be undertaken for the year to meet the broader requirements of the Delivery Program. The Operational Plan includes the Annual Statement of Revenue Policy.

The Integrated Planning and Reporting Framework requires Council to present an Annual Report to the community. This report is required to outline Council's achievements during the financial year. In line with the *Local Government Act 1993* and the Office of Local Government's Annual Report Checklist (ARC), this document reports to the community on the progress against each of the strategies included in Council's 2022/2023 Operational Plan and the 2022/2026 Delivery Program.

The consultation and engagement activities undertaken to inform the Wentworth Shire Community Strategic Plan resulted in the formation of the following concise and ambitious vision for the region:

"Wentworth Shire will work together to create a thriving, attractive and welcoming community."

To ensure as a community Council is working towards achieving this vision, four strategic objectives have been developed around the quadruple bottom line, which aims to balance the social, environmental, economic and governance aspects of the Strategic Plan.

Underpinning each objective is a range of supporting strategies that outline high-level approaches to achieving the objectives and delivering the vision.

The following pages provide details of the activities undertaken by Council during the 2022/2023 financial year to support the community in achieving its vision.

Quadruple bottom line

The quadruple bottom line underpins the Community Strategic Plan, helping to categorise the priorities that have been identified by the community.

Our strategies link directly to the quadruple bottom line, which are as follows:

- **ECONOMIC** - Wentworth Shire is a vibrant, growing and thriving region
- **SOCIAL** - Wentworth Shire is a great place to live
- **ENVIRONMENTAL** - Wentworth Shire is a community that works to enhance and protect its physical and natural environment
- **CIVIC LEADERSHIP** - Wentworth Shire is supported by strong and ethical civil leadership with all activities conducted in an open, transparent and inclusive manner

Strategy 1

Our Economy



Wentworth Shire is a vibrant, growing and thriving region

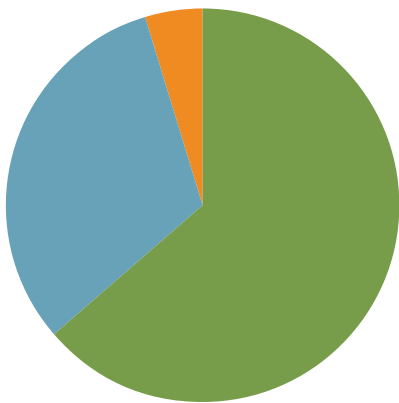
Wentworth Shire Council is a growing region with an expanding sense of opportunity, and we want to capitalise on those possibilities for the benefit of all.

The graph below tracks how Council has performed on its strategies as presented in our Delivery Program & Operational Plan 2022/2023.

Economic opportunities and partnerships facilitate growth of our local and regional economy, attracting investment to the region and fostering local business and employment.



Full details can be found in Council's Q4 Report against the Delivery Program on Council's website.



Actions
22 total

● 14	Completed
● 7	Progressing / on track
● 1	Stalled

Major Achievements

- Ongoing provision of Visitor Information Services
- Continue to engage with and support the activities of Murray Regional Tourism, Destination NSW Riverina-Murray, Murray-Regional Development and Wentworth Regional Tourism Inc
- Utilise State Government Funding to undertake a program of economic recovery activities
- Continue to provide a program of activities that facilitate life long learning at Council's library services.

Council Services that will contribute to this Strategy

- Urban & Regional Planning
- Tourism & Economic Development
- Community
- Civic Governance
- Corporate Services



“

You told us what you wanted

- Major employment opportunities for businesses
- Build other infrastructure and services to attract visitors to enhance the tourist experience
- More riverfront attractions and improved wetlands and national parks
- Make our riverfront a feature
- Promote the natural attractions within the Shire
- The vision must be for economic change to the community
- Completion of the Willow Bend Caravan Park as it's vital for tourism in the region
- Continuing to grow as it has over the last three years
- Bring tourist dollars to the town and the local community and business
- Bigger and more developed with additional services
- We need money spent here and not in Victoria
- Larger population, more tourists

”

Visitor Information Centre

Annual Operations Report 2022/2023

Visitation:

The Wentworth Visitor Information centre saw a slight decline of visitors after the prolonged high water event caused tourism along the Murray and Darling Rivers to all but stop.

Without the high water impact, the Wentworth region had looked set to see an increase in visitation as the other months had large increases of visitor numbers from previous years. The highest number of visitors again came from within New South Wales, followed by Victorian visitors with many travelling to the region instead of just passing through as they would have in the past.

The numbers recorded in the statistics are based solely on those who came into the Visitor Information Centre, with actual visitation to the region estimated to be at least 30% higher. International visitors increased by almost 4 times the previous year with many people taking advantage of international borders being fully open.

2022/2023 financial year	
Domestic	5,250
International	95
Total	5,155
%+/-	-1.8
Monthly Average	437

Events:

The start of the 2022/2023 financial year saw an increase of events being held in the region, with the high water mid-term only causing a few events such as the Murray Darling 110 Ski Race to be cancelled.

Community groups held local Australia Day events in various locations throughout the shire including the Australian Inland Botanic Gardens, Junction Park and Dareton, all deemed to be a success, with the Wentworth Shire Council hosting its Australia Day & Citizenship Ceremony on 25 January at the Coomealla Memorial Sporting Club.

There were many successful events held throughout the Shire including the Junction Junk Easter Garage Sale, ARB Pooncarie Desert Dash, Youth Week Celebrations, Art Shows and Fishing Competitions.

Wentworth Shire Council co-ordinated a number of successful events, the likes of which had not been seen in the region before such as the Wentworth Winedown, a gourmet food and music festival held at the Botanic Gardens, Gol Gol Twilight Markets and Dareton Markets.



WENTWORTH WINEDOWN

MUSIC, FOOD & WINE FESTIVAL

The picturesque Australian Inland Botanic Gardens Mildura-Wentworth hosted Wentworth Winedown on Saturday 25 February with raving reviews. Free attendance at the Wentworth Winedown was only made possible through the Reconnecting Regional NSW Community Events Program funded by the NSW Government.

The aim of this program was to promote the social and economic recovery of regional communities, by renewing social connections and providing a revenue-boost to local businesses, following the extended COVID-19 restrictions across regional NSW and impacts of border closures.

Over 5 hours of live performances from Australian artists included Alice Ivy, Allday, Mallrat and the Mildura formed Loose Bricks (now performing on multiple interstate tours).

Local food and drink vendors served up a storm to over 3,000 attendees and included a range of options from; Monak Wine Co, Trentham Estate Winery, Fossey's Distillery, Cappa Stone Wines, Scad's Cruisin Café, The Van, El Gringo's Mexican Street Food, Peter's Souvlakis, Outback Almonds, Verdict pop up catering, Two Black Sheep Cafe, Enjoy Catering Mildura, Grazing Into Brunch and the Lions Club of Buronga Gol Gol & Friends of the Gardens Committee.



Mallrat was favoured by all ages



Alice Ivy



Loose Bricks



Artist Allday entertains the crowd

Tourism & Promotion:

Throughout the 2022/2023 period, Wentworth Shire Council Visitor Information Centre finalised a re-branding and modernisation of its logos and website. This will continue onto printed collateral and signage in the future.

Print advertising continued in the Sunraysia Daily and NSW Standard papers, along with re-prints of the Wentworth Trail and Wentworth Region Maps.

Promotional and information packs were posted or emailed out to visitors, given out to various groups and events to highlight local attractions, touring routes, accommodation and upcoming events in our Wentworth region.

Staff took part in a number of virtual and face to face forums and workshops, annual general meetings, professional development opportunities and accreditation guidelines along with regional famils with staff from Mildura Visitor Information Centre and Mildura Regional Development.

Wentworth Visitor Information Centre worked with numerous local and cross border agencies such as Murray Regional Tourism, Destination NSW Riverina Murray, Wentworth Regional Tourism Inc. and Mildura Regional Development to increase promotion of the Wentworth Region and the Murray Darling Region areas as a whole and build relationships between the regions.



Visitor Information Centre
66 Darling Street Wentworth

Phone 03 5027 5080
Mon to Fri 9am-4pm
Sat & Sun 9am-1pm
Public Holidays 9am-1pm
Closed Christmas Day,
Boxing Day, New Years Day,
Good Friday & ANZAC Day.

WENTWORTH
and surrounds

Darling River Run:

The Darling River Run has attracted people from all over Australia throughout the year, with the most popular times of the year being April and September.

Unfortunately, this year the marketing campaign was placed on hold due to the flooding of the Darling River and unexpected rain events occurring on a regular basis. These two occurrences caused many road closures, therefore making it difficult for travellers to complete the whole run.

Despite the marketing campaign not being actively promoted, Council continued to see steady numbers on all digital platforms including the Experience Wentworth website, Facebook and Instagram. Through the membership base and Visitor Information Centres within the Darling River Run, Council received positive feedback that travellers are solely using the website to plan their trips as it is informative, accurate and knowledgeable.

The Wentworth region is prominently represented on the Darling River Run website

through images and maps on Wentworth, Pooncarie and Mungo National Park and included directory listings of attractions throughout the region.

The Darling River Run is represented on social media via Facebook and Instagram and information was posted regularly to promote the members regions. This included paid posts, crafted content and shared information extending the reach of the existing social media platforms of the members.

The Darling River Run Discovery Directory demonstrated a comprehensive list of over 150 locations to find accommodation, where to eat, attractions and activities, services and more. The directory was searchable and contained maps, contact details, descriptions, and images within each listing.

There was also the option to bookmark listings for planning the locations visitors might like to visit along the Darling River Run.

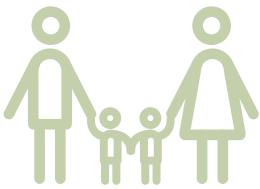
The Wentworth region featured 47 listings from Wentworth, Pooncarie and Mungo National Park.



Strategy 2

Our Community

Wentworth Shire is a great place to live



Wentworth Shire Council is committed to strengthening our diverse population by creating new opportunities for connection, creativity and inclusion by encouraging initiatives that strengthen our collective sense of self.

Social connectedness is a very strong indicator of perceived quality of life and happiness in a community. Council hopes, through the Delivery Program, to contribute to community connectedness in the Shire.

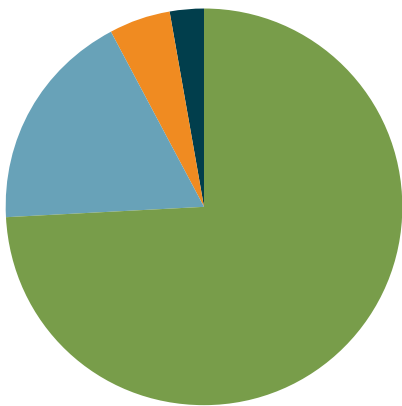
This will be reflected in the pride that residents have in telling people where they live, their

good relationships with their neighbours, their participation in community life, how safe they feel, how much they volunteer, and of their sense of history and identity.

The graph below tracks how Council has performed on its strategies as presented in our Delivery Program & Operational Plan 2022/2023.



Full details can be found in Council's Q4 Report against the Delivery Program on Council's website.



Actions
39 total

29	Completed
7	Progressing / on track
2	Stalled
1	Deferred

Major Achievements

- Acknowledge and celebrate the following:
 - Seniors Week
 - International Day of people with Disabilities
 - Harmony Day
 - National Volunteer Week
 - Youth Week
 - Walk Safely to School Day
 - International Guide Dog Day
- Implement recommendations of the Pedestrian Access Mobility Plan
- Provide a program of activities and services that facilitate opportunities for vulnerable members of the community at Council's library services
- Council continues to support the work of the Wentworth Shire Interagency Group in regards to the provision of health and other social services across the Shire
- Facilitated additional financial support to help the Dareton Men in Shed commence construction of their new facility.
- Completed the Wentworth Extended Day Care extension at the Wentworth Pre-School
- Provision of Regulatory services

Council Services that will contribute to this Strategy

- Public Order
- Recreation
- Community
- Regulatory
- Corporate Services
- Civic Governance



You told us what you wanted

- Better access to healthcare services and facilities
- Another school in Buronga or Gol Gol to accommodate growth in the area
- More aged care facilities to accommodate our ageing population
- Stronger police presence
- An enhanced events calendar so residents have more to do
- Childcare facilities for families
- Better communication and engagement with the community
- Continued improvement of the Shire's presentation
- More public artwork that improves Wentworth's presentation

Libraries

Wentworth Shire Libraries consists of three branches located in Buronga at the Midway Service Centre, Dareton on Millie Street and in Wentworth on the corner of Murray and Short Streets.

There is a serviced outpost at Pooncarie, with books available for residents to loan, as well as an eLibrary that can be accessed 24/7 by all members.

During the 2022/2023 financial year, the library team hosted a range of programs, workshops and events.

Programs

Regular programs for children and adults were held throughout the year with 557 programs and 3,435 attendees. Programs included Baby Bounce (0-24 months), Toddler Story Time (18-36 months), Sensory Storytime (3-10 years), STEM in our world (5-12 years), pre-school visits, book club meetings and Social Sewing.

Other programs and services of the libraries include technical assistance, free wifi and internet usage, XBOX One access, home school group activities.

Buronga Senior Citizens enjoy a movie at the Midway Library on the last Wednesday of the month.



Students attended the libraries throughout the year, with attendance from Wentworth Primary School, Pomona School, Pooncarie School, Gyndarna, Wentworth Preschool, Palinyewah School and Jack and Jill.

Library programs and memberships remain free to all members of the community.

Highlights

July 2022	Alison Stuart author visit Book Week 2022
October 2022	School holidays program with Enviro EDU, Mildura BJJ, Mallee Arts and Totem Skateboarding Workshops
December 2022	Leonie Kelsall author visit
January 2023	Paint and Sip
February 2023	Seniors' Morning Tea at the Australian Inland Botanic Gardens
April 2023	Mermaid Storytime
June 2023	Wentworth Historical Society Book Launch: Saluting the Service of Wentworth's People

Seniors Morning Tea

The Australian Inland Botanic Gardens in coordination with Wentworth Shire Libraries hosted a Senior's Morning Tea on Tuesday 28 February 2023. Organiser of the day Mackenzie Seddon, Acting Team Leader Libraries, was thrilled to see over 60 seniors in attendance.

The morning tea began with speeches by Deputy Mayor of Wentworth Shire Council, Cr Daniel Linklater, and Wentworth Shire 2023 Citizen of the Year, Gwen Wilkinson.

Cr Daniel Linklater said during his speech "our community consists of 28% of people aged 60 and over, making us a Shire with a wealth of knowledge, life experience and embedded cultures handed down for future generations." He also spoke of fond experiences throughout his life with the older generations.

Following the speeches an assortment of sandwiches and sweets were served to attendees for morning tea by the Australian Inland Botanic Gardens Catering Team.

After the morning tea, the attendees were given a tractor tour of the gardens from experienced driver Vic Eddy, who has operated the tour for over 8 years.



School Holiday activities

During the October 2022 school holidays, a range of programs were held as a result of \$10,000 in grant funding from the NSW Government. Programs included EnviroEDU with a wildlife workshop featuring native animals; an all ages Mallee Arts art workshop; Mildura Brazilian Jiu Jitsu self defence workshops; and a Totem Skateboarding workshop.

A mermaid performer visiting the Mildura area hosted Mermaid Storytime at Wentworth and Midway Libraries. These were well attended events and part of the Easter school holidays program.





Wentworth Historical Society

The Wentworth library is also home to the Wentworth Historical Society, holding a wealth of knowledge amongst the volunteers and collections of historical items for community access.

The book launch of 'Saluting the Service of Wentworth's People' was a roaring success with a large attendance in the Wentworth Shire Library on 28 June 2023.

The book, encouraged by the late Rosemary Bruce-Mullins, records and acknowledges the service and lives of military personnel from the Wentworth NSW region. The book covers the service of personnel from all relevant conflicts from the Boer War through to Vietnam and includes currently serving personnel.

Made possible by the Australian Government Department of Veterans' Affairs 'Saluting Their Service Commemorative Grants Program' and the extensive efforts of Wentworth Historical Society, the book will be a truly valuable resource to researchers and military historians for years to come.



Author visits

Australian author Alison Stuart visited on 1 July 2022. As a historical romance writer and creator of the popular Harriet Gordon Mystery series, she lives in Melbourne, Australia but over her life she has travelled extensively and lived in Africa and Singapore, with her experiences being brought alive in her writing.

Before becoming a full-time writer, she worked as a lawyer across a variety of disciplines including the military and emergency services.

As well as the Harriet Gordon series, she is also multi published in historical romance and short stories with settings in England and Australia and spanning different periods of history.

Cathy Hope, author of *Murray River Girl*, visited on 22 November 2022, presenting to students of Wentworth Primary School in an interactive talk with props pertaining to local history in the area.

Leonie Kelsall visited the libraries on 1 December 2022. Leonie grew up in the South Australian country - initially on the Fleurieu Peninsula in a tiny town where the school had a total enrolment of only eleven students, and later on a farm near the Murray River. Her rural upbringing encouraged a love of books, for which she will be forever grateful.

She couldn't wait to hit the bright lights of the big city when she graduated -- however, a few years working in government departments saw her longing to make her way back to the country. She now finds herself dividing her time between her professional counselling practice in the beautiful Adelaide Hills, and her childhood farm, which provides the setting for many of her stories.



Speaking at Wentworth Library
01st July 2022 at 5:30pm

Please book through the Library
on
(03) 5027 5060

Light refreshments provided

MEET THE AUTHOR

ALISON STUART

Australian author Alison Stuart began her writing journey halfway up a tree in the school playground with a notebook and a dream. Her father's passion for history and her husband's love of adventure and the Australian bush led to a desire to tell stories of Australia's past. She has travelled extensively and lived in Africa and Singapore. Before turning to writing full time, she enjoyed a long and varied career as a lawyer, both in private practice and in a range of different organisations, including the military and the emergency services.

Wentworth
SHIRE COUNCIL



PC SESSIONS

688

MEMBERSHIPS

2,549

ITEMS BORROWED

WENTWORTH

4,686

BURONGA

3,597

DARETON

1,764

POONCARIE

65

ELIBRARY

4,666

TOTAL

14,778

PATRON VISITS

WENTWORTH

5,513

BURONGA

2,912

DARETON

1,509

TOTAL

9,934





Fee waivers approved under Delegated Authority

Organisation	Details of Request	Value
Anglican Parish of Wentworth	Hire of Anabranh Hall for Church Service	\$50.00
CHAC	Hire of Sturt Park & 3 x bins	\$218.00
Creating Chances	Hire fee of Andy Murdoch Oval	\$500.00
Darling Junction CWA	Annual license fee - Memorial Room	\$257.00
Mallee Family Care	Hire of Midway for Early Years Conference	\$503.00
Pooncarie Quick Shear	Hire of Pooncarie Hall & Pioneer Park, Pooncarie	\$222.00
Pooncarie School P&C	2 x bins (\$25 each)	\$50.00
Rotary Club of Wentworth	Hire fee Junction Park	\$50.00
Sunraysia Aeromodellers	For hire fees, camping & power	\$482.00
The Wentworth Makers	Hire of AVIC Great Hall	\$50.00
Undenominational Christians	50% fee waiver for hire of Midway Meetings Rooms 1 & 2 for Gospel Meetings	\$1,104.00
Wentworth Area Landcare Inc	Hire of Wentworth Rowing Club Reserve for Carp Catching Competition	\$50.00
Wentworth District Community Medical Centre Inc	Annual license fee - Memorial Room	\$257.00
Wentworth Makers Inc	Hire of Memorial Room on 3 occasions	\$150.00
Total		\$3,943.00



Bodies granted exemptions

The following list represents the known value of pre-approved Financial Assistance that have been granted to organisations for the 2022/2023 financial year.

Organisation	Purpose	QTY	\$ Granted
Australian Inland Botanic Gardens	Contribution to operational costs	1	\$48,200
Buronga Gol Gol Senior Citizens Club	Contribution towards photocopying done at the Buronga Library	1	\$177.00
	Regular hiring of Midway Meeting Rooms, Kitchen and Foyer @ 3 hours per week	N/a	\$2,424.00
Combined Churches Group	Hiring of Wentworth Town Hall (bond waived) for annual Combined Churches' Christmas carols	1	\$111.00
Coomealla Senior Citizens Club	Regular hiring of Dareton Senior Citizens Rooms (bond waived)	N/a	\$11,172.00
	Refund of public liability insurance premium up to maximum of \$607	1	\$605.00
Dareton Community Creative Centre Inc.	Waiver of hire costs for the use of the Dareton Activity Centre	1	\$4,432.00
Gol Gol Hawks Football Netball Club	Use of James King Park for annual Easter fundraising activities	1	\$426.00
Gol Gol Primary School	Hiring of wheelie bins for annual country fair	10	\$250.00
Koori Kids	Donation	1	\$250.00
Murray House Aged Care	Hiring of Wentworth Town Hall (bond waived) for entertainment activities	1	\$117.00
	Hiring of Wentworth Town Hall (bond waived) for fashion parades	2	\$222.00
New South Western Standard Bulletin	Exclusive use of Council controlled building	N/a	\$8,067.00
Rotary Wentworth Op Shop	Exclusive use of Council controlled building	N/a	\$11,999.00
St John's Anglican Ladies Guild	2 Annual Hire Fees for War Memorial Rooms	2	\$100.00

Sunraysia Aero modellers	Hiring of Showgrounds for NSW state model gliding contest	2	\$340.00
	Hiring of wheelie bins for NSW state model gliding contest	2	\$50.00
Wentworth District R.S.L Sub Branch	Hiring of Wentworth Wharf Lawns (bond waived) for annual Anzac Day lunch	1	\$111.00
	Hiring of wheelie bins for annual Anzac Day lunch	4	\$100.00
	Exclusive use of Council controlled building	N/a	\$8,067.00
Wentworth District R.S.L Sub Branch - Women's Auxiliary	Annual licence fee for meetings held in Memorial Rooms	1	\$257.00
Wentworth Rotary Club	Hire of Rubbish Bins for Christmas Eve Street Party	8	\$200.00
Wentworth Senior Citizens Club	Regular hiring of Wentworth Memorial Rooms (bond waived) 12 uses @ \$106 per day and 24 uses @ \$48 (1/2 day)	N/a	\$2,532.00
	Refund of public liability insurance premium up to maximum of \$924	1	\$785.00
Wentworth Shire Interagency Group	Hire of Dareton Senior Citizen's Room	12	\$360.00
Total amount of funds granted from Donations, Contributions and Grants Program			\$101,354.00

Notes:

(1) Registered Schools (including pre-schools and kindergartens) operating within the Wentworth Shire are granted automatic fee waivers for the hire of any Council venue (hall, meeting room). Any preparation costs (such as line marking of ovals) will be charged at standard cost. Bookings must still be made.

(2) Public Schools operating within the Wentworth Shire end of year presentation day, up to a maximum of \$300.00 per school



Community requests for Financial Assistance

Organisation	Purpose	Request Type	\$ Granted
Coomealla Wentworth Cricket Club	Request for \$2,240.00 to recover costs associated with paying Curator of McLeod Oval Wentworth for 6 months of year.	Grant	\$2,240.00
Dareton Community Action Team	Reimburse retail background street music fees	Grant	\$388.12
Dareton Kennel Club Inc.	Airfares and accommodation for Championship Dog Show	Grant	\$5,000.00
Coomealla Health Aboriginal Co-op	Contribution towards operating costs of the Wentworth Medical Clinic	Grant	\$37,500.00
Gol Gol Preschool Association Corporation	Picnic table and bark for veggie garden	Grant	\$4,996.50
Palinyewah Public School P&C	Seeking funding towards end of year presentation evening	Grant	\$1,000.00
RFDS Operation Pelican Inc.	Flying Doctor Rowathon	Grant	\$5,000.00
Rotary Club of Wentworth	Funding for a tourism sign at Popiltah Rest Stop to promote the Wentworth region	Grant	\$5,000.00
Wentworth Bowling Club Inc.	2 x Star Days - Power Puff 15 March & Margaret Cooke 15 November 2023	Grant	\$2,000.00
Wentworth District Community Medical Centre	Request to have WSC H&P plumbing and drainage application fees reimbursed	Grant	\$673.00
	Seeking rate reduction for WDCMC, Shop 10/21 Sandwyck Street, Wentworth	Rate reduction	\$477.61
	Seeking contribution towards development and lodgement of Development Application for WDCMC	Grant	\$2,100.00

Wentworth District Meals on Wheels	Seeking funding to support elderly & vulnerable members of the local community	Grant	\$5,000.00
Wentworth Military Collection Inc	Request for grant to purchase public address system and lecturn	Grant	\$3,886.10
Wentworth District Pre-School Playcenter Inc.	Request for rte reduction of \$396.50 being 25% of \$1586.00, in line with Financial Assistance category limitations outlined on application form	Rate reduction	\$396.50
	Donation towards hire of Merbein Hall for quilting	Donation	\$250.00
Wentworth District Racing Club	Dishwasher for new community pavilion at Wentworth Showgrounds	Grant	\$4,466.00
	Request of grant of \$534.00 to cover additional costs incurred to purchase and install dishwasher for new Wentworth Showgrounds Community Pavilion	Grant	\$534.00
Wentworth Pioneer Homes Committee	Request for rate reduction of \$17,203.17. Request to be presented to council as 25% of the 2021/22 Annual Rates \$4,300.79 in line with Financial Assistance category limitations outlined on application form.	Rate reduction	\$4,300.79
Wentworth Regional Tourism Inc.	Seeking contribution towards promoting Wentworth Shire & Darling Outback Region at the 2022 Bendigo Caravan & Camping Leisurefest	Grant	\$1,612.80
Wentworth Show Society	2022 Wentworth Agriculture Show	Grant	\$5,000.00
Wentworth Sporting Complex Golf Club	Replacement of faulty/broken irrigation sprays	Grant	\$2,852.00
Total			\$94,673.42



Costs of legal proceedings

Council received a range of legal services over the 2022/2023 financial year, including:

Legal Services	\$
Acquisitions	1,218
Planning	5,376
Debt Collection	58,677
Crown Land/Reserve	29,780
Total	95,051

Administration statistics

Administration Statistics	
Incoming Calls	21,635
Incoming Emails	18,449
Incoming Post	1,912
Walk-ins (Wentworth)	2,577
Walk-ins (Midway Service Centre)	1,564
Total Customer Requests	2,111
Property Transfers	362
Bendigo Bank Agency Transactions (Midway Service Centre)	714

Strategy 3

Our Environment

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



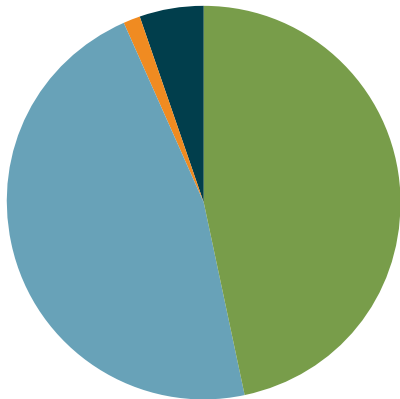
Creating liveable communities means striking a balance between activities that support infrastructure development and others that enhance our quality of life.

The graph below tracks how Council has performed on its strategies as presented in our Delivery Program & Operational Plan 2022/2023.

As custodians of this land for future generations, we have an obligation to treat the natural environment with care and to minimise human impact on the surrounding environment to ensure a sustainable and healthy community.



Full details can be found in Council's Q4 Report against the Delivery Program on Council's website.



Actions
77 total

36	Completed
36	Progressing / on track
1	Stalled
4	Deferred

Major Achievements

- Maintain roads, bridges, footpaths, halls, ovals, pools, sporting and other community facilities
- Fixing Local Roads Projects
 - Punt Road
 - Fletchers Lake Road
 - Bridge Road
 - Old Wentworth Road
 - Little Manly Road
- Upgraded Lighting at Wentworth & Dareton Pools
- Refurbished the Pooncarie Telegraph Building
- Installation of sewer main at Wentworth Showgrounds
- Continued to support the activities of the Murray Darling Association and advocate for the sustainable management of the Darling River and the Menindee Lakes
- Water, Waste Water and Stormwater Upgrades
- Flood Preparation and Recovery activities

Council Services that will contribute to this Strategy

- Water & Sewer
- Environment
- Public Order
- Urban & Regional Planning
- Transport
- Civic Governance
- Corporate Services
- Recreation
- Tourism/Economic Development



“

You told us what you wanted

- Better planning for infrastructure to support growth
- An environmentally sustainable Shire
- Proper monitoring and management of projects to ensure timely progression and reporting
- A better waste management system that incorporates recycling and green waste bins
- More green spaces included in new developments
- Better maintenance of Council assets and infrastructure
- Stronger effort to protect our natural environment and waterways
- Better water pressure and quality

”

Health and Planning



Planning agreements in force per s7.5(5) of the Environmental Planning and Assessment Act 1979 - Recovery and Threat Abatement Plans

Nil to report

Contributions and s7.12 Levies

There are two forms of local infrastructure contributions:

- Section 7.11 contributions: Charged where there is a demonstrated link between the development and the infrastructure to be funded. Councils prepare contributions plans which specify what infrastructure will be provided and approximately how much it will cost. This is used to calculate a contribution rate, usually charged per dwelling or per square metre. Councils that want to charge a contributions rate above the threshold set by the Minister must submit their plans to IPART for independent review. Section 7.11 was previously known as section 94.
- Section 7.12 levies: An alternative to s7.11 contributions, charged as a percentage of the estimated cost of the development. The maximum percentage that can be charged in most areas is 1%, although there are a small number of areas that charge a higher percentage. Section 7.12 was previously known as section 94A.

Development Applications, Construction Certificates, Complying Development Approvals

For the 2022/2023 financial year, Council reports there were a total of 132 Development Approvals consisting of:

- **21** new dwellings approved
- **13** Subdivisions (90 new lots)
- **2** Boundary Realignments
- **113** Construction Certificates issued
- **32** Complying Development Approvals Issued
- **7** Section 68 Approvals issued
- **385** Building inspections

Swimming Pools Information

A total of 15 inspections of swimming pools were carried out in 2022/2023 with:

- **1** inspection related to Tourist and Visitor Accommodation premises
- No recorded premises with more than 2 dwellings
- **6** Certificates of Compliance were issued under s22D of the *Swimming Pools Act 1992*
- **3** Certificates of Non-Compliance were issued under clause 21 of the *Swimming Pools Regulations 2018*

Other reportable information

10.7 certificates	431
10.7 (2) and 10.7 (5)	
Sewer connections and amendments	32
Water meter connections	45
Septic tanks & amendments	19

Developer contributions by plan	Opening balance at 1 July 2022	Cash contributions received during the year	Interest and Investment Income earned	Held as restricted asset at 30 June 2023
Contribution Plan 1	\$ '000	\$ '000	\$ '000	\$ '000
Development Contribution Plan	208	115	6	329
Service Plan #2	492	147	14	653
Total	700	262	20	982

Companion Animals

De-sexing of companion animals is a service offered through our local rescue groups where the animal is released to the group for de-sexing and vaccination. The animal is then re-homed by the group at a rate which covers the veterinary work.

Under Section 64 of the *Companion Animals Act 1998*, Companion animals that are seized by Council Rangers that are not permanently identified are conveyed to the Buronga Animal Shelter where they are kept for seven (7) days. All identified cats and dogs are kept for fourteen (14) days where every effort is made to contact the rightful owners if the animal is registered.

Within the Local Government Area over the 2022/2023 financial year, all complaints relating to companion animal management were investigated by Council Rangers.

Four dog attacks were reported and investigated with most attacks centred on livestock in outlying areas. All barking/nuisance animals were dealt with in an expedient manner focusing on management of the issues.

Companion Animal Financial Information

The total amount of expenses associated with Council's companion animal management and activities was \$186,882. The expenditure covers animal shelter maintenance, veterinary services, operating costs and salaries.

For the 2022/2023 financial year, Council had a total of 152 cats and 166 dogs in the Buronga Animal Shelter.

Companion Animal Statistics

	Cats	Dogs
Seized	81	113
Surrendered to Councils custody	71	53
Total	152	166
Re-homed	125	96
Returned to its owner	1	68
Euthanised	26*	2**
Total	152	166

*euthanised as they were assessed to be feral and unsuitable for re-homing

**euthanised due to health or endangerment issues



Strategy 4

Our Leadership

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



Wentworth Shire Council is a responsible Council, committed to building strong relationships. We value transparent and meaningful communication and use community feedback to drive strategic decision-making.

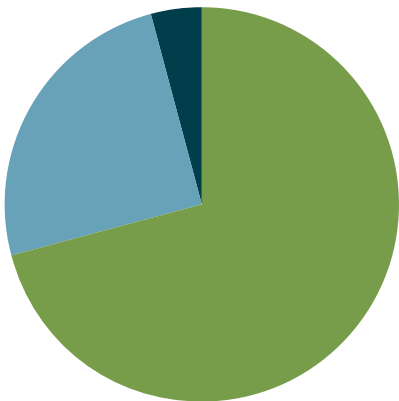
In order to operate a large organisation with a diverse range of services, a large portfolio of assets and a multitude of statutory requirements, Council must have a robust and well-managed governance framework and administration functions.

Council is committed to maintaining a well-managed and operated organisation that is equipped with the resources required to deliver effective services.

The graph below tracks how Council has performed on its strategies as presented in our Delivery Program & Operational Plan 2022/2023.



Full details can be found in Council’s Q4 Report against the Delivery Program on Council’s website.



Actions
24 total

17	Completed
6	Progressing / on track
1	Deferred

Major Achievements

- The new Audit, Risk and Improvement Committee commenced. Appointed an internal auditor to undertake regular internal audits.
- Provided Financial Assistance to the Community to the value \$207,936 in line with the Financial Assistance Program
- Completed a review of Council procurement process to ensure that Council is providing value for money and that it is relevant in meeting the changing needs of the community
- Implemented actions outlined in the Disability Inclusion Action Plan
- Undertook a review of Council websites to ensure compliance with Website Accessibility Guidelines

Council Services that will contribute to this Strategy

- All Council services



You told us what you wanted

- A council that's in tune with the needs of the community
- Transparency, honesty, integrity in the Council and its staff
- A Council that looks after all its constituents in a similar manner
- A more diverse Council to reflect the current Shire demographics
- Good decision-making by all who are in charge of our future
- More community boards to support local businesses
- Inform the community and get community input
- Staff who are capable and passionate about the area
- Proactive councillors, those who can make a vision reality, and be willing to influence change
- Broader community consultation



Disability Inclusion Action Report 2022/2023

Positive community attitudes

Council's Disability Inclusion Action Plan 2022 – 2026 has been released following extensive community consultation with targeted groups and the general community as part of its Community Strategic Planning process.

Council has embedded the actions and outcomes set out in that Plan into Council's Strategic Plan and this facilitates quarterly reporting of operational progress of those actions and outcomes in an effort to promote community awareness and encourage positive attitudes to inclusion.

Council has increasingly utilised social media as a vehicle to promote awareness of activities and events for community members with disability, Aboriginal and Torres Strait Islander community members, of people from culturally and linguistically diverse backgrounds within our community, and our aged community members. During the week of Harmony Day, Council posted messages welcoming inclusive behaviours translated into languages identified as prevalent in our own community.

Active participation in and promotion of activities such as Seniors Week, International Day of People with Disability, and regular library programs have continued to provide Council with opportunities to further develop and review our accessibility and inclusion processes.

Utilising social media Council has promoted Services NSW offering 'Quiet Hour' at their local centre at Wentworth to support customers who prefer a less stimulating environment and has subsequently introduced sensory story time sessions with a focus on neurodiversity as part of our library program.

Liveable communities

Council's local government area was declared a disaster zone in November 2022 as a result of flooding events. During this period Council promoted availability of and access to mental health services in NSW to the community and

has subsequently supported and promoted a Men's Mental Health Event at a local sporting ground. Council recognises that disability inclusive disaster risk reduction should be addressed in any disaster adaptation plans.

Whilst flooding delayed a number of major projects across the Shire, planning was underway throughout the year to undertake works at the Great Murray Darling Junction Reserve to replace the existing pedestrian footbridge to Junction Island and upgrade the existing walking track on the Island. These works will improve the accessibility to the island particularly for less mobile members of the community with the provision of wheelchair access.

Council continues to focus on creating safe, convenient and accessible pedestrian networks for everyone in the community. Following successful grant applications, a number of Get Active NSW new shared pathways have been constructed across the Shire with ongoing upgrades of others.

Council continues to promote and support Coomealla Health Aboriginal Corporation (CHAC) in the provision of accessible healthcare to Indigenous and Non-Indigenous patients. Council continues to support the work of the Wentworth Shire Interagency Group in regards to the provision of social services across the Wentworth Shire. Council staff attended a meeting organised by a group undertaking a study of the impacts of humanitarian migrants' settlement in regional Australia for both the migrants themselves and the communities in which they settle. The Mildura region has been selected to take part in the 4 year study and the group were keen to get Council's perspective.

Council undertook an assessment of the Dareton Library and Senior Citizens' building, identifying the need to install sensor activated doors to improve access to the building. Installation of the new doors has been programmed for the 2023/2024 financial year.

Council's asset team undertook an assessment of Pedestrian Pram Ramps across Council's footpath network. A number of high-risk areas were identified and a works program has been developed to systematically address those areas. As part of this, Council updated the corner of Adelaide and Short Streets in Wentworth.



Supporting Access to Meaningful Employment

Council has a diverse workforce and we endeavour to ensure that in the application of Council policies and procedures, no discrimination takes place, diversity is encouraged and employees enjoy equal access to opportunities within Council. Staff receive information on their rights and responsibilities for promoting equal employment opportunity through the employee induction program.

Everyone regardless of gender, race, ethnicity, age, marital or parental status, sexual preference, disability or cultural background and beliefs, among other attributes, have the right to be given fair consideration for employment or employment related benefits. The principle of Council's workforce management plan and underpinning legislation will ensure that employees are selected for positions on merit, as well as being provided with equitable access to employment, professional development and workforce participation.

Better Systems & Processes/actions

Council continues to monitor pages on its website for inclusion and accessibility and as a result has made our Disability Inclusion Action Plan 2022-2026 easier to access through placement in a new Community page and has promoted access to the Translating and Interpreting Service (TIS) should help be required to understand information. Posters promoting TIS are also available at our libraries and Service Centres.

Council has updated its webpage welcoming feedback from the community and committing to ensuring our complaints process is accessible for everyone by offering further assistance if specific communication needs are required.

Opportunities to improve the accessibility of our website and documentation have been identified through accessibility checks against WCAG 2.0 and Council continues to advance with improvements.

Council continues as a member of the LGNSW Ageing and Disability Network.



Modern Slavery Statement

This Modern Slavery Statement is provided by Wentworth Shire Council in accordance with Section 428(4) of the *Local Government Act 1993 NSW*.

This statement outlines Wentworth Shire Council's commitment to combating modern slavery and the measures we have implemented during this reporting period to reduce the risk of our procurement activities resulting in or contributing to human rights violations.

Organisational Structure and Supply Chain

Who we are

Wentworth Shire covers an area of 26,000 sq km and has a population of approximately 7,453 people. Wentworth is situated 1,044 km from Sydney, 583 km from Melbourne and 422 km from Adelaide and is located within New South Wales, on the border with Victoria. The Shire is a small rural community operating well away from metropolitan centres.

The townships within the Shire of Buronga and Gol Gol are located along the main transport route from Sydney to Adelaide. Wentworth township is located on the highway to Broken Hill. Whilst there are aerodromes at Wentworth and Pooncarie they do not provide major commercial transport services. The nearby rural city of Mildura in Victoria is the nearest commercial airport. There is no railway service. Wentworth Shire is predominantly a horticulture and dryland farming community, which is supported by unique tourist attractions include Mungo National Park and the junction of the Murray River and Darling River.

What we do

Council provides a range of services and facilities to its community across the Shire.

Council's responsibilities include:

- Community infrastructure – parks, playgrounds, gardens, sporting fields, footpaths, cycleway etc

- Arts and cultural services and facilities – libraries, civic events, community celebrations
- Building regulation and development controls
- Sewerage and wastewater
- Water supply
- Waste collection and disposal recycling
- Cemeteries
- Animal management
- Town planning and land use management
- Local roads, kerbing and drainage
- Building approvals

Council performs revenue, administrative and enforcement functions associated with this service delivery.

At the start of the 2022/2023 financial year Council employed 123 employees to deliver the above services to the community and perform associated functions; 7 of these were casual employees with the remainder permanent employees. An additional 6 persons were engaged by Council under a contract or other arrangements with the person's employer, principally for the labour of that person.

Our procurement structure

Council procures goods and services according to our governance and procurement policies, processes and procedures, and according to NSW Local Government Guidelines and Codes. These policies and processes apply to all employees and contractors involved in externally obtaining goods and services, and any other procurement activities for Council. They set out how we plan, source and manage supply agreements and suppliers throughout the procurement lifecycle.

Procurement activities depend on business requirements. This can range from purchase orders for low risk purchases to formal contracts over \$250,000. On occasions Council utilises 'Local Government Procurement', a subsidiary of Local Government NSW established to help member councils acquire goods and services.

Analysis of our annual procurement spend for the previous financial year was undertaken for the purpose of assessing our operations and supply chain for the purpose of this statement - that spend was \$24.427 million.

Our major categories of procurement included:

- Service contracts and materials purchased in the general course of operating expenses;
- Other expenses such as cleaning, security, phone and event management; and
- Capital Expenses such as materials for roads and building upgrades.

Our supply chain

Wentworth Shire Council's procurement policy includes as a guiding principle to provide reasonable opportunities for competitive local business to supply to Council.

Our financial reporting demonstrates that the highest percentage of our first tier suppliers are local businesses generally engaging local residents or workers. First tier suppliers operating internationally followed by national suppliers comprise the balance, with IT companies forming the largest category of those with operations internationally (all six suppliers).

Council acknowledges however that our modern slavery risks include those geographically distant risks such as in the third or fourth tiers of supply chains where our suppliers have procured materials or goods manufactured or distributed in sourcing locations identified as at risk such as China, India and Malaysia. They may also be closer to home with outsourced labour hire of low skilled, migrant workers.

Risks of modern slavery practices in our operations and supply chains

Council has considered its highest spends when assessing risks of modern slavery practices in our supply chain and has also considered risk hotspots such as raw material from high risk geographies, vulnerable populations providing labour, or high-risk business models with low visibility of labour

practices in the supply chain.

Having regard to those considerations, Council has identified the following areas representing five key areas within our operations and supply chains where modern slavery risks may exist:

Operations:

- Recruitment services & temporary labour

Supply chain:

- IT Hardware & Infrastructure
- Uniforms & Personal Protective Equipment
- Cleaning & Hygiene Services
- Construction products, construction services & works.

Policy

Council has adopted a revised Procurement Policy and a revised Statement of Business Ethics, to be read in conjunction with that policy, introducing clauses recognising that modern slavery is a serious violation of an individual's dignity and human rights and a serious crime under Australian law. Council undertakes to work with our suppliers to enhance capability to address / mitigate any risk of modern slavery in our supply chains. These policies are available on the Council website.

Outcomes

Implementation of the above policy documents has resulted in the following actions undertaken and future initiatives planned in relation to Council's procurement processes.

Staff Awareness and Training

Staff awareness of modern slavery and Council's policy and expectations

- Communications have been shared with all staff via Council's Intranet, with separate communications shared with specific staff with tender/contractual responsibilities.
- Future Initiatives
This will be ongoing.

Staff Training

- Formal training is yet to be actioned although several staff have accessed an eLearning module released as part of the publication 'Addressing Modern Slavery in Government Supply Chains - A Toolkit of resources for government procurement officers.'
- Future Initiatives
It is envisaged these principles will be built into Procurement & Contract Management training. This will be enhanced and supported by recruitment of a Procurement/Contract Management Officer which will facilitate embedding new procedures into a business as usual practice.

Supplier Engagement

Awareness of Council's policy and expectations

- Council has communicated directly with the existing tender panel suppliers for construction products, construction services & works, and commenced communications with those providing cleaning & hygiene services. Preparation for engagement with other suppliers commenced.
- Future Initiatives
This will be ongoing including with new suppliers.

Supplier training

- Yet to be actioned

Supplier self-assessment questionnaire (SAQ)

- SAQ under further development having regard to available resources including LG Procurement Sustainable Choice 'Pre-purchase Modern Slavery Risk Checklist' & Risk Screening tool within the publication 'Addressing Modern Slavery in Government Supply Chains A Toolkit of resources for government procurement officers'.

- Future Initiatives

Planning is underway to build this into onboarding of new suppliers once finalised and include this as a step in revised Procurement Manual and Contract Management procedures.

High risk supplier engagement

- Council has commenced direct engagement with existing tender panel suppliers including in some high risk categories as described above. This included provision of a Fact Sheet 'Modern Slavery – Information for small businesses' as prepared by the NSW Small Business Commissioner to promote awareness and share resources.
- Future Initiatives
Direct engagement with new Uniform & PPE provider to be progressed and direct engagement with IT Hardware & Infrastructure commenced.

Risk Assessment

Inherent risk assessment at a category level

- Risk assessment of suppliers in high risk categories has been undertaken.
- Future Initiatives
This will be monitored and reviewed on a regular basis having regard to updated Global Slavery Index data (reflecting changes from GSI data in 2018 to 2022) and other information including from the NSW Anti- Slavery Commissioner.

Pre-purchase checklist to identify higher risk procurements

- Checklist currently under development having regard to available resources including LG Procurement Sustainable Choice 'Pre-purchase Modern Slavery Risk Checklist' & Risk Screening tool within the publication 'Addressing Modern Slavery in Government Supply Chains A Toolkit of resources for government procurement officers'.

Supplier risk assessment – existing suppliers

- Existing main suppliers for each identified high risk category have been risk assessed and further actions with individual suppliers identified. This has included reviewing Modern Slavery Statements on the Modern Slavery Statement Register and/or relevant policies as well as addressing sourcing of products and visibility of supply chains.

Supplier risk assessment – new and potential suppliers

- Assessment of a new supplier commenced at the later end of this reporting period. Further work to develop an onboarding process is underway including refining a SAQ. Purchasing from LGP Contracts is somewhat limited in the Wentworth Shire geographical location.

Tendering and Contracting

Modern slavery tender criteria

- Tendering Conditions of Contract documents prepared by Council's project engineers (MW21 General Conditions and MW21 Preliminaries) include modern slavery clauses. Tender documentation used by Works area has been revised throughout the reporting period and now also includes modern slavery clauses in Tendering Conditions of Contract documents.

Procurement process/procedure includes the requirement to assess that the tendered price allows for at least the minimum level of wages and other entitlements required by law.

- Yet to be actioned.

Modern slavery contract clauses

- Tendering Conditions of Contract documents prepared by Council's project engineers (MW21 General Conditions and MW21 Preliminaries) include modern slavery clauses. Tender documentation used by Works area has been revised

throughout the reporting period and now also includes modern slavery clauses in Tendering Conditions of Contract documents.

Supplier Code of Conduct

- The Tendering Conditions of Contract documents reference the Supplier Code of Conduct and also reference Council's Statement of Business Ethics which sets out Council's standards of expected behaviours.

Reporting and Grievance Mechanisms

Confidential reporting mechanism/process for staff, contractors, community to report concerns related to modern slavery.

- Yet to be actioned
- Future Initiatives

Council has a webpage that describes and provides mechanisms for complaints requiring alternate complaint handling processes – it is planned to include a section on reporting of modern slavery concerns.

Response and Remedy Framework

Response and remedy framework involving actions, such as facilitation of access to health, legal or psychosocial services, financial compensation, and prevention of future harm.

- Yet to be actioned

Monitoring and Review

Monitoring and review of the effectiveness of modern slavery related processes.

- This has not yet taken place – too early to action.

Management of high risk categories

ICT Hardware

Supplier engagement

- Communications prepared for ICT suppliers with direct engagement yet to commence (risk assessments undertaken have ascertained a clear understanding amongst those suppliers of their responsibilities and actions already being taken. Council focus then has been directed to promoting awareness initially with others).

Modern slavery risk assessment of suppliers

- Risk assessments have been conducted of existing suppliers with findings that five out of six suppliers are associated with parent companies that have submitted Modern Slavery Statements under the *Modern Slavery Act 2018* (Cth) detailing policies, procedures and initiatives to mitigate modern slavery risks to varying extents, and audit processes. The sixth has a policy in place.

Modern slavery tender criteria

- Dollar value spend on software items insufficient for tender/contracts

Modern slavery contract clauses

- Dollar value spend on software items insufficient for tender/contracts however other items purchased through LGP ICT Contract Panel suppliers.

Supplier Code of Conduct

- Council's Statement of Business Ethics references expected standards of behaviour

Contract KPIs in relation to modern slavery in place

- LGP ICT contract panel suppliers include this in the Standing Offer Deed between Approved Contractor and LGP

KPI measurement

- Not undertaken by Council

Renewable energy (Solar Panels)

Supplier engagement

- Council has commenced direct engagement with existing tender panel suppliers of construction products, services and works, which may include renewable energy products (Solar Panels) however addressing that specific product has not yet been the focus of engagement.

Modern slavery risk assessment of suppliers

- Risk assessments have been conducted of existing suppliers in the above category identifying varying degrees of risk management strategies and initiatives in place from a parent company submitting a Modern Slavery Statement under the *Modern Slavery Act 2018* (Cth), to an Ethics and Sustainable Policy, to no policy at all.

Planned

It has been identified that further mapping of the suppliers is required including to assess the level of engagement with parent company or contractor Statements/policies. Specific attention is to be paid to renewable energy noting the geographical risk of production.

Modern slavery tender criteria & contract clauses

- See response to Tendering and Contracting Supplier Code of Conduct
- See response to Tendering and Contracting Contract KPIs in relation to modern slavery in place

- Not put in place by Council during reporting period

KPI measurement

- Not put in place by Council during reporting period.

Cleaning services

Supplier engagement

- Council has commenced direct communications with the existing tender panel suppliers for cleaning & hygiene services.

Modern slavery risk assessment of suppliers

- Inherent risk assessment at category level has been undertaken. Initial risk assessment of suppliers found that suppliers are local small businesses employing local staff. Further assessment is required to assess and mitigate any modern slavery risk in the procurement of these services although some information regarding payment of award wages and employment conditions is referenced.

Modern slavery tender criteria

- Employment conditions referenced but specific modern slavery clauses not yet included.

Modern slavery contract clauses

- See above

Supplier Code of Conduct

- Council's Statement of Business Ethics references expected standards of behaviour.

Contract KPIs in relation to modern slavery in place

- Not put in place by Council during reporting period.

KPI measurement

- Not put in place by Council during reporting period.

Transformational projects

Civic Centre

This report is prepared and presented in line with the guidelines that have been issued by the Chief Executive of the Department of Premier & Cabinet, Division of Local Government (under delegated authority) in accordance with section 23A of the *Local Government Act 1993* (the Act).

The Wentworth Shire Civic Centre Development project has progressed with consideration to those guidelines.

Councils are required to notify the Office of Local Government of all capital expenditure projects to which these Guidelines apply, prior to the commencement of the project. Council completed the submission to the Office of Local Government on 15 November 2018. The response was received on 4 March 2019 which advised that:

“After reviewing the information provided by Council, it has been determined that the Council has satisfactorily addressed the criteria required in the Guidelines.”

The purchase of the then disused Wentworth Service Club was supported by Council when a petition of over 500 signatories was presented to Council on 29 June 2016. The overwhelming support of the community was endorsed in the Sustainable Wentworth Strategy (August 2016) which recommended the following:

“Wentworth Shire Council consider purchasing and refitting the former Wentworth Services Club for the purposes of relocating Council’s administrative functions, including offices, Council chambers, Visitor Information Centre, Meeting Rooms and Public Library to the iconic building”.

This support for the project minimises the reputational risk to Council while demonstrating a clear relationship between the proposal and council’s community strategic plan, delivery program and operational plan.

This concept as described effectively delivers the desire to centralise all Council services in one location in Wentworth. Council sought tenders from suitably qualified businesses to construct the Wentworth Shire Civic Centre as described above.

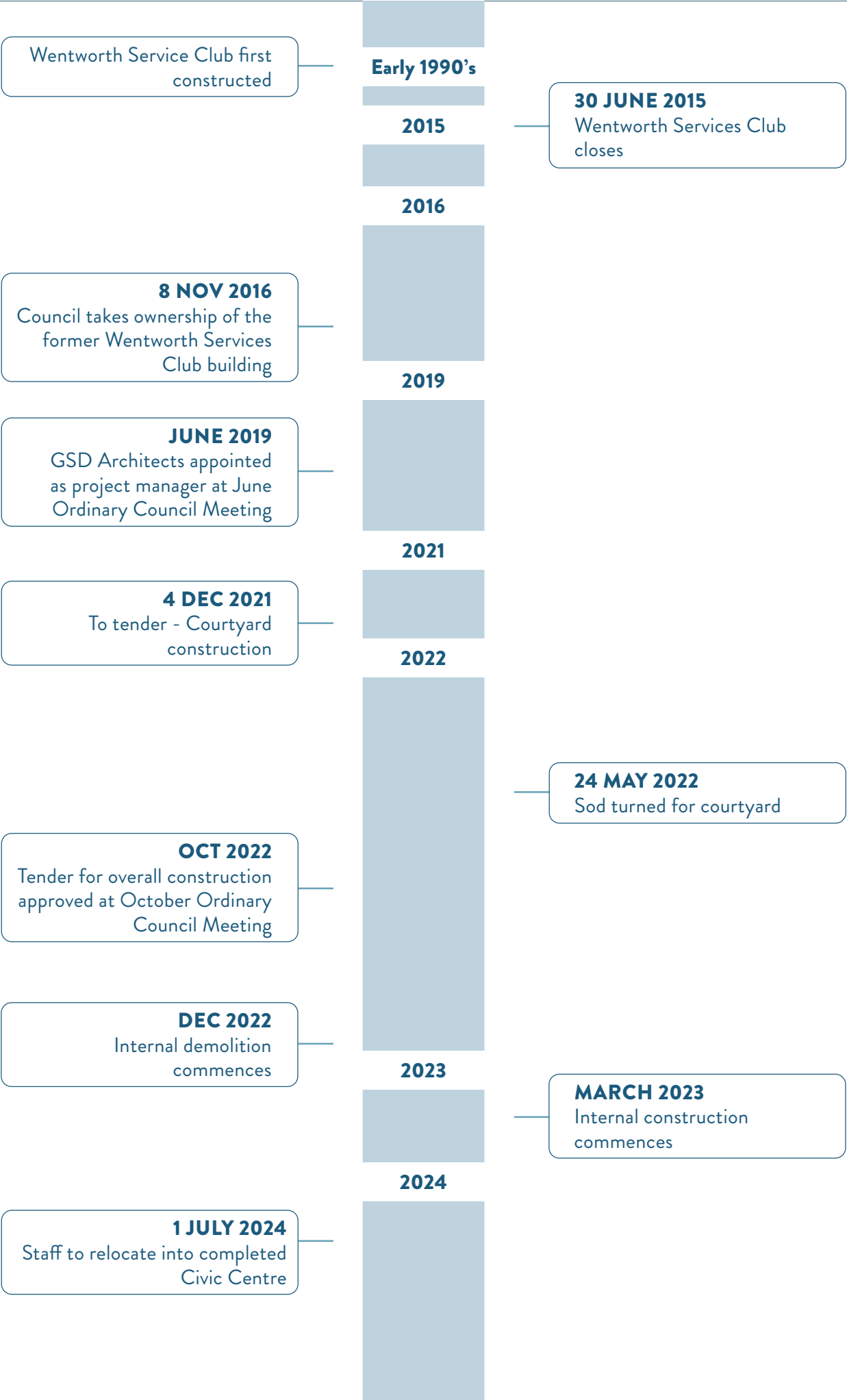
Prior to finalising the construction plans public consultation was held during the 2021 Murray Darling Association Conference held within the project building.

In accordance with the *Local Government (General) Regulations 2021* Council undertook an open tender process to attract a suitable contractor for the construction of the project. A project steering committee consisting of Geoff Sparkes and Morgan O’Brien (GSD Architects) and Council’s General Manager and Director Finance and Policy was set up for the assessment of the tender and the overseeing of the project. The skill and experience within this steering committee offered confidence and capacity to deliver the project with regard to relevant specifications, regulations, legislation or policies.

At the 26 October 2022 ordinary meeting of Council it was resolved to award two contracts to complete the project: one to CPM Building Contractors for the construction; and one to Brandi Projects to complete the fit out of the ‘interpretative space visitor experience centre’.

Council acknowledged the total funding for these two components of the project is \$4,616,901 and approved the budget shortfall to be funded via an extension to the already approved loan up to a maximum of \$7,000,000.





When assessing whether a Council has the capacity to borrow money and the ability to meet these loan obligations over the life of the loan, two key indicators/ratios used by NSW T-Corp are the:

- Debt Service Coverage Ratio
- Interest Cover Ratio

Both of these ratios measure an entities ability to meet loan obligations utilising discretionary revenue. The benchmark used by NSW T-Corp for both of these ratios is >2 .

This essentially means that an entity should as a minimum have twice as much discretionary revenue than the required loan obligations. The figures indicate that Council has significant remaining capacity to borrow funds.

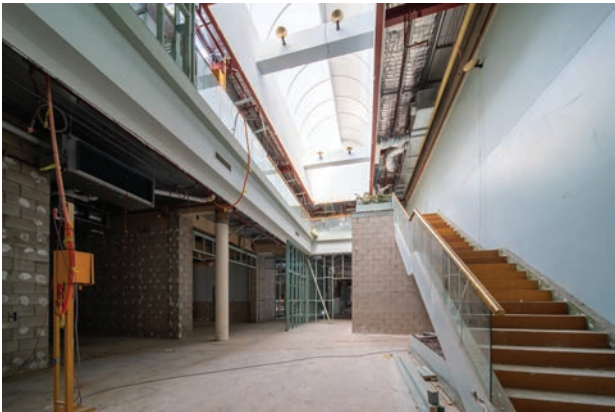
Council has been successful in securing the following funding to support the delivery of the community spaces within the complex:

- \$500,000.00 - 2019/20 Public Library Infrastructure Grant (State Library of New South Wales) for the Relocation of the Wentworth Shire Library.
- \$941,023.00 - Round 7 of the Resources for Regions Program for the relocation of the Wentworth Visitor Information Centre to the Civic Centre.
- \$487,539.00 - Phase 2 of the NSW Government Local Roads and Infrastructure Program Extension for the construction of the Wentworth Library Outdoor Riverfront Gathering Space (Library Courtyard).
- \$990,000.00 - Phase 2 of the NSW Government Local Roads and Infrastructure
- \$713,339.00 - Round 3 of the Federal Government's Economic Development Program for the Wentworth Community Space and Convention Centre
- \$985,000.00 - Joint Organisation Tourism Infrastructure Funding

Additional to this, Council endorsed the sale of the existing Council Chamber and Library to the adjoining land owner for a price of \$525,000.

As at 30 June 2023 a total of \$3,515,125.17 had been expended. This represents the cost associated with internal demolition, installation of water, sewer, air conditioning and subsequent partial framing for the future structure. For this reporting period the Wentworth Shire Civic Centre Development project is progressing in accordance with the construction schedule.





Wentworth Caravan Park Upgrade

Project Update – June 2023

Summary

Wentworth Shire Council is currently undertaking a major upgrade of the Wentworth (Willow Bend) Caravan Park. The works include:

- raising the site above the 1 in 20 year flood level
- new utility services, amenities and office buildings
- provision for over 50 caravan sites

Construction on the site was severely impacted by the December 2022/January 2023 flood which completely inundated and saturated the site.

Site access was impacted for over 6 months commencing in October 2022 with rising flood waters preventing safe access, concluding in April 2023 with site conditions drying to enable access post saturation.

Funding for the Caravan Park Upgrade commenced in the 2021/2022 financial year by both Crown Reserves Improvement Fund (\$1,000,000) and Council (\$2,000,000).

Total expenditure to the end of June 2023 was \$1,250,000 (approximately 40% of the total funds).

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

Completed Works

To date the following works have been completed:

- Civil designs
- Civil, buildings and services contract awarded
- Electrical sub-contract awarded

Site works

- Fill placed and compacted to bring the park surface to the required levels
- Some unsuitable material that was originally incorporated is in the process of being replaced
- Site establishment by the main contractor
- Installation of irrigation and fire service tanks
- Delivery of stormwater pipes and pits
- Installation of stormwater pits and pipes
- Ordering of sewer, water and electrical materials

Off site works

- Fabrication of the amenities buildings are well underway with the frames now completed

The impacts of the flood have now passed and the site is accessible to enable works. It is noted that the ground is still susceptible to impacts from rainfall, with the current winter period impacting the momentum of works.

Planning is underway to enable the sharing of the site to enable both the utilities installation contractor and Wentworth Shire Council to be working on-site at the same time. Wentworth Shire Council will undertake the construction of retaining walls, caravan pads and road construction during the later stages of the utilities installation.



Council Assets

Transport operations

A large part of Council's operations is the maintenance and renewal of local, rural and regional roads.

The NSW Government also contracts Council to assist in the maintenance and upgrade of the Silver City and Sturt highways.

Some key statistics relevant to the management of the local, rural and regional roads is provided below:

Road Conditions		Length / Number	Maintenance Costs (annual)	New / Upgraded Assets
Local Roads	Sealed	390.54km	\$2,940,223.55	\$1,874,296.47
	Unsealed	1262.79km	\$1,252,251.71	-
	Bridges/major culverts	10	\$30,936.90	-
	Roads Ancillary	N/A	\$92,143.94	\$252,057.18
Regional Roads	Sealed	226.22km	\$1,241,630.72	\$2,877,657.56
	Unsealed	134.03km	\$201,155.61	-
	Bridges/major culverts	1	-	-
	Roads Ancillary	N/A	\$6,218.36	-



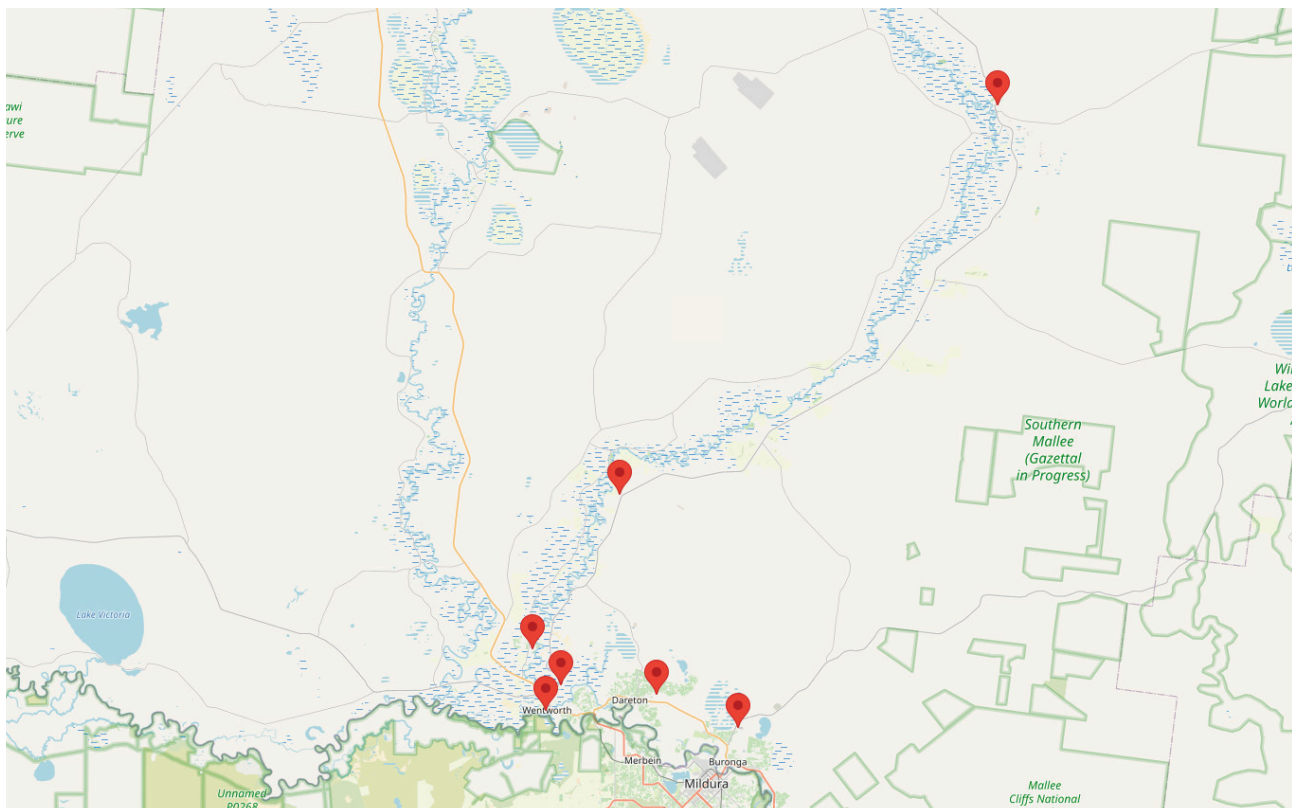
Waste disposal operations

Council operates a landfill at Buronga and Transfer Stations at Pomona, Dareton and Wentworth. Pooncarie and Ellerslie also have waste disposal facilities.

The table highlights the total waste received by location and, where recorded, the number of site visits for the 2022/2023 financial year.

Location	Mixed Waste (tonnes)	Recyclables (tonnes)	Site Visits (2022/2023)
Buronga	34,693.00	6,413.35	19,534
Dareton	72.63	80.76	582
Ellerslie*	54.11	38.53	N/A
Pomona	37.82	8.90	99
Pooncarie*	367.11	12.00	N/A
Wentworth	239.53	218.86	1,388
Total	35,464.20	6,772.40	21,603

*estimates only



Recreation and Culture

Council provides a range of recreation and cultural services to the community, including parks and gardens, sporting facilities, halls and boat ramps.

Parks and gardens

There are nine gardeners employed by Council to maintain the numerous parks, gardens, sporting ovals and open space assets across the Shire.

This equates to approximately 17,784 hours of gardener maintenance work each year.

Barbeque Facilities

There are eighteen (18) barbeque facilities across Wentworth Shire, located at the following areas:

- Buronga Wetlands (x2)
- Fotherby Park, Wentworth
- James King Park, Gol Gol (x2)
- Junction Park, Wentworth (x2)
- Lions Park, Dareton
- O'Donnell Park, Curlwaa (x3)
- Tapio Park, Dareton (x3)
- Wentworth Skate Park (x2)
- Wentworth River Front (x2)



Boat Ramp/River Access

There are ten (10) boat ramps in Wentworth Shire, providing access to the Murray and Darling Rivers.

- Curlwaa
- Dareton
- Fort Courage
- James King Park
- Log Bridge
- Pomona
- Pooncarie
- Wentworth Ski Reserve
- Wentworth Wharf



To view further details of assets maintained by the Parks & Gardens department of Council, scan the respective QR code or visit wentworth.nsw.gov.au

Cemeteries

There are four (4) cemeteries in Wentworth Shire.

- Cal Lal Cemetery
- Coomealla Memorial Gardens
- Gol Gol Cemetery
- Pooncarie Cemetery
- Wentworth Cemetery



Public Toilets

There are thirty four (34) public toilet facilities in Wentworth Shire, located at the following areas:

- Alcheringa Oval
- Arumpo Rest Area
- Bunnerungee Rest Area, Seven Trees Rest Area, Silver City Highway
- Bottle Bend Rest Area
- Buronga Wetlands
- Coomealla Memorial Gardens Cemetery
- Curlwaa Rest Area
- Darling Street, Wentworth
- Fotherby Park, Wentworth
- Fruit Fly Rest Area, Silver City Highway
- George Gordon Oval, Dareton
- Gol Gol Cemetery
- James King Park, Gol Gol
- Junction Park, Wentworth
- Kuhn Square, Dareton
- Lions Park, Dareton
- Mallee Fowl Rest Area
- McLeod Oval/Wentworth Skate Park
- Midway Centre
- Milpara Rest Area
- Mine Site Bin Rest Area, Silver City Highway
- O'Donnell Park, Curlwaa
- Perry Sandhills
- Pitman Avenue, Buronga
- Pomona Hall
- Strother Park, Wentworth
- Taplin Mail Route Rest Area, Sturt Highway
- Trentham Rest Area
- Wentworth Shire Offices
- Wentworth Sporting Complex
- Wentworth Ski Reserve
- White Elephant Rest Area, Sturt Highway
- Wilkinson Park, Gol Gol



Ovals

There are six (6) ovals and sporting facilities across Wentworth Shire, located at the following areas:

- Alcheringa Oval (Carramar Drive Sporting Complex), Gol Gol
- E. L. Watmuff Oval, Curlwaa
- George Gordon Oval, Dareton
- Pooncarie Oval, Pooncarie
- McLeod Oval, Wentworth
- Wentworth Showgrounds, Wentworth



Public Halls

There are seven (7) public halls across Wentworth Shire.

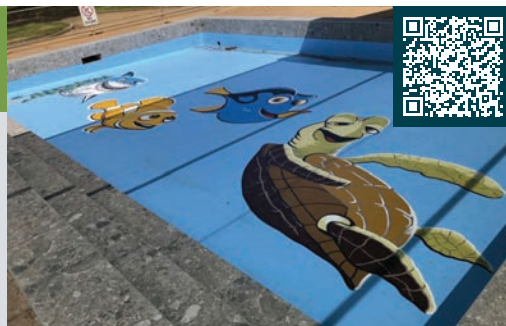
- Anabranche Hall
- Curlwaa Hall
- Midway Community Centre
- Pomona Hall
- Pooncarie Hall
- Wentworth Town Hall
- Wilkinson Hall, Gol Gol



Swimming Pools

There are two (2) swimming pools in Wentworth Shire with wheelchair accessible pool entry ramps.

- Dareton
- Wentworth



Parks & Gardens

Other areas maintained by the Parks & Gardens team of Council include:

Buronga/Gol Gol

- Alcheringa Oval
- Buronga Fire brigade
- Buronga Nature Play area
- Buronga roundabout
- Buronga wetlands
- Drainage Basin on Sturt Highway and Wilga Road
- Drainage Basin Livingstone Drive
- Drainage Basin Moontongue
- Drainage Basin Wurlong
- Drainage Basin Wilga Road
- Drainage Basin Carbone
- Drainage Basin Punt Road
- Drings Hill
- Gol Gol cemetery
- Gol Gol fire station
- Hendy Road
- James King Park
- Midway Centre
- Open space corner of Dawn Avenue & Lee Court
- Police Park
- Pump Track
- Tourist Bay
- Town entrances
- Water Tower Corner of Crane & Pitman
- Williams Street median strips
- Wilkinson Park

Dareton

- Andy Murdock Oval
- Coomealla Memorial Gardens
- Dareton Boat ramp
- Dareton Fire brigade
- Dareton Library
- Dareton oval park
- George Gordon Oval
- Lions Parks
- Nature strip in front of Coomealla Caravan Park
- School Road reserve
- Sturt Park
- Tapio Park
- Town entrances



Wentworth/Curlwaa

- Adams Street Tree line
- Adelaide Street median strip
- Apex Park
- Around toilets at tennis club
- Curlwaa Boat ramp
- Curlwaa Oval Junction Park
- Entrances to town
- Fotherby Park
- Helena street median strip
- Wentworth Cemetery
- McLeod Oval
- Sturt Park
- Wentworth Library
- Murray St median strip
- Wentworth Pool
- RV caravan park hill (Beverley Street)
- Water treatment plant lawns
- Strother Park
- Goal Park
- North Park
- Rotary Park
- Information centre
- Wentworth street scape
- Wharf area
- Rowing Club
- Wentworth Showgrounds
- Ski Reserve
- O'Donnell Park Curlwaa

Infrastructure projects 2022/2023

Wentworth Shire is a rapidly developing area in Far West NSW. Providing infrastructure such as roads, drainage, parks and buildings remained a challenge in 2022/2023 due to a focus on flood prevention and recovery.

Local Roads and Community Infrastructure Program



DARETON TRAVELLERS REST STAGE 2

Supply and construction of a Traveller's Rest pergola consisting of historical interpretive panels, stenciled concrete and circular pebblecrete pathway to incorporate the existing monument and new War Memorial.

Fixing Local Roads - Round 1



OLD WENTWORTH ROAD

The project involved the reconstruction and sealing of 8.5km of the Old Wentworth Road, from the Wentworth Show Grounds to Keenans Drive, Coomealla.

Fixing Local Roads - Round 3



PUNT ROAD SEALING

Punt Road, Gol Gol is approximately 275m long. Works included the installation of stormwater assets, pavement construction & bitumen sealing.

Crown Reserve Improvement Fund - Showground Stimulus



WENTWORTH SHOWGROUNDS SEWER

Works consisted of the replacement of existing septic sewer system with gravity mains and pumping station.

Roads to Recovery (Federal Funding)



COURT BOWL UPGRADES

Court bowls across the shire were upgraded from spray seal to asphalt as part of the Roads to Recovery program funded by the NSW Government.

The existing treatment (spray seal) typically lasts only 15-18 years with a high maintenance burden in areas of high turning traffic. Asphalt is a more durable road surface designed for longevity, lasting up to 30 years.

An additional twelve (12) court bowls are programmed to be completed with internal funding (dependent on future grant opportunities) in the townships of Wentworth, Buronga and Gol Gol before the end of the 2025/2026 financial year.

Upgraded court bowls include:

- Riverview Drive
- Crane Drive
- Tower Court
- Morris Place
- William Street
- Wurlong Drive

Bringing the total funding to \$151,967 (2624m²)

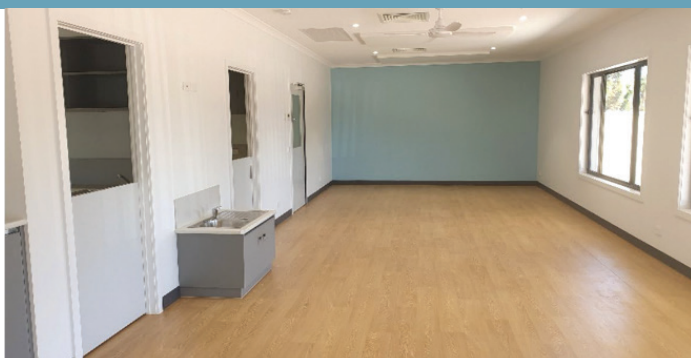
REPAIR Program (State Funding)



ARUMPO ROAD RESEAL

Arumpo Road (Upgrade to seal - 4km)
Reconstruction/upgrade of road with reinstatement of surface drainage - 150mm sub-base and 150mm basecourse x 10m width with 7.2m seal. Inclusive of line marking, guide posts, signage and other delineation.

Stronger Country Communities Fund



WENTWORTH EXTENDED DAYCARE

Extension to the Wentworth Pre-School to accommodate an All Day Care Centre and Preschool to service the Wentworth Community. The new All Day Care Centre included two additional playrooms and associated amenities to the existing building



SWIMMING POOL LIGHTING & ELECTRICAL UPGRADE

Dareton and Wentworth Swimming Pools received lighting and electrical upgrades:

- Upgrade to electrical board
- Supply and installation of overhead LED lights



GOL GOL CEMETERY SHED

Construction of a new equipment storage shed at the south east corner of the Gol Gol cemetery. The shed is 6m wide by 12m long with power and a concrete floor. Roller doors at each end allow vehicles to pass through.

Formation/Drainage Works (Bulk Earthworks)



\$134,821 (5.36KM)

- High Darling Road

Resheeting Works (Unsealed Roads)



\$92,350 (1.81km)

- Arrandale Lane North
- Alba Road
- Link Road (pictured)
- Alexanders Lane

Road Upgrade (Widening/Drainage Improvements)



\$150,618 (360m)

- Pine Road

Resealing Works



\$658,672 (16.79km)

- Gunya Road
- Oleander Drive
- Syphon Road
- Perry Sandhills Road
- Wentworth Street
- Armstrong Avenue
- Nentoura Road
- Panaroo Road
- Cudjee Road
- Citrus Drive
- Pitman Avenue
- Drovers Drive
- Wurlong Drive

2022/2023 flooding

Above average rainfall across the Murray Darling Basin catchments during 2022 resulted in the Wentworth Local Government Area experiencing its first flood event since 2016.

The main impacts were felt through late spring and into mid-summer, parts of the Shire were still experiencing inundation into early Autumn of 2023.

The extent of the flood waters saw both the Murray and Darling Rivers in flood at the same time for the first time in nearly 30 years.

The Murray River eventually peaked in late December 2022 with the Darling River peaking about three weeks later. With the Darling River returning to normal river levels, this allowed flood water to start draining out of the lower lakes and into the Great Darling Anabranch leading to property and road inundation through late Summer and into early Autumn of 2023.

The slow moving nature of the flood as it moved downstream provided Council and local residents the time to prepare for the coming flood water.

Flood preparation works undertaken by Council to protect Council and Community assets include the following:

- Old Wentworth Road - section of road opened over the Fletchers Lake Creek to relieve flood water pressure
- Renmark Road - emergency works undertaken on a 500m section of road fronting the Wentworth Aerodrome to prevent floodwaters back flowing into the Aerodrome. This work involved raising the road surface level by approx. 400mm and blocking the existing under road major culverts.
- Wentworth Showgrounds Sewer - power to the showground complex shut off and removal of switch board undertaken due

to flood water inundation. Construction of protection bund surrounding the sewer pump station and fire service infrastructure.

- Willow Bend Caravan Park - relocation of office block building to Darling Street prior to flood period. Additional stockpiles and civil materials relocated.

The total direct cost incurred by Council for flood preparation work has been \$1,625,352.

Fortunately works undertaken following previous floods including the building of levee banks around low lying areas of Wentworth and Buronga resulted in the townships escaping relatively unscathed.

Council estimates that more than 1,000 properties have suffered some form of flood inundation, fortunately it appears that the inundation of houses was minimal however damage to other buildings, crops and other property infrastructure was wide spread with more than a dozen properties in the Boeill Creek area having to evacuate, resulting in them being displaced for more than two months.

Fortunately, the majority of Council assets were spared, with the worst affected areas being parks and open spaces along riverfront areas and some sixty-three (63) roads being impacted resulting in road closures and Council having to undertake flood diversion measures to protect local properties.

The overall impact of the flood is still being assessed. While some businesses suffered direct impacts due to being inundated, significant losses have been incurred by businesses due to the indirect inputs of the flood.

Businesses who rely on the river to generate income (houseboat operators for example) were unable to use/access the river for many months.

Other businesses such as accommodation providers were significantly impacted due to the reduction in visitors who travel to the Region to enjoy what the rivers have to offer. The Christmas period of 2022/2023 was one of the quietest in recent memory.

As the clean up commenced the recovery process is expected to take some time with the true cost not known for a couple of years. The flood has also impacted on Council's ability to achieve the actions outlined in the 2022/2023 Delivery Plan and Operational Plan with Council staff being redirected to flood preparation works.

At one stage, nineteen (19) projects had either been stalled or deferred. While the majority of these have since been recommenced it is anticipated that a number of these actions that were expected to be completed in the 2022/2023 financial year will be carried over into the 2023/2024 financial year.





Helicopters at Wentworth Aerodrome during the floods



NSW Rural Fire Service placing sandbags at the temporary wall at Wentworth Wharf



Flood Recovery Projects

Boeill Creek Road

(Murray River flooding – Works Complete)

Full loss of formation, pavement and sealed surface for half of carriageway (part section). For the other section - failure of existing pavement, including shoulders and bitumen seal.

Reinstatement of formation and pavement. Stabilisation of sub base, 100mm top-up of basecourse material and initial seal. Centre/edge line marking, guide posts, signage and other delineation reinstated.

400m in length



River Road

(Murray River flooding – Works Complete)

Failure of existing pavement, including shoulders and bitumen seal together with culvert and end walls.

Full rehabilitation of road including stabilisation of existing sub base, 100mm top-up of basecourse material and initial seal. Centre/edge line marking, guide posts, signage and other delineation reinstated.

3.54km in length



Old Broken Hill Road

(Anabranh flooding – Works still ongoing)

5 individual sections impacted – ranging from full formation/pavement loss through to minor gravel pavement loss.

7.04km in length (total)



Old Broken Hill Road

near Windamingle Road intersection



Old Broken Hill Road

near Roo Roo Road intersection

Anabranh Mail Road

(Anabranh flooding – Works still ongoing)

3 individual sections impacted – ranging from full formation/pavement loss through to minor gravel pavement loss.

1.43km in length (total)



Junction Park - Garden



Curlwaa Pontoon Installation



Log Bridge Road



Wentworth Aerodrome

An aerial photograph of a road intersection, likely a T-junction or a roundabout, with a green overlay. The road is paved and has white lane markings. The surrounding area is mostly bare earth or dry grass. The green overlay is a semi-transparent layer that covers the entire image, with the word 'Financials' written in white text on the right side.

Financials

The 2022/2023 financial year concluded with Wentworth Shire Council posting a \$21,115,000 surplus, this was an increase of \$9,738,000 on the 2021/2022 result, and was \$258,000 less than what was originally budgeted.

Revenue for the year was \$12,723,000 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 \$4,377,00 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 instalment 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 increased expenditure on flood preparation and recovery works, Council's first contribution

to the Light State (FOSO) project; and an increase in depreciation expenses due to ongoing asset revaluation increases.

2022 Flood

The Wentworth Local Government Area 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 Council areas, 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 and
- 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 and State Government natural disasters 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 impacted assets and there have been no assets that have been decommissioned or disposed of.

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 \$5,091,000 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.

**Rates and charges written off during year***Local Government (General) Regulation 2021 (Reg), cl 132*

Rates and Charges written off during 2022/2023	Amount (including GST)
Rates and Charges	\$3,710.35
Water Usage	\$7,190.40
Total	\$10,900.75

**Contracts over \$250,000**

Contractor	Description	Amount (including GST)
CPM Building Contractors	Redevelopment of the Wentworth Civic Centre	\$9,694,752.00
Malidot Pty Ltd	Water & Sewer Main Installation to Trentham Cliffs (Variation to original)	\$565,535.53
MEE Machinery Hire Pty Ltd	Supply and Delivery of Materials for River Road and Boeill Creek Road	\$275,562.37
Oliver Concreting Pty Ltd	Construction of Shared paths in Buronga and Gol Gol	\$817,462.80
RDG Electrical	East Gol Gol Raw Water Upgrade	\$658,604.91
Tonkin Consulting	Buronga Landfill Expansion Design	\$302,875.45
Waters Excavation Pty Ltd	Gol Gol Water Treatment Plant Drainage Works	\$417,049.88
Wall Construction	Supply and Construct Transportable Amenities Block	\$825,195.50
Wall Construction	Willowbend Caravan Park Service Asset Installation	\$1,659,282.22
Total		\$15,216,320.66

Financial indicators

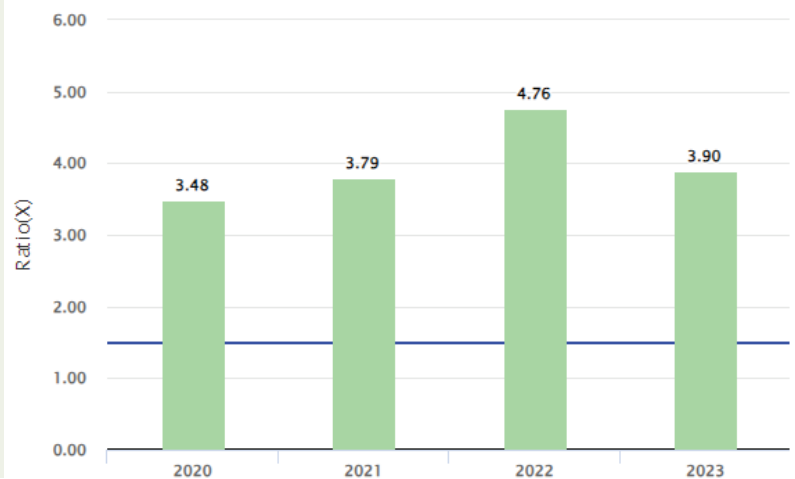
There are a number of key ratios included in the financial reports that provide an indication of liquidity and financial capacity of Council. These are presented below and graphically illustrate the movement over the last 4 years.

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

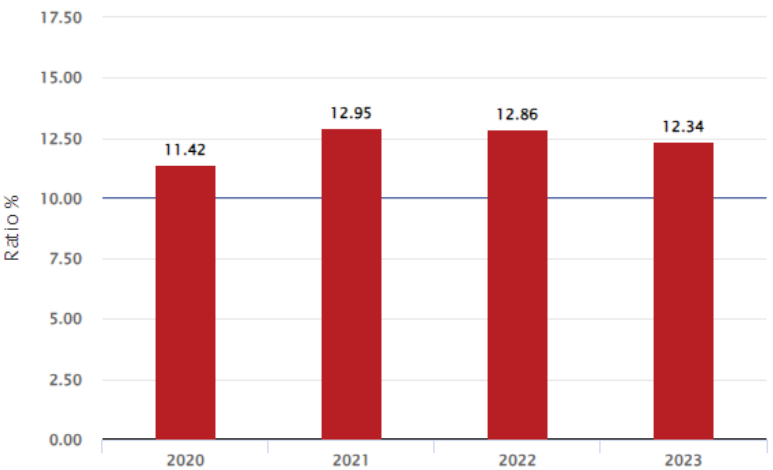


Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage Ratio

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%

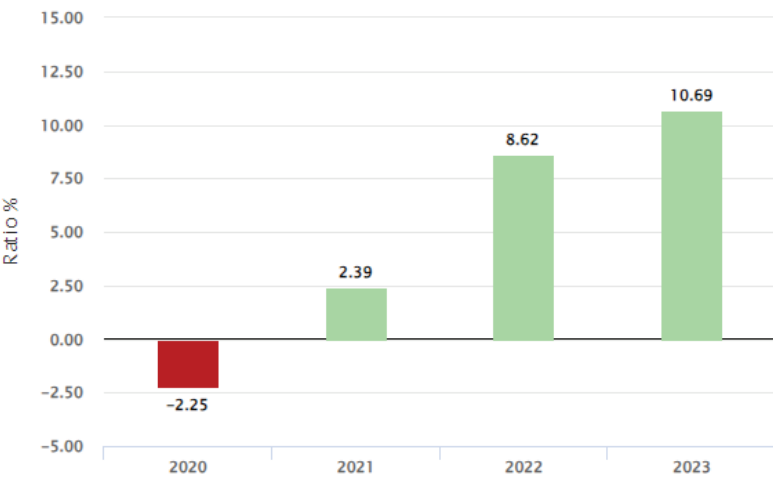


Operating Performance Ratio

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 totalling 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%

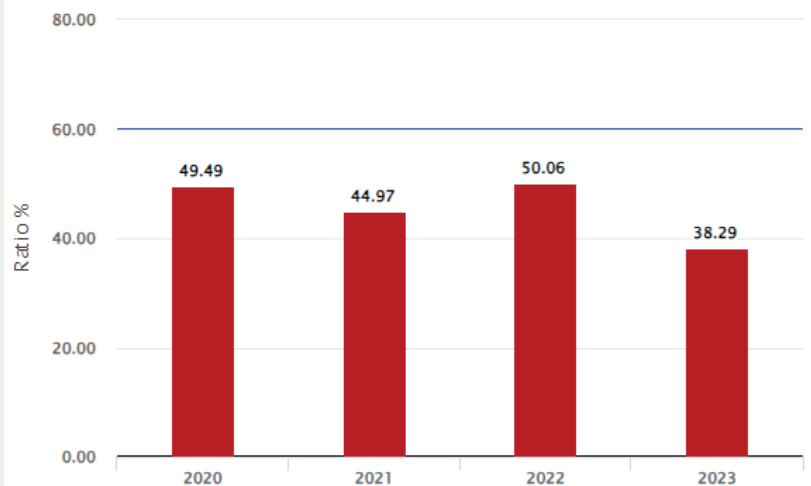


Own Source Operating Ratio

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%



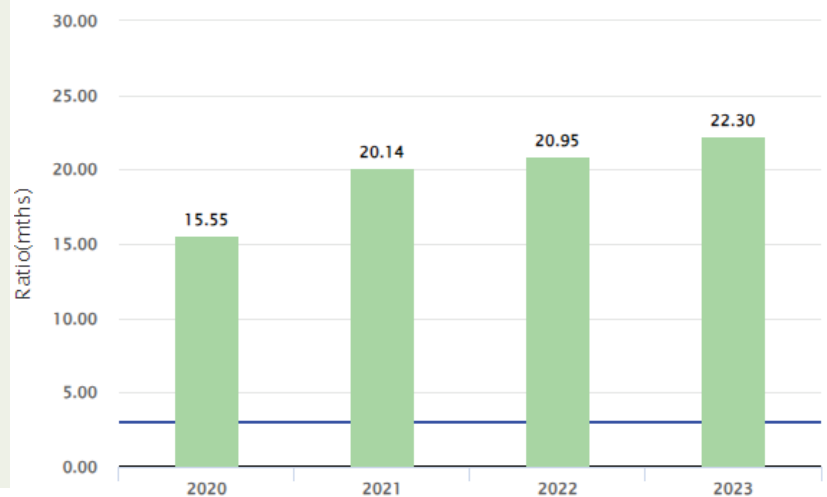
Cash Expense Cover Ratio

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 Transfer Schedule 2022/2023

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

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	-
Total	\$16,172	\$6,124	\$929	\$21,367

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Midway Centre, Buronga



Annual Financial Statements

Year ending 30 June 2023

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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.

Wentworth Shire Council

General Purpose Financial Statements

for the year ended 30 June 2023

Understanding Council's Financial Statements

Introduction

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

What you will find in the Statements

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

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

About the Councillor/Management Statement

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

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

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

2. The Statement of Comprehensive Income

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

3. The Statement of Financial Position

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

4. The Statement of Changes in Equity

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

5. The Statement of Cash Flows

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

About the Notes to the Financial Statements

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

About the Auditor's Reports

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

In NSW the auditor provides 2 audit reports:

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

Who uses the Financial Statements?

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

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

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

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:

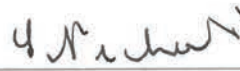
- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

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.



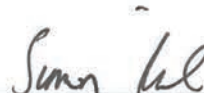
Daniel Linklater
Mayor
18 October 2023



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

Original unaudited budget 2023 \$ '000		Notes	Actual 2023 \$ '000	Actual 2022 \$ '000
	Income from continuing operations			
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	Total income from continuing operations		54,578	41,855
	Expenses from continuing operations			
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	Total expenses from continuing operations		33,463	30,478
21,373	Operating result from continuing operations		21,115	11,377
21,373	Net operating result for the year attributable to Council		21,115	11,377
–	Net operating result for the year before grants and contributions provided for capital purposes		4,022	2,662

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
Net operating result for the year – from Income Statement		21,115	11,377
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	30,958	49,470
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-6	(2,279)	–
Total items which will not be reclassified subsequently to the operating result		28,679	49,470
Total other comprehensive income for the year		28,679	49,470
Total comprehensive income for the year attributable to Council		49,794	60,847

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

Wentworth Shire Council

Statement of Financial Position

as at 30 June 2023

	Notes	2023 \$ '000	2022 \$ '000
ASSETS			
Current assets			
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
Total current assets		57,431	48,634
Non-current assets			
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
Total non-current assets		558,533	512,530
Total assets		615,964	561,164
LIABILITIES			
Current liabilities			
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
Total current liabilities		16,892	12,009
Non-current liabilities			
Borrowings	C3-3	7,011	7,016
Employee benefit provisions	C3-4	158	152
Provisions	C3-5	2,835	2,713
Total non-current liabilities		10,004	9,881
Total liabilities		26,896	21,890
Net assets		589,068	539,274
EQUITY			
Accumulated surplus	C4-1	116,155	95,040
IPPE revaluation reserve	C4-1	472,913	444,234
Council equity interest		589,068	539,274
Total equity		589,068	539,274

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
Other comprehensive income							
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)	–	–	–
Other comprehensive income		–	28,679	28,679	–	49,470	49,470
Total comprehensive income		21,115	28,679	49,794	11,377	49,470	60,847
Closing balance at 30 June		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

Original unaudited budget 2023 \$ '000		Notes	Actual 2023 \$ '000	Actual 2022 \$ '000
Cash flows from operating activities				
<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	Net cash flows from operating activities	G1-1	27,707	18,845
Cash flows from investing activities				
<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)	Net cash flows from investing activities		(26,375)	(27,305)
Cash flows from financing activities				
<i>Receipts:</i>				
8,000	Proceeds from borrowings		1,000	2,400
<i>Payments:</i>				
(854)	Repayment of borrowings		(829)	(625)
7,146	Net cash flows from financing activities		171	1,775
2,282	Net change in cash and cash equivalents		1,503	(6,685)
—	Cash and cash equivalents at beginning of year		5,708	12,393
2,282	Cash and cash equivalents at end of year	C1-1	7,211	5,708
—	plus: Investments on hand at end of year	C1-2	44,000	38,000
2,282	Total cash, cash equivalents and investments		51,211	43,708

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
Functions or activities										
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
Total functions and activities	54,578	41,855	33,463	30,478	21,115	11,377	33,617	20,862	615,964	561,164

B1-2 Components of functions or activities

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
Ordinary rates		
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)
Rates levied to ratepayers	5,602	5,544
Pensioner rate subsidies received	41	44
Total ordinary rates	5,643	5,588
Special rates		
Tourism	41	40
Rates levied to ratepayers	41	40
Total special rates	41	40
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
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)
Annual charges levied	4,017	3,846
Pensioner annual charges subsidies received:		
– Water	18	18
– Sewerage	16	17
– Domestic waste management	20	20
Total annual charges	4,071	3,901
Total rates and annual charges	9,755	9,529

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
Specific user charges (per s502 - specific 'actual use' charges)			
Water supply services	2	1,342	1,470
Total specific user charges		1,342	1,470
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s608)			
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
Total fees and charges – statutory/regulatory		528	409
(ii) Fees and charges – other (incl. general user charges (per s608))			
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
Total fees and charges – other		6,937	7,721
Total other user charges and fees		7,465	8,130
Total user charges and fees		8,807	9,600
Timing of revenue recognition for user charges and fees			
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
Total user charges and fees		8,807	9,600

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
Total other revenue		552	1,453
Timing of revenue recognition for other revenue			
Other revenue recognised over time (1)		–	–
Other revenue recognised at a point in time (2)		552	1,453
Total other revenue		552	1,453

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

		Operating 2023 \$ '000	Operating 2022 \$ '000	Capital 2023 \$ '000	Capital 2022 \$ '000
	Timing				
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	1,360	2,323	–	–
Financial assistance – local roads component	2	255	1,125	–	–
Payment in advance - future year allocation					
Financial assistance – general component	2	5,190	3,568	–	–
Financial assistance – local roads component	2	2,193	1,734	–	–
Amount recognised as income during current year		8,998	8,750	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
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	–	–
Previously contributions:					
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
Total special purpose grants and non-developer contributions – cash		7,526	3,397	10,716	7,980
Non-cash contributions					
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
Total other contributions – non-cash		–	–	5,519	701
Total special purpose grants and non-developer contributions (tied)		7,526	3,397	16,235	8,681

continued on next page ...

B2-4 Grants and contributions (continued)

	Operating 2023 \$ '000	Operating 2022 \$ '000	Capital 2023 \$ '000	Capital 2022 \$ '000
Timing				
Total grants and non-developer contributions	16,524	12,147	16,235	8,681
Comprising:				
– Commonwealth funding	9,027	10,042	2,096	1,730
– State funding	7,497	2,105	8,309	6,380
– Other funding	–	–	5,830	571
	16,524	12,147	16,235	8,681

Developer contributions

	Notes	Timing	Operating 2023 \$ '000	Operating 2022 \$ '000	Capital 2023 \$ '000	Capital 2022 \$ '000
Developer contributions:						
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
Cash contributions						
S 7.11 – Development Contributions Plan		2	–	–	115	27
S 64 – water supply contributions		2	–	–	279	–
S 64 – sewerage service contributions		2	–	–	317	–
Service Plan # 2		2	–	–	147	7
Total developer contributions – cash			–	–	858	34
Total developer contributions			–	–	858	34
Total contributions			–	–	858	34
Total grants and contributions			16,524	12,147	17,093	8,715
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			–	–	–	–
Grants and contributions recognised at a point in time (2)			16,524	12,147	17,093	8,715
Total grants and contributions			16,524	12,147	17,093	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
Unspent grants and contributions				
Unspent funds at 1 July	541	1,108	5,861	5,779
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	3,199	—	—	—
Add: capital grants received and transferred to contract liabilities	—	—	7,621	3,248
Less: Funds received in prior year but revenue recognised and funds spent in current year	—	(567)	(4,017)	(3,166)
Unspent funds at 30 June	3,740	541	9,465	5,861

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	—	—
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	282	37	—	—
Unspent contributions at 30 June	982	700	—	—

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)

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
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	136	66
– Cash and investments	1,570	214
Total interest and investment income (losses)	1,706	280
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	136	32
General Council cash and investments	1,080	140
Restricted investments/funds – external:		
Development contributions		
– Section 7.11	20	3
Water fund operations	321	72
Sewerage fund operations	149	33
Total interest and investment income	1,706	280

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
Reversal of impairment losses on receivables			
Grants and contributions		–	84
Total reversal of impairment losses on receivables	C1-4	–	84
Rental income			
Lease income		38	47
Total rental income	C2-2	38	47
Total other income		38	131

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
Total employee costs	11,126	10,478
Less: capitalised costs	(1,162)	(813)
Total employee costs expensed	9,964	9,665

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
Legal expenses:			
– Legal expenses: debt recovery		53	23
– Legal expenses: other		38	16
Total materials and services		13,118	11,235
Total materials and services		13,118	11,235

Accounting policy

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

B3-3 Borrowing costs

	Notes	2023 \$ '000	2022 \$ '000
(i) Interest bearing liability costs			
Interest on loans		221	199
Total interest bearing liability costs		221	199
Total interest bearing liability costs expensed		221	199
(ii) Other borrowing costs			
– Landfill Remediation Liability	C3-5	122	117
Total borrowing costs expensed		343	316

Accounting policy

Borrowing costs incurred for the construction of any qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed as incurred.

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

	Notes	2023 \$ '000	2022 \$ '000
Depreciation and amortisation			
Plant and equipment		1,132	1,292
Office equipment		100	68
Furniture and fittings		3	4
Land improvements (depreciable)		481	289
Infrastructure:	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
Other assets:			
– Library books		22	25
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C1-6	67	66
Total gross depreciation and amortisation costs		9,309	8,465
Total depreciation and amortisation costs		9,309	8,465
Impairment / revaluation decrement of IPPE			
Infrastructure:	C1-6		
– Buildings		94	–
– Roads		1,963	–
– Other open space/recreational assets		222	–
Total gross IPPE impairment / revaluation decrement costs		2,279	–
Amounts taken through revaluation reserve	C1-6	(2,279)	–
Total IPPE impairment / revaluation decrement costs charged to Income Statement		–	–
Total depreciation, amortisation and impairment for non-financial assets		9,309	8,465

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)

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

B3-5 Other expenses

	Notes	2023 \$ '000	2022 \$ '000
Impairment of receivables			
Other		8	10
Total impairment of receivables	C1-4	8	10
Other			
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
Total other		643	514
Total other expenses		651	524

Accounting policy

Other expenses are recorded on an accruals basis when Council has an obligation for the expenses.

Impairment expenses are recognised when identified.

B4 Gains or losses

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

	Notes	2023 \$ '000	2022 \$ '000
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		–	–
Less: carrying amount of property assets sold/written off		–	(59)
Gain (or loss) on disposal		–	(59)
Gain (or loss) on disposal of plant and equipment			
	C1-6		
Proceeds from disposal – plant and equipment		164	272
Less: carrying amount of plant and equipment assets sold/written off		(60)	(74)
Gain (or loss) on disposal		104	198
Gain (or loss) on disposal of infrastructure			
	C1-6		
Proceeds from disposal – infrastructure		–	–
Less: carrying amount of infrastructure assets sold/written off		(1)	(217)
Gain (or loss) on disposal		(1)	(217)
Gain (or loss) on disposal of investments			
	C1-2		
Proceeds from disposal/redemptions/maturities – investments		36,000	47,000
Less: carrying amount of investments sold/redeemed/matured		(36,000)	(47,000)
Gain (or loss) on disposal		–	–
Net gain (or loss) from disposal of assets		103	(78)

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 -----	
Expenses				
Employee benefits and on-costs	10,745	9,964	781	7% F
Materials and services	6,903	13,118	(6,215)	(90)% U
Council has incurred a significant amount of pre and post flood expenditure that was not budgeted for.				
Borrowing costs	391	343	48	12% F
Borrowing costs were under budget for the year due to Council not being required to draw down on some loans during the year.				
Depreciation, amortisation and impairment of non-financial assets	8,025	9,309	(1,284)	(16)% U
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.				
Other expenses	641	651	(10)	(2)% U
Joint ventures and associates – net losses	–	78	(78)	∞ U
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.				
Statement of cash flows				
Cash flows from operating activities	31,983	27,707	(4,276)	(13)% U
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.				
Cash flows from investing activities	(36,847)	(26,375)	10,472	(28)% F
Payments for IPPE was less than budgeted for due to projects being delayed because of flooding.				
Cash flows from financing activities	7,146	171	(6,975)	(98)% U
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
Cash assets		
Cash on hand and at bank	5,092	2,680
Cash equivalent assets		
– Deposits at call	2,119	3,028
Total cash and cash equivalents	7,211	5,708

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	7,211	5,708
Balance as per the Statement of Cash Flows	7,211	5,708

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
Debt securities at amortised cost				
Long term deposits	44,000	–	38,000	–
Total	44,000	–	38,000	–
Total financial investments	44,000	–	38,000	–
Total cash assets, cash equivalents and investments	51,211	–	43,708	–

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
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	51,211	43,708
Less: Externally restricted cash, cash equivalents and investments	(31,251)	(23,096)
Cash, cash equivalents and investments not subject to external restrictions	19,960	20,612
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – Contract Liabilities	9,465	5,861
External restrictions – included in liabilities	9,465	5,861
External restrictions – other		
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
External restrictions – other	21,786	17,235
Total external restrictions	31,251	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		
Cash, cash equivalents and investments not subject to external restrictions	19,960	20,612
Less: Internally restricted cash, cash equivalents and investments	(15,897)	(14,089)
Unrestricted and unallocated cash, cash equivalents and investments	4,063	6,523
Internal allocations		
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
Total internal allocations	15,897	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	–
Total	5,819	–	4,531	–
Less: provision for impairment				
Other debtors	(48)	–	(40)	–
Total provision for impairment – receivables	(48)	–	(40)	–
Total net receivables	5,771	–	4,491	–
Externally restricted receivables				
Water supply				
– Rates and availability charges	498	–	530	–
– Other	628	–	670	–
Sewerage services				
– Rates and availability charges	288	–	288	–
– Other	91	–	66	–
Total external restrictions	1,505	–	1,554	–
Unrestricted receivables	4,266	–	2,937	–
Total net receivables	5,771	–	4,491	–

	2023 \$ '000	2022 \$ '000
Movement in provision for impairment of receivables		
Balance at the beginning of the year	40	125
+ new provisions recognised during the year	8	–
– previous impairment losses reversed	–	(85)
Balance at the end of the year	48	40

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.

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C1-4 Receivables (continued)

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
Inventories at cost				
Stores and materials	248	–	224	–
Total inventories at cost	248	–	224	–
Total inventories	248	–	224	–

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

Wentworth Shire Council | Notes to the Financial Statements 30 June 2023

	At 1 July 2022			Asset movements during the reporting period										At 30 June 2023		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in equity)	WFP transfers	Revaluation decrements to equity (A/R)	Revaluation increments to equity (A/R)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount		
By aggregated asset class	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000		
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		
Land:																
– 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		
Infrastructure:																
– 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)	(222)	-	-	393	1,422	(834)	588		
– Other infrastructure	15,087	(3,442)	11,645	71	-	-	(171)	-	-	-	820	16,236	(3,871)	12,365		
Other assets:																
– Library books	279	(116)	163	35	-	-	(22)	-	-	-	-	314	(138)	176		
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):																
– Tip assets	3,339	(228)	3,111	-	-	-	(67)	-	-	-	-	3,338	(294)	3,044		
Total Infrastructure, property, plant and equipment	774,570	(263,169)	511,401	19,247	7,525	(61)	(9,309)	(2,279)	-	(4,037)	34,995	840,669	(283,187)	557,482		

(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)

By aggregated asset class	At 1 July 2021			Asset movements during the reporting period								At 30 June 2022		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Revaluation decrements to equity (A/R)	Revaluation increments to equity (A/R)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	
Capital work in progress	22,099	–	22,099	5,251	–	(217)	–	(16,776)	–	–	10,357	–	10,357	
Plant and equipment	23,440	(15,467)	7,973	2,047	–	(74)	(1,292)	52	–	–	24,997	(16,291)	8,706	
Office equipment	555	(109)	446	38	166	–	(68)	–	–	–	759	(177)	582	
Furniture and fittings	85	(74)	11	9	–	–	(4)	–	–	–	94	(78)	16	
Land:														
– Operational land	4,057	–	4,057	–	–	–	–	–	–	–	4,057	–	4,057	
– Community land	7,287	–	7,287	–	–	(59)	–	–	–	–	7,228	–	7,228	
– Land under roads (post 30/6/08)	422	–	422	–	–	–	–	–	–	–	422	–	422	
Land improvements – depreciable	9,563	(4,504)	5,059	1,459	–	–	(289)	3,877	–	829	16,466	(5,531)	10,935	
Infrastructure:														
– Buildings	72,601	(38,185)	34,416	33	50	–	(921)	369	–	5,940	85,583	(45,696)	39,887	
– Other structures	5,533	(2,052)	3,481	–	550	–	(220)	199	–	570	7,189	(2,609)	4,580	
– Roads	193,125	(104,273)	88,852	5,420	261	–	(3,459)	4,985	–	9,605	218,719	(113,055)	105,664	
– Bridges	12,632	(5,768)	6,864	–	–	–	(85)	–	–	742	13,997	(6,476)	7,521	
– Footpaths	6,488	(3,300)	3,188	–	326	–	(62)	120	–	345	7,635	(3,718)	3,917	
– Bulk earthworks (non-depreciable)	190,626	–	190,626	–	–	–	–	626	–	20,515	211,767	–	211,767	
– Stormwater drainage	25,198	(9,977)	15,221	65	37	–	(225)	651	(181)	–	27,191	(11,623)	15,568	
– Water supply network	58,394	(27,722)	30,672	22	55	–	(710)	3,362	–	3,968	69,788	(32,419)	37,369	
– Sewerage network	47,306	(28,953)	18,353	103	63	–	(768)	2,188	–	5,518	44,872	(19,415)	25,457	
– Swimming pools	3,137	(1,413)	1,724	–	–	–	(60)	–	–	282	3,651	(1,705)	1,946	
– Other open space/recreational assets	662	(473)	189	–	–	–	(57)	347	–	24	1,093	(590)	503	
– Other infrastructure	13,386	(2,900)	10,486	–	–	–	(154)	–	–	1,313	15,087	(3,442)	11,645	
Other assets:														
– Library books	235	(91)	144	–	44	–	(25)	–	–	–	279	(116)	163	
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):														
– Tip assets	3,339	(162)	3,177	–	–	–	(66)	–	–	–	3,339	(228)	3,111	
Total infrastructure, property, plant and equipment	700,170	(245,423)	454,747	14,447	1,552	(350)	(8,465)	–	(181)	49,651	774,570	(263,169)	511,401	

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

continued on next page ...

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:

Plant and equipment	Years	Other equipment	Years
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	Buildings	
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
Water and sewer assets		Stormwater assets	
Dams and reservoirs	80 to 100	Drains	80 to 100
Bores	20 to 40	Culverts	50 to 80
Reticulation pipes: PVC	70 to 80	Flood control structures	80 to 100
Reticulation pipes: other	25 to 75		
Pumps and telemetry	15 to 20		
Transportation assets		Other infrastructure assets	
Sealed roads: surface	20	Swimming pools	50
Sealed roads: structure	50	Unsealed roads	20
Unsealed roads	20	Other open space/recreational assets	20
Bridge: concrete	100	Other infrastructure	20
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
Water supply						
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
Total water supply	78,230	35,946	42,284	70,938	32,437	38,501
Sewerage services						
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
Total sewerage services	53,301	21,764	31,537	48,313	19,423	28,890
Total restricted infrastructure, property, plant and equipment	131,531	57,710	73,821	119,251	51,860	67,391

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)	–
Total impairment losses	(2,279)	–
Impairment of assets – direct to equity (ARR)	(2,279)	–

C1-7 Intangible assets

Intangible assets are as follows:

	2023 \$ '000	2022 \$ '000
Goodwill		
Opening values at 1 July		
Gross book value	184	184
Net book value – opening balance	184	184
Closing values at 30 June		
Gross book value	184	184
Total Goodwill – net book value	184	184
Total intangible assets – net book value	184	184

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	–
Total other assets	201	–	211	–

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
Total income relating to operating leases for investment property assets	38	47

(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
Total undiscounted lease payments to be received	1,090	1,090

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	–
Total payables	3,775	–	2,675	–

Payables relating to restricted assets

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Externally restricted assets				
Sewer	40	–	–	–
Total payables relating to restricted assets	40	–	–	–
Total payables	3,775	–	2,675	–

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				
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	9,465	–	5,861	–
Total grants received in advance		9,465	–	5,861	–
User fees and charges received in advance:					
Other - Cemeteries Deposits	(ii)	547	–	550	–
Total user fees and charges received in advance		547	–	550	–
Total contract liabilities		10,012	–	6,411	–

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	–
Contract liabilities relating to externally restricted assets	9,465	–	5,861	–
Cemeteries Deposits	547	–	550	–
Contract liabilities relating to internally restricted assets	547	–	550	–
Total contract liabilities relating to restricted assets	10,012	–	6,411	–
Total contract liabilities	10,012	–	6,411	–

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)

Accounting policy

Contract liabilities are recorded when consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.

C3-3 Borrowings

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Loans – secured ¹	956	7,011	780	7,016
Total borrowings	956	7,011	780	7,016

(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
Externally restricted assets				
Sewer	72	539	70	611
Borrowings relating to externally restricted assets	72	539	70	611
Total borrowings relating to restricted assets	72	539	70	611
Total borrowings relating to unrestricted assets	884	6,472	710	6,405
Total borrowings	956	7,011	780	7,016

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
Total liabilities from financing activities	7,796	(829)	1,000	–	–	–	7,967

	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
Total liabilities from financing activities	6,021	(625)	2,400	–	–	–	7,796

(b) Financing arrangements

	2023 \$ '000	2022 \$ '000
Total facilities		
Credit cards/purchase cards	40	40
Bank Guarantee	54	54
Total financing arrangements	94	94
Undrawn facilities		
– Credit cards/purchase cards	40	40
– Bank Guarantee	54	54
Total undrawn financing arrangements	94	94

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	–
Total employee benefit provisions	2,149	158	2,143	152

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
	987	1,037

Description of and movements in provisions

	ELE provisions			
	Annual leave \$ '000	Long service leave \$ '000	Gratuities \$ '000	Total \$ '000
2023				
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
2022				
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)

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
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	2,835	–	2,713
Sub-total – asset remediation/restoration	–	2,835	–	2,713
Total provisions	–	2,835	–	2,713
Total provisions relating to unrestricted assets	–	2,835	–	2,713
Total provisions	–	2,835	–	2,713

Description of and movements in provisions

	Other provisions	
	Asset remediation \$ '000	Total \$ '000
2023		
At beginning of year	2,713	2,713
Unwinding of discount	122	122
Total other provisions at end of year	2,835	2,835
2022		
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)

rates. As a result, there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.

Other movements in the provisions for close-down and restoration costs, including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations, and revisions to discount rates, are capitalised within infrastructure, property, plant and equipment. These costs are then depreciated over the lives of the assets to which they relate.

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation reserve

The infrastructure, property, plant and equipment (IPPE) revaluation reserve is used to record increments and decrements in the revaluation of infrastructure, property, plant and equipment.

D Council structure

D1 Results by fund

General fund refers to all Council activities other than water and sewer. All amounts disclosed in this note are gross i.e. inclusive of internal charges and recoveries made between the funds. Assets and liabilities shown in the water and sewer columns are restricted for use for these activities.

D1-1 Income Statement by fund

	General 2023 \$ '000	Water 2023 \$ '000	Sewer 2023 \$ '000
Income from continuing operations			
Rates and annual charges	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	–	–
Total income from continuing operations	46,931	4,469	3,178
Expenses from continuing operations			
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	–	–
Total expenses from continuing operations	29,148	2,865	1,450
Operating result from continuing operations	17,783	1,604	1,728
Net operating result for the year	17,783	1,604	1,728
Net operating result attributable to each council fund	17,783	1,604	1,728
Net operating result for the year before grants and contributions provided for capital purposes	3,176	295	551

D1-2 Statement of Financial Position by fund

	General 2023 \$ '000	Water 2023 \$ '000	Sewer 2023 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	(9,105)	11,162	5,154
Investments	44,000	—	—
Receivables	4,266	1,126	379
Inventories	248	—	—
Other	201	—	—
Total current assets	39,610	12,288	5,533
Non-current assets			
Infrastructure, property, plant and equipment	483,661	42,284	31,537
Investments accounted for using the equity method	867	—	—
Intangible assets	184	—	—
Total non-current assets	484,712	42,284	31,537
Total assets	524,322	54,572	37,070
LIABILITIES			
Current liabilities			
Payables	3,735	—	40
Contract liabilities	10,012	—	—
Borrowings	884	—	72
Employee benefit provision	2,149	—	—
Total current liabilities	16,780	—	112
Non-current liabilities			
Borrowings	6,472	—	539
Employee benefit provision	158	—	—
Provisions	2,835	—	—
Total non-current liabilities	9,465	—	539
Total liabilities	26,245	—	651
Net assets	498,077	54,572	36,419
EQUITY			
Accumulated surplus	82,864	23,206	10,085
Revaluation reserves	415,214	31,365	26,334
Council equity interest	498,078	54,571	36,419
Total equity	498,078	54,571	36,419

D2 Interests in other entities

	Council's share of net assets	
	2023	2022
	\$ '000	\$ '000
Council's share of net income		
Net share of interests in joint ventures and associates using the equity method – expenses		
Joint ventures	78	195
Total net share of interests in joint ventures and associates using the equity method – expenses	78	195
Total Council's share of net income	(78)	(195)
Council's share of net assets		
Net share of interests in joint ventures and associates using the equity method – assets		
Joint ventures	867	945
Total net share of interests in joint ventures and associates using the equity method – assets	867	945
Total Council's share of net assets	867	945

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)

Far West Joint Organisation 2023	
Equity Method	\$'000
Summarised Statement of Financial Position	
Current assets	3,477
Non-current assets	-
Current liabilities	10
Non-current liabilities	-
Net assets	3,466
Summarised Statement of Income and other Comprehensive Income	
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)
Summarised Statement of Cash Flows	
Cash flows from operating activities	(186)
Cash flows from investing activities	-
Cash flows from financing activities	-
Net Increase/(Decrease) in cash and cash equivalents	(186)
Reconciliation of carrying amount of interest in the joint arrangement to summarised financial information for FWJO accounted for using the Equity method:	
Wentworth Shire Council's share of 25% of Net Assets	867
Carrying amount	867

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D2-1 Interests in joint arrangements (continued)

Joint arrangement

			Interest in ownership		Interest in voting		
Principal activity			Place of business	2023	2022	2023	2022
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
Financial assets				
Measured at amortised cost				
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
Total financial assets	56,982	48,199	56,982	48,199
Financial liabilities				
Payables	3,775	2,675	3,775	2,675
Loans/advances	7,967	7,796	7,967	7,796
Total financial liabilities	11,742	10,471	11,742	10,471

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 these 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
<p>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.</p> <p>Impact of a 1% movement in interest rates</p>		
– 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
2023				
Gross carrying amount	–	989	84	1,073
2022				
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
2023						
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
2022						
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	payable in: ≤ 1 Year \$ '000	1 - 5 Years \$ '000	> 5 Years \$ '000	Total cash outflows \$ '000	Actual carrying values \$ '000
2023							
Payables	0.00%	759	3,016	–	–	3,775	3,775
Borrowings	2.94%	–	1,196	3,546	5,896	10,638	7,967
Total financial liabilities		759	4,212	3,546	5,896	14,413	11,742
2022							
Payables	0.00%	823	1,852	–	–	2,675	2,675
Borrowings	2.74%	–	1,071	4,784	6,109	11,964	7,796
Total financial liabilities		823	2,923	4,784	6,109	14,639	10,471

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	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
Opening balance	8,706	7,973	582	446	16	11	4,057	4,057
Total gains or losses for the period								
Other movements								
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	—
Closing balance	9,282	8,706	655	582	22	16	9,851	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
Opening balance	163	144	7,228	7,287	10,935	5,059	39,887	34,416
Total gains or losses for the period								
Other movements								
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)
Closing balance	176	163	9,811	7,228	11,623	10,935	36,404	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
Opening balance	4,580	3,481	325,374	286,764	3,917	3,188	15,568	15,221
Total gains or losses for the period								
Other movements								
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)
Closing balance	4,537	4,580	346,437	325,374	4,299	3,917	19,054	15,568

	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
Opening balance	37,369	30,672	25,457	18,353	1,946	1,724	503	189
Total gains or losses for the period								
Other movements								
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)
Closing balance	40,215	37,369	30,123	25,457	1,910	1,946	588	503

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E2-1 Fair value measurement (continued)

	Other Infrastructure		Tip Assets		Total	
	2023 \$ '000	2022 \$ '000	2023 \$ '000	2022 \$ '000	2023 \$ '000	2022 \$ '000
Opening balance	11,645	10,486	3,111	3,177	501,044	432,648
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)
Closing balance	12,365	11,645	3,044	3,111	540,396	501,044

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)

(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
Compensation:		
Short-term benefits	1,428	1,345
Post Employment Benefits	141	143
Termination benefits	–	17
Total	1,569	1,505

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
2023					
Property Management Fees	2	1	–	–	–
Fees and Charges	3	25	11	–	–
Donations, Grants and Contributions	7	15	–	–	–
Tree/Weed Removal, Construction and Demolition work	8	203	40	–	–
Document Destruction Services, Native Nursery & Employment	10	2	–	–	–
Cleaning Services	11	88	–	–	–
Construction Works	12	1,039	28	–	–
Maintenance & Construction Works	13	14	–	–	–
Construction Works & Supply of Material	14	525	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	8	-		-	-
Electrical Services	19	8	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
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)

3	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.
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 Wheelodon'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 AZZAV, 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 \$ '000	2022 \$ '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
Total	216	200

F2 Other relationships

F2-1 Audit fees

	2023 \$ '000	2022 \$ '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

Remuneration for audit and other assurance services

Total Auditor-General remuneration

Total audit fees

	70	60
	70	60
	70	60
	70	60

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
Net operating result from Income Statement	21,115	11,377
Add / (less) non-cash items:		
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
Movements in operating assets and liabilities and other cash items:		
(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)
Net cash flows from operating activities	27,707	18,845

(b) Non-cash investing and financing activities

Bushfire assets	—	551
Developer contributions 'in kind'	5,519	150
Total non-cash investing and financing activities	5,519	701

G2-1 Commitments

Capital commitments (exclusive of GST)

	2023 \$ '000	2022 \$ '000
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
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
Total commitments	14,493	7,066
These expenditures are payable as follows:		
Within the next year	14,493	7,066
Total payable	14,493	7,066
Sources for funding of capital commitments:		
Unrestricted general funds	3,365	4,914
Unexpended grants	5,754	1,625
Externally restricted reserves	233	378
Unexpended loans	5,141	149
Total sources of funding	14,493	7,066

G3-1 Events occurring after the reporting date

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

G4 Statement of developer contributions as at 30 June 2023

G4-1 Summary of developer contributions

	Opening balance at 1 July 2022 \$ '000	Cash \$ '000	Non-cash Land \$ '000	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	115	-	-	6	-	-	329	-
S7.11 contributions – under a plan	492	147	-	-	14	-	-	653	-
	700	262	-	-	20	-	-	982	-
Total S7.11 and S7.12 revenue under plans	700	262	-	-	20	-	-	982	-
Total contributions	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	Cash \$ '000	Non-cash Land \$ '000	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
CONTRIBUTION PLAN 1									
Development Contribution Plan	208	115	-	-	6	-	-	329	-
Service Plan # 2	492	147	-	-	14	-	-	653	-
Total	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 ^{1,2}	3,997	10.69%	8.62%	2.39%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	37,382				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	20,858	38.29%	50.06%	44.97%	> 60.00%
Total continuing operating revenue ¹	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 ¹	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

G5-2 Statement of performance measures by fund

Wentworth Shire Council | Notes to the Financial Statements 30 June 2023

\$ '000	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2023	2022	2023	2022	2023	2022	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1, 2}	9.80%	5.60%	9.34%	26.60%	27.54%	24.10%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹							
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions ¹	33.59%	43.80%	70.31%	96.91%	62.46%	83.49%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions							
Current liabilities less specific purpose liabilities	3.90x	4.76x	∞	∞	49.40x	65.20x	> 1.50x
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	9.55x	9.55x	∞	∞	111.83x	93.38x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	7.48%	7.45%	36.83%	40.74%	15.81%	16.49%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	16.70	15.34	76.67	75.81	83.58	75.97	> 3.00
Monthly payments from cash flow of operating and financing activities	months	months	months	months	months	months	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
Inflows:					
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	–	–
Outflows:					
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)
Financial position figures					
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

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

Email: 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. 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

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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.

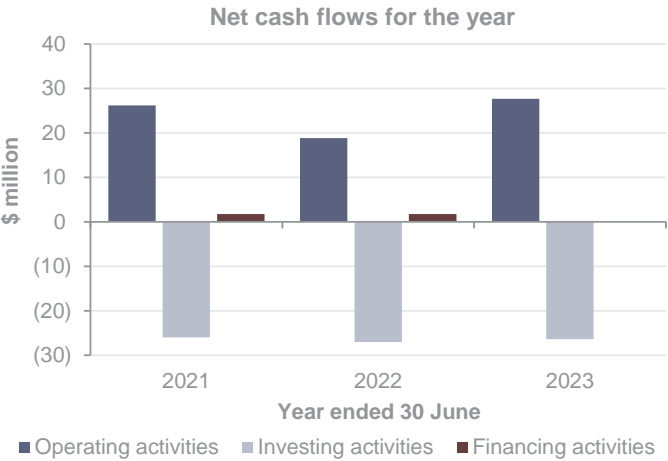
The net operating result before capital grants and contributions (\$4.02 million) was \$1.36 million higher than the 2021–22 result. This was mainly due to increased income from grants provided for operating purposed.

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	
Total cash, cash equivalents and investments	51.2	43.7	<ul style="list-style-type: none">External restrictions include unspent specific purpose grants, contributions and loans, and water and sewerage funds.
Restricted cash and investments:			<ul style="list-style-type: none">Balances are internally restricted due to Council policy or decisions for forward plans including works program.
• 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

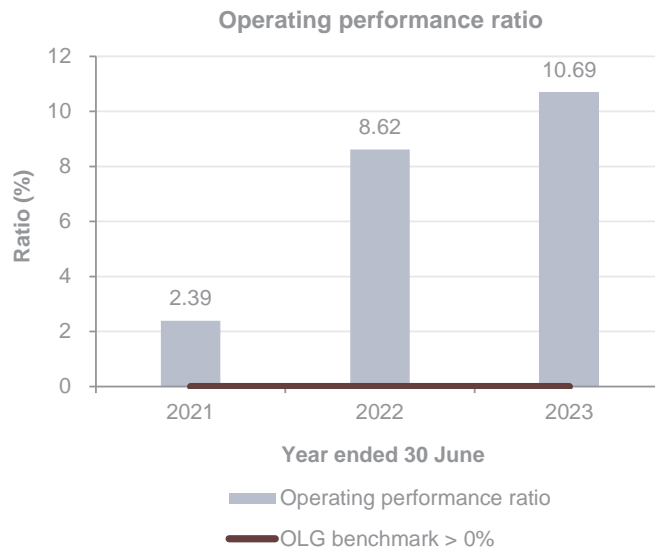
Performance measures

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.

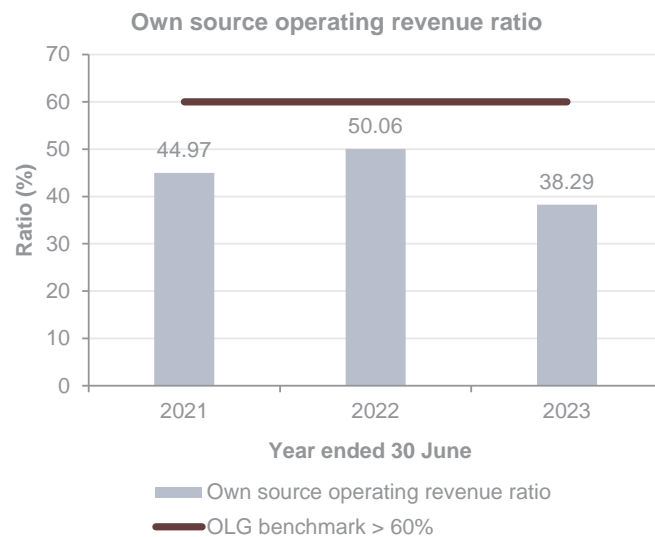
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



Own source operating revenue ratio

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

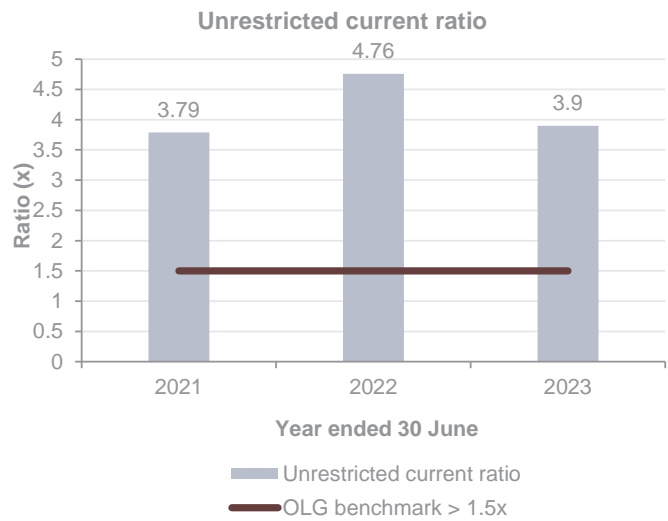
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

The Council met the OLG benchmark for the current reporting period.

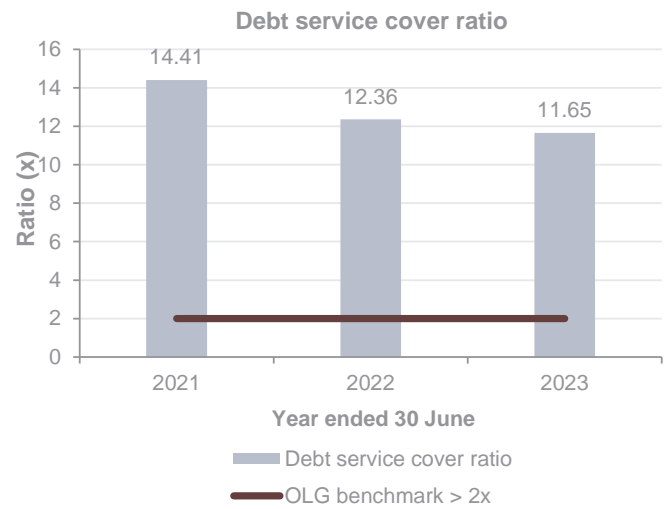
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

The Council met the OLG benchmark for the current reporting period.

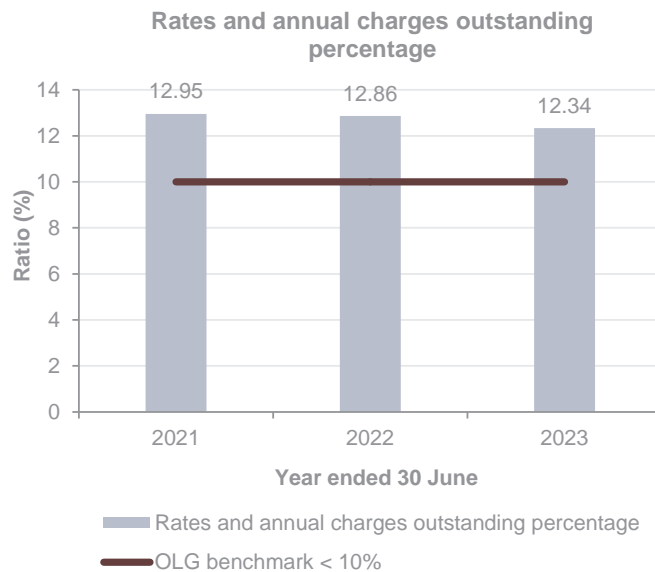
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

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

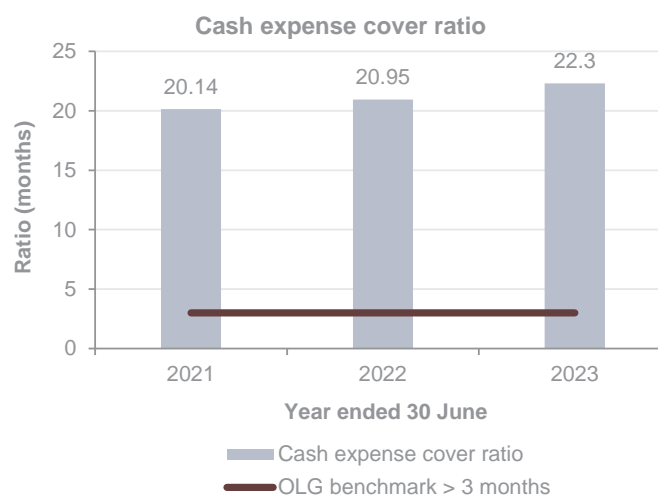
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for metropolitan councils.



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.

A handwritten signature in black ink, appearing to read 'Manuel Moncada', with a stylized flourish at the end.

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



Wentworth Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2023

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Statement of Financial Position of water supply business activity	6
Statement of Financial Position of sewerage business activity	7
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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

	2023 \$ '000	2022 \$ '000
Income from continuing operations		
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
Total income from continuing operations	3,160	2,972
Expenses from continuing operations		
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
Total expenses from continuing operations	2,865	2,367
Surplus (deficit) from continuing operations before capital amounts	295	605
Grants and contributions provided for capital purposes	1,309	356
Surplus (deficit) from continuing operations after capital amounts	1,604	961
Surplus (deficit) from all operations before tax	1,604	961
Less: corporate taxation equivalent (25%) [based on result before capital]	(74)	(151)
Surplus (deficit) after tax	1,530	810
Plus accumulated surplus	21,602	20,640
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	74	151
Closing accumulated surplus	23,206	21,601
Return on capital %	0.7%	1.6%
Subsidy from Council	1,405	–
Calculation of dividend payable:		
Surplus (deficit) after tax	1,530	810
Less: capital grants and contributions (excluding developer contributions)	(1,309)	(253)
Surplus for dividend calculation purposes	221	557
Potential dividend calculated from surplus	111	279

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
Income from continuing operations		
Access charges	1,822	1,746
Interest and investment income	163	33
Grants and contributions provided for operating purposes	16	17
Other income	–	1
Total income from continuing operations	2,001	1,797
Expenses from continuing operations		
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
Total expenses from continuing operations	1,450	1,364
Surplus (deficit) from continuing operations before capital amounts	551	433
Grants and contributions provided for capital purposes	1,177	335
Surplus (deficit) from continuing operations after capital amounts	1,728	768
Surplus (deficit) from all operations before tax	1,728	768
Less: corporate taxation equivalent (25%) [based on result before capital]	(138)	(108)
Surplus (deficit) after tax	1,590	660
Plus accumulated surplus	8,357	7,589
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	138	109
Closing accumulated surplus	10,085	8,358
Return on capital %	1.8%	1.5%
Subsidy from Council	705	–
Calculation of dividend payable:		
Surplus (deficit) after tax	1,590	660
Less: capital grants and contributions (excluding developer contributions)	(1,177)	–
Surplus for dividend calculation purposes	413	660
Potential dividend calculated from surplus	207	330

Wentworth Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2023

	2023 \$ '000	2022 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	11,162	10,456
Receivables	1,126	1,200
Total current assets	12,288	11,656
Non-current assets		
Infrastructure, property, plant and equipment	42,284	38,501
Total non-current assets	42,284	38,501
Total assets	54,572	50,157
Net assets	54,572	50,157
EQUITY		
Accumulated surplus	23,206	21,601
Revaluation reserves	31,365	28,556
Total equity	54,571	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
ASSETS		
Current assets		
Cash and cash equivalents	5,154	4,210
Receivables	379	354
Total current assets	5,533	4,564
Non-current assets		
Infrastructure, property, plant and equipment	31,537	28,891
Total non-current assets	31,537	28,891
Total assets	37,070	33,455
LIABILITIES		
Current liabilities		
Payables	40	—
Borrowings	72	70
Total current liabilities	112	70
Non-current liabilities		
Borrowings	539	611
Total non-current liabilities	539	611
Total liabilities	651	681
Net assets	36,419	32,774
EQUITY		
Accumulated surplus	10,085	8,358
Revaluation reserves	26,334	24,416
Total equity	36,419	32,774

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. 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

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Wentworth Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2023



Wentworth Shire Council

Special Schedules
for the year ended 30 June 2023

Contents	Page
Special Schedules:	
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Report on infrastructure assets as at 30 June 2023	6

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
Notional general income calculation ¹			
Last year notional general income yield	a	5,673	5,723
Plus or minus adjustments ²	b	96	69
Notional general income	c = a + b	5,769	5,792
Permissible income calculation			
Or rate peg percentage	e	0.70%	3.70%
Or plus rate peg amount	i = e x (c + g)	40	214
Sub-total	k = (c + g + h + i + j)	5,809	6,006
Plus (or minus) last year's carry forward total	l	3	89
Sub-total	n = (l + m)	3	89
Total permissible income	o = k + n	5,812	6,095
Less notional general income yield	p	5,723	6,039
Catch-up or (excess) result	q = o - p	89	57
Carry forward to next year ³	t = q + r + s	89	57

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.



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. 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

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard		Estimated cost to bring to the agreed level of service set by 2022/23 Council maintenance		Required maintenance ^a	2022/23 Actual maintenance	Net carrying replacement amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000			\$ '000		1	2	3	4	5
Buildings	Buildings	27,725	27,725	338	408			36,404	81,554	47.0%	8.0%	11.0%	32.0%	2.0%
	Sub-total	27,725	27,725	338	408			36,404	81,554	47.0%	8.0%	11.0%	32.0%	2.0%
Other structures	Other structures	2,267	2,267	8	12			4,537	7,085	11.0%	21.0%	36.0%	18.0%	14.0%
	Sub-total	2,267	2,267	8	12			4,537	7,085	11.0%	21.0%	36.0%	18.0%	14.0%
Roads	Sealed roads	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	1,415	848			3,389	7,158	9.0%	42.0%	23.0%	14.0%	12.0%
	Bridges	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%
	Sub-total	6,638	6,638	2,521	1,763			349,477	486,127	68.1%	26.3%	4.2%	0.7%	0.7%
Water supply network	Water supply network	16,747	16,747	525	621			40,215	76,122	9.0%	58.0%	19.0%	10.0%	4.0%
	Sub-total	16,747	16,747	525	621			40,215	76,122	9.0%	58.0%	19.0%	10.0%	4.0%
Sewerage network	Sewerage network	7,781	7,781	169	248			30,123	51,871	28.0%	44.0%	13.0%	6.0%	9.0%
	Sub-total	7,781	7,781	169	248			30,123	51,871	28.0%	44.0%	13.0%	6.0%	9.0%
Stormwater drainage	Stormwater drainage	2,863	2,863	56	13			19,054	31,815	30.0%	29.0%	32.0%	7.0%	2.0%
	Sub-total	2,863	2,863	56	13			19,054	31,815	30.0%	29.0%	32.0%	7.0%	2.0%
Open space / recreational assets	Swimming pools	-	-	65	73			1,910	3,335	0.0%	76.0%	24.0%	0.0%	0.0%
	Playgrounds	540	540	21	11			588	1,422	17.0%	15.0%	30.0%	30.0%	8.0%
	Sub-total	540	540	86	84			2,498	4,757	5.1%	57.8%	25.8%	9.0%	2.3%

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 \$ '000	Estimated cost to bring to the agreed level of service set by 2022/23 Council maintenance \$ '000	Required maintenance ^a \$ '000	2022/23 Actual maintenance \$ '000	Net carrying replacement amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
Other infrastructure assets	Weir, Wharf Banks	812	812	21	4	12,365	16,237	35.0%	55.0%	5.0%	5.0%	0.0%
	Sub-total	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	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

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2023	Indicator 2023	Indicators 2022 2021		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	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

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2023	2022	2023	2022	2023	2022	
Buildings and infrastructure renewals ratio							
Asset renewals ¹							
Depreciation, amortisation and impairment	150.58%	184.80%	214.44%	72.54%	216.32%	89.97%	> 100.00%
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	9.25%	4.87%	41.64%	56.03%	25.83%	35.07%	< 2.00%
Asset maintenance ratio							
Actual asset maintenance							
Required asset maintenance	75.38%	96.93%	118.29%	126.18%	146.75%	71.11%	> 100.00%
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	6.51%	3.37%	22.00%	30.00%	15.00%	19.90%	
Gross replacement cost							

⁽¹⁾ Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.



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