



ANABRANCH
BURONGA
COOMEALLA
CURLWAA
DARETON
ELLERSLIE
GOL GOL
MONAK
POMONA
POONCARIE
RUFUS RIVER
TRENTHAM CLIFFS
WENTWORTH

Annual Report

2023/2024



IMPORTANT | ENGLISH

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To arrange an interpreter, please contact Council on 03 5027 5027, or visit a Council Office listed below.

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ਮਹੱਤਵਪੂਰਨ | ਅੰਗਰੇਜ਼ੀ

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QUAN TRỌNG | TIẾNG VIỆT

Nếu bạn cần trợ giúp để đọc và hiểu tài liệu này, nhân viên dịch vụ khách hàng của Hội đồng Wentworth Shire sẵn lòng hỗ trợ sắp xếp dịch vụ thông dịch miễn phí. Để sắp xếp một thông dịch viên, vui lòng liên hệ với Hội đồng theo số 03 5027 5027 hoặc đến Văn phòng Hội đồng được liệt kê bên dưới.



Midway Community Centre
3 Midway Drive
Buronga NSW 2739



**Wentworth Visitor Centre
Main Administration Office**
61 Darling Street
Wentworth NSW 2648

COUNCIL OFFICES



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 2023/2024 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 2023/2024. 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 four 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

Main Service Centre
61 Darling Street, Wentworth

Postal Address
PO Box 81, Wentworth NSW 2648

(03) 5027 5027

council@wentworth.nsw.gov.au

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Have Your Say:
wentworth.nsw.gov.au/have-your-say

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 This document was compiled by Wentworth Shire Council.
 Copies of this program can be viewed online at wentworth.nsw.gov.au

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Message from the Mayor and General Manager

As we close the chapter on another year, we look back on a period marked by resilience, recovery, and renewal. The 2023/2024 year brought both trials and opportunities, with flood recovery efforts standing as a testament to the strength of our community and the dedication of the Wentworth Shire Council team. It is with pride and gratitude that we acknowledge these efforts, which have set a strong foundation for our continued growth.

The significant flood event that impacted our region left a lasting effect on our community. In the face of this adversity, Council staff and residents alike demonstrated an exceptional level of cooperation, dedication, and care for one another. These recovery efforts, many of which are still underway, reflect the spirit and resilience that define Wentworth Shire. By prioritising flood recovery projects, we aim to rebuild not just infrastructure but also the sense of stability and safety that underpins our community.

Tourism, a vital part of our economy, faced notable setbacks during the flooding affecting local businesses and community livelihoods. Recognising this, we have committed ourselves to revitalising tourism by promoting the natural and cultural appeal of Wentworth Shire, ensuring visitors can once again experience all that our beautiful region has to offer. These efforts are essential to supporting our local economy with Council initiatives focusing on attracting and welcoming visitors back to our unique landscapes and vibrant communities.

Looking forward, we are excited about the projects planned and already underway, from infrastructure improvements to community initiatives designed to enhance the quality of life for our residents. These projects underscore our commitment to building a resilient, thriving and inclusive community, and we believe they will pave the way for a prosperous future.

To our dedicated Council team and our resilient community, we extend our deepest gratitude. Together, we have navigated the challenges of the past year and are laying the groundwork for a future filled with promise. As we move forward, may we continue to work collaboratively, fostering a stronger more connected Wentworth Shire that is prepared for all that lies ahead.

Sincerely,



Cr Daniel Linklater
Mayor
Wentworth Shire Council



Ken Ross
General Manager
Wentworth Shire Council



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.

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 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

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.

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.

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.

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.

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.

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.

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.

MUNGO NATIONAL PARK

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.

FERGIES 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.

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.

Wentworth

at a glance



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

Proclaimed a Shire on 23 January
1879

Area (sq. km)
26,256



7,487
Estimated Residential Population (2021)

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



27.9%
Mining is the largest industry sector with (\$363,285,000) gross revenue



3 Libraries

1 Hospital

8 Schools

1 TAFE Campus

2 Aerodromes

29.51% of homes are owned outright



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%

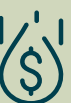
vs.

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

Annual Report 2023/2024

Performance Summary



Wentworth Caravan Park under construction (May 2024)

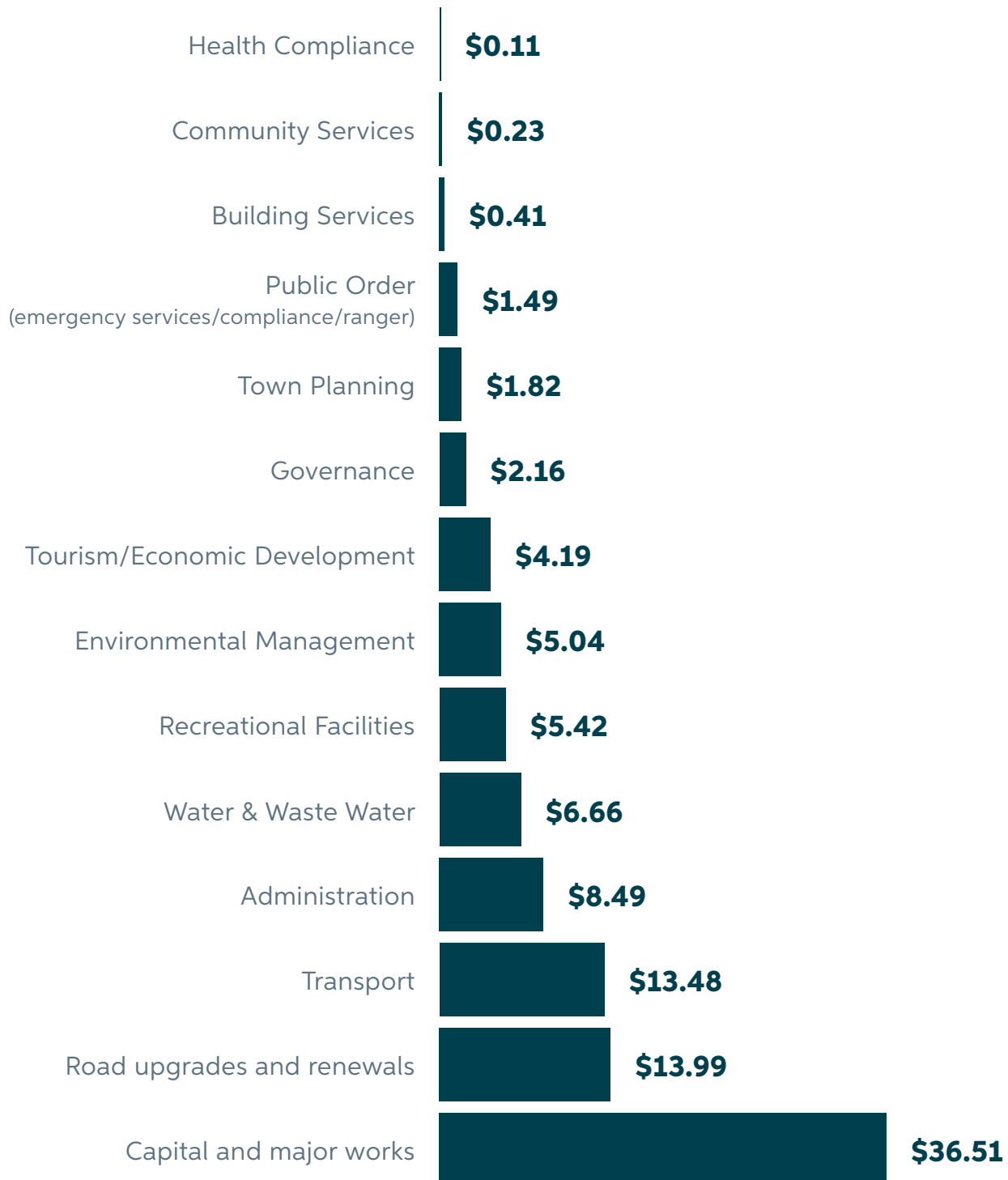
Financial Snapshot

	2024	2023
	(\$'000)	(\$'000)
Income Statement		
Total income from continuing operations	51,806	54,578
Total expenses from continuing operations	34,135	33,463
Operating result from continuing operations	17,671	21,115
Net operating result for the year	17,671	21,115
Net operating result before grants and contributions provided for capital purposes	528	4,022
Statement of Financial Position		
Total current assets	58,384	57,431
Total current liabilities	(21,164)	(16,892)
Total non-current assets	616,672	558,533
Total non-current liabilities	(17,026)	(10,004)
Total equity	636,866	589,068
Other financial information		
Unrestricted current ratio (times)	2.93	3.9
Operating performance ratio (%)	1.48%	10.69%
Debt service cover ratio (times)	7.16	11.65
Rates and annual charges outstanding ratio (%)	9.68%	12.34%
Infrastructure renewals ratio (%)	330.25%	161.91%
Own source operating revenue ratio (%)	45.95%	38.29%
Cash expense cover ratio (months)	21.27	22.30

2023/2024 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 45

Ian Cock
Welder

YEARS
SERVICE 20

Paula Cameron
Administration Officer

YEARS
SERVICE 35

Vanessa Lock
Team Leader Finance

YEARS
SERVICE 15

Tim Snow
Team Leader Parks and Gardens

YEARS
SERVICE 30

Craig Rodda
Mechanic

Jack Garraway
Team Leader Water and Waste Water

YEARS
SERVICE 5

Reece Chapman
Gardener

Justin Freeman
Gardener

Joanne Andrews
Customer Service Officer

Kathy Kennewell
Finance Officer

Austin Bennett
Labourer/Plant Operator (Roads)

Ceremonies

Australia Day

Australia Day awards were presented at the official ceremony conducted at the Coomealla Memorial Club on Thursday 25 January 2024.

Two special guests attended the ceremony being Helen Dalton MP, Member for Murray and Mr Mike Goldman, the Australia Day Ambassador.

The Citizen of the Year award was presented to Robert (Rob) Verstappen. Rob exemplifies unwavering dedication as a volunteer, generously contributing his time to various not-for-profit organizations and sporting clubs in the Wentworth Community, providing invaluable financial and accounting services. As the sole Chartered Accountant and Business Consultant with a physical storefront, he is frequently sought after for his professional expertise in conducting annual audits for the financial statements of numerous clubs and associations within the district. Currently holding the position of Honorary Treasurer for at least three community groups, including the Wentworth Tennis Club, Wentworth Regional Tourism Inc, and Wentworth District Community Medical Centre, Rob's commitment extends beyond mere service; all his efforts for these organizations are provided pro bono, underscoring his profound dedication and support for the community.

Nominees for the Citizen of the Year award included Tony Bruce-Mullins, Andrew Cannard, Kay Lawrence, David McMillan, Margaret Morrison, Rodney Stone, David Tunkin, Robert Verstappen and Leah Williams.

Other award winners on the night included Logan Witte (Young Citizen of the Year) and Adel Green (Young Sportsperson of the Year).

Mayor Daniel Linklater also conferred citizenship on Mrs Kunnika Powel, Mr Rajbir Singh, Mr Daryl Thomsen and Mrs Joanna Vujevich.

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.



Cr Daniel Linklater (Mayor), Rob Verstappen (Citizen of the Year), and Mike Goldman



Adel Green (Young Sportsperson of the Year), Cr Daniel Linklater (Mayor), Logan Witte (Young Citizen of the Year)



Daryl Thomsen, Rajbir Singh, Kunnika Powel, Joanna Vujevich with Mike Goldman, Helen Dalton MP and Mayor Linklater.



Remembrance Day 2023

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 2024

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

There were two citizenship ceremonies during the reporting period. Eight people had citizenship conferred upon them in formal ceremonies, with one ceremony conducted in conjunction with the 2024 Australia Day awards (four conferees - January 2024) and the other at the Wentworth Shire Council Chambers (four conferees - August 2023).



Mr Balraj Singh Brar, Jasnoor Singh Brar, Mrs Amandeep Kaur Sandhu, Mrs Klinruk Robertson and Mayor Elstone.



Mrs Klinruk Robertson and Mayor Elstone.



Mrs Amandeep Kaur Sandhu, Jasnoor Singh Brar and Mr Balraj Singh Brar.

Partnerships with Council

Coomealla Health Aboriginal Corporation (CHAC)

Wentworth Shire Council has had an extremely successful partnership with the Coomealla Health Aboriginal Corporation. The medical clinic, which Council supported to open to deliver health services to Wentworth and surrounds when both alternative medical clinics closed, is still operating successfully. Services provided range from GP's, blood collection services, skin cancer clinic, podiatry, dietetics, midwifery, diabetes education and asthma education.

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 2023/2024 financial year there were two joint meetings with Mildura Rural City Council which helped strengthen the potential for future cooperation between the two councils.

Local Emergency Management Committee

Wentworth Shire Council continued to play a major role in the Wentworth Shire Local Emergency Management Committee. This year saw a major exercise for an incident at the Wentworth Aerodrome involving all emergency services.

This exercise was used to test the Wentworth Aerodrome Emergency Management Plan. Council's General Manager acts as the Local Emergency Management Officer (LEMO) for the committee and Council also provides secretariat services for these meetings.

Mildura Regional Development

Wentworth Shire Council is working in collaboration with Mildura Regional Development with the planning and implementation of the Fibre Optic Symphonic Orchestra (FOSO) project.

This collaboration will see the fibre optic design of Bruce Munro of Uluru "Field of Lights" fame bring two fibre optic installations to the Sunraysia Region with the desired result being a major increase in visitation and economic benefit to the Sunraysia area.

Murray Darling Basin Authority/Commonwealth Environment Water Holder

Council through strong advocacy worked with both the Murray Darling Basin Authority and the Commonwealth Environment Water Holder to implement a flush of the Darling River to bring blue green algae under control in the lower Darling River.

The blue green algae was at red alert level for a large stretch of the river. The flush ensured a safe water supply for both stock and domestic users on the river.

Wentworth Shire Interagency Group (WSIG)


The Wentworth Shire Interagency Group is a collaboration of agencies involved in the social determinants of health in the Shire. The group meets monthly to plan events, keep each other up to date with available services and referral methods for clientele.

The group has been lobbying for the past twelve months for PCYC services for the Shire to be based in Dareton. The group also applied for funding for the delivery of school holiday programs with Council auspicing the funding. Council also provides secretariat services for the group.



Annual Report 2023/2024

Governance



Subdivision, Gol Gol

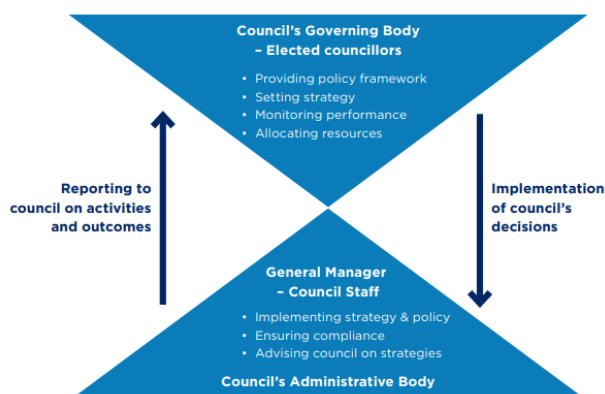
Councillors

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 Daniel Linklater

Mayor (20 September 2023 to 30 June 2024)

Deputy Mayor (1 July 2023 to 19 September 2023)



Cr Tim Elstone

Mayor (1 July 2023 to 19 September 2024)

Councillor (20 September 2023 to 30 June 2024)



Cr Susan Nichols

Deputy Mayor (20 September 2023 to 30 June 2024)

Councillor (1 July 2023 to 19 September 2024)



Cr Steve Heywood

Councillor

(passed away 7 February 2024)



Cr Brian Beaumont

Councillor



Cr Steve Cooper

Councillor



Cr Peter Crisp

Councillor



Cr Jane MacAllister

Councillor



Cr Jo Rodda

Councillor

Democratic Governance

In the 2023/2024 financial year, twelve (12) 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	Audit, Risk & Improvement Committee
	Cr Tim Elstone	9/12	1/2	N/A
	Cr Daniel Linklater	12/12	2/2	N/A
	Cr Brian Beaumont	12/12	1/2	5/5
	Cr Steve Cooper	10/12	1/2	N/A
	Cr Peter Crisp	12/12	2/2	N/A
	Cr Steve Heywood*	4/6*	1/2*	N/A
	Cr Jane MacAllister	9/12	2/2	N/A
	Cr Susan Nichols	12/12	2/2	N/A
	Cr Jo Rodda	12/12	2/2	N/A

* Cr Heywood passed away 7 February 2024

Councillor Expenses

During the 2023/2024 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	\$0.00
Telephone calls made by Councillors, including internet costs	\$3,651.84
Attendance of Councillors at conferences and seminars	\$19,865.14
Training of Councillors and provision of skill development	\$924.00
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	\$24,440.98

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 2023/2024

Name	Induction Training	Ongoing Professional Development	Circulars
Cr Beaumont	N/A	✓	18
Cr Cooper	N/A	✓	18
Cr Crisp	N/A	✓	18
Cr Elstone	N/A	✓	18
Cr Heywood	N/A	N/A	14
Cr Linklater	N/A	✓	18
Cr MacAllister	N/A	✓	18
Cr Nichols	N/A	✓	18
Cr Rodda	N/A	✓	18

Councillor Attendance at Conferences, Seminars or Training

Professional Development Activity	Councillor Attendees
Western Division of Council Meeting • August 2023	Cr Linklater
LGNSW Conference • November 2023	Cr Crisp
Country Mayors Meeting • November 2023 • March 2024	Cr Linklater
Cross-Border Future Industry Workforce Forum • December 2023	Cr Linklater
Essentials Cyber Security Awareness Training for Councillors • February 2024	Cr Crisp Cr Linklater Cr Nichols Cr Rodda
Understanding Local Government Finances for Councillors • March 2024	Cr Beaumont Cr Crisp Cr Linklater Cr Nichols Cr Rodda
Country Mayors Meeting • June 2024	Cr Crisp Cr Linklater
Western Division of Council Meeting • June 2024	Cr Crisp Cr Linklater
Far South West Joint Organisation • October 2023 • April 2024 • May 2024	Cr Linklater Cr Nichols

Resolutions for works carried out on Private Land

Council did not undertake any works on private land during the 2023/2024 financial year.

Statement of all External Bodies that exercised functions delegated by Council

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

Partnerships where Council held a controlling Interest

Council did not have any partnerships where Council held a controlling interest during the 2023/2024 financial year.

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 Council 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 2023/2024 financial year, Council did not contribute financially to the Far South West Joint Organisation.

Government Information (Public Access) Reporting

In accordance with the *Government Information (Public Access) Act 2009 (GIPA Act)* Council provides a number of pathways for the public to access government information. Council is committed to proactively releasing information to promote accountability and transparency, and to help the community participate in its decision making.

As an annual requirement under the GIPA Act Council has updated its Agency Information Guide, providing clear and accessible information on how the public can access information held by Wentworth Shire Council, and participate in decision making.

Council continues to review the information that can be proactively released with the content generally available on its website. In addition to proactive release of information (open access information), Council provides information to the community in response to informal and formal requests.

The Government Information (Public Access) Regulation 2018 (NSW)

Council received 3 Formal Applications to Access Information under the GIPA Act. All 3 applications were granted in full, within the statutory timeframe (20 working days plus any extensions granted).



**Government Information (Public Access) Act 2009 (GIPA Act)
Report 2023/2024**

Table A: Number of applications by types of applicant and outcome

	Access granted in full	Access granted in part	Access refused in full	Information not held	Refuse to deal with application	Application withdrawn
Members of the public (application by legal rep)	1	0	0	0	0	0
Members of the public	1	0	0	0	0	0
Private sector business	1	0	0	0	0	0

Whilst access to the requested information was granted in full for each of the 3 requests, Council did redact information that could reasonably be expected to reveal an individual’s personal information in accordance with s 14(3)(a) of the GIPA Act (a public interest consideration against disclosure), to enable access to the information.

All applications were requests for information other than personal information.
Council received no requests to review the outcome of the decision.



Public Interest Disclosures Act 2022 & Public Interest Disclosures Regulation 2022

Section 78 of the *Public Interest Disclosures Act 2022* (PID Act) requires each agency to provide an annual return to the Ombudsman in relation to the agencies obligations under the Act for the reporting year. This annual return is submitted online to the 'NSW Ombudsman PID Portal'.

Wentworth Shire Council has a Public Interest Disclosures Policy that sets out how a report of serious wrongdoing can be made by Council employees (and by other public officials), how Council will deal with a report of serious wrongdoing (a public interest disclosure), and describing the protections available to public officials who report serious wrongdoing.

During the 2023/2024 financial year, Council provided and facilitated training and information sessions, distributed NSW Ombudsman awareness videos and otherwise promoted a culture in which public interest disclosures are encouraged.



Fraud Control Measures

During the 2023/2024 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

A man in a high-visibility yellow and blue shirt and sunglasses stands in front of a large yellow bulldozer. He is holding a tablet in his left hand and a surveying pole in his right hand. The background shows a construction site with dirt and a sunset sky.

Annual Report 2023/2024

Our Organisation

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

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 01 May 2024



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

CORPORATE SERVICES

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 October 2017.



GEORGE KENENDE

ACTING DIRECTOR

Appointed to role in January 2024

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 37 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 Corporate Services*

With 26 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 Corporate Services 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 and ceased employment 19 January 2024.



George Kenende | *Acting Director Health and Planning*

With 7 years of experience in Planning and Environment, George holds a Bachelor of Science (Ecology and Conservation Biology) and Masters of Urban and Environmental Planning. George commenced his journey with Council in October 2017 and was appointed in the role of Acting Director of Health and Planning in January 2024.



Geoff Gunn | *Director Roads and Engineering*

With 32 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

Wentworth Shire Council (Council) is committed to promoting the principles of diversity and equality within the workforce and community. Council is dedicated to a working environment which is safe, productive, healthy and free from discrimination with a positive awareness of the spirit and intent of discrimination and equal opportunity legislation.

Council has a well-established network of officers who have been trained in specialised areas including mental health, domestic and family violence and anti-bullying, harassment and discrimination. These officers provide workers at Council with information and impartial support regarding issues of harassment, bullying, victimisation and discrimination in the workplace.

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

- Equal Employment Opportunities (EEO) principles conducted for all new staff (at the initial induction).
- Staff involved with the recruitment and selection process trained in merit based selection and equal employment opportunities.
- Promotion of the Employee Assistance Program (EAP) to staff through communications strategies, education initiatives and induction.
- Formed key partnerships with support organisations.
- Assist mature age workers (who have expressed a desire) transition to retirement.
- 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).
- Annual review of protocols, policies and procedures to ensure there are no barriers to Aboriginal and Torres Strait Islander employees and future applicants participating in our workforce.
- Monitor exit interviews to ensure there are no negative Equal Employment Opportunities impacting on staff.
- Annual report on EEO activities.

Equal opportunity is mainstreamed in Council's Code of Conduct and corporate values;

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

Council believes that a diverse network of employees which truly reflect the community it services and represents, is better equipped to understand and meet the needs of our customers. The concept of equity and fairness encompasses all facets of employment, applying for a position, promotion or transfer, access to training and development, to equity in the provision of benefits to staff throughout their employment with Council.



Remuneration

Per Section 217 of the *Local Government (General) Regulation 2021*, staff remuneration for 2023/2024 is as follows (as of 14 February 2024).

Full time equivalents = 108

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 = 2

2023/2024	Band 1 OP/OL	Band 2 ATT	Band 3 PS	Band 4 EB	GM & Senior Staff	Total
Permanent Full Time (Female)	3	18	10			31
Permanent Full Time (Male)	35	24	11	4	3	77
Permanent Part Time (Female)	3	9	3			15
Permanent Part Time (Male)						0
Casual (Female)						0
Casual (Male)	1					1
Term Contract (Female)		1				1
Term Contract (Male)	1					1
Total	43	52	24	4	3	126

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	\$249,398.30	\$483,553.07
Superannuation	\$27,433.79	\$53,190.80
Non-cash benefits	\$10,000.00	
Total	\$286,832.09	\$536,743.87

*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	40	13	13	22	6	5	1
Total	21%	32%	10%	10%	18%	4%	4%	1%

Age of workforce (years)	15-19	20-24	25-24	35-44	45-54	55-64	65-74
Female	0	3	13	4	13	9	4
Male	0	6	13	19	18	18	6
Total	0%	7%	21%	18%	25%	21%	8%

Statement of total number of persons who performed paid work on 14 February 2024 including in separate statements, total number of:	
Persons employed by Council on a permanent full-time, permanent part-time or casual basis or under a fixed-term contract	120
Persons employed by Council as senior staff members	2
Persons engaged by Council, under a contract or other arrangement with the person's employer, wholly or principally for the labour of the person	1
Persons supplied to Council, under a contract or other arrangement with the person's employer, as an apprentice or trainee	0
General Manager	1
Directors	2

A photograph of a boat ramp and floating pontoon on a lake. The ramp is made of metal with a series of A-frame supports. It extends from a sandy shore into the water. The water is calm with some ripples. In the background, there are trees and a clear blue sky. The text 'Annual Report 2023/2024' and 'Our Performance' is overlaid on the top half of the image.

Annual Report 2023/2024

Our Performance

Curlwaa Boat Ramp & floating pontoon

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.

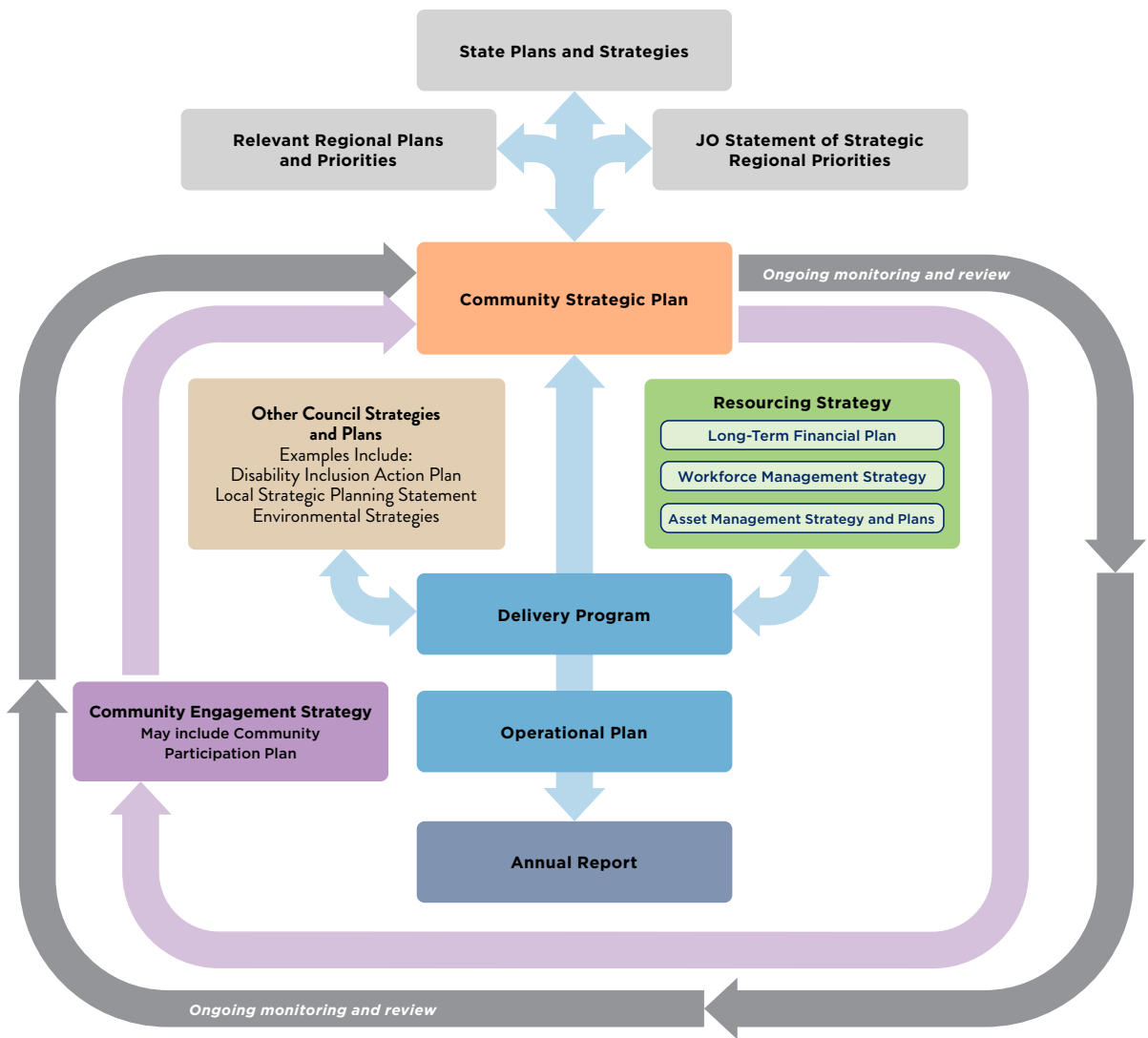
The pivotal document in this process is the Community Strategic Plan, which can be found in the Integrated Planning & Reporting section of the Council website.

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 2023/2024 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 2023/2024 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

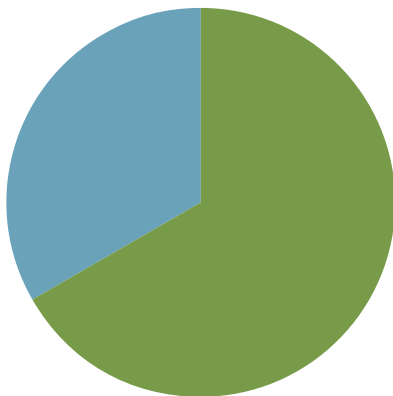


Wentworth Shire Council is a growing region with an expanding sense of opportunity, and we want to capitalise on those possibilities for the benefit of all.

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

The graph below tracks how Council has performed on its strategies as presented in our Delivery Program & Operational Plan 2023/2024.

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



Actions

20 total

● 16	Completed
● 4	Progressing / on track
● -	Stalled

Major achievements

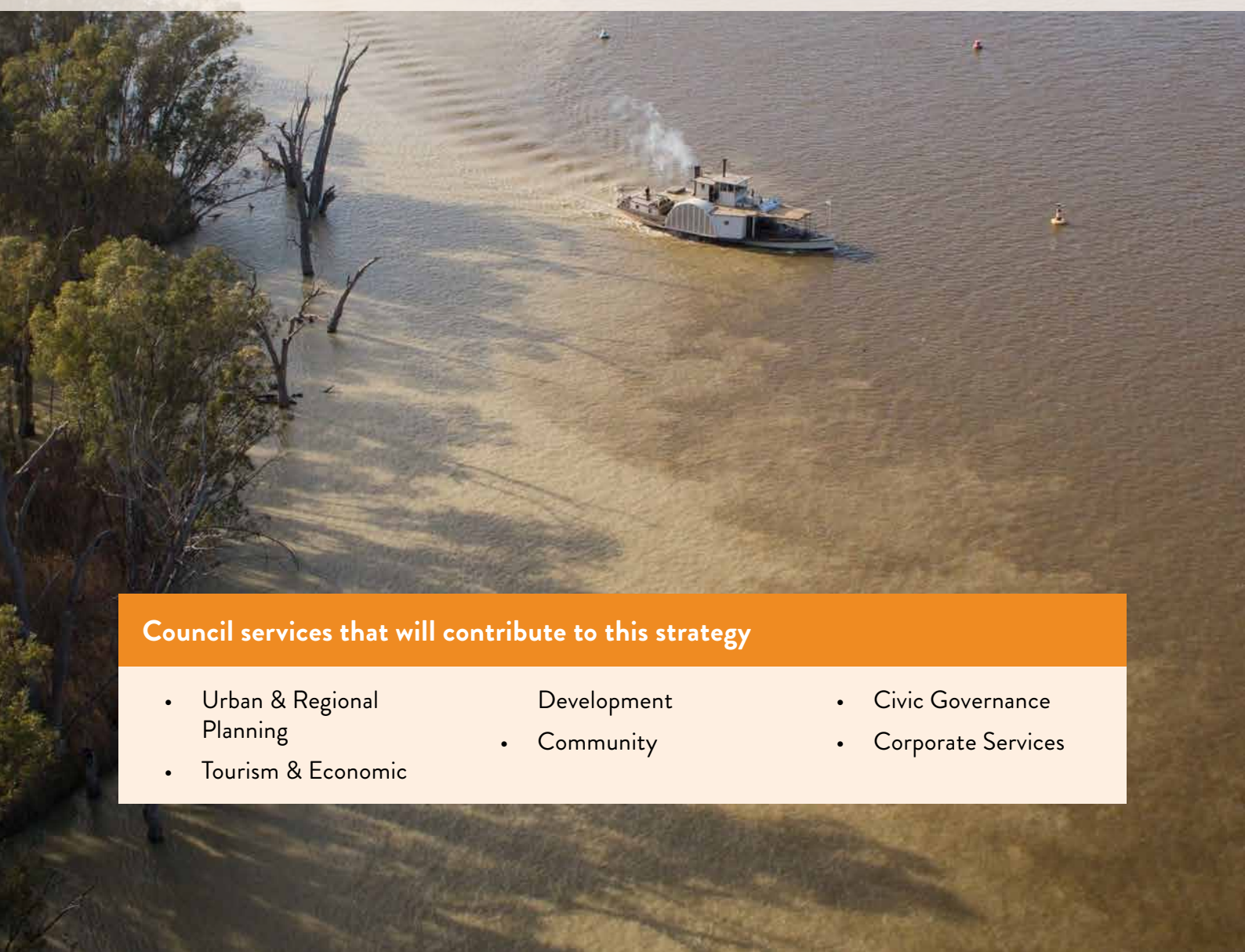
- Ongoing provision of Visitor Information Services
- Continue to engage with and support the activities of Murray Regional Tourism, Destination NSW Riverina-Murray, Murray-Regional Development and Wentworth Regional Tourism Inc
- Continued to provide a program of activities that facilitate life long learning at Council's library services.
- Regional Drought Resilience Plan in conjunction with Balranald Shire Council.

“

You told us what you wanted

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

”



Council services that will contribute to this strategy

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

Visitor Information Centre

Annual Operations Report 2023/2024

Visitation:

The Wentworth Visitor Information Centre saw an increase in visitation to the region to pre-flood levels.

The highest number of visitors came from Victoria, followed by New South Wales and Queensland visitors.

International visitation remained steady with the majority coming from New Zealand.

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.

2023/2024 financial year	
Domestic	5,337
International	85
Total	5,422
%+/-	+0.05
Monthly Average	451



Events:

Many successful events were held in the 2023/2024 financial year coordinated by both Council and community groups. July saw the inaugural Why Not Winter In Wentworth campaign take off with local businesses coming together to showcase a host of events for all ages and interests featuring two major events, the Smoke Show – BBQ and Smoked Meats Festival and The Winter Art Fest – a celebration of all things artistic in Wentworth.

Regular fishing competitions, car and motorbike rallies, garage sales and markets were held throughout the year to provide something of interest for everyone. The Wentworth Show Street Party was a success with people finishing off their day at the show in the main street of Wentworth with live music and delicious local food.

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 with Mike Goldman as the 2024 Ambassador.



Tourism & Promotion:

Throughout the 2023-2024 period, Wentworth Visitor Information Centre incorporated a new uniform alongside Wentworth Shire Council, increased visibility through social media channels and online presence and saw a new and exciting range of custom souvenirs for sale within the Visitor Centre.

Print advertising continued in the Sunraysia Daily and NSW Standard papers, along with redesigns of the Wentworth Trail and Wentworth Region Maps and our historical information flyers. 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 Riverina Murray, Wentworth Regional Tourism Inc. and Mildura Regional Development/Mildura Rural City Council to increase promotion of the Wentworth Region and the Murray Darling Region areas as a whole and build relationships between the regions.



Darling River Run:

The Darling River Run attracts people from all over Australia throughout the year, with the main times of the year being April and September. This years Darling River Run campaign began in full swing after a quiet previous season due to floods and high rainfall.

Andrew Drane from Bush Media took over the advertising and campaign management from the Darling River Run Committee in early 2024 following which we have seen an uptake on people touring the run.

The Wentworth Region is prominently represented on the Darling River Run website (www.thedarlingriverrun.com.au) with information, images and maps on Wentworth, Pooncarie and Mungo National Park and includes directory listings of attractions throughout the region. The website attracted over 40,000 visitors in 2023 and currently averages over 3,800 monthly.

The Darling River Run is represented on social media via Facebook and Instagram and regularly posts information and updates promoting our members regions including paid posts, crafted content and shared information extending the reach of the existing social media platforms of our members.

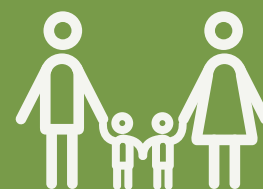
The Darling River Run Discovery Directory contains a comprehensive list of over 150 locations to find Accommodation, Where to Eat, Attractions and Activities, Supplies, Services and more. The directory is searchable and contains maps, contact details descriptions and images within each listing. You can even bookmark listings for planning the locations you'd like to visit along the Darling River Run. The Wentworth Region currently features many listings including Pooncarie, Mungo and Wentworth destinations.



Strategy 2

Our Community

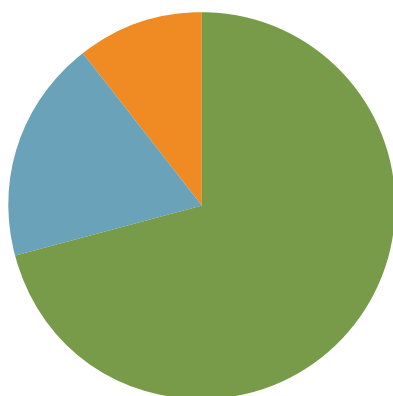
Wentworth Shire is a great place to live



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.



Actions

38 total

● 27	Completed
● 7	Progressing / on track
● 4	Deferred

The graph below tracks how Council has performed on its strategies as presented in our Delivery Program & Operational Plan 2023/2024.

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

Major achievements

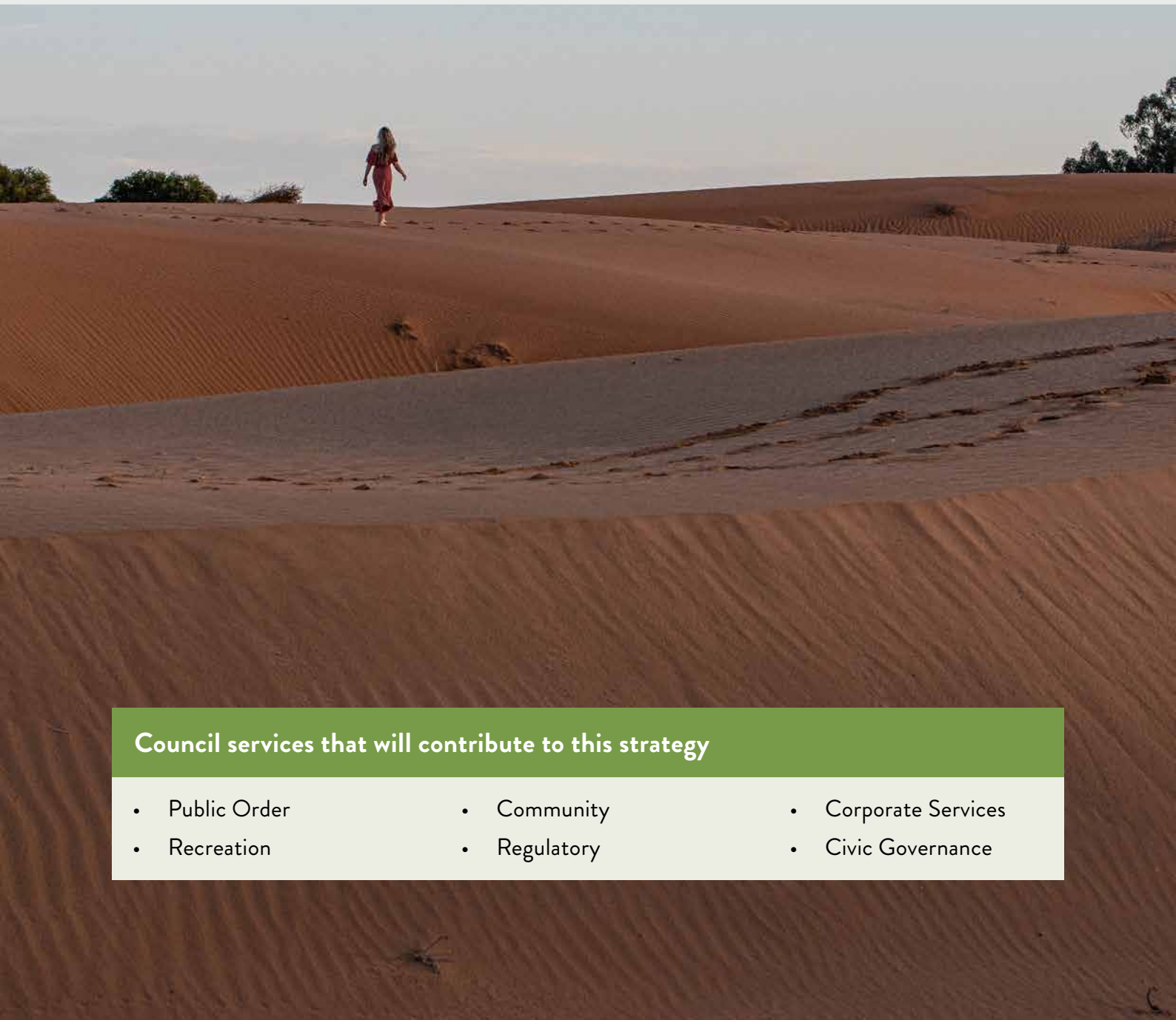
- Acknowledge and celebrate the following:
 - Seniors Week
 - International Day of People with Disability
 - Harmony Day
 - National Volunteer Week
 - Youth Week
 - Dareton/Coomealla Centenary Celebrations
 - Citizenship Ceremonies
- Provide a program of activities and services that facilitate opportunities 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
- Provision of Regulatory services
- Pine Road, Wood Street & Wood Street/ Gol Gol North Road Sharedway
- RFS Para Fire Station
- Flood Recovery Projects – Ski Reserve Toilet Block, Junction Park/Fotherby Park/Wentworth Riverfront Playgrounds
- Provided Financial Assistance to the Community to the value \$214,783 in line with the Financial Assistance Program

“

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 aging 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.

”



Council services that will contribute to this strategy

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

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 reporting period, the library team hosted a range of programs, workshops and events.

Programs and Events

Regular programs for children and adults were held throughout the year with 677 programs and 4695 attendees. Programs included Little Bookworms (0-5), Social Sewing, Tech Help, Book Club and many more.

Other programs and services of the libraries include technical assistance, free Wi-Fi 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.

Far West Local Health District held weekly Parent Groups at the Midway Library, allowing new parents to forge new friendships and connections within the community.

Midway Library hosted a Friendship Bracelet Party to honour “Swiftie Fever” that took over Australia in February.

Local schools and preschools enjoyed library visits throughout the year, including Wentworth Pre School, Wentworth Public School, Jack and Jill, Kidscape, Gol Gol Pre School, The HIVE Sunraysia, Gyndarna, Pomona School, Palinyewah School, Aspire OSHC and Mallee Family Care.



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

Seniors Morning Tea

In February 2024, 65 senior members of the Wentworth Shire community come together at Curlwaa Hall for a special morning tea. Guests were treated to a cuppa and some delicious food and were entertained by Sunraysia Rock and Roll Mildura. Seniors witnessed a Rock and Roll demonstration and were then encouraged to get up and try the moves themselves. Everyone had a wonderful time, and it was great to get together with friends old and new to celebrate the seniors in our wonderful community.

School Holiday Activities

There were many fun and exciting school holiday programs held in the library during 202/2024, the biggest success being the Bluey Party held at Wentworth, Midway and Dareton Libraries. We had 283 people attend the events over three branches. We partnered up with the Variety Bluey Car and children were able to get photos with Bluey and Bingo themselves!

Other school holiday programs included Lego workshops, movie afternoons, MESStivals, EnviroEDU visits, Science Fun, Storytime and Craft sessions, Kids Yoga, Dino Disco and Kids Paint n Sip.

Author Visits

Wentworth Library hosted two authors during the year. The first was Rosemary Garreffa, who visited us on the 29th of September. Rosemary lives in Euston on a table grape property. She visited Wentworth to discuss her newest novel 'Alfredo: How the Angel got his wings'. Alfredo is her debut novel, and guests were privy to hearing about her writing process and how independent authors publish their books.

Darry Fraser returned to Wentworth on the 28th of November to discuss her latest novel 'The Milliner of Bendigo'. Darry is a much-loved author among the Wentworth community, she always ensures Wentworth is on her touring schedule. Everyone had a great time hearing about her writing process, her inspiration, her passion for history and her love of the mighty River Murray. Guests were treated to a late supper as they interacted with Darry. It was a well-attended event with a beloved author, and we can't wait to host Darry again in the future.



PUBLIC COMPUTER SESSIONS

697

MEMBERSHIPS

2,549

ITEMS BORROWED

WENTWORTH

4,991

BURONGA

3,150

DARETON

1,326

POONCARIE

5

ELIBRARY

5,369

TOTAL

14,841

PATRON VISITS

WENTWORTH

5,577

BURONGA

4,653

DARETON

1,454

TOTAL

11,684

Highlights

Wentworth Shire Libraries were successful in applying for and winning the NSWPLA Innovation in Outreach Services Award for population under 10,000 at NSWPLA Switch 2023, for the 2023 Seniors Morning Tea.

Book Week 2023

October 2023 - School holidays program - Bluey Party Workshops
Midway and Wentworth libraries each ran a very successful “Bluey” Themed party. Partnering with the Variety Bluey car to deliver a fun filled event.

November 2023 - Bestselling Australian Author Darry Fraser visited to promote her new book The Milliner of Bendigo.

Darry Fraser fell in love with the great Murray River when her family moved to her childhood town of Swan Hill in Victoria. Stories of the river have been with her ever since and it’s where a number of her novels are set

December 2023 - Scam Awareness Workshops hosted by NBN

February 2024 - Seniors’ Morning Tea at Curlwaa Hall
Hosted by WSC Libraries at the Curlwaa Hall



**Community requests for Financial Assistance****Total amount granted under Delegated Authority: \$4,924.00****Bodies granted exemptions**

The following list represents the known value of pre-approved Financial Assistance that has been granted to organisations for the 2023/2024 financial year.

Organisation	Purpose	Qty	\$ Waived
Australian Inland Botanic Gardens	Contribution to operational costs	1	\$53,940.00
Buronga Go Gol Senior Citizens Club	Contribution towards photocopying done at the Buronga Library	1	\$195.00
Buronga Gol Gol Senior Citizens Club	Regular hiring of Midway Meeting Rooms, Kitchen and Foyer @ 3 hours per week	N/a	\$4,992.00
Coomealla Senior Citizens Club	Regular hiring of Dareton Senior Citizens Rooms (bond waived)	N/a	\$12,318.00
Coomealla Senior Citizens Club	Refund of public liability insurance premium up to maximum of \$702.00	1	\$702.00
Dareton Community Creative Centre Inc.	Waiver of hire costs for the use of the Dareton Activity Centre	1	\$4,887.00
Gol Gol Hawks Football Netball Club	Use of James King Park for annual Easter fundraising activities	1	\$469.00
Gol Gol Primary School	Hiring of wheelie bins for annual country fair	10	\$280.00
Koori Kids	Donation	1	\$250.00
Murray House Aged Care	Subsidy against annual water rates	1	\$5,000.00
Rotary Wentworth Op Shop	Exclusive use of Council controlled building	N/a	\$13,229.00
St John's Anglican Ladies Guild	2 Annual Hire Fees for War Memorial Rooms	2	\$106.00
Wentworth District R.S.L Sub Branch	Hiring of Wentworth Wharf Lawns (bond waived) for annual ANZAC day lunch	1	\$123.00

Wentworth District R.S.L Sub Branch	Hiring of wheelie bins for annual ANZAC day lunch	4	\$112.00
Wentworth District R.S.L Sub Branch	Exclusive use of Council controlled building	N/a	\$8,894.00
Wentworth District R.S.L Sub Branch Women's Auxiliary	Annual licence fee for meetings held in Memorial Rooms	1	\$284.00
Wentworth Rotary Club	Hire of Rubbish Bins for Christmas Eve Street Party	8	\$216.00
Wentworth Senior Citizens Club	Regular hiring of Wentworth Memorial Rooms (bond waived) 12 uses (@ \$117 per day and 24 uses (@ \$53 (1/2 day)	N/a	\$2,820.00
Wentworth Senior Citizens Club	Refund of public liability insurance premium up to maximum of \$1,124	1	\$1,124.00
Wentworth Shire Interagency Group	Hire of Dareton Senior Citizen's Room	12	\$378.00
Total amount of funds granted from Donations, Contributions and Grants Program			\$110,337.00

Notes:

(1) Registered Schools (including pre-schools, kindergartens and School P&C raising money for registered School) 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



Financial Assistance Approved by Council

Organisation	Type of Request	\$ Granted	Details of Request
RFDS Operation Pelican Inc	Grant	\$5,000.00	Flying Doctor Rowathon
Pooncarie Racing Club	Grant	\$5,000.00	Requesting financial support towards the costs of health & safety requirements & promotion of the Pooncarie Races
Pooncarie Public School	Grant	\$5,000.00	Seeking support to create natural activity circuit.
Men in a Shed Dareton	Grant	\$3,874.80	Assistance with fees & charges incurred with the new building
Wentworth Area Landcare Inc	Grant	\$5,000.00	Catch a Carp Community Day, Clean Up Australia Day, National Tree Day
Wentworth Show Society	Grant	\$5,000.00	Requesting financial support to run the 2023 Wentworth Show
Gol Gol Community Band	Grant	\$4,500.00	Purchase a selection of marketing materials to showcase the Band
Wentworth Regional Community Project Association Inc	Grant	\$9,000.00	Request for Grant towards Christmas Eve Street Party & Fireworks
Wentworth Rifle Club Inc	Grant	\$1,000.00	Safety work & installing electronic targets in accordance with industry standards
Wentworth District Community Medical Centre Inc	Rate Reduction	\$489.62	Seeking rate reduction for WDCMC, Shop 10/21 Sandwych Street Wentworth
Palinyewah Public School P & C	Grant	\$2,000.00	Seeking funding towards end of year presentation evening
Coomealla Wentworth Cricket Club	Grant	\$5,000.00	Request for \$2240.00 to recover costs associated with paying Curator of McLeod Oval Wentworth for 6 months of year plus new turf mower for Dareton pitch

Wentworth District Rowing Club Inc	Grant	\$3,700.00	Applying on behalf of all local Community Groups to fund approx 20 x food safety supervisor courses at a cost of \$185 each
Mildura Horse Complex Inc	Fee Waiver	\$1,116.00	Hire of Wentworth Showgrounds for 2 x days plus camping
Wentworth Bowling Club Inc	Grant	\$2,000.00	2 x Star Days - Power Puff 13 March & Margaret Cooke 13 November 2024
Australian Blind Bowlers Association	Grant	\$4,575.00	National Blind Bowlers 7 Day Tournament being held at Coomealla Club 17 - 24 July 2024
Dareton Community Action Team	Grant	\$1,285.65	Replacement of Community Notice Board in Tapio Street Dareton & payment of "One Music" account
Total		\$63,541.07	



Costs of legal proceedings

Council received a range of legal services over the 2023/2024 financial year, including:

Legal Services	\$
Agreements & Contracts	20,074.04
Debt Collection	27,640.16
GIPA Reviews	426.80
Land Acquisitions	50,962.98
Legal Representation	81,567.72
Plans of Management	3,960.00
Property Easements	26,877.53
Property Sales	270.00
Secure Storage	1,648.75
Total	213,427.98

Administration statistics

Administration Statistics	
Incoming Calls	18,260
Incoming Emails	19,992
Incoming Post	2,190
Walk-ins (Wentworth)	2,653
Walk-ins (Midway Service Centre)	2,078
Total Customer Requests	1,898
Property Transfers	399
Bendigo Bank Agency Transactions (Midway Service Centre)	1,070

<i>Consultants Charges</i>		
Consultant	Total (Annual)	
AEC Group	\$42,878.00	Landfill Expansion Advice
Anderson Group	\$2,872.65	Building Surveyors
Airport Surveys Pty Ltd	\$4,180.00	Aerodrome Surveys
Australian Corrosion Consultants	\$12,894.48	Cathodic Protection Survey
Civil Test	\$4,441.80	Soil & Compaction Testing
Exact Survey Group	\$44,542.25	Pooncarie Road Survey
James Golsworthy Consulting	\$16,148.00	Landfill Consulting
GreenEdge Environmental	\$135,304.40	Environmental Impact Assessments
GSD Architects	\$169,603.50	Project Management
Lyall & Associates	\$30,580.00	Flood Study
McMahon Consultancy	\$9,475.40	Workplace Investigations
MH2 Engineering	\$71,750.11	Engineering & Architectural Services
Morrison Low Consultants	\$2,310.00	Internal Reviews
Northern Land Solutions	\$4,950.00	Title Surveys
Outerspace Landscape Architects	\$13,178.00	Architectural Design
Public Works Advisory	\$347,316.20	Engineering & Project Management
RSD Audit	\$43,890.00	Internal Audit
Simon Leisure Consulting	\$14,602.50	Buronga Sporting Strategy
Tonkin Consulting	\$357,398.00	Landfill Design & REF for Arumpo Road
Waste & Management Services	\$46,481.40	Landfill Consulting
Zenith Town Planning	\$23,661.00	Rural Residential Strategy
	\$1,398,457.69	

Our Environment

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

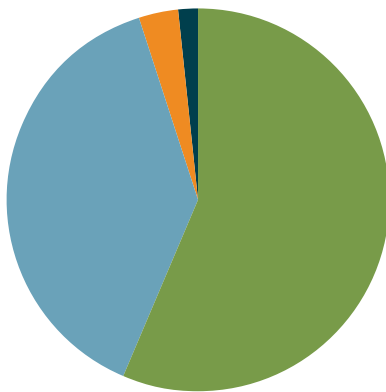


Creating liveable communities means striking a balance between activities that support infrastructure development and others that enhance our quality of life.

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.

The graph below tracks how Council has performed on its strategies as presented in our Delivery Program & Operational Plan 2023/2024.

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



Actions
62 total

35	Completed
24	Progressing / on track
2	Deferred
1	Deferred

Major achievements

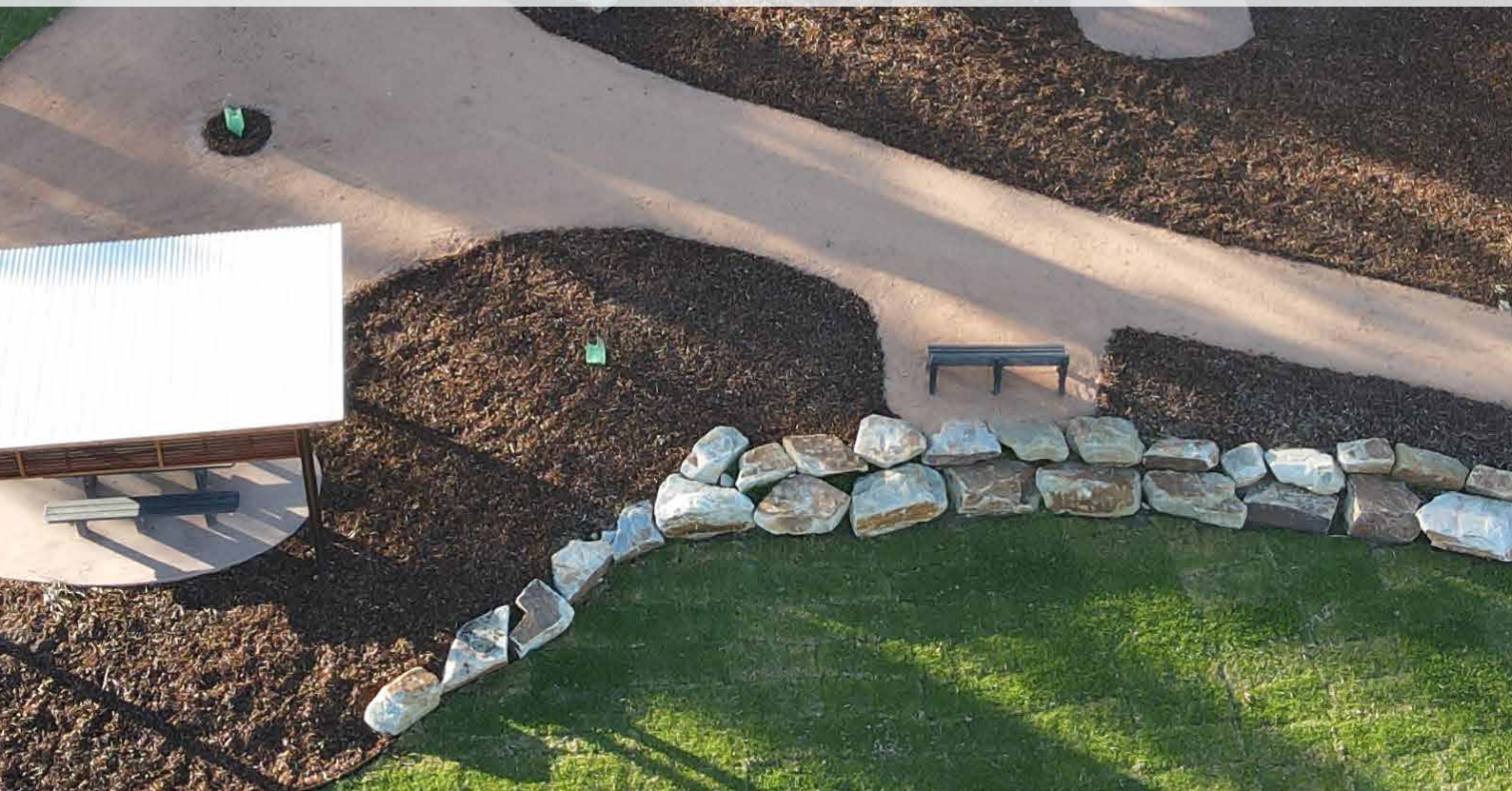
- Maintain roads, bridges, footpaths, halls, ovals, pools, sporting and other community facilities
- Supported the activities of the Murray Darling Association
- Advocated for the sustainable management of the Darling River and the Menindee Lakes
- Pooncarie-Menindee Road
- George Gordon Oval Car Park, Netball Courts & Female Change Rooms
- Wentworth Showgrounds Female Jockey Change Rooms
- Wentworth Effluent Disposal Station
- Alcheringa Tennis Courts
- Carramar Drive Sporting Complex Cricket Nets and Electronic Scoreboard
- Pooncarie Aerodrome Lights
- Wood Street Kerb & Channel
- Fixing Local Roads Projects
- Keenans Drive/Old Wentworth Road
- Darling Street & Beverly Street Sewer Main Repairs
- 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

“

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

”



Council services that will contribute to this strategy

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

Health and Planning



Planning agreements in force per s7.5(5) of the Environmental Planning and Assessment Act 1979

Nil to report



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 2023/2024 financial year, Council reports there were a total of 159 Development Approvals consisting of:

- **39** lodged modifications
- **131** approved
- **37** approved modifications

Total approved DA's amount: \$32,996,067.84

Swimming Pools Information

A total of 15 inspections of swimming pools were carried out in 2023/2024 with:

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

Other reportable information

10.7 certificates	402
10.7 (2) and 10.7 (5)	
Sewer connections and amendments	51
Water meter connections	75
Septic tanks & amendments	22

Developer contributions by plan	Opening balance at 1 July 2023	Cash contributions received during the year	Interest and Investment Income earned	Held as restricted asset at 30 June 2024
Contribution Plan 1	\$ '000	\$ '000	\$ '000	\$ '000
Development Contribution Plan	329	51	14	394
Service Plan #2	653	10	27	691
Total	982	61	41	1,085

Companion Animals

Desexing 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 2023/2024 financial year, all complaints relating to companion animal management were investigated by Council Rangers.

Ten dog attacks were reported and investigated in Wentworth Shire. 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 \$166,613.58. The expenditure covers animal shelter maintenance, veterinary services, operating costs and salaries.

Off-Leash Areas

Council is currently reviewing potential new locations for off-leash areas to enhance facilities for pet owners within Wentworth Shire.

Strategies for Compliance

Council has implemented measures to comply with Section 64 of the *Companion Animals Act 1998*, ensuring animals are held in accordance with legislative requirements. While Council supports rescue groups by extending holding times, limited staffing resources have affected the ability to facilitate adoptions directly from the pound. Recent legislative changes require Councils to make greater efforts to rehome animals, including

issuing at least two notifications to rescue organisations before considering euthanasia. This has necessitated longer holding periods for impounded animals, providing additional time for suitable foster placements to be arranged.

Community Education and Desexing Programs

Council collaborates with rescue groups to promote desexing initiatives, aiming to reduce unwanted litters. While resource constraints have limited Council’s ability to deliver education programs, opportunities for grant funding are being explored to enhance efforts in the upcoming year.

Operational Challenges

The Buronga drop-off pens for surrendered animals have been closed due to limited resources, including staff availability to oversee the facility. This has contributed to reduced capacity for accepting surrendered animals. The increased volume of impounded animals, particularly dogs, has also strained rescue response times and reduced the ability of external organisations to assist pounds. The Buronga Animal Shelter is operating at full capacity, reflecting the challenges of managing current demand.

These efforts highlight Council’s ongoing commitment to companion animal welfare, despite the resource and operational constraints faced during the reporting period.

For the 2023/2024 financial year, Council had a total of 85 cats (71 seized / 14 surrendered) and 117 dogs (80 seized / 37 surrendered) in the Buronga Animal Shelter.

Companion Animal Statistics	Cats	Dogs
Re-homed	62	73
Returned to its owner	1	42
Euthanised	20	2
Escaped	2	-
Total	85	117

Our Leadership

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



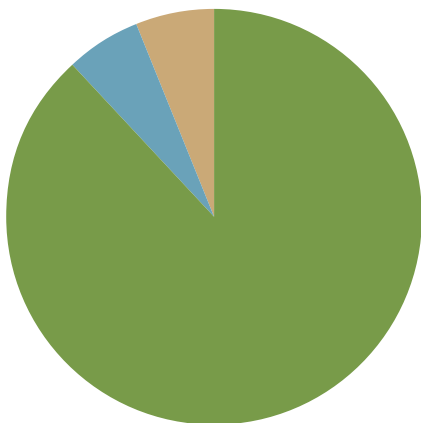
Wentworth Shire Council is a responsible Council, committed to building strong relationships. We value transparent and meaningful communication and use community feedback to drive strategic decision-making.

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 2023/2024.

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



Actions
17 total

● 15	Completed
● 1	Progressing / on track
● 1	Did not commence

Major achievements

- Implemented actions outlined in the Disability Inclusion Action Plan
- Community Engagement and consultation was undertaken in relation to the following:
 - Regional Drought Resilience Plan
 - Economic Development Strategy
 - Buronga Gol Gol Sporting Master Plan
 - Wentworth Tourism and Events Strategy
- Interpretive Centre Projects at the Civic Centre
- Darling Street Footpath Upgrade
- Completed a review of the preferred operational model for the Buronga Landfill to ensure that Council is providing value for money and that it is relevant in meeting the changing needs of the community
- 3 Internal Audits conducted during the year.

“

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

”



Council services that will contribute to this strategy

- All Council Services



Disability Inclusion Action Report 2023/2024

Council's Disability Inclusion Action Plan 2022 – 2026 (DIAP) aims to enable people within the Shire living with a disability greater access to services, facilities and events. 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 progressively reviewed and introduced initiatives as outlined in the DIAP, with the 2023/2024 financial year including:

Consultation, Programs and Activities

Accessible programs facilitated by Council's Library team

Wentworth Shire Libraries across Wentworth, Buronga, Pooncarie and Dareton continue to engage the community in a variety of events and initiatives. In November, the libraries were recognised by the NSW Public Libraries Association in being awarded the Innovation in Outreach Services Award for impactful outreach services provided.

Some of the activities undertaken over the past year include:

- Sensory Story Time – interactive explorative session that allows children who are nervous in unfamiliar situations to interact and learn in a safe and supported space.
- Seniors Morning Teas, bus services provided to those unable to drive themselves
- Technical help – digital devices – call or drop into the library

Interagency and Community Groups

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. The interagency group meets regularly to discuss and provide programs and services to the community across the Shire, with Council providing significant support and resources.

Post flood affected playground construction consultation events, including community surveys, free BBQ events and feedback on Junction Park playground requirements such as shade sails and improved equipment.

Promotion of disability services and access to Council information

- Support and promotion of local International Day of People with Disability
- Continued promotion of Council's accessibility through social media
- Transfer and ongoing accessibility of Council publications and information
- Support and promotion of the Physical Disability Council of NSW workshops for people with disability, their partners or family members
- Continued promotion and support of Coomealla Health Aboriginal Corporation (CHAC) in the provision of accessible healthcare to Indigenous and Non-Indigenous patients

Council has continued to utilise social media promoting awareness of activities and events for community members with disability, Aboriginal and Torres Strait Islander community members, people from culturally and linguistically diverse backgrounds within our community, and our aged community members.

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.

Recruitment

Council actively encourages and promotes recruitment and opportunities for disability recruitment and employment.

Accessible Built Environments

Investment in infrastructure projects to deliver positive social, environmental and recreational outcomes while promoting community participation, inclusion and cohesion.

- Opening of the re-built Great Murray/Darling Junction Island Bridge and footpath with a replaced widened foot bridge, improved accessibility to the island, upgraded walking tracks and bituminised footpath around the bridge precinct
- New shared pathways have been constructed across the Shire with ongoing upgrades of others creating safe, convenient and accessible pedestrian networks
- Upgrade or replacement of public toilets within the shire
- Consultation with Community on plans for replacement of footpaths in Wentworth Shopping Precinct – improve disability access, ensure pedestrian safety and connective pathways.
- Consultation undertaken on the re-build of Council playgrounds affected by floods including identifying parks for future bark chip replacement and soft fall surfaces

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

Disability Inclusion Action Plans (DIAP) remain a central pillar in promoting and transforming plans, and Council remains committed to improving the daily life of those with disability, aging and cultural background living in the Shire.



Modern Slavery Statement

Reporting under the *Modern Slavery Act 2018 (NSW)*

Local councils are required to take reasonable steps to ensure that the goods and services they procure are not the product of modern slavery, and to report on those steps, in accordance with obligations for councils under section 428(4) of the *Local Government Act 1993 (NSW)* created by the *Modern Slavery Act 2018 (NSW)*.

During the reporting period we considered our operations and our supply chains to identify modern slavery risks. During the assessment process we considered the areas with the lowest risk such as Council operations undertaken by employees directly engaged by Council. Council has a number of controls to manage the fair work arrangements for employees including adhering to Local Government Award pay rates and entitlements, various policies and procedures including Recruitment and Selection Policy, Equal Employment Opportunity and Workplace Behaviours Policy, Agency Staff Policy, Employee Provisions Policy, Staff Grievance Policy and a Code of Conduct.

Areas of vulnerability include outsourced labour, which may include some cleaning services assessed – an industry assessed at a heightened risk based on industry type and nature of the workforce.

We acknowledge that the risks of modern slavery may be heightened in some of our procurement activities. We use a number of factors to assess the potential risk of modern slavery in our supply chains, including the type of products and services we source, the geographic risk from where suppliers' materials are sourced, forced labour risks within the industry, and the Inherent Risk Identification Tool (IRIT). The NSW Anti-slavery Commissioner's Guidance on Reasonable Steps to Manage Modern Slavery Risks in Operations and Supply-Chains (GRS) informs the reasonable steps taken by Council to manage modern slavery risks. The IRIT is a tool within the GRS to help agencies manage risks.

The following report on the reasonable steps taken by Council during the reporting period 1 July 2023 to 30 June 2024 is presented below in the format required by the GRS.

B1 Significant operational issues

The Anti-slavery Commissioner has not raised any issued with Council in relation to Council's operations.

B2 Reasonable Steps

Reasonable Steps taken	Form of response for annual reporting	Response mandatory / optional for annual reporting
1. Commit		
1.1 Stakeholder Engagement		
What steps did your entity take to engage with stakeholders during this reporting period in relation to modern slavery	<ul style="list-style-type: none"> Promoted awareness via our Intranet of Council policy on modern slavery and our engagement activity with suppliers. Commenced engagement with tender panel suppliers at the start of the reporting period including providing access to resources such as Fact Sheet 'Modern Slavery – Information for small businesses'. Direct engagement with a supplier in high risk product category to assess due diligence of their Tier 2 suppliers. Engagement with relevant internal stakeholders included informal briefing on risk associated with industry. 	M
Did you engage with external stakeholders on modern slavery risks in this reporting period	Yes	M
1.2 Identify salient risks at the organisational level		
What steps did your entity take to identify salient modern slavery risks at the organisation level i.e. across all operational and procurement activities) during this reporting period?	<ul style="list-style-type: none"> Reviewed previous annual scoping of our organisation's structure and activities, including procurement structure and supply chain, to identify any changes to our identified risks areas/activities. Consideration of the Inherent Risk Identification Tool to inform that assessment. 	M
Did you conduct or update a Salient Modern Slavery Risk Assessment in this reporting period?	Informally reviewed as above.	M

Reasonable Steps taken	Form of response for annual reporting	Response mandatory / optional for annual reporting
1.3 Modern Slavery Policy		
What steps did your entity take to adopt a Modern Slavery Policy during this reporting period?	Immediately prior to this reporting period Council updated its Statement of Business Ethics Policy and its Procurement Policy (our Modern Slavery policy approach).	M
Do you have a modern slavery policy, approved by your senior governing body I e.g. Agency Head in place?	The above policies were approved by resolution of Council.	M
Does your modern slavery policy include high-level targets?	No	O
1.4 Modern Slavery Risk Management Plan		
What steps did your entity take to adopt a Modern Slavery Risk Management Plan during this reporting period?	<ul style="list-style-type: none"> Council's Procurement Manual was updated to reference Council's modern slavery due diligence processes, identifying the requirement for an inherent risk assessment at the concept stage. Procedural mapping of these steps is yet to be undertaken which will assign responsibility for implementing actions. Identified action to incorporate risk within our Enterprise Risk Management Framework. Noted that all Local Government Procurement (LGP) contractors in all spend categories are included in LGP's risk assessment approach. Council is a member of LGP. 	M
Do you have a modern slavery risk management plan, approved by your senior management, in place?	As an Operational Manual the Procurement Manual will be endorsed by the General Manager.	M
Does your plan assign accountability for performance against high-level targets to specific roles?		O

Reasonable Steps taken	Form of response for annual reporting	Response mandatory / optional for annual reporting
2. Plan		
2.1 Identify and map your supply-chain risks for each procurement		
What steps did your entity take to identify and map your modern slavery risks at the supply-chain level during this reporting period?	Council used a range of data sources to inform & identify our modern slavery risks associated with the services/product categories we procure including the Global Slavery Index, ILO, OASC resources, the Modern Slavery Statements Register, and suppliers' own policies and other documents in an effort to understand their operations and strengths/gaps in fair trade/work laws.	M
2.2 Develop a risk-reducing sourcing strategy		
What steps did your entity take to develop a modern slavery risk-reducing sourcing strategy during this reporting period?	Council operates in a remote regional environment - there is generally limited opportunity to source alternative suppliers as a strategy to reduce risk. Understanding our local business operators allows Council to more readily be informed of their operations and employer policies and to engage more readily – this is the preferred approach. Utilisation of the IRIT at procurement concept stage as required in Council's Procurement Manual will assist in promoting awareness of risk factors and possible mitigations to work with those suppliers.	M
In what percentage of procurement processes was modern slavery factored into your entity's sourcing strategy or other procurement planning activities during this reporting period?		O

Reasonable Steps taken	Form of response for annual reporting	Response mandatory / optional for annual reporting
3. Source		
3.1 Select appropriate suppliers		
What steps did your entity take to address modern slavery risks when selecting suppliers during this reporting period?	<ul style="list-style-type: none"> Developed an understanding of the benefits of a Supplier Questionnaire to assess suppliers' policies and practices and how to work with that particular supplier to build shared capability. A Supplier Questionnaire was included in Tender documentation. As above, understanding local business operators in our remote regional environment allows Council to apply local knowledge of employers' practices & sourcing. Noted that all Local Government Procurement contractors in all spend categories are included in LGP's risk assessment approach. 	M
In what percentage of competitive procurement processes were the Model Tender Clauses used during this reporting period?		O
3.2 Adopt a shared responsibility approach to contracting		
What steps did your entity take to adopt a shared responsibility approach to modern slavery risks in contracting during this reporting period?	At the start of the reporting period Council provided to its tender supply panel a Fact Sheet outlining shared responsibilities to address modern slavery in supply chains. Council's Statement of Business Ethics is a mandatory inclusion in Council's Contract documentation describing shared responsibilities to address and mitigate risk.	M
In what percentage of competitive procurement processes were the Model Contract Clauses used during this reporting period?		O

Reasonable Steps taken	Form of response for annual reporting	Response mandatory / optional for annual reporting
4. Manage		
4.1 Monitor and evaluate supplier performance		
What steps did your entity take to monitor and evaluate supplier performance relating to modern slavery during this reporting period?	Accessed the Modern Slavery Statement Register and suppliers' own policies and other documentation to understand their operations and strengths/gaps in fair trade/work at the start of our engagement/contract.	M
Has your entity required any of your Tier 1 Suppliers to undergo an audit addressing modern slavery risks in this reporting period?	No	M
What percentage of your Tier 1 suppliers underwent an audit addressing modern slavery in this reporting period?		O
During the reporting period, what percentage of your Tier 1 supplier's workforce were surveyed about their working conditions?		O
What percentage of your Tier 1 suppliers' workforce are temporary migrant workers?		O
What percentage of workers engaged by your Tier 1 suppliers in the last reporting period paid or incurred a fee to secure their engagement?		O

Reasonable Steps taken	Form of response for annual reporting	Response mandatory / optional for annual reporting
4.2 Develop supplier capabilities		
What steps did your entity take to develop supplier capabilities relating to modern slavery risks during this reporting period?	<ul style="list-style-type: none"> At the start of the reporting period Council provided to its tender supply panel a Fact Sheet outlining shared responsibilities to address modern slavery in supply chains in an effort to raise and promote awareness. Researched industry-based publications to share with suppliers, identifying 'Cleaning Contractors Modern Slavery Guidance' as one such publication. 	M
What percentage of your entity's Tier 1 suppliers reported that they had participated in modern slavery training during this reporting period?		O
5. Remedy		
5.1 Provide or enable access to effective grievance mechanisms		
What steps did your entity take to provide or enable access to effective modern slavery grievance mechanisms during this reporting period?	Drafted a Contract Clause (effective shortly after the end of this reporting period) requiring an effective grievance or complaint mechanism. Council has identified the need to update its own website to include such grievances/ complaints reporting.	M
How many complaints relating to modern slavery associated with your operations or the goods or services you procure were lodged during the reporting period, whether with your organisation's grievance mechanism(s) or with others?	Nil that we have been informed of.	O

Reasonable Steps taken	Form of response for annual reporting	Response mandatory / optional for annual reporting
5.2 Take immediate steps to remedy harm		
What steps did your entity take to safely and immediately remedy modern slavery harms to which you were connected during this reporting period?	Not required.	M
5.3 Use leverage to remediate deficient practices		
What steps did your entity take to use leverage to remediate deficient modern slavery risk management practices during this reporting period?	<ul style="list-style-type: none"> Promoting awareness of modern slavery and shared obligations has been more of a focus at this stage than using leverage to remediate deficient practices. Building expectations around modern slavery risk management into commercial contracts is being introduced. Collaborating with Local Government Procurement increases that party's leverage over suppliers. 	M
In how many procurement contracts or arrangement was a material breach related to modern slavery formally notified during this reporting period?		O
5.4 Withdraw responsibility		
What steps did your entity take to withdraw responsibility during this reporting period, in connection to modern slavery risks?	None – our focus at this early stage is promoting and building shared capabilities.	M
How many procurement contracts or arrangements were terminated on modern slavery grounds during the reporting period?		O

Reasonable Steps taken	Form of response for annual reporting	Response mandatory / optional for annual reporting
6. Report		
6.1 Establish a victim-centred reporting protocol		
What steps did your entity take to establish a victim-centred modern slavery reporting protocol during this reporting period?	Council has not established a victim-centred modern slavery reporting protocol.	M
Do you have a modern slavery reporting protocol in place that prioritises the interest of the victim/survivor?	No	M
6.2 Report on your modern slavery risk management efforts		
What steps did your entity take to report on your modern slavery risk management efforts during this reporting period?	Council's Modern Slavery Statement & Outcomes were published in the Annual Report in November 2023.	M
Did your entity report on modern slavery in its prior Annual Report?	Yes	M
During the period, did your entity comply with its obligations to report heightened modern slavery due diligence procurements valued at \$150,000 (inc GST) or more within 45 days?	OASC deferred to 2025.	M

Reasonable Steps taken	Form of response for annual reporting	Response mandatory / optional for annual reporting
7. Improve		
7.1 Learn lessons from your performance and others		
What steps did your entity take to learn lessons from your modern slavery performance and others during this reporting period?	A continuous improvement approach is being taken, participating in online forums; ongoing research of other entities modern slavery statements & other resources; purchasing modern slavery toolkit resources from Local Government Procurement; review of procedure and frameworks to identify and plan to address our gaps.	M
Has your entity updated its modern slavery policies or procedures based on stakeholder feedback or lessons from a grievance mechanism during this period?	No	M
7.2 Train your workforce		
What steps did your entity take to train your workforce during this reporting period?	<ul style="list-style-type: none"> We have not delivered a formal training program to our workforce. Internal communication via the Intranet promoted awareness to all staff, with more in-depth briefing to relevant project managers. Select staff involved in the procurement process have participated in LGP training webinar Reducing modern slavery risk in Council supply chains. Other training modules accessed by Governance (Australian Border Force - Modern Slavery in Public Procurement; Educational Video – Modern Slavery in the Cleaning Industry; OASC Webinars inc in conjunction with OLG.) 	M
What percentage of your workforce received modern slavery training in the period?	5%	M

Reasonable Steps taken	Form of response for annual reporting	Response mandatory / optional for annual reporting
7.3 Cooperate with the Anti-slavery Commissioner		
What steps did your entity take to cooperate with the Anti-slavery Commissioner during this reporting period?	No specific requests to cooperate, ongoing collaboration with communications is maintained.	M

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.

As a project this was described as the Civic Centre. The building is now known as the Wentworth Visitor Centre.

This report will also be incorporated into the 2024/2025 annual report, which is considered to be best practice.

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 Corporate Services 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 acknowledge the total funding for these two components of the project is \$5,328,975 and approved the budget shortfall 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 loan money and the ability to meet these loan obligations over the life of the loan, two key indicators/ratio's used by NSW T-Corp are the:

- Debt Service Coverage Ratio
- Interest Cover Ratio

Both of these ratio's 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 is that Council has significant remaining capacity to borrow funds.

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

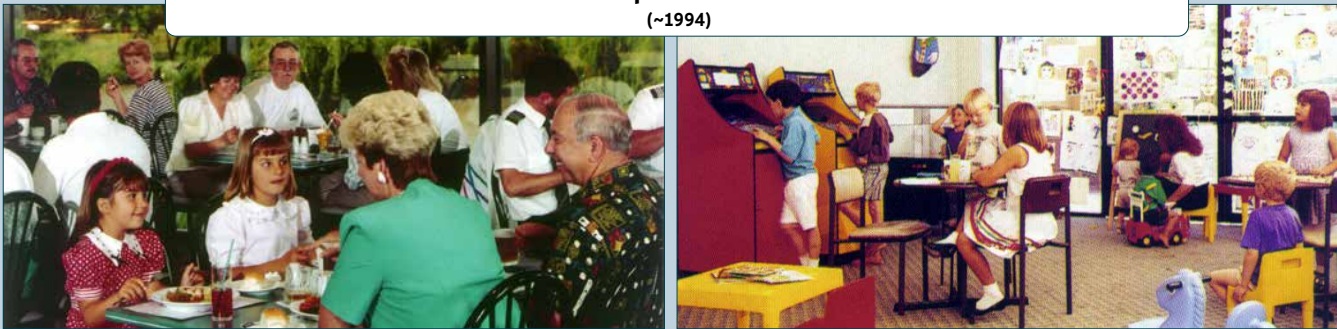
- 2019/20 Public Library Infrastructure Grant (State Library of New South Wales) for the Relocation of the Wentworth Shire Library. \$500,000.00
- Round 7 of the Resources for Regions Program for the relocation of the Wentworth Visitor Information Centre to the Civic Centre. \$941,023.00
- Phase 2 of the NSW Government Local Roads and Infrastructure Program Extension for the construction of the Wentworth Library Outdoor Riverfront Gathering Space (Library Courtyard). \$487,539.00
- Phase 2 of the NSW Government Local Roads and Infrastructure \$990,000.00
- Round 3 of the Federal Government's Economic Development Program for the Wentworth Community Space and Convention Centre \$713,339.00
- Joint Organisation Tourism Infrastructure Funding \$985,000.00
- Phase 4 Local Roads and Community Infrastructure for a 100 Kilo Watt Solar System \$428,792
- Phase 4 Local Roads and Community Infrastructure Footpath Replacement \$283,281.57

Additional to this, Council endorsed the sale of the existing Council Chamber and Library to the adjoining landowner for a price of \$525,000 For this financial year a total of \$8,103,383.58 had been expended. This represents the cost associated with internal construction, carpentry fit out, painting, carpet laying, first phase of the interpretative space and IT installation.

For this reporting period the Wentworth Shire Civic Centre Development project is progressing in according with the construction schedule with the date of operation set for October 2024.

Conference Centre

Pre-Council ownership - Wentworth Services Club
(~1994)



Redevelopment
(images from 14 February 2023 - 27 September 2024)

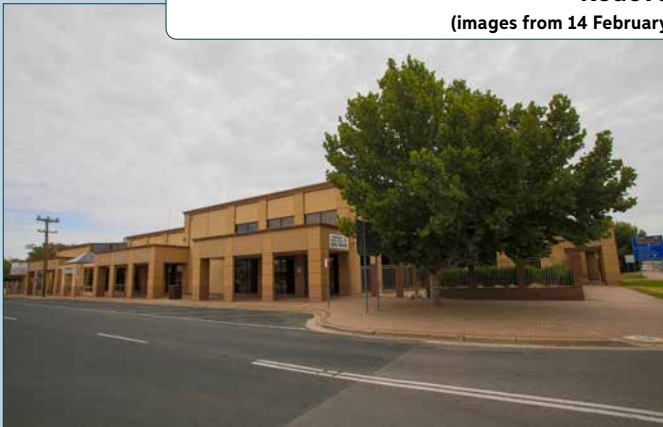


Visitor Centre & Interpretive Space

Pre-Council ownership - Wentworth Services Club
(~1994)



Redevelopment
(images from 14 February 2023 - 27 September 2024)

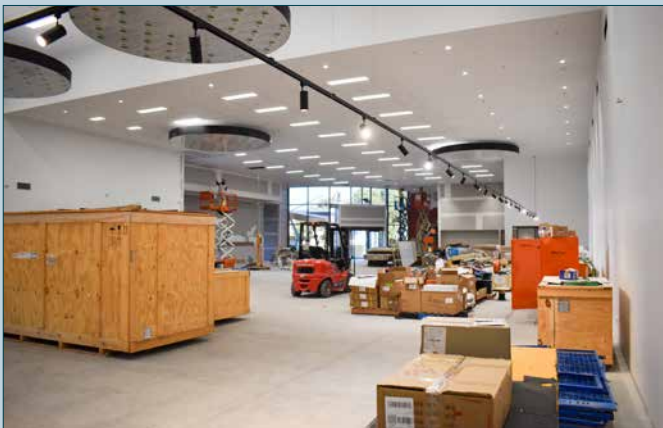


Visitor Information Centre & Interpretive Space

Pre-Council ownership - Wentworth Services Club
(~1994)



Redevelopment
(images from 14 February 2023 - 27 September 2024)



Wentworth Library & Outdoor Area

Redevelopment

(images from 14 February 2023 - 27 September 2024)



Council Administration Office

Redevelopment

(images from 14 February 2023 - 27 September 2024)





Construction on track

The site of the \$30m Wentworth Health Service Redevelopment is looking a lot different these days with a new landscape forming the footprint for the new hospital.

Main works started at the end of January and are progressing well with the preparation of the subgrade for the building pad and the continuation of civil works, including the installation of drainage, and water, electricity and comms connections. A retaining wall has also been constructed to support the building pad.

There has been plenty of activity with trucks on site bringing in fill and carrying out associated earthworks. Once the building pad is complete, the hospital structure will start to be constructed.

The current hospital remains fully operational as the main works progress and we thank staff, patients and visitors for their patience and support as we build your new hospital.





THE OLD WATER TOWER BEING DISMANTLED READY TO BE MOVED TO ITS NEW HOME



Reusing and recycling

Environmental Sustainability Design (ESD) is a key part of construction of the Wentworth Health Service Redevelopment, with the project team following Health Infrastructure's ESD framework to achieve its sustainability initiatives.

In addition to these initiatives, the redevelopment is demonstrating its commitment to the environment in other ways.

One of these is the donation of the old grey water tower, which was dismantled in January to make way for construction of the new hospital, to a local farmer to repurpose for use on his farm. The community can be reassured that the heritage-listed water tower which sits near the river on an adjacent property will not be demolished and will continue to keep watch over the hospital site for many years to come.



MICHAEL GILBY FACILITATING AN ARTS WORKSHOP AT BURONGA PUBLIC SCHOOL



Arts collaboration with local schools

The Wentworth Health Service Redevelopment has created a wonderful opportunity for local schools to get involved through a School Arts Workshop Project.

Students from seven schools across the Wentworth region have been invited to participate in creating a large-scale art display for the new hospital over the next two school terms, in a program co-designed with Wentworth Health Service, local schools and Elders.

Up to 100 artworks created by students from the participating schools will be framed and installed along the central corridor of the new Health Service, reflecting stories of health and wellbeing on Country as interpreted by young people.

Health Infrastructure Arts Program Director Brigette Uren said the school arts project will not only create a featured art display, it will also provide an active learning opportunity to promote cultural knowledge.

“The redevelopment has a focus on Connecting with Country and this will be carried through the school arts program, providing an in-school cultural experience for students where information about the local Barkindji and Maraura people will be shared by a cultural facilitator,” she said.

Through the facilitator, students will learn about one or more of the following three themes and interpret the story their way to contribute to a whole installation of creative works that celebrate how we stay healthy together:

- Health and healing practices on Country
- Traditional bush medicine
- People at the hospital – workers, patients and carers

“Creative health and social care contribute to better value health and social care outcomes. These artworks are anything but decorative - engaging young people in the hospital design they will one day inherit is important for all of Wentworth’s social sustainability,” Brigette said.

“This will be one of the largest school projects we’ve ever undertaken at Health Infrastructure and I am excited that Wentworth will be setting a new benchmark through this initiative.”

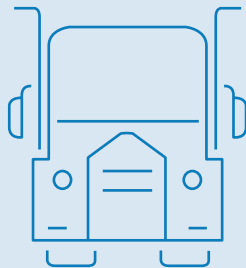
Fast Fact

18,177 tonnes

of imported fill material has been used for the base of the new hospital footprint with approximately

532 truckloads

of fill brought in.



About the Redevelopment

The NSW Government has committed \$30 million to providing comprehensive, accessible, culturally welcoming and consumer friendly health care services to support the needs of the entire Wentworth community.

The new Wentworth Health Service includes:

- A 19-bed Inpatient Unit
- Primary Ambulatory Care (Community Health Services)
- A new Urgent Care Centre
- A palliative care suite, which includes an inpatient room with a private terrace and an adjacent family lounge with views to the river
- A dedicated space for families which opens to a central, shared courtyard
- A gym with access to an outdoor courtyard
- Outdoor spaces and landscaping, including a Yarning Circle and native plants

Health Infrastructure, Far west Local Health District and Wentworth Health Service acknowledges the Traditional Custodians on whose lands the redevelopment project stands and pays respect to the peoples of the Barkindji Nation, the Traditional Owners of this land.

FOR MORE INFORMATION ABOUT THE REDEVELOPMENT:

Web: wentworthredevelopment.health.nsw.gov.au

Email: HI-Wentworth@health.nsw.gov.au

Phone: (02) 8838 8889

Wentworth Caravan Park Upgrade

Project Update – June 2024

Summary

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

- Raising the entire park above the 1 in 20 year flood level
- New utility and asset services
- New amenities buildings and other supporting infrastructure
- Provision for over 50 caravan sites

Construction of the site was severely impacted by the December 2022 flood, which completely inundated and saturated the site. Works did not restart on the Caravan Park until late April 2023.

Funding for the Caravan Park Upgrade commenced in the 2021/2022 financial year by both Crown Reserves Improvement Fund (\$1,000,000) and Council (\$3,000,000).

Total expenditure to the end of June 2024 was \$3,714,550 (GST inc). The remaining budget of \$285,450 (GST inc) is almost fully committed to complete the works for a handover to the new Park Operators.

Over the past year, significant work has occurred, and the park is looking to commence on-site accommodation from October 2024.

Completed Works over the past 12 months:

- All underground services (stormwater, water, sewer, electrical, fire water and irrigation) installed and tested. New sewer pump station installed and commissioned.
- Kerbs, road foundation, asphalt and line marking all installed.
- Concrete pads for caravan awnings, turf rolled out at caravan areas and all other areas seeded.
- Retaining wall along the Darling River side of park
- Two new amenities buildings delivered, installed and connected to services. Washers and dryers procured for future install.
- Office / Managers Residence and Camp Kitchen all returned to the caravan park and connected to the new services.
- Boom gates and perimeter fence installed
- Caravan powerheads (power and water) installed and commissioned.

Works remaining prior to accommodating visitors include:

- Turf and grass becoming established and ready to take caravans/traffic.
- Fencing of internal areas such as managers backyard and “residence” backyards.
- Washers / dryers installed to laundries and general finishing touches.
- Contract arrangements in place with New Operators.



Amenities block including toilets, showers and laundry



Boom gates



Caravan Park - before upgrade



Caravan Park - during upgrade (June 2024)



Aerial view - Eastern End



Aerial view - Western End



Fencing of Permanent residence area



River front area near cabins, with new retaining wall



Bin enclosure in front of Camp Kitchen



Entrance and check in/out area

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	Existing Assets Expenditure (Maintenance, Capital Renewal & Upgrade)	New Assets Expenditure (Capital Expansion)
Local Roads	Sealed	393.68km	\$1,388,747	-
	Unsealed	1,268.08km	\$3,165,570	-
	Bridges/major culverts	9	\$17,070	-
	Roads Ancillary	N/A	\$338,371	\$1,278,374
Regional Roads	Sealed	252.22km	\$1,368,009	-
	Unsealed	108.03km	\$5,810,305	-
	Bridges/major culverts	1	-	-
	Roads Ancillary	N/A	-	-



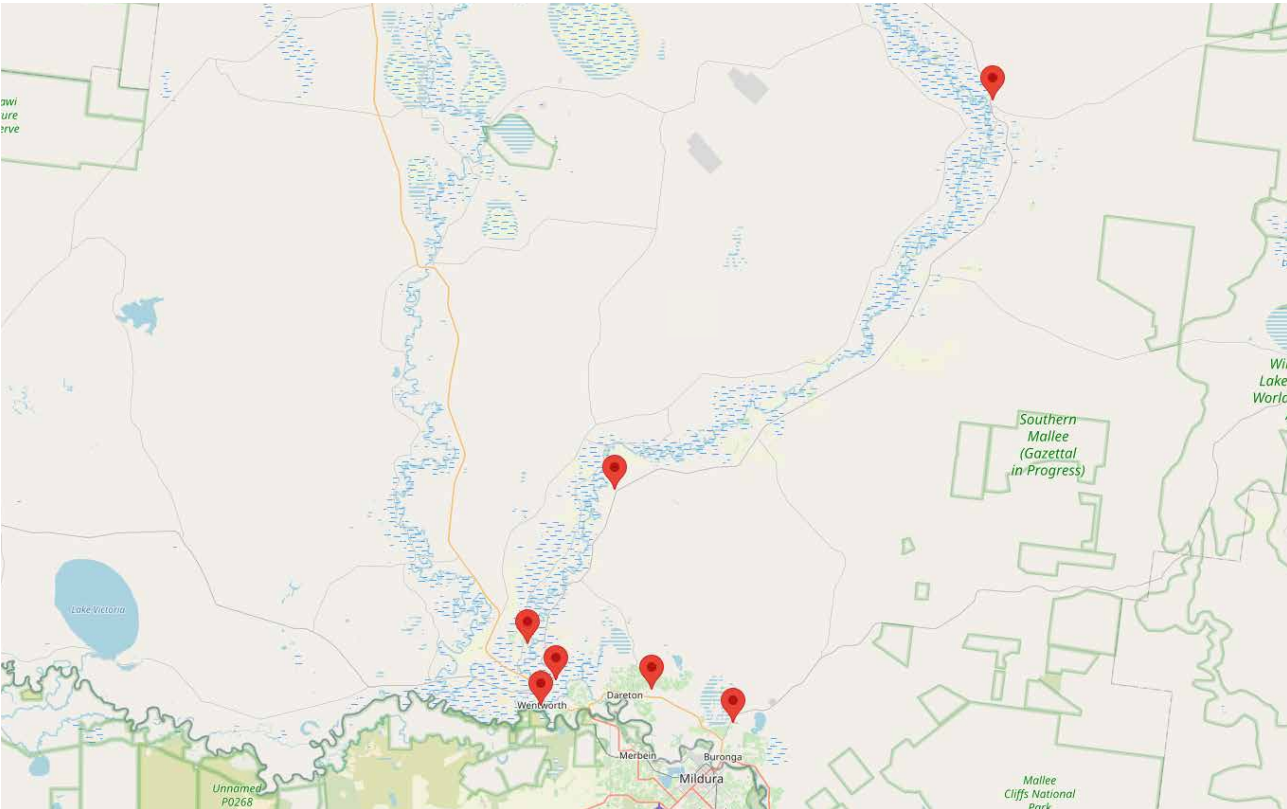
Waste disposal operations

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 2023/2024 financial year.

Location	Mixed Waste (tonnes)	Recyclables (tonnes)	Site Visits (2023/2024)
Buronga	39,436	1,823	20,988
Dareton	118	82	561
Ellerslie*	87	27	N/A
Pomona	28	16	59
Pooncarie*	366	248	N/A
Wentworth	344	168	1,746
Total	40,379	2,364	23,354

*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 2023/2024

Wentworth Shire is a rapidly developing area in Far West NSW. Providing infrastructure such as roads, drainage, parks and buildings remained a challenge in 2023/2024 due to a focus on flood prevention and recovery.

River Road and Boeill Creek Road Flood Repairs

Following the major flood event which occurred in November/December 2022, work included stabilisation of the existing sub base material and new bitumen sealing.



Pooncarie Menindee Road

Remote Roads Upgrade Pilot Program
Upgrade to seal – 26.5km

Reconstruction and 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.



Old Broken Hill Road - Nialia Lake

During the 2022/23 flood event, the road was cut denying normal access to local residents.

Following the subsidence of the flood waters, reinstatement of the existing road pavement was completed allowing access back to residents without long isolated detours.



Wood Street road widening and kerb

A 50 m section of Wood Street in Gol Gol was not kerbed. Localised road widening permitted the installation of the concrete kerb across the front of four properties.



Jockey Changerooms

After a redesign, a transportable changeroom was selected for the additional Jockey changeroom.
The design met the requirements of Racing NSW and was achieved with in the funding.



George Gordon Sporting Complex Netball Court Upgrade, Dareton

Two netball courts at the George Gordon Oval needed refurbishment and upgrades. New concrete courts were constructed and included new surfacing and line marking. Around the netball courts additional run off space was created and an area between the existing and new courts was grassed to encourage families to enjoy watching the sport.



Tapio Street Toilet Block, Dareton

The construction of a new toilet facility which included male, female and disabled facilities for locals and visitors of the township to utilise.



Fotherby Park Playground, Wentworth

Following the major flood event which occurred in November/December 2022, works included the installation of a new playground, soft fall bark chip and shade sail.



Gol Gol East Raw Water System Upgrade

The existing Gol Gol East Raw Water System suffered issues with many faults / failures and inconsistency pressures. A major upgrade was undertaken to improve the reliability of the system, with new pumps, new pipework, new filter and new flow / pressure instrumentation.

A number of additional works included the provision of chlorine dosing to undertake a primary level treatment of the raw water supply and structural works to the wet well support bridge.

Reliable operation of the pump station occurred over the 2023/2024 summer.



Namatjira Raw Water Storage

Council was invited to the Aboriginal Communities Water and Sewerage Program (ACWSP) Namatjira Raw Water Tank Commissioning.

The tanks are part of a \$3 million upgrade to the raw water supply, funded by the NSW Planning and Environment Department with support from the Dareton Local Aboriginal Land Council (LALC), Wentworth Shire Council and NSW Public Works.

Council looks forward to maintaining this vital community infrastructure for the many years to come, with a projected design life being fifty (50) years.

The passion that has gone into the artwork shows the true beauty of the local land and stories of the community, in particular those of the connection to the land and meeting by the water.



Wentworth Effluent Disposal Station (EDS)

The original Effluent Disposal Station at Wentworth, was reaching end of asset life and in need of a significant refurbishment. A number of existing Darling River piles were incorporated into the new station.

However the facility includes new floating platform, new access ramp, new Houseboat pump out pump and new sewer pump station.

The refurbished station also has electronic recording of pumped volumes together with an electronic “tap” user charging system.



Gol Gol Water Treatment Plant Upgrade

The Gol Gol water treatment plant has two sedimentation lagoons, additional dust and sediment would enter the lagoons impacting on the treatment process during rain event and vehicle use.

Concrete aprons were installed around both lagoons. A total length of 750 m of concrete was poured at a width of 2.5 m. The concrete apron was connected to the existing lagoon liner.



Sewer Works, Wentworth

A collapsed sewer was discovered underneath the Wentworth Primary School Oval. The deep sewer was located with in the groundwater requiring significant ground works and pumping. In total, 70 m of 150 mm PVC sewer pipe and a maintenance shaft were installed. Significant effort has been required to restore the school oval playing area.

A collapsed sewer was discovered underneath Beverly Street in Wentworth. The deep sewer was located with in the groundwater requiring significant ground works and pumping. In total, 50 m of 150 mm PVC sewer pipe were installed. Significant effort has been required to restore the road area including kerbing and trees.



Gol Gol/Buronga Sharedway

A 650 m long section of Wood Street in Gol Gol had a 2.5 m wide shared path installed. The shared path extends from Dawn Ave to King Street and connects to other intersecting footpaths. The shared path has been popular with families accessing the Gol Gol Primary School.

A 530 m long section of Gol Gol North Road had a 2.5 m wide shared path installed. The shared path extends from Burns St to Kingfisher Road and connects to other intersecting footpaths. The shared path has also been popular with families accessing the Gol Gol Primary School

A 1500 m long shared way has been installed connecting the Buronga Wetlands Area to the Buronga Riverfront Area. The 2.5 m wide concrete shared path provides those in Buronga with better access to the Riverfont playground and bike pump track. This shared path connects to the footpath that travels over the George Caffey Bridge into Mildura.



Junction Island Footpath & Bridge

A 1000 m long footpath has been installed along the length of Junction Island. The 2 m wide crusher dust footpath travels from the bridge to the viewing platform right at the confluence of the Murray and Darling Rivers. It is anticipated that the footpath will be additional tourism feature, as access to this important natural feature has been difficult in the past.

A 70 m long steel bridge has been constructed over "Junction Creek" to enable better access to Junction Island. The previous bridge was in poor condition and dependent on step access. The new 2.3 m wide deck has all access ramp facilities and is able to support All Terrain Vehicle access onto the island for maintenance.



An aerial photograph showing a wide river with multiple channels and sandbars, surrounded by dark, forested land. The image is used as a background for the top half of the report cover.

Annual Report 2023/2024

Financials

The 2023/2024 financial year concluded with Wentworth Shire Council posting a \$17,671,000 surplus, this was a decrease of \$3,444,000 on the previous years' result, and was \$11,859,000 less than what was originally budgeted.

Revenue for the year was \$2,772,000 down on the previous year. Notable revenue figures included:

User fees and charges exceeding budget expectations by \$3,020,000 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 decreased by \$5,658,000 on last financial year, this included an decrease in operational grants of \$5,708,00 as a result of the 15% decrease in the prepayment of the 2024/2025 Financial Assistance Grants and the prepayment of the Regional and Local Roads Repair Program Grant that was received in 2023/2024. Capital Grants and Contributions remained stable but was \$9,171,000 less than budgeted as we work our way through the significant amount of grant funding.

Council's investment revenue increased by \$612,000 from the previous year as the official cash rate stayed at 4.35%, and Council's cash reserves remained higher than expected.

Overall operational expenditure for the year increased by \$672,000, the main contributor to this was the increase in depreciation expenses of \$774,000 due to ongoing asset revaluation increases.

Balance Sheet

The balance sheet details a summary of Council's total assets, liabilities and total equity as at 30 June 2024. The net assets of Council (total assets less total liabilities) have increased by \$47,798,000 during the 2023/2024 financial year.

Total current assets have increased by \$953,000. Infrastructure property plant and equipment increased by \$58,201,000, reflecting asset purchases, capital works and revaluations being greater than the increase in accumulated depreciation. Council's total infrastructure assets are written down to 66% of their current replacement value.

Current liabilities include payables, borrowings and employee leave entitlements. Overall current liabilities increased by 4,272,000. The main increases incurred in contract liabilities which increased by \$2,491,000 and payables which increased by \$1,664,000 which is reflective of the ongoing grants and capital expenditure program.

Non-current liabilities increased by \$7,022,000 as a result of the increase in approved borrowings that were drawn down during the financial year.

Available Cash and Cash Equivalents

The available working capital of Council has increased from \$5,092,000 at 30 June 2023 to \$9,950,000 at 30 June 2024. Investments decreased by \$6,587,000 to \$39,532,000. The main reason for this is due to the late \$6,628,000 prepayment of the 2024/2025 Financial Assistance Grant which didn't give Council time to invest those funds in longer term investments instead of remaining in cash on hand.

It is considered that Council's indicative work capital amount of \$3,322,000 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.

A summary of the Financial Statements is provided below.

	2024 \$'000	2023 \$'000
Income Statement		
Total income from continuing operations	51,806	54,578
Total expenses from continuing operations	34,135	33,463
Operating result from continuing operations	17,671	21,115
Net operating result for the year	17,671	21,115
Net operating result before grants and contributions provided for capital purposes	528	4,022
Statement of Financial Position		
Total current assets	58,384	57,431
Total current liabilities	(21,164)	(16,892)
Total non-current assets	616,672	558,533
Total non-current liabilities	(17,026)	(10,004)
Total equity	636,866	589,068
Other financial information		
Unrestricted current ratio (times)	2.93	3.9
Operating performance ratio (%)	1.48%	10.69%
Debt service cover ratio (times)	7.16	11.65
Rates and annual charges outstanding ratio (%)	9.68%	12.34%
Infrastructure renewals ratio (%)	330.25%	161.91%
Own source operating revenue ratio (%)	45.95%	38.29%
Cash expense cover ratio (months)	21.27	22.30

**Rates and charges written off during year***Local Government (General) Regulation 2021 (Reg), cl 132***Rates and Charges written off during 2023/2024****Amount**
(including GST)**Total****\$35,942.00****Contracts over \$150,000**

Contractor	Description	Amount (including GST)
Allquip Water Trucks	Supply and delivery of one semi water tanker	\$196,225.52
Berry Bowling Systems	Install new sand filled synthetic playing surface to the Wentworth Sporting Complex Easter Bowling green	\$163,295.00
Bott Earthmoving	Arumpo Road Reconstruction - hire land plane/earth scoops	\$272,000.00
Brandi Projects	Interpretive space Wentworth Civic Centre redevelopment	\$1,784,794.00
CPM Building Contractors	Tapio Park, Dareton - new toilet block	\$237,971.80
Downer EDI	Emulsion	\$192,000.00
Fulton Hogan	Willow Bend Caravan Park - asphalt sealing	\$340,161.80
Fulton Hogan	PT2324/04 - Dareton to Namatjira Avenue shared path construction	\$462,418.00
K Whitworth Investments	Hire of four truck and dog combination units to cart gravel from Tarcoola pit and place on road	\$169,040.00
KW Earthmoving	Pooncarie-Menindee Road truck and dog hire for three combination units	\$241,560.00
KW Earthmoving	Hire of various amounts of plant and equipment to reinstate six washout flood repairs on the Old Broken Hill an Roo Roo Road	\$170,521.00
Lyall and Associates	Preparation of Flood Study	\$152,592.50
Mallee Quarries	Willow Bend Caravan Park - supply of road base materials	\$209,550.00
Meridian Urban	Wentworth/Balranald Regional Drought Resilience Plan	\$161,590.00

Mildura Earthmoving and Excavations	Arumpo Road reconstruction - road base material	\$1,073,600.00
Mildura Regional Development	FOSO payment to Bruce Munro	\$342,438.95
Oasis Unmatched	George Gordon netball court refurbishment	\$372,521.00
Olivers Concreting	Construction of the Buronga Wetlands to Riverfront shared paths	\$488,716.80
Olivers Concreting	Construction of the shared path Gol Gol	\$154,510.62
Primal Surfacing	14/7 2 coat seal to River Road (24,072m ²)	\$262,163.57
Primal Surfacing	Pooncarie Road primerseal	\$2,033,554.19
Primal Surfacing	Labour and materials to complete visit one and two bitumen reseals on various WSC roads	\$312,049.00
Primal Surfacing	Transport for NSW reseal program SH14 SEG 30, SH22 SEGS 3460 & 3535	\$347,891.91
Regional Power Services	Installation of the remaining electrical services assets at the Willow Bend Caravan Park - post January 2024 - as per contract C00003 - withdrawn from original contract PT2223/01	\$300,816.60
SA Tractors	Supply and delivery of one CASE 821G loader	\$528,000.00
Sunraysia Petroleum	Control account diesel	\$404,180.00
Teleo Designs	Junction Island Footbridge - demolition and installation	\$278,831.00
Wall Constructions	Wentworth Caravan Park - export of unsuitable fill and import of a suitable fill - upper limiting fee approval	\$201,080.00
Waters Excavations	Gol Gol Water Treatment Plant drainage works - PT2223/12	\$417,049.88
Waters Excavations	PT2223/14 - Wentworth Effluent Disposal Station (EDS) renewal	\$1,226,526.57
Waters Excavations	Beverly Street, Wentworth - urgent sewer main repairs	\$196,043.28
Wentworth District Football Netball Club	Funding contribution - George Gordon Oval - CCF5 - 0608	\$205,546.00
William Adams	Supply and delivery of one self propelled multi tyred roller	\$238,150.00
William Adams	Supply and delivery of one articulated motor grader	\$704,000.00
Total		\$15,216,320.66

Financial indicators

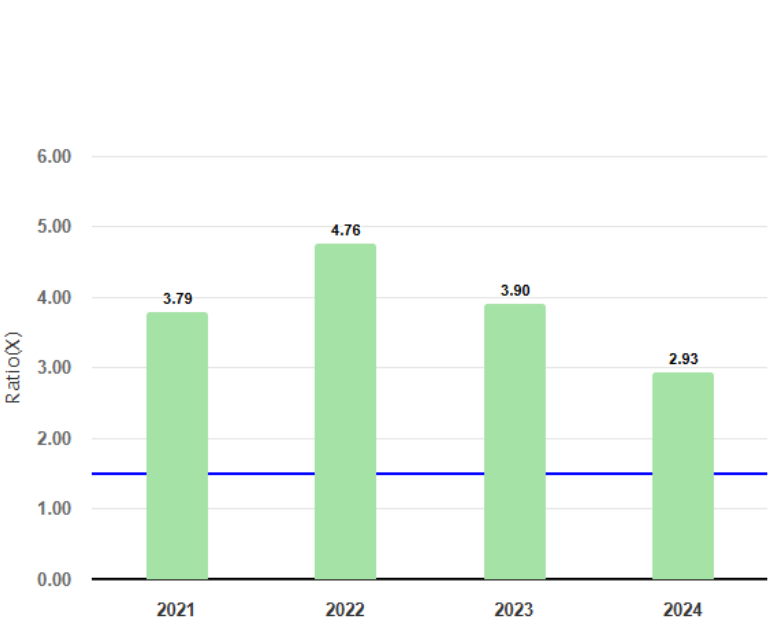
There are a number of key ratios included in the financial reports that provide an indication of liquidity and financial capacity of Council. These are presented below and graphically illustrate the movement over the last 4 years.

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 2023/2024 financial year to 2.93x however, it continues to be well above the benchmark ratio.

Benchmark: > 1.50

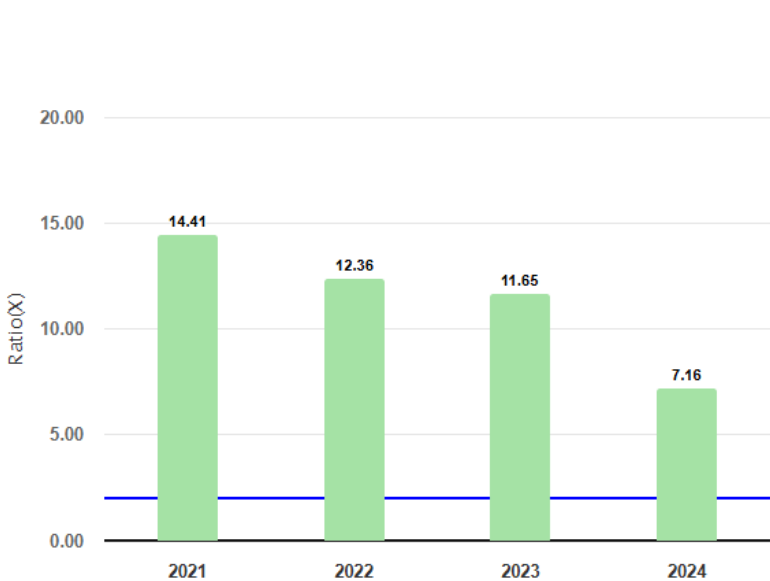


Debt Service Cover Ratio

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

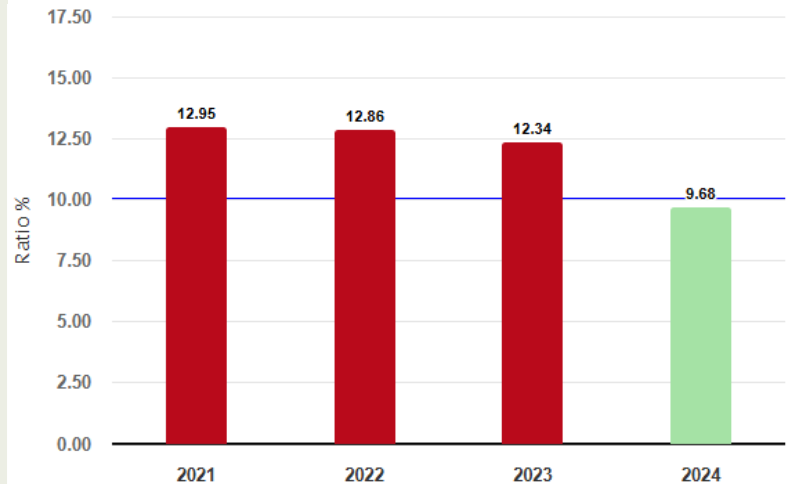


Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage Ratio

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 21.56% during 2023/2024 year to 9.68%.

Benchmark: <10%

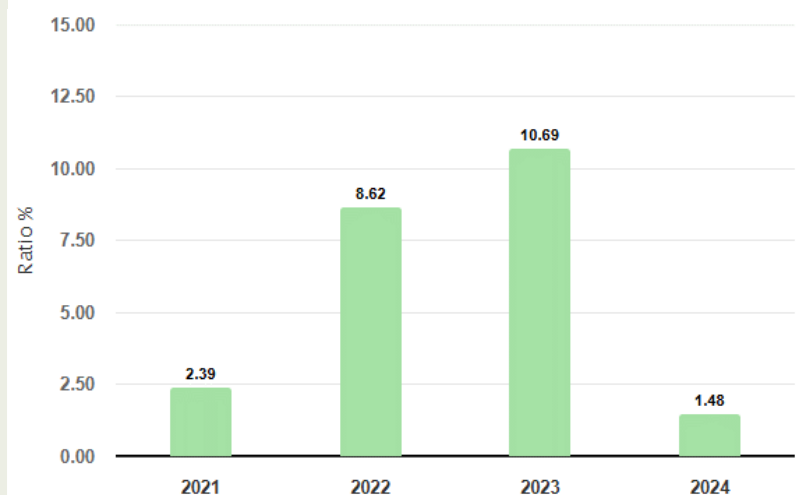


Operating Performance Ratio

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 2023/2024 was 1.48%.

Benchmark: 0%

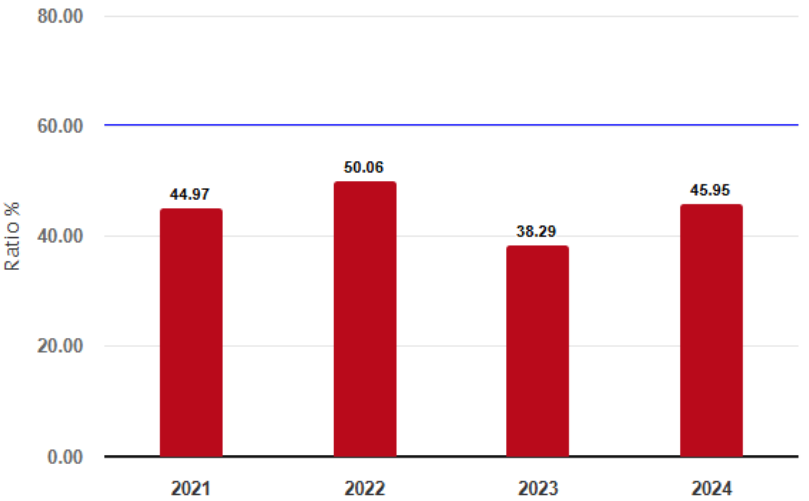


Own Source Operating Ratio

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 2023/2024 increased to 45.95%.

Benchmark: >60%



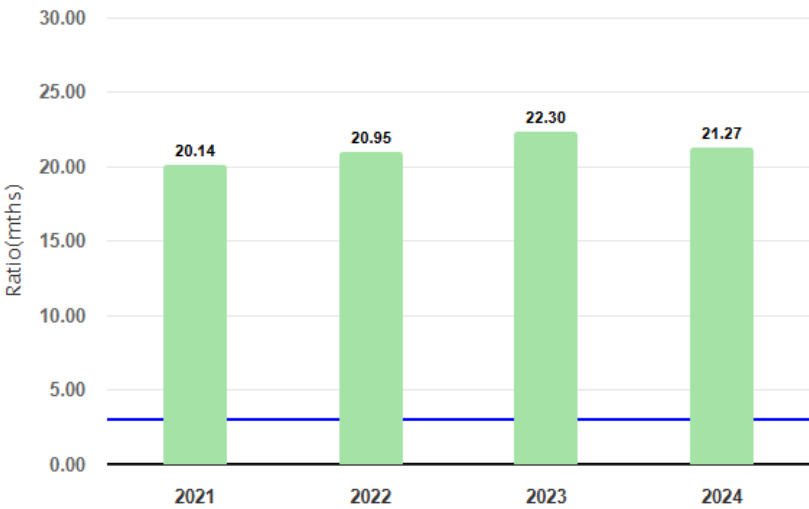
Cash Expense Cover Ratio

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 2023/2024

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	2,308		7	2,301
Cemeteries Fees Received in Advance	547	22		569
Doubtful Debts	48		23	25
Developer Contribution Reserve	983	102		1,085
Plant Replacement Reserve	1,500			1,500
Future Development Reserve	1,076		500	576
Unexpended Grants Reserve	9,465	2,469		11,934
Trust Account	759	960		1,719
Capital & Major Project Reserve	1,000			1,000
Crown Land Reserve	214	12		226
T-Corp Loan Balance	534	1,964		2,498
Total	\$18,434	\$5,529	\$530	\$23,433

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MIDWAY CENTRE

Function
Centre
Entrance

Annual Financial Statements

Year ending 30 June 2024

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Wentworth Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2024



Wentworth Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

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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:

61 Darling 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 2024

Understanding Council's Financial Statements

Introduction

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

What you will find in the Statements

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

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

About the Councillor/Management Statement

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

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

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

2. The Statement of Comprehensive Income

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

3. The Statement of Financial Position

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

4. The Statement of Changes in Equity

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

5. The Statement of Cash Flows

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

About the Notes to the Financial Statements

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

About the Auditor's Reports

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

In NSW the auditor provides 2 audit reports:

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

Who uses the Financial Statements?

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

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

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

Wentworth Shire Council

General Purpose Financial Statements
for the year ended 30 June 2024

Statement by Councillors and Management

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

The attached general purpose financial statements have been prepared in accordance with:

- the *Local Government Act 1993* and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

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

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

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 15 October 2024.



Daniel Linklater
Mayor
15 October 2024



Timothy Elstone
Councillor
15 October 2024



Ken Ross
General Manager
15 October 2024



Simon Rule
Responsible Accounting Officer
15 October 2024

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

Wentworth Shire Council

Income Statement

for the year ended 30 June 2024

Original unaudited budget 2024 \$ '000		Notes	Actual 2024 \$ '000	Actual 2023 \$ '000
Income from continuing operations				
10,187	Rates and annual charges	B2-1	10,410	9,755
7,089	User charges and fees	B2-2	10,109	8,807
964	Other revenues	B2-3	879	552
14,311	Grants and contributions provided for operating purposes	B2-4	10,816	16,524
26,314	Grants and contributions provided for capital purposes	B2-4	17,143	17,093
1,693	Interest and investment income	B2-5	2,318	1,706
40	Other income	B2-6	75	38
100	Net gain from the disposal of assets	B4-1	56	103
60,698	Total income from continuing operations		51,806	54,578
Expenses from continuing operations				
11,078	Employee benefits and on-costs	B3-1	10,066	9,964
10,485	Materials and services	B3-2	12,665	13,118
478	Borrowing costs	B3-3	578	343
8,465	Depreciation, amortisation and impairment of non-financial assets	B3-4	10,083	9,309
662	Other expenses	B3-5	681	651
—	Net share of interests in joint ventures and associates using the equity method	D2	62	78
31,168	Total expenses from continuing operations		34,135	33,463
29,530	Operating result from continuing operations		17,671	21,115
29,530	Net operating result for the year attributable to Council		17,671	21,115
Net operating result for the year before grants and contributions provided for capital purposes				
3,222			528	4,022

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 2024

	Notes	2024 \$ '000	2023 \$ '000
Net operating result for the year – from Income Statement		17,671	21,115
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	29,072	30,958
Impairment (loss) reversal relating to infrastructure, property, plant and equipment	C1-6	1,055	(2,279)
Total items which will not be reclassified subsequently to the operating result		30,127	28,679
Total other comprehensive income for the year		30,127	28,679
Total comprehensive income for the year attributable to Council		47,798	49,794

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 2024

Wentworth Shire Council

Statement of Financial Position

as at 30 June 2024

	Notes	2024 \$ '000	2023 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	10,482	7,211
Investments	C1-2	39,000	44,000
Receivables	C1-4	8,320	5,771
Inventories	C1-5	306	248
Other	C1-8	276	201
Total current assets		58,384	57,431
Non-current assets			
Infrastructure, property, plant and equipment (IPPE)	C1-6	615,683	557,482
Intangible assets	C1-7	184	184
Investments accounted for using the equity method	D2-1	805	867
Total non-current assets		616,672	558,533
Total assets		675,056	615,964
LIABILITIES			
Current liabilities			
Payables	C3-1	5,439	3,775
Contract liabilities	C3-2	12,503	10,012
Borrowings	C3-3	1,156	956
Employee benefit provisions	C3-4	2,066	2,149
Total current liabilities		21,164	16,892
Non-current liabilities			
Borrowings	C3-3	13,828	7,011
Employee benefit provisions	C3-4	235	158
Provisions	C3-5	2,963	2,835
Total non-current liabilities		17,026	10,004
Total liabilities		38,190	26,896
Net assets		636,866	589,068
EQUITY			
Accumulated surplus	C4-1	133,826	116,155
IPPE revaluation reserve	C4-1	503,040	472,913
Council equity interest		636,866	589,068
Total equity		636,866	589,068

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 2024

	Notes	2024			2023		
		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		116,155	472,913	589,068	95,040	444,234	539,274
Net operating result for the year		17,671	–	17,671	21,115	–	21,115
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	–	29,072	29,072	–	30,958	30,958
– Impairment (loss) reversal relating to IPP&E	C1-6	–	1,055	1,055	–	(2,279)	(2,279)
Other comprehensive income		–	30,127	30,127	–	28,679	28,679
Total comprehensive income		17,671	30,127	47,798	21,115	28,679	49,794
Closing balance at 30 June		133,826	503,040	636,866	116,155	472,913	589,068

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 2024

Original unaudited budget 2024 \$ '000		Notes	Actual 2024 \$ '000	Actual 2023 \$ '000
Cash flows from operating activities				
<i>Receipts:</i>				
10,176	Rates and annual charges		10,714	9,873
6,976	User charges and fees		9,102	9,365
1,663	Interest received		2,130	995
43,578	Grants and contributions		25,212	30,660
917	Other		4,507	3,540
<i>Payments:</i>				
(11,059)	Payments to employees		(10,115)	(9,967)
(10,268)	Payments for materials and services		(15,119)	(14,456)
(457)	Borrowing costs		(351)	(222)
(662)	Other		(1,347)	(2,081)
40,864	Net cash flows from operating activities	G1-1	24,733	27,707
Cash flows from investing activities				
<i>Receipts:</i>				
–	Sale of investments		40,000	36,000
700	Proceeds from sale of IPPE		412	164
<i>Payments:</i>				
–	Purchase of investments		(35,000)	(42,000)
(45,564)	Payments for IPPE		(33,891)	(20,539)
(44,864)	Net cash flows from investing activities		(28,479)	(26,375)
Cash flows from financing activities				
<i>Receipts:</i>				
9,000	Proceeds from borrowings		8,000	1,000
<i>Payments:</i>				
(1,019)	Repayment of borrowings		(983)	(829)
7,981	Net cash flows from financing activities		7,017	171
3,981	Net change in cash and cash equivalents		3,271	1,503
–	Cash and cash equivalents at beginning of year		7,211	5,708
3,981	Cash and cash equivalents at end of year	C1-1	10,482	7,211
–	plus: Investments on hand at end of year	C1-2	39,000	44,000
3,981	Total cash, cash equivalents and investments		49,482	51,211

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

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 15 October 2024. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The 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 2024 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 2024 Council has spent approximately \$4,000,000 over the last 2 years on flood preparation, recovery and restoration. 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 \$1,221,935 with the cost to restore these assets to their pre-flood condition to occur over the 2024-2025 financial years.

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 2024 financial results.

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.

A1-1 Basis of preparation (continued)

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

Standards issued not yet effective at 30 June 2024

The following standards have been issued but are not yet effective at 30 June 2024 and are relevant to Council.

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:

A1-1 Basis of preparation (continued)

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 2025 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.

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

This standard amends AASB 13, including adding authoritative implementation guidance and providing related illustrative examples, for application by non-for-profit public sector entities.

In particular, this standard provides guidance on:

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

Council does not expect any material impact from the above amendment.

This standard has an effective date for the 30 June 2025 reporting period.

AASB2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture. AASB2015-10 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128. AASB 2017-5 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections.

The amendments address an acknowledged inconsistency between the requirements in AASB 10 and those in AASB 128 (2011) in dealing with the sale or contribution of assets between an investor and its associate or joint venture.

The main consequence of the amendments is that a full gain or loss is recognised when a transaction involves a business (whether is housed in a subsidiary or not). A partial gain or loss is recognised when a transaction involves assets that do not constitute a business, even if these assets are housed in a subsidiary.

AASB2015-10 has delayed the effective date of this standard.
AASB 2017-5 defers the effective date of AASB 2014 -10 to 30 June 2023
AASB 2021-7 defers the effective date of AASB 2014-10 to 30 June 2026

Council does not expect any material impact from the above amendment.

This standard has an effective date for the 30 June 2026 reporting period.

A1-1 Basis of preparation (continued)

The following pronouncements are issued but not yet effective and are not expected to have relevance to Council but have been included for completeness:

AASB 17 Insurance Contracts and associated amendments

Changes accounting for insurance contracts

This standard has an effective date for the 30 June 2027 reporting period.

AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements.

Requires additional disclosures about an entity's supplier finance arrangements.

This standard has an effective date for the 30 June 2025 reporting period.

AASB 2023-5 Amendments to Australian Accounting Standards - Lack of Exchangeability.

Requires consistency in determining whether a currency is exchangeable into another currency and the spot exchange rate to use when it is not exchangeable.

This standard has an effective date for the 30 June 2026 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 from the first time at 30 June 2024.

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

- **AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates**
- **Equivalent standard for JO's is AASB 2021-6 Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards**

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

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

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

B Financial Performance

B1 Functions or activities

B1-1 Functions or activities – income, expenses and assets

Income, expenses and assets have been directly attributed to the following functions or activities. Details of those functions or activities are provided in Note B1-2.

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Functions or activities										
1. Wentworth Shire is a vibrant, growing and thriving region	659	1,953	2,798	2,605	(2,139)	(652)	541	1,928	8,441	4,960
2. Wentworth Shire is a great place to live	3,286	2,405	3,735	3,435	(449)	(1,030)	2,918	2,205	20,570	16,120
3. Wentworth Shire is a community that works to enhance and protect its physical and natural environment	30,258	31,528	20,336	22,564	9,922	8,964	14,841	17,954	583,562	535,360
4. Wentworth Shire is supported by strong and ethical civil leadership with all activities conducted in an open, transparent and inclusive manner	17,603	18,692	7,266	4,859	10,337	13,833	9,659	11,530	62,483	59,524
Total functions and activities	51,806	54,578	34,135	33,463	17,671	21,115	27,959	33,617	675,056	615,964

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

	2024 \$ '000	2023 \$ '000
Ordinary rates		
Residential	2,533	2,250
Farmland	2,010	1,900
Business	1,513	1,528
Less: pensioner rebates (mandatory)	(42)	(41)
Less: pensioner rebates (Council policy)	(33)	(35)
Rates levied to ratepayers	5,981	5,602
Pensioner rate subsidies received	42	41
Total ordinary rates	6,023	5,643
Special rates		
Tourism	43	41
Rates levied to ratepayers	43	41
Total special rates	43	41
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	927	879
Water supply services	1,510	1,384
Sewerage services	1,951	1,852
Less: pensioner rebates (mandatory)	(54)	(53)
Less: pensioner rebates (Council policy)	(44)	(45)
Annual charges levied	4,290	4,017
Pensioner annual charges subsidies received:		
– Water	18	18
– Sewerage	16	16
– Domestic waste management	20	20
Total annual charges	4,344	4,071
Total rates and annual charges	10,410	9,755

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

Material accounting policy information

Rates and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area.

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

B2-2 User charges and fees

	Timing	2024 \$ '000	2023 \$ '000
Specific user charges (per s502 - specific 'actual use' charges)			
Water supply services	2	1,606	1,342
Total specific user charges		1,606	1,342
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s608)			
Inspection services	2	18	5
Planning and building regulation	2	357	241
Private works – section 67	2	41	23
Regulatory/ statutory fees	2	125	79
Section 10.7 certificates (EP&A Act)	2	61	64
Section 603 certificates	2	32	30
Tapping fees	2	65	86
Total fees and charges – statutory/regulatory		699	528
(ii) Fees and charges – other (incl. general user charges (per s608))			
Aerodrome	2	23	56
Cemeteries	1	126	116
Refuse and effluent disposal	2	3	–
RMS charges (state roads not controlled by Council)	2	2,756	2,658
Waste disposal tipping fees	2	4,868	4,080
Animal control	2	16	22
Other – road opening permits	2	12	5
Other - Water Licence	2	–	–
Total fees and charges – other		7,804	6,937
Total other user charges and fees		8,503	7,465
Total user charges and fees		10,109	8,807
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		126	116
User charges and fees recognised at a point in time (2)		9,983	8,691
Total user charges and fees		10,109	8,807

Material accounting policy information

Revenue arising from user charges and fees is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases such as caravan parks, the customer is required to pay on arrival or a deposit in advance. There is no material obligation for Council in relation to refunds or returns.

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	2024 \$ '000	2023 \$ '000
Legal fees recovery – rates and charges (extra charges)	2	6	–
Commissions and agency fees	2	19	19
Diesel rebate	2	227	149
Insurance claims recoveries	2	244	84
Sales – general	2	6	1
Facilities revenue	2	178	152
Insurance rebates	2	68	28
Sales – miscellaneous	2	18	15
Other – other public works	2	–	1
Other – meter readings	2	10	8
Other	2	103	95
Total other revenue		879	552
Timing of revenue recognition for other revenue			
Other revenue recognised over time (1)		–	–
Other revenue recognised at a point in time (2)		879	552
Total other revenue		879	552

Material accounting policy information for other revenue

Where the revenue is earned for the provision of specified goods / services under an enforceable contract, revenue is recognised when or as the obligations are satisfied.

Statutory fees and fines are recognised as revenue when the service has been provided, the payment is received or when the penalty has been applied, whichever occurs first.

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

B2-4 Grants and contributions

		Operating 2024 \$ '000	Operating 2023 \$ '000	Capital 2024 \$ '000	Capital 2023 \$ '000
	Timing				
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	244	1,135	–	–
Financial assistance – local roads component	2	103	480	–	–
Payment in advance - future year allocation					
Financial assistance – general component	2	4,677	5,190	–	–
Financial assistance – local roads component	2	1,951	2,193	–	–
Amount recognised as income during current year		6,975	8,998	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Water supplies	2	–	–	89	–
Sewerage services	2	–	–	–	200
Bushfire and emergency services	2	204	254	–	–
Child care	2	–	–	117	7
Community services	2	3	10	–	–
Economic development	2	216	9	2,681	2,503
Employment and training programs	2	3	29	–	–
Heritage and cultural	2	–	–	–	23
Environmental programs	2	–	–	1,036	75
Library – per capita	2	61	56	–	–
Library	2	–	–	246	649
NSW rural fire services	2	–	–	96	35
Library – special projects	2	–	–	24	24
Noxious weeds	2	–	37	–	–
Recreation and culture	2	–	–	1,839	1,142
Street lighting	2	45	40	–	–
Transport (roads to recovery)	2	1,314	1,218	–	–
Transport (other roads and bridges funding)	2	–	3,561	6,291	4,604
Caravan Park	2	–	–	–	671
Previously contributions:					
Transport for NSW contributions (regional roads, block grant)	2	1,454	1,064	202	561
Tourism	2	541	1,248	–	–
Sewerage (excl. section 64 contributions)	2	–	–	–	111
Water supplies (excl. section 64 contributions)	2	–	–	–	111
Total special purpose grants and non-developer contributions – cash		3,841	7,526	12,621	10,716
Non-cash contributions					
Bushfire services	2	–	–	396	–
Dedications – subdivisions (other than by s7.4 and s7.11 – EP&A Act, s64 of the LGA)	2	–	–	3,473	5,519
Recreation and culture		–	–	417	–
Total other contributions – non-cash		–	–	4,286	5,519
Total special purpose grants and non-developer contributions (tied)		3,841	7,526	16,907	16,235
Total grants and non-developer contributions		10,816	16,524	16,907	16,235

Comprising:

continued on next page ...

B2-4 Grants and contributions (continued)

		Operating 2024 \$ '000	Operating 2023 \$ '000	Capital 2024 \$ '000	Capital 2023 \$ '000
	Timing				
– Commonwealth funding		8,292	9,027	4,421	2,096
– State funding		1,963	7,496	8,425	8,309
– Other funding		561	1	4,061	5,830
		10,816	16,524	16,907	16,235

Developer contributions

			Operating 2024 \$ '000	Operating 2023 \$ '000	Capital 2024 \$ '000	Capital 2023 \$ '000
	Notes	Timing				
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
	G4					
Cash contributions						
S 7.11 – Development Contributions Plan		2	–	–	51	115
S 64 – water supply contributions		2	–	–	16	279
S 64 – sewerage service contributions		2	–	–	159	317
Service Plan # 2		2	–	–	10	147
Total developer contributions – cash			–	–	236	858
Total developer contributions			–	–	236	858
Total contributions			–	–	236	858
Total grants and contributions			10,816	16,524	17,143	17,093
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)			10,816	16,524	17,143	17,093
Total grants and contributions			10,816	16,524	17,143	17,093

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 2024 \$ '000	Operating 2023 \$ '000	Capital 2024 \$ '000	Capital 2023 \$ '000
Unspent grants and contributions				
Unspent funds at 1 July	3,740	541	9,465	5,861
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	–	–	7,840	7,621
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(3,421)	–	–	–
Less: Funds received in prior year but revenue recognised and funds spent in current year	–	–	(5,371)	(4,017)
Unspent funds at 30 June	319	3,740	11,934	9,465

Unexpended Capital Grants Include:

- Local Roads and Community Infrastructure Grant Projects
- Resources for Regions Projects
- Pothole Repair Program
- OLG Flood Recovery Grant
- Regional Leakage Reduction Program
- Regional & Local Roads Repair Program.

Contributions

Unspent funds at 1 July	982	700	–	–
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	103	282	–	–
Unspent contributions at 30 June	1,085	982	–	–

Unexpended Contributions include Contributions received from developers in relation to:

- Development Contribution Plan; and
- Servicing Plan # 2.

Material accounting policy information

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.

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.

B2-4 Grants and contributions (continued)

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

	2024 \$ '000	2023 \$ '000
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	116	136
– Cash and investments	2,202	1,570
Total interest and investment income (losses)	2,318	1,706
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	116	136
General Council cash and investments	1,467	1,080
Restricted investments/funds – external:		
Developer contributions		
– Section 7.11	41	20
Water fund operations	457	321
Sewerage fund operations	237	149
Total interest and investment income	2,318	1,706

Material accounting policy information

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

B2-6 Other income

	Notes	2024 \$ '000	2023 \$ '000
Reversal of impairment losses on receivables			
Other		23	–
Total reversal of impairment losses on receivables	C1-4	23	–
Rental income			
Lease income		52	38
Total rental income	C2-2	52	38
Total other income		75	38

B3 Costs of providing services

B3-1 Employee benefits and on-costs

	2024 \$ '000	2023 \$ '000
Salaries and wages	8,931	7,833
Employee termination costs (where material – other than vested leave paid)	68	–
Travel expenses	–	16
Employee leave entitlements (ELE)	1,354	1,655
Superannuation – defined contribution plans	1,025	864
Superannuation – defined benefit plans	48	61
Workers' compensation insurance	509	495
Fringe benefit tax (FBT)	15	18
Training costs	99	70
Uniforms	83	49
Recruitment	44	65
Total employee costs	12,176	11,126
Less: capitalised costs	(2,110)	(1,162)
Total employee costs expensed	10,066	9,964

Material accounting policy information

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

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

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

Council participates in 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	2024 \$ '000	2023 \$ '000
Raw materials and consumables		3,485	3,549
Contractor costs		5,277	6,091
Audit Fees	F2-1	65	70
Councillor and Mayoral fees and associated expenses	F1-2	234	216
Advertising		24	33
Bank charges		43	41
Cleaning		138	112
Election expenses		–	7
Electricity and heating		793	622
Fire control expenses		31	39
Insurance		725	670
Office expenses (including computer expenses)		457	349
Postage		31	28
Printing and stationery		45	48
Street lighting		172	156
Subscriptions and publications		102	98
Telephone and communications		72	58
Tourism expenses (excluding employee costs)		565	658
Valuation fees		39	37
Travel expenses		16	12
Training costs (other than salaries and wages)		165	128
Other expenses		17	5
Legal expenses:			
– Legal expenses: debt recovery		32	53
– Legal expenses: other		137	38
Total materials and services		12,665	13,118
Total materials and services		12,665	13,118

Material accounting policy information

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

B3-3 Borrowing costs

	Notes	2024 \$ '000	2023 \$ '000
(i) Interest bearing liability costs			
Interest on loans		450	221
Total interest bearing liability costs		450	221
Total interest bearing liability costs expensed		450	221
(ii) Other borrowing costs			
– Landfill Remediation Liability	C3-5	128	122
Total borrowing costs expensed		578	343

Material accounting policy information

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	2024 \$ '000	2023 \$ '000
Depreciation and amortisation			
Plant and equipment		1,258	1,132
Office equipment		131	100
Furniture and fittings		4	3
Land improvements (depreciable)		611	481
Infrastructure:	C1-6		
– Buildings		1,082	1,049
– Roads		3,782	3,748
– Other structures		255	269
– Bridges		97	92
– Footpaths		91	80
– Stormwater drainage		272	225
– Water supply network		1,011	935
– Sewerage network		932	778
– Swimming pools		76	71
– Other open space/recreational assets		215	86
– Other infrastructure		184	171
Other assets:			
– Library books		15	22
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C1-6	67	67
Total gross depreciation and amortisation costs		10,083	9,309
Total depreciation and amortisation costs		10,083	9,309
Impairment / revaluation decrement of IPPE			
Infrastructure:	C1-6		
– Buildings		(94)	94
– Roads		(739)	1,963
– Other open space/recreational assets		(222)	222
Total gross IPPE impairment / revaluation decrement costs		(1,055)	2,279
Amounts taken through revaluation reserve	C1-6	1,055	(2,279)
Total IPPE impairment / revaluation decrement costs charged to Income Statement		–	–
Total depreciation, amortisation and impairment for non-financial assets		10,083	9,309

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	2024 \$ '000	2023 \$ '000
Impairment of receivables			
Other		–	8
Bad Debt		3	–
Total impairment of receivables	C1-4	3	8
Other			
Contributions/levies to other levels of government			
– Emergency services levy		34	19
– Fire & Rescue NSW levy		35	30
– NSW rural fire service levy		393	393
Donations, contributions and assistance to other organisations (Section 356)		216	201
Total other		678	643
Total other expenses		681	651

Material accounting policy information

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	2024 \$ '000	2023 \$ '000
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		11	–
Less: carrying amount of property assets sold/written off		(170)	–
Gain (or loss) on disposal		(159)	–
Gain (or loss) on disposal of plant and equipment			
	C1-6		
Proceeds from disposal – plant and equipment		401	164
Less: carrying amount of plant and equipment assets sold/written off		(149)	(60)
Gain (or loss) on disposal		252	104
Gain (or loss) on disposal of infrastructure			
	C1-6		
Proceeds from disposal – infrastructure		–	–
Less: carrying amount of infrastructure assets sold/written off		(37)	(1)
Gain (or loss) on disposal		(37)	(1)
Gain (or loss) on disposal of investments			
	C1-2		
Proceeds from disposal/redemptions/maturities – investments		40,000	36,000
Less: carrying amount of investments sold/redeemed/matured		(40,000)	(36,000)
Gain (or loss) on disposal		–	–
Net gain (or loss) from disposal of assets		56	103

Material accounting policy information

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

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

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

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

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Revenues				
Rates and annual charges	10,187	10,410	223	2% F
User charges and fees	7,089	10,109	3,020	43% F
Favourable variation can be attributed to additional revenue received from the Buronga Landfill and Transport for NSW for work on the State Highways.				
Other revenues	964	879	(85)	(9)% U
Operating grants and contributions	14,311	10,816	(3,495)	(24)% U
During the year the Regional Local Road Repair Program was renamed the Regional Emergency Road Repair Fund resulting in a reallocation from an operating grant to a capital grant.				
Capital grants and contributions	26,314	17,143	(9,171)	(35)% U
Capital works were less than expected during the year resulting in less income being claimable. The Regional Road Repair program was discontinued by Transport for NSW during the year.				
Interest and investment revenue	1,693	2,318	625	37% F
Interest rates remained higher than expected plus cash balances remained high due to less than expected capital expenditure on prepaid capital grants.				
Net gains from disposal of assets	100	56	(44)	(44)% U
Council disposed off an unbudgeted \$170,000 worth of Riverfront Parcels at nominal price as per previous Council resolution.				
Other income	40	75	35	88% F
Variation is due to the reversal of previous doubtful debt impairment.				

B5-1 Material budget variations (continued)

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----		
Expenses					
Employee benefits and on-costs	11,078	10,066	1,012	9%	F
Materials and services	10,485	12,665	(2,180)	(21)%	U
Higher than budget expenditure in the following areas:					
<ul style="list-style-type: none"> • State Highway Expense (as per increase in corresponding revenue) • Buronga Landfill Operations (as per increase in corresponding revenue) • Water Operations • Information Technology expenditure • Aerodrome maintenance • Legal expenditure 					
Borrowing costs	478	578	(100)	(21)%	U
Variation is due to the Landfill Rehabilitation Provision Amortisation, which is an unbudgetd non cash expenses.					
Depreciation, amortisation and impairment of non-financial assets	8,465	10,083	(1,618)	(19)%	U
There is a timing difference between when the budget for 2023/2024 was set compared to the actual figure booked at 30 June. Depreciation expenses continues to grow due to ongoing revaluation increases.					
Other expenses	662	681	(19)	(3)%	U
Joint ventures and associates – net losses	–	62	(62)	∞	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	40,864	24,733	(16,131)	(39)%	U
Unfavourable variance due to receiving less operating and capital grants that budgeted for.					
Cash flows from investing activities	(44,864)	(28,479)	16,385	(37)%	F
Favourable variation is due to under expenditure in capital works.					
Cash flows from financing activities	7,981	7,017	(964)	(12)%	U
Variance is due to a timing difference between when we expected to draw down on loans and start making principal repayments for those loans during the year.					

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

	2024 \$ '000	2023 \$ '000
Cash assets		
Cash on hand and at bank	9,950	5,092
Cash equivalent assets		
– Deposits at call	532	2,119
Total cash and cash equivalents	10,482	7,211

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	10,482	7,211
Balance as per the Statement of Cash Flows	10,482	7,211

Material accounting policy information

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

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Debt securities at amortised cost				
Long term deposits	39,000	–	44,000	–
Total	39,000	–	44,000	–
Total financial investments	39,000	–	44,000	–
Total cash assets, cash equivalents and investments	49,482	–	51,211	–

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

	2024 \$ '000	2023 \$ '000
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	49,482	51,211
Less: Externally restricted cash, cash equivalents and investments	(32,882)	(31,251)
Cash, cash equivalents and investments not subject to external restrictions	16,600	19,960
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – Contract Liabilities	11,934	9,465
External restrictions – included in liabilities	11,934	9,465
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	1,085	982
Specific purpose unexpended grants (recognised as revenue) – general fund	319	3,740
Water fund	11,127	11,162
Sewer fund	5,693	5,154
Council reserves – caravan park	226	214
Other - T-Corp Loan Balance	2,498	534
External restrictions – other	20,948	21,786
Total external restrictions	32,882	31,251

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.

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

(b) Internal allocations

Cash, cash equivalents and investments not subject to external restrictions	16,600	19,960
Less: Internally restricted cash, cash equivalents and investments	(14,318)	(15,897)
Unrestricted and unallocated cash, cash equivalents and investments	2,282	4,063
Internal allocations		
At 30 June, Council has internally allocated funds to the following:		
Plant and vehicle replacement	1,500	1,500
Employees leave entitlement	2,301	2,308
Deposits, retentions and bonds	1,719	759
Capital projects	1,000	1,000
FAG received in advance	6,628	7,383
Future development	576	1,076
Other doubtful debts provision	25	48
Cemeteries Deposits	569	547
Caravan Park Loan	–	1,276
Total internal allocations	14,318	15,897

continued on next page ...

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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.

	2024 \$ '000	2023 \$ '000
(c) Unrestricted and unallocated		
Unrestricted and unallocated cash, cash equivalents and investments	2,282	4,063

C1-4 Receivables

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Rates and annual charges	832	–	1,073	–
Interest and extra charges	323	–	321	–
User charges and fees	3,273	–	1,559	–
Accrued revenues				
– Interest on investments	927	–	741	–
Government grants and subsidies	2,741	–	1,811	–
Net GST receivable	249	–	314	–
Total	8,345	–	5,819	–
Less: provision for impairment				
Other debtors	(25)	–	(48)	–
Total provision for impairment – receivables	(25)	–	(48)	–
Total net receivables	8,320	–	5,771	–
Externally restricted receivables				
Water supply				
– Rates and availability charges	375	–	498	–
– Other	662	–	628	–
Sewerage services				
– Rates and availability charges	207	–	288	–
– Other	95	–	91	–
Total external restrictions	1,339	–	1,505	–
Unrestricted receivables	6,981	–	4,266	–
Total net receivables	8,320	–	5,771	–

	2024 \$ '000	2023 \$ '000
Movement in provision for impairment of receivables		
Balance at the beginning of the year	48	40
+ new provisions recognised during the year	–	8
– previous impairment losses reversed	(23)	–
Balance at the end of the year	25	48

Material accounting policy information

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days.

Impairment

Impairment of financial assets measured at amortised cost is recognised on an expected credit loss (ECL) basis.

When estimating ECL, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

Council uses the simplified approach to trade receivables when the expected lifetime credit losses are recognised on day 1.

When considering the ECL for rates and annual charges debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.

C1-4 Receivables (continued)

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

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Inventories at cost				
Stores and materials	306	–	248	–
Total inventories at cost	306	–	248	–
Total inventories	306	–	248	–

Material accounting policy information

Raw materials and stores, work in progress and finished goods

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

Wentworth Shire Council | Notes to the Financial Statements 30 June 2024

C1-6 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2023			Asset movements during the reporting period							At 30 June 2024		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment reversal (recognised in equity)	WIP transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Capital work in progress	17,086	–	17,086	14,930	–	(37)	–	–	(7,700)	–	24,279	–	24,279
Plant and equipment	25,864	(16,582)	9,282	2,094	603	(149)	(1,258)	–	–	–	27,434	(16,862)	10,572
Office equipment	932	(277)	655	325	468	–	(131)	–	–	–	1,725	(408)	1,317
Furniture and fittings	102	(80)	22	–	–	–	(4)	–	–	–	102	(84)	18
Land:													
– Operational land	9,851	–	9,851	–	–	(170)	–	–	–	–	9,681	–	9,681
– Community land	9,811	–	9,811	–	400	–	–	–	–	–	10,211	–	10,211
– Land under roads (post 30/6/08)	1,259	–	1,259	–	284	–	–	–	–	–	1,543	–	1,543
Land improvements – depreciable	16,529	(4,906)	11,623	1,761	76	–	(611)	–	720	943	20,413	(5,901)	14,512
Infrastructure:													
– Buildings	81,553	(45,149)	36,404	474	856	–	(1,082)	94	93	2,559	88,739	(49,341)	39,398
– Other structures	7,086	(2,549)	4,537	22	240	–	(255)	–	312	337	8,191	(2,998)	5,193
– Roads	238,606	(125,669)	112,937	8,968	870	–	(3,762)	739	3,273	6,082	263,417	(134,330)	129,087
– Bridges	14,824	(6,956)	7,868	300	–	–	(97)	–	406	455	16,363	(7,431)	8,932
– Footpaths	8,322	(4,023)	4,299	–	968	–	(91)	–	17	279	9,806	(4,334)	5,472
– Bulk earthworks (non-depreciable)	224,373	–	224,373	–	41	–	–	–	–	12,588	237,002	–	237,002
– Stormwater drainage	31,815	(12,761)	19,054	–	993	–	(272)	–	–	1,003	34,471	(13,693)	20,778
– Water supply network	76,140	(35,925)	40,215	1,498	490	–	(1,011)	–	1,828	2,181	84,010	(38,809)	45,201
– Sewerage network	51,871	(21,748)	30,123	1,050	457	–	(932)	–	1,051	1,610	57,188	(23,829)	33,359
– Swimming pools	3,335	(1,425)	1,910	42	–	–	(76)	–	–	130	3,612	(1,606)	2,006
– Other open space/recreational assets	1,422	(834)	588	253	–	–	(215)	222	–	59	1,791	(884)	907
– Other infrastructure	16,236	(3,871)	12,365	–	–	–	(184)	–	–	846	17,364	(4,337)	13,027
Other assets:													
– Library books	314	(138)	176	50	–	–	(15)	–	–	–	364	(153)	211
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):													
– Tip assets	3,338	(294)	3,044	–	–	–	(67)	–	–	–	3,338	(361)	2,977
Total infrastructure, property, plant and equipment	840,669	(283,187)	557,482	31,767	6,746	(356)	(10,083)	1,055	–	29,072	921,044	(305,361)	615,683

(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 2022			Asset movements during the reporting period								At 30 June 2023		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ⁽¹⁾	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in equity)	WIP transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '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)

Material accounting policy information

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 Climate Change, Energy, the Environment and 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 30/06/24			as at 30/06/23		
	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	435	–	435	2,047	–	2,047
Plant and equipment	43	22	21	43	21	22
Infrastructure	84,010	38,809	45,201	76,140	35,925	40,215
Total water supply	84,488	38,831	45,657	78,230	35,946	42,284
Sewerage services						
WIP	460	–	460	1,397	–	1,397
Land						
– Improvements – depreciable	35	21	14	33	16	17
Infrastructure	57,188	23,829	33,359	51,871	21,748	30,123
Total sewerage services	57,683	23,850	33,833	53,301	21,764	31,537
Total restricted infrastructure, property, plant and equipment	142,171	62,681	79,490	131,531	57,710	73,821

Infrastructure, property, plant and equipment – current year impairments

	2024 \$ '000	2023 \$ '000
Impairment of Buildings due to flooding	(94)	(94)
Impairment of Playgrounds due to flooding	(222)	(222)
Impairment of Roads due to flooding	(1,963)	(1,963)
Total impairment losses	(2,279)	(2,279)
Reinstatement of Buildings Impairment	94	–
Reinstatement of Playgrounds Impairment	222	–
Reinstatement of Roads Impairment	739	–
Total impairment reversals	1,055	–
Impairment of assets – direct to equity (ARR)	(1,224)	(2,279)

C1-7 Intangible assets

Intangible assets are as follows:

	2024 \$ '000	2023 \$ '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

Material accounting policy information

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

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Prepayments	276	–	201	–
Total other assets	276	–	201	–

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:

	2024 \$ '000	2023 \$ '000
Lease income (excluding variable lease payments not dependent on an index or rate)	52	38
Total income relating to operating leases for investment property assets	52	38

(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

Material accounting policy information

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

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Accrued expenses:				
– Borrowings	108	–	9	–
– Salaries and wages	211	–	178	–
– Other expenditure accruals	2,920	–	2,411	–
Trust account – money held in trust	1,719	–	759	–
Prepaid rates	481	–	418	–
Total payables	5,439	–	3,775	–

Payables relating to restricted assets

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Externally restricted assets				
Sewer	–	–	40	–
Total payables relating to restricted assets	–	–	40	–
Total payables	5,439	–	3,775	–

Material accounting policy information

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

		2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
	Notes				
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	11,934	–	9,465	–
Total grants received in advance		11,934	–	9,465	–
User fees and charges received in advance:					
Other - Cemeteries Deposits	(ii)	569	–	547	–
Total user fees and charges received in advance		569	–	547	–
Total contract liabilities		12,503	–	10,012	–

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

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Unspent grants held as contract liabilities (excl. Water & Sewer)	11,934	–	9,465	–
Contract liabilities relating to externally restricted assets	11,934	–	9,465	–
Cemeteries Deposits	569	–	547	–
Contract liabilities relating to internally restricted assets	569	–	547	–
Total contract liabilities relating to restricted assets	12,503	–	10,012	–
Total contract liabilities	12,503	–	10,012	–

Significant changes in contract liabilities

Council has received significant grant funding in advance from the following funding programs:

- Local Roads and Community Infrastructure
- Resources for Regions
- Pothole Repair Program
- Regional & Local Roads Repair Program
- Office of Local Government (Natural Disaster Funding)

Material accounting policy information

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

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Loans – secured ¹	1,156	13,828	956	7,011
Total borrowings	1,156	13,828	956	7,011

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

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

Borrowings relating to restricted assets

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Externally restricted assets				
Sewer	73	466	72	539
Borrowings relating to externally restricted assets	73	466	72	539
Total borrowings relating to restricted assets	73	466	72	539
Total borrowings relating to unrestricted assets	1,083	13,362	884	6,472
Total borrowings	1,156	13,828	956	7,011

C3-3 Borrowings (continued)

(a) Changes in liabilities arising from financing activities

	2023	Non-cash movements					2024
	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	7,967	(983)	8,000	–	–	–	14,984
Total liabilities from financing activities	7,967	(983)	8,000	–	–	–	14,984

	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

(b) Financing arrangements

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

Total facilities

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

Credit cards/purchase cards	100	40
Bank Guarantee	54	54
Total financing arrangements	154	94

Drawn facilities

Financing facilities drawn down at the reporting date are:

Undrawn facilities

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

– Credit cards/purchase cards	200	40
– Bank Guarantee	108	54
Total undrawn financing arrangements	308	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.

Material accounting policy information

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

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Annual leave	806	–	865	–
Long service leave	1,148	235	1,162	158
Gratuities	112	–	122	–
Total employee benefit provisions	2,066	235	2,149	158

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

	2024 \$ '000	2023 \$ '000
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	918	987
	918	987

Description of and movements in provisions

	ELE provisions			
	Annual leave \$ '000	Long service leave \$ '000	Gratuities \$ '000	Total \$ '000
2024				
At beginning of year	865	1,320	122	2,307
Additional provisions	707	282	8	997
Amounts used (payments)	(766)	(219)	(18)	(1,003)
Total ELE provisions at end of year	806	1,383	112	2,301
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

Material accounting policy information

Employee benefit provisions are presented as current liabilities in the statement of Financial Position if Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur and therefore all annual leave and vested long service leave (or that which vests within 12 months) is presented as current.

Short-term obligations

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

Other long-term employee benefit obligations

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

	2024 Current \$ '000	2024 Non-Current \$ '000	2023 Current \$ '000	2023 Non-Current \$ '000
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	2,963	–	2,835
Sub-total – asset remediation/restoration	–	2,963	–	2,835
Total provisions	–	2,963	–	2,835
Total provisions relating to unrestricted assets	–	2,963	–	2,835
Total provisions	–	2,963	–	2,835

Description of and movements in provisions

	Other provisions	
	Asset remediation \$ '000	Total \$ '000
2024		
At beginning of year	2,835	2,835
Unwinding of discount	128	128
Total other provisions at end of year	2,963	2,963
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

Nature and purpose of provisions

Asset remediation

Council has a legal/public obligation to make, restore, rehabilitate and reinstate the Buronga Landfill.

Material accounting policy information

Provisions are recognised when Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as a borrowing cost.

Asset remediation – tips 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 2024 \$ '000	Water 2024 \$ '000	Sewer 2024 \$ '000
Income from continuing operations			
Rates and annual charges	7,010	1,478	1,922
User charges and fees	8,428	1,681	–
Interest and investment revenue	1,572	491	255
Other revenues	876	1	2
Grants and contributions provided for operating purposes	10,782	18	16
Grants and contributions provided for capital purposes	16,002	527	614
Net gains from disposal of assets	56	–	–
Other income	75	–	–
Total income from continuing operations	44,801	4,196	2,809
Expenses from continuing operations			
Employee benefits and on-costs	8,967	792	307
Materials and services	11,208	1,217	240
Borrowing costs	565	–	13
Depreciation, amortisation and impairment of non-financial assets	8,134	1,013	936
Other expenses	523	105	53
Share of interests in joint ventures and associates using the equity method	62	–	–
Total expenses from continuing operations	29,459	3,127	1,549
Operating result from continuing operations	15,342	1,069	1,260
Net operating result for the year	15,342	1,069	1,260
Net operating result attributable to each council fund	15,342	1,069	1,260
Net operating result for the year before grants and contributions provided for capital purposes	(660)	542	646

D1-2 Statement of Financial Position by fund

	General 2024 \$ '000	Water 2024 \$ '000	Sewer 2024 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	(6,338)	11,127	5,693
Investments	39,000	—	—
Receivables	6,981	1,037	302
Inventories	306	—	—
Other	276	—	—
Total current assets	40,225	12,164	5,995
Non-current assets			
Infrastructure, property, plant and equipment	536,193	45,657	33,833
Investments accounted for using the equity method	805	—	—
Intangible assets	184	—	—
Total non-current assets	537,182	45,657	33,833
Total assets	577,407	57,821	39,828
LIABILITIES			
Current liabilities			
Payables	5,439	—	—
Contract liabilities	12,503	—	—
Borrowings	1,083	—	73
Employee benefit provision	2,066	—	—
Total current liabilities	21,091	—	73
Non-current liabilities			
Borrowings	13,362	—	466
Employee benefit provision	235	—	—
Provisions	2,963	—	—
Total non-current liabilities	16,560	—	466
Total liabilities	37,651	—	539
Net assets	539,756	57,821	39,289
EQUITY			
Accumulated surplus	98,206	24,275	11,345
Revaluation reserves	441,550	33,546	27,944
Council equity interest	539,756	57,821	39,289
Total equity	539,756	57,821	39,289

D2 Interests in other entities

	Council's share of net assets	
	2024	2023
	\$ '000	\$ '000
Council's share of net income		
Net share of interests in joint ventures and associates using the equity method – expenses		
Joint ventures	62	78
Total net share of interests in joint ventures and associates using the equity method – expenses	62	78
Total Council's share of net income	(62)	(78)
Council's share of net assets		
Net share of interests in joint ventures and associates using the equity method – assets		
Joint ventures	805	867
Total net share of interests in joint ventures and associates using the equity method – assets	805	867
Total Council's share of net assets	805	867

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 2023/2024 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 2024	
Equity Method	\$'000
Summarised Statement of Financial Position	
Current assets	3,467
Non-current assets	-
Current liabilities	245
Non-current liabilities	-
Net assets	3,222
Summarised Statement of Income and other Comprehensive Income	
Grant funding	-
Interest income	9
Gain on Disposal	-
Total Income from Continuing Operations	9
Employee benefits	-
Borrowing costs	-
Depreciation and amortisation	-
Administration expense	(253)
Other expenses	-
Total Expense from Continuing Operations	(253)
Profit/(loss) from continuing operations	(244)
Other Comprehensive Income	-
Total Comprehensive Income	(244)
Summarised Statement of Cash Flows	
Cash flows from operating activities	(10)
Cash flows from investing activities	-
Cash flows from financing activities	-
Net Increase/(Decrease) in cash and cash equivalents	(10)
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	805
Carrying amount	805

continued on next page ...

D2-1 Interests in joint arrangements (continued)

Joint arrangement

Principal activity			Place of business	Interest in ownership		Interest in voting	
				2024	2023	2024	2023
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%	

Material accounting policy information

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 2024 \$ '000	Carrying value 2023 \$ '000	Fair value 2024 \$ '000	Fair value 2023 \$ '000
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	10,482	7,211	10,482	7,211
Receivables	8,320	5,771	6,868	5,771
Investments				
– Debt securities at amortised cost	39,000	44,000	39,000	44,000
Total financial assets	57,802	56,982	56,350	56,982
Financial liabilities				
Payables	5,439	3,775	5,439	3,775
Loans/advances	14,984	7,967	14,984	7,967
Total financial liabilities	20,423	11,742	20,423	11,742

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

	2024 \$ '000	2023 \$ '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	495	512

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
2024				
Gross carrying amount	–	810	22	832
2023				
Gross carrying amount	–	989	84	1,073

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
2024						
Gross carrying amount	6,718	261	–	76	458	7,513
Expected loss rate (%)	0.00%	0.45%	6.45%	0.27%	5.05%	0.33%
ECL provision	–	2	–	–	23	25
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

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
2024							
Payables	0.00%	1,719	3,720	–	–	5,439	5,439
Borrowings	3.66%	–	2,880	10,799	22,222	35,901	14,984
Total financial liabilities		<u>1,719</u>	<u>6,600</u>	<u>10,799</u>	<u>22,222</u>	<u>41,340</u>	<u>20,423</u>
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		<u>759</u>	<u>4,212</u>	<u>3,546</u>	<u>5,896</u>	<u>14,413</u>	<u>11,742</u>

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	
		2024	2023	2024	2023	2024	2023	2024	2023
Recurring fair value measurements									
Infrastructure, property, plant and equipment	C1-6								
Plant and equipment				–	–	10,572	9,282	10,572	9,282
Office equipment				–	–	1,317	655	1,317	655
Furniture and fittings				–	–	18	22	18	22
Swimming Pools	30/06/2023	30/06/2023		–	–	2,006	1,910	2,006	1,910
Operational land	30/06/2024	30/06/2023		–	–	9,681	9,851	9,681	9,851
Community Land	30/06/2024	30/06/2023		–	–	10,211	9,811	10,211	9,811
Land improvements – depreciable	30/06/2023	30/06/2023		–	–	14,512	11,623	14,512	11,623
Buildings	30/06/2023	30/06/2023		–	–	39,398	36,404	39,398	36,404
Other structures	30/06/2023	30/06/2023		–	–	5,193	4,537	5,193	4,537
Roads, Bridges, Bulk Earthworks & Land Under Roads									
Roads	30/06/2020	30/06/2020		–	–	376,564	346,437	376,564	346,437
Footpaths	30/06/2020	30/06/2020		–	–	5,472	4,299	5,472	4,299
Stormwater drainage	30/06/2022	30/06/2022		–	–	20,778	19,054	20,778	19,054
Water supply network	30/06/2022	30/06/2022		–	–	45,201	40,215	45,201	40,215
Sewerage network	30/06/2022	30/06/2022		–	–	33,359	30,123	33,359	30,123
Other recreational assets	30/06/2023	30/06/2023		–	–	907	588	907	588
Library books	30/06/2020	30/06/2020		–	–	211	176	211	176
Other Infrastructure	30/06/2020	30/06/2020		–	–	13,027	12,365	13,027	12,365
Tip Assets	30/06/2024	30/06/2020		–	–	2,977	3,044	2,977	3,044
Total infrastructure, property, plant and equipment				–	–	591,404	540,396	591,404	540,396

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. Council undertook a desktop valuation of these assets utilising ABS Pricing Indices as at 30 June 2024.

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. Council undertook a desktop valuation of these assets utilising ABS Pricing Indices as at 30 June 2024.

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. These assets were valued by Marsh Valuations Pty Ltd at 30 June 2023. Council undertook a desktop valuation of these assets utilising ABS Pricing Indices as at 30 June 2024.

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. 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. Council undertook a desktop valuation of these assets utilising ABS Pricing Indices as at 30 June 2024.

Footpaths have been valued using the fair value 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. Council undertook a desktop valuation of these assets utilising ABS Pricing Indices as at 30 June 2024.

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 some assets. There has been no changes to the valuation process during the reporting period. These assets were valued by

E2-1 Fair value measurement (continued)

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 2024.

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 2024.

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. These assets were revalued by Marsh Valuations as at 30 June 2023. Council undertook a desktop valuation of these assets utilising ABS Pricing Indices as at 30 June 2024.

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. These assets were revalued by Marsh Valuations as at 30 June 2023. Council undertook a desktop valuation of these assets utilising ABS Pricing Indices as at 30 June 2024.

Bridges have previously been valued by Marsh Valuations Pty Ltd as at 30 June 2020 using the fair value approach. Bridges were originally assessed using physical inspections. Condition information is updated as changes in the condition are observed through regular inspections. Council undertook a desktop valuation of these assets utilising ABS Pricing Indices as at 30 June 2024.

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	
	2024	2023	2024	2023	2024	2023	2024	2023
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Opening balance	9,282	8,706	655	582	22	16	9,851	4,057
Total gains or losses for the period								
Other movements								
Purchases (GBV)	2,697	1,768	793	173	–	9	–	–
Disposals (WDV)	(149)	(60)	–	–	–	–	(170)	–
Depreciation and impairment	(1,258)	(1,132)	(131)	(100)	(4)	(3)	–	5,794
Closing balance	10,572	9,282	1,317	655	18	22	9,681	9,851

	Library books		Community land		Land imp'mts depreciable		Buildings	
	2024	2023	2024	2023	2024	2023	2024	2023
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Opening balance	176	163	9,811	7,228	11,623	10,935	36,404	39,887
Total gains or losses for the period								
Other movements								
Purchases (GBV)	50	35	400	–	2,557	1,186	1,423	1,543
Other movement (revaluation)	–	–	–	–	943	(17)	2,559	(3,883)
Depreciation and impairment	(15)	(22)	–	2,583	(611)	(481)	(988)	(1,143)
Closing balance	211	176	10,211	9,811	14,512	11,623	39,398	36,404

E2-1 Fair value measurement (continued)

	Other structures		Roads		Footpaths		Stormwater drainage	
	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000
Opening balance	4,537	4,580	346,437	325,374	4,299	3,917	19,054	15,568
Total gains or losses for the period								
Other movements								
Purchases (GBV)	574	277	14,142	7,585	985	235	993	2,528
Other movement (revaluation)	337	(51)	19,125	19,281	279	227	1,003	1,183
Depreciation and impairment	(255)	(269)	(3,140)	(5,803)	(91)	(80)	(272)	(225)
Closing balance	5,193	4,537	376,564	346,437	5,472	4,299	20,778	19,054

	Water supply network		Sewerage network		Swimming pools		Open space	
	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000
Opening balance	40,215	37,369	30,123	25,457	1,910	1,946	588	503
Total gains or losses for the period								
Other movements								
Purchases (GBV)	3,816	972	2,558	3,539	42	121	253	–
Other movement (revaluation)	2,181	2,809	1,610	1,905	130	(86)	59	393
Depreciation and impairment	(1,011)	(935)	(932)	(778)	(76)	(71)	7	(308)
Closing balance	45,201	40,215	33,359	30,123	2,006	1,910	907	588

E2-1 Fair value measurement (continued)

	Other Infrastructure		Tip Assets		Total	
	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000
Opening balance	12,365	11,645	3,044	3,111	540,396	501,044
Purchases (GBV)	—	71	—	—	31,283	20,042
Other movement (revaluation)	846	820	—	—	29,072	22,581
Disposals (WDV)	—	—	—	—	(319)	(60)
Depreciation and impairment	(184)	(171)	(67)	(67)	(9,028)	(3,211)
Closing balance	13,027	12,365	2,977	3,044	591,404	540,396

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

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20 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 2023. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation, the next of which is due effective 30 June 2024, 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 2024 was \$35,096.10. The last valuation of the fund was undertaken by Mr Richard Boyfield, FIAA as at 30 June 2023.

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 \$18,600.99.

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

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

* excluding 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 0.15%

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	3.50% for FY23/24 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, the final end of year review will be completed by December 2024.

(ii) Statewide Limited

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

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

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

(iii) StateCover Limited

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

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

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

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

E3-1 Contingencies (continued)

(iv) Other guarantees

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

2. Other liabilities

(i) Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

(ii) 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:

	2024 \$ '000	2023 \$ '000
Compensation:		
Short-term benefits	1,733	1,428
Post Employment Benefits	198	141
Total	1,931	1,569

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	Ref	Transactions during the year \$ '000	Outstanding balances including commitments \$ '000	Terms and conditions	Impairment provision on outstanding balances \$ '000	Impairment expense \$ '000
2024						
Property Management Fees	1	1	—	—	—	—
Fees and Charges	2	101	4	—	—	—
Donations, Grants and Contributions	3	12	2	—	—	—
Tree/Weed Removal, Construction and Demolition work	4	119	61	—	—	—
Document Destruction Services, Native Nursery & Employment	5	3	—	—	—	—
Cleaning Services	6	81	—	—	—	—
Construction Works & Supply of Material	9	4,244	40	—	—	—
Contribution to Building Construction	10	100	—	—	—	—
AV/Telecommunications	11	81	—	—	—	—
Freight Services	12	1	—	—	—	—
Electrical Services	14	56	—	—	—	—

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F1-1 Key management personnel (KMP) (continued)

Nature of the transaction	Ref	Transactions during the year \$ '000	Outstanding balances including commitments \$ '000	Terms and conditions	Impairment provision on outstanding balances \$ '000	Impairment expense \$ '000
2023						
Property Management Fees	1	1	-		-	-
Fees and Charges	2	25	11		-	-
Donations, Grants and Contributions	3	15	-		-	-
Tree/Weed Removal, Construction and Demolition work	4	203	40		-	-
Document Destruction Services, Native Nursery & Employment	5	2	-		-	-
Cleaning Services	6	88	-		-	-
Construction Works	7	1,039	28		-	-
Maintenance & Construction Works	8	14	-		-	-
Construction Works & Supply of Material	9	525	5		-	-
Contribution to Building Construction	10	193	-		-	-
AV/Telecommunications	11	-	-		-	-
Freight Services	12	-	-		-	-
Event Management and Safety Services	13	8	-		-	-
Electrical Services	14	8	1		-	-

1 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)

- 2

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, Wentworth Makers and Dareton Men in a Shed, organisations that are jointly controlled by two Council KMP's. 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, Waters Excavations and Mallee Sheds, business controlled by close family members of three Council KMP's. Planning Fees were received from Roberts Family Superannuation and Roberts Partners Gol, property developers controlled by close family members of a Council KMP. Planning fees were received from Waters Excavations, an organisation controlled by a close family member of a Council KMP. Fees were charged at normal trading terms following an arms length transaction.
- 3

Council approved Financial Assistance Contributions to Greater Murray Darling Junction Inc, Wentworth District Community Medical Inc, Wentworth Regional Tourism Inc, Wentworth Makers, Dareton Men in a Shed and Wentworth Bowls Club as part of Council's annual Financial Assistance program. All of these organisations are jointly controlled by Council KMP's.
- 4

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.
- 5

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.
- 6

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.

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F1-1 Key management personnel (KMP) (continued)

- 7 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.
- 8 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.
- 9 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.
- 10 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.
- 11 Council incurred transactions with A2ZAV, a business owned by a close family member of a Council KMP. Amounts were billed based on normal rates for such supplies and were payable under normal payment terms following Council's procurement process.
- 12 Council incurred transactions with GTS Freight Management, a business that employess the partner 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.

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F1-1 Key management personnel (KMP) (continued)

- 13

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.
- 14

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

	2024	2023
	\$ '000	\$ '000

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

Mayoral fee	28	28
Councillors' fees	112	113
Other Councillors' expenses (including Mayor)	94	75
Total	234	216

F2 Other relationships

F2-1 Audit fees

	2024	2023
	\$ '000	\$ '000

During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

Auditors of the Council - NSW Auditor-General:

Audit and other assurance services

Audit and review of financial statements

Remuneration for audit and other assurance services

Total Auditor-General remuneration

Total audit fees

	65	70
	65	70
	65	70
	65	70

G Other matters

G1-1 Statement of Cash Flows information

(a) Reconciliation of Operating Result

	2024 \$ '000	2023 \$ '000
Net operating result from Income Statement	17,671	21,115
Add / (less) non-cash items:		
Depreciation and amortisation	10,083	9,309
(Gain) / loss on disposal of assets	(56)	(103)
Non-cash capital grants and contributions	(4,286)	(5,519)
Unwinding of discount rates on reinstatement provisions	128	122
Share of net (profits)/losses of associates/joint ventures using the equity method	62	78
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(2,526)	(1,288)
Increase / (decrease) in provision for impairment of receivables	(23)	8
(Increase) / decrease of inventories	(58)	(24)
(Increase) / decrease of other current assets	(75)	10
Increase / (decrease) in accrued interest payable	99	(1)
Increase / (decrease) in other accrued expenses payable	206	423
Increase / (decrease) in other liabilities	1,023	(36)
Increase / (decrease) in contract liabilities	2,491	3,601
Increase / (decrease) in employee benefit provision	(6)	12
Net cash flows from operating activities	24,733	27,707

(b) Non-cash investing and financing activities

Bushfire assets	396	—
Developer contributions 'in kind'	3,473	5,519
Other dedications	417	—
Total non-cash investing and financing activities	4,286	5,519

G2-1 Commitments

Capital commitments (exclusive of GST)

	2024 \$ '000	2023 \$ '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	462	1,313
Buildings	1,876	9,226
Plant and equipment	613	441
Other	1,205	1,746
Road infrastructure	1,441	1,767
Total commitments	5,597	14,493
These expenditures are payable as follows:		
Within the next year	5,597	14,493
Total payable	5,597	14,493
Sources for funding of capital commitments:		
Unrestricted general funds	1,646	3,365
Unexpended grants	2,878	5,754
Externally restricted reserves	60	233
Unexpended loans	1,013	5,141
Total sources of funding	5,597	14,493

G3-1 Events occurring after the reporting date

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

G4 Statement of developer contributions

G4-1 Summary of developer contributions

	Opening balance at 1 July 2023 \$ '000	Contributions received during the year		Non-cash Other \$ '000	Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2024 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000						
Development Contribution Plan Service Plan # 2	329 653	51 10	- -	- -	14 27	- -	- -	394 691	- -
S7.11 contributions – under a plan	982	61	-	-	41	-	-	1,085	-
Total S7.11 and S7.12 revenue under plans	982	61	-	-	41	-	-	1,085	-
Total contributions	982	61	-	-	41	-	-	1,085	-

Under the *Environmental Planning and Assessment Act 1979*, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

G4-2 Developer contributions by plan

	Opening balance at 1 July 2023 \$ '000	Contributions received during the year		Non-cash Other \$ '000	Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2024 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000						
CONTRIBUTION PLAN 1									
Development Contribution Plan Service Plan # 2	329 653	51 10	- -	- -	14 27	- -	- -	394 691	- -
Total	982	61	-	-	41	-	-	1,085	-

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2024	Indicator 2024	Indicators 2023	Indicators 2022	Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	511	1.48%	10.69%	8.62%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	34,584				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	23,768	45.95%	38.29%	50.06%	> 60.00%
Total continuing operating revenue ¹	51,727				
3. Unrestricted current ratio					
Current assets less all external restrictions	24,163	2.93x	3.90x	4.76x	> 1.50x
Current liabilities less specific purpose liabilities	8,239				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	11,172	7.16x	11.65x	12.36x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	1,561				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	1,155	9.68%	12.34%	12.86%	< 10.00%
Rates and annual charges collectable	11,926				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	49,482	21.27	22.30	20.95	> 3.00
Monthly payments from cash flow of operating and financing activities	2,326	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

	General Indicators ³	Water Indicators	Sewer Indicators	Benchmark
\$ '000	2024	2024	2024	
	2023	2023	2023	
1. Operating performance ratio				
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}				
Total continuing operating revenue excluding capital grants and contributions ¹	(2.35)%	9.80%	27.54%	> 0.00%
		14.77%	29.43%	
2. Own source operating revenue ratio				
Total continuing operating revenue excluding capital grants and contributions ¹	40.11%	33.59%	62.46%	> 60.00%
		87.01%	77.57%	
3. Unrestricted current ratio				
Current assets less all external restrictions				
Current liabilities less specific purpose liabilities	2.93x	3.90x	49.40x	> 1.50x
		∞	82.12x	
4. Debt service cover ratio				
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹				
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	5.18x	9.55x	111.83x	> 2.00x
		∞	122.69x	
5. Rates and annual charges outstanding percentage				
Rates and annual charges outstanding				
Rates and annual charges collectable	6.72%	7.48%	15.81%	< 10.00%
		25.37%	10.77%	
6. Cash expense cover ratio				
Current year's cash and cash equivalents plus all term deposits				
Monthly payments from cash flow of operating and financing activities	15.61 months	16.70 months	83.58 months	> 3.00 months
		63.16 months	99.44 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 Council information and contact details

Principal place of business:

61 Darling 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

Deborah Zorzi

Auditors

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

Elected members

MAYOR

Tim Elstone - 01/07/2023 - 19/09/2023
Daniel Linklater - 20/09/2023 - 30/06/2024

COUNCILLORS

Brian Beaumont
Steve Cooper
Peter Crisp
Tim Elstone
Steve Heywood - till 07/02/2024
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 2024, the Statement of Financial Position as at 30 June 2024, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

In my opinion:

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

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

Basis for Opinion

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

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

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

OFFICIAL

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

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

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

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

Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

OFFICIAL

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
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

31 October 2024
SYDNEY



Cr Daniel Linklater
Mayor
Wentworth Shire Council
PO Box 81
Wentworth NSW 2648

Contact: Manuel Moncada
Phone no: 02 9275 7333
Our ref: R008 – 2124742775 - 8638

31 October 2024

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2024
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 2024 as required by section 415 of the *Local Government Act 1993* (the Act).

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

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2024 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Operating result

	2024 \$m	2023 \$m	Variance %
Rates and annual charges revenue	10.4	9.8	6.1
Grants and contributions revenue	28.0	33.6	16.7
Operating result from continuing operations	17.7	21.1	16.1
Net operating result before capital grants and contributions	0.5	4.0	87.5

Rates and annual charges revenue (\$10.4 million) increased by \$0.6 million (6.7 per cent) in 2023–2024 due to a rate peg increase of 3.7 percent and increased annual charges.

Grants and contributions revenue (\$28.0 million) decreased by \$5.7 million (16.8 per cent) in 2024–2025 due to:

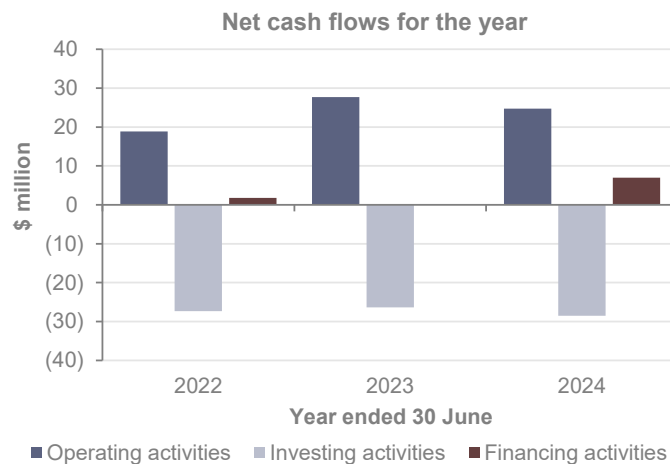
- a decrease of \$3.6 million of grants recognised received for operating purposes, including transport grants.
- receiving 85 per cent of the financial assistance grants for 2024-25 in advance (100 per cent in 2022-23).

Council's operating result from continuing operations (\$17.7 million including the effect of depreciation and amortisation expense of \$10.1 million) was \$3.4 million lower than the 2022–23 result. This was mainly due to the reduction in grant income.

The net operating result before capital grants and contributions (\$0.5 million) was \$3.5 million lower than the 2022–23 result.

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 \$3.3 million to \$10.5 million at the close of the year.



FINANCIAL POSITION

Cash and investments

Cash and investments	2024	2023	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	49.5	51.2	Externally restricted balances comprise mainly of unspent specific purpose grants, contributions and loans, and water and sewerage funds.
Restricted cash and investments:			Internal allocations are determined by council policies or decisions, which are subject to change.
• External restrictions	32.9	31.3	
• Internal allocations	14.3	15.9	

Debt

After repaying principal and interest and taking up new borrowings of \$8 million, total debt as at 30 June 2024 was \$15 million (2023: \$8 million).

PERFORMANCE

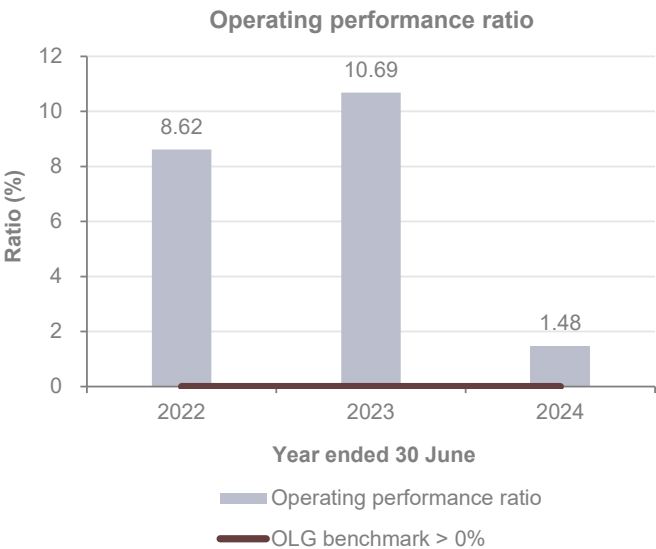
Performance measures

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, Housing and Infrastructure.

Operating performance ratio

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

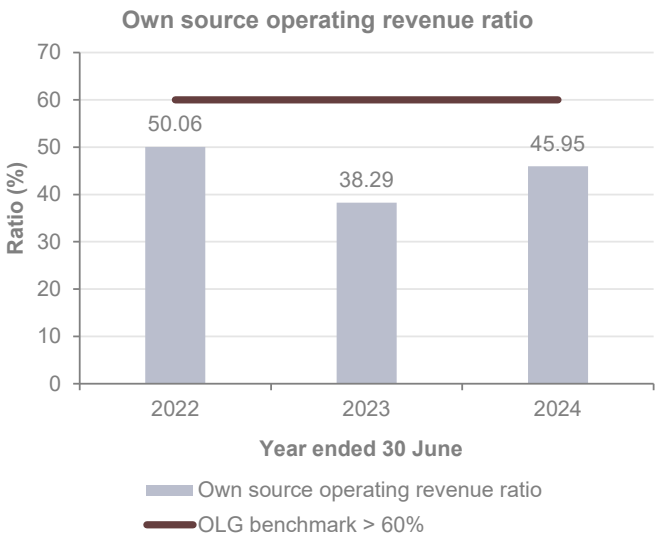
The ‘operating performance ratio’ measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



Own source operating revenue ratio

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

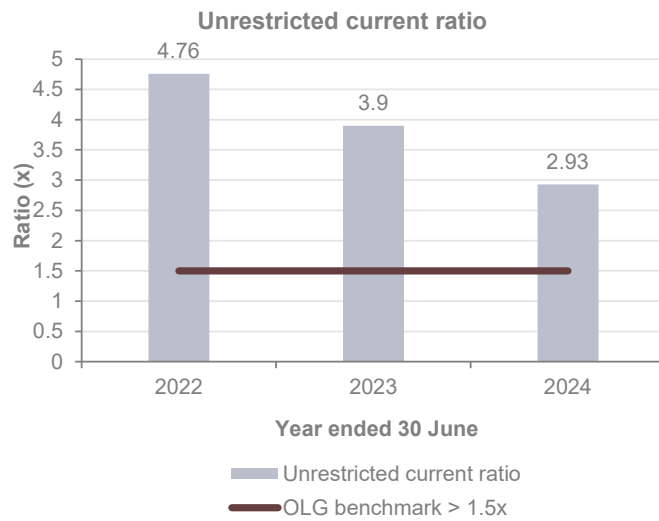
The ‘own source operating revenue ratio’ measures council’s fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

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

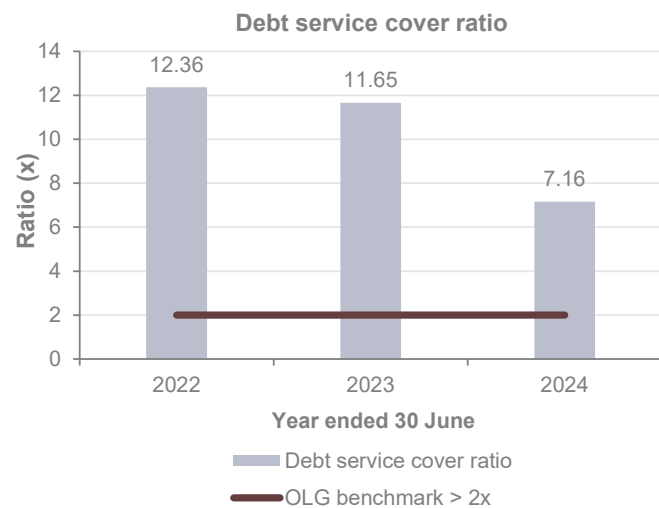
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

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

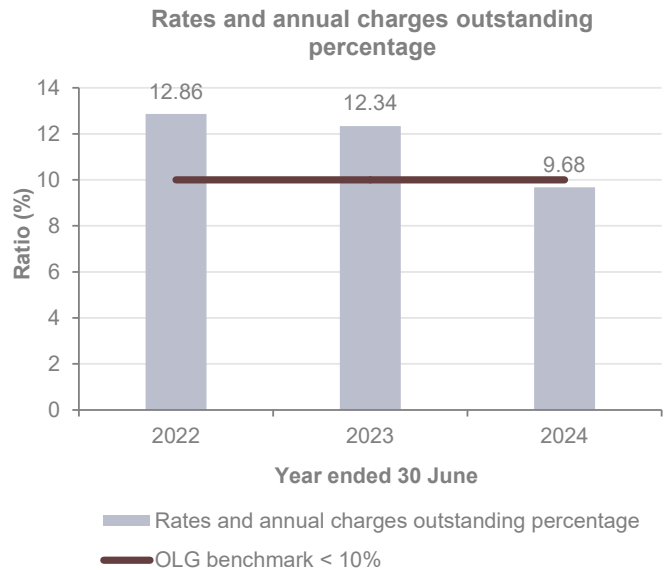
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

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

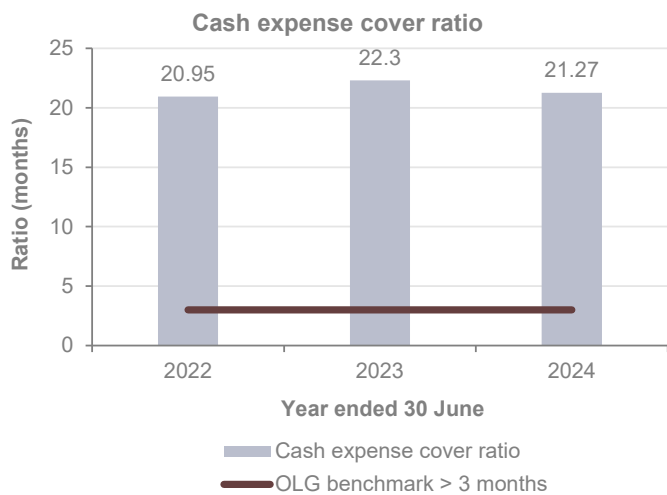
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional councils.



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 \$31.8 million compared \$19.2 million for the prior year
- The level of asset renewals during the year represented 167 percent of the total depreciation expense (\$10.1 million) for the year.

OTHER MATTERS

Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements or a material deficiency in the Council's accounting records or financial statements. The Council's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited

- staff provided all accounting records and information relevant to the audit.

The Council's:

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



Manuel Moncada
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

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Wentworth Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2024



Wentworth Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2024

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Background

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

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

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

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).
- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

Wentworth Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2024

Statement by Councillors and Management

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

The attached special purpose financial statements have been prepared in accordance with:

- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections 3 and 4 of the NSW Department of Climate Change, Energy, the Environment and Water's (DCCEEW) *Regulatory and assurance framework for local water utilities, July 2022*

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

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

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 15 October 2024.



Daniel Linklater
Mayor
15 October 2024



Timothy Elstone
Councillor
15 October 2024



Ken Ross
General Manager
15 October 2024



Simon Rule
Responsible Accounting Officer
15 October 2024

Wentworth Shire Council

Income Statement of water supply business activity
for the year ended 30 June 2024

	2024 \$ '000	2023 \$ '000
Income from continuing operations		
Access charges	1,478	1,352
User charges	1,606	1,342
Fees	75	94
Interest and investment income	491	353
Grants and contributions provided for operating purposes	18	18
Other income	1	1
Total income from continuing operations	3,669	3,160
Expenses from continuing operations		
Employee benefits and on-costs	792	687
Materials and services	1,211	1,168
Depreciation, amortisation and impairment	1,013	937
Water purchase charges	6	6
Other expenses	105	67
Total expenses from continuing operations	3,127	2,865
Surplus (deficit) from continuing operations before capital amounts	542	295
Grants and contributions provided for capital purposes	527	1,309
Surplus (deficit) from continuing operations after capital amounts	1,069	1,604
Surplus (deficit) from all operations before tax	1,069	1,604
Less: corporate taxation equivalent (25%) [based on result before capital]	(136)	(74)
Surplus (deficit) after tax	933	1,530
Plus accumulated surplus	23,206	21,602
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	136	74
Closing accumulated surplus	24,275	23,206
Return on capital %	1.2%	0.7%
Subsidy from Council	1,421	1,405
Calculation of dividend payable:		
Surplus (deficit) after tax	934	1,530
Less: capital grants and contributions (excluding developer contributions)	(527)	(1,309)
Surplus for dividend calculation purposes	407	221
Potential dividend calculated from surplus	203	111

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

Wentworth Shire Council

Income Statement of sewerage business activity
for the year ended 30 June 2024

	2024 \$ '000	2023 \$ '000
Income from continuing operations		
Access charges	1,922	1,822
Interest and investment income	255	163
Grants and contributions provided for operating purposes	16	16
Other income	2	–
Total income from continuing operations	2,195	2,001
Expenses from continuing operations		
Employee benefits and on-costs	307	171
Borrowing costs	13	12
Materials and services	240	399
Depreciation, amortisation and impairment	936	779
Other expenses	53	89
Total expenses from continuing operations	1,549	1,450
Surplus (deficit) from continuing operations before capital amounts	646	551
Grants and contributions provided for capital purposes	614	1,177
Surplus (deficit) from continuing operations after capital amounts	1,260	1,728
Surplus (deficit) from all operations before tax	1,260	1,728
Less: corporate taxation equivalent (25%) [based on result before capital]	(162)	(138)
Surplus (deficit) after tax	1,098	1,590
Plus accumulated surplus	10,085	8,357
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	162	138
Closing accumulated surplus	11,345	10,085
Return on capital %	1.9%	1.8%
Subsidy from Council	796	705
Calculation of dividend payable:		
Surplus (deficit) after tax	1,099	1,590
Less: capital grants and contributions (excluding developer contributions)	(614)	(1,177)
Surplus for dividend calculation purposes	485	413
Potential dividend calculated from surplus	242	207

Wentworth Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2024

	2024 \$ '000	2023 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	11,127	11,162
Receivables	1,037	1,126
Total current assets	12,164	12,288
Non-current assets		
Infrastructure, property, plant and equipment	45,657	42,284
Total non-current assets	45,657	42,284
Total assets	57,821	54,572
Net assets	57,821	54,572
EQUITY		
Accumulated surplus	24,275	23,206
Revaluation reserves	33,546	31,365
Total equity	57,821	54,571

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

Wentworth Shire Council

Statement of Financial Position of sewerage business activity
as at 30 June 2024

	2024 \$ '000	2023 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	5,693	5,154
Receivables	302	379
Total current assets	5,995	5,533
Non-current assets		
Infrastructure, property, plant and equipment	33,833	31,537
Total non-current assets	33,833	31,537
Total assets	39,828	37,070
LIABILITIES		
Current liabilities		
Payables	–	40
Borrowings	73	72
Total current liabilities	73	112
Non-current liabilities		
Borrowings	466	539
Total non-current liabilities	466	539
Total liabilities	539	651
Net assets	39,289	36,419
EQUITY		
Accumulated surplus	11,345	10,085
Revaluation reserves	27,944	26,334
Total equity	39,289	36,419

Note – Material accounting policy information

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

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

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

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 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 – Material accounting policy information (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 DCCEEW's regulatory and assurance framework, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the regulatory and assurance framework as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the *Local Government Act, 1993*.

Achievement of substantial compliance to DCCEEW's regulatory and assurance framework is not a prerequisite for the payment of the tax equivalent charges, however the payment must not exceed \$3 per assessment.

Income tax

An income tax equivalent has been applied on the profits of the business activities.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the 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 – Material accounting policy information (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 4.30% at 30/6/24.

(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 is 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 DCCEEW's regulatory and assurance framework and must not exceed:

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

In accordance with DCCEEW's regulatory and assurance framework, statement of compliance and statement of dividend payment, dividend payment form and unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to DCCEEW.

OFFICIAL



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 2024, the Statement of Financial Position of each Declared Business Activity as at 30 June 2024 and the Material accounting policy information note.

The Declared Business Activities of the Council are:

- Water Supply
- Sewerage

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

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

OFFICIAL

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

Director, Financial Audit
Delegate of the Auditor-General for New South Wales

31 October 2024
SYDNEY

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Wentworth Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2024



Wentworth Shire Council

Special Schedules
for the year ended 30 June 2024

Contents	Page
Special Schedules:	
Permissible income for general rates	3
Report on infrastructure assets as at 30 June 2024	7

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 2024

Wentworth Shire Council

Permissible income for general rates

	Notes	Calculation 2023/24 \$ '000	Calculation 2024/25 \$ '000
Notional general income calculation ¹			
Last year notional general income yield	a	5,723	6,039
Plus or minus adjustments ²	b	69	182
Notional general income	$c = a + b$	5,792	6,221
Permissible income calculation			
Percentage increase	d	3.70%	5.20%
Less expiring special variation amount	e	—	(129)
Plus percentage increase amount ³	$f = d \times (c + e)$	214	317
Sub-total	$g = (c + e + f)$	6,006	6,409
Plus (or minus) last year's carry forward total	h	89	56
Sub-total	$j = (h + i)$	89	56
Total permissible income	$k = g + j$	6,095	6,465
Less notional general income yield	l	6,039	6,427
Catch-up or (excess) result	$m = k - l$	57	38
Carry forward to next year ⁴	$p = m + n + o$	57	38

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) The 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).
- (4) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.

OFFICIAL

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



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

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 2025.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2023–24 (LG Code) and is in accordance with the books and records of the Council.

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

OFFICIAL

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

Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2024.

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

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

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

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

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

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

OFFICIAL

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

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

Director, Financial Audit
Delegate of the Auditor-General for New South Wales

31 October 2024
SYDNEY

Wentworth Shire Council

Report on infrastructure assets as at 30 June 2024

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard		Estimated cost to bring to the agreed level of service set by 2023/24 Council		2023/24 Actual maintenance	Net carrying replacement amount	Gross (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	Required maintenance ^a	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Buildings	6,698	15,086	355	355	411	39,398	88,739	47.0%	8.0%	11.0%	32.0%	2.0%
	Sub-total	6,698	15,086	355	355	411	39,398	88,739	47.0%	8.0%	11.0%	32.0%	2.0%
Other structures	Other structures	831	1,311	8	8	9	5,193	8,191	11.0%	21.0%	36.0%	18.0%	14.0%
	Sub-total	831	1,311	8	8	9	5,193	8,191	11.0%	21.0%	36.0%	18.0%	14.0%
Roads	Sealed roads	1,252	2,555	959	959	503	125,214	255,515	41.0%	49.0%	8.0%	1.0%	1.0%
	Unsealed roads	503	1,027	1,486	1,486	1,180	3,873	7,902	9.0%	42.0%	23.0%	14.0%	12.0%
	Bridges	45	82	9	9	4	8,932	16,363	44.0%	54.0%	1.0%	1.0%	0.0%
	Footpaths	–	–	193	193	148	5,472	9,806	58.0%	39.0%	3.0%	0.0%	0.0%
	Bulk earthworks	–	–	–	–	–	237,002	237,002	100.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	1,800	3,664	2,647	2,647	1,835	380,493	526,588	67.5%	26.8%	4.3%	0.7%	0.7%
Water supply network	Water supply network	3,164	5,881	551	551	659	45,201	84,010	9.0%	58.0%	19.0%	10.0%	4.0%
	Sub-total	3,164	5,881	551	551	659	45,201	84,010	9.0%	58.0%	19.0%	10.0%	4.0%
Sewerage network	Sewerage network	2,502	4,289	178	178	95	33,359	57,188	28.0%	44.0%	13.0%	6.0%	9.0%
	Sub-total	2,502	4,289	178	178	95	33,359	57,188	28.0%	44.0%	13.0%	6.0%	9.0%
Stormwater drainage	Stormwater drainage	936	1,551	60	60	128	20,798	34,471	30.0%	29.0%	32.0%	7.0%	2.0%
	Sub-total	936	1,551	60	60	128	20,778	34,471	30.0%	29.0%	32.0%	7.0%	2.0%
Open space / recreational assets	Swimming pools	–	–	68	68	55	2,006	3,612	0.0%	76.0%	24.0%	0.0%	0.0%
	Playgrounds	172	340	22	22	8	907	1,791	17.0%	15.0%	30.0%	30.0%	8.0%
	Sub-total	172	340	90	90	63	2,913	5,403	5.6%	55.8%	26.0%	9.9%	2.7%

continued on next page ...

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Wentworth Shire Council

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

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard		Estimated cost to bring to the agreed level of service set by 2023/24 Council maintenance ^a		2023/24 Actual maintenance \$ '000	Net carrying replacement amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000				1	2	3	4	5
Other infrastructure assets	Weir, Wharf Banks	326	434	22	13	13,027	17,364	35.0%	55.0%	5.0%	5.0%	0.0%	
	Sub-total	326	434	22	13	13,027	17,364	35.0%	55.0%	5.0%	5.0%	0.0%	
	Total – all assets	16,429	32,556	3,911	3,213	540,362	821,954	53.3%	30.0%	8.8%	6.0%	1.9%	

(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 2024

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2024	Indicator 2024	Indicators 2023 2022		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	22,926	330.25%	161.91%	162.10%	> 100.00%
Depreciation, amortisation and impairment	6,942				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	16,429	2.91%	12.77%	10.50%	< 2.00%
Net carrying amount of infrastructure assets	564,641				
Asset maintenance ratio					
Actual asset maintenance	3,213	82.15%	84.67%	99.10%	> 100.00%
Required asset maintenance	3,911				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	32,556	3.96%	8.65%	7.02%	
Gross replacement cost	821,954				

(*) 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 2024

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2024	2023	2024	2023	2024	2023	
Buildings and infrastructure renewals ratio							
Asset renewals ¹							
Depreciation, amortisation and impairment	405.38%	150.58%	148.17%	214.44%	124.79%	216.32%	> 100.00%
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	2.21%	9.25%	7.00%	41.64%	7.50%	25.83%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	77.28%	75.38%	119.60%	118.29%	53.37%	146.75%	> 100.00%
Required asset maintenance							
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	3.29%	6.51%	7.00%	22.00%	7.50%	15.00%	
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.



ANABRANCH
BURONGA
COOMEALLA
CURLWAA
DARETON
ELLERSLIE
GOL GOL
MONAK
POMONA
POONCARIE
RUFUS RIVER
TRENTHAM CLIFFS
WENTWORTH

State of our Shire Report

2024



IMPORTANT | ENGLISH

If you require assistance reading and understanding this document, customer service staff of Wentworth Shire Council are happy to assist in the arrangement of a free interpretive service.

To arrange an interpreter, please contact Council on 03 5027 5027, or visit a Council Office listed below.

INTERPRETER SERVICES



MAHALAGA | FILIPINO

Kung kailangan mo ng tulong sa pagbabasa at pag-unawa sa dokumentong ito, ang mga kawani ng customer service ng Wentworth Shire Council ay masaya na tumulong sa pag-aayos ng isang libreng serbisyo ng interpretasyon. Upang ayusin ang isang interpreter, mangyaring makipag-ugnayan sa Council sa 03 5027 5027, o bisitahin ang isang Council Office na nakalista sa ibaba.



IMPORTANT | FRANÇAIS

Si vous avez besoin d'aide pour lire et comprendre ce document, le personnel du service client du Wentworth Shire Council se fera un plaisir de vous aider à organiser un service d'interprétation gratuit. Pour organiser un interprète, veuillez contacter le Conseil au 03 5027 5027 ou visitez un bureau du Conseil indiqué ci-dessous.



ΣΗΜΑΝΤΙΚΟ | ΕΛΛΗΝΙΚΟ

Εάν χρειάζεστε βοήθεια για την ανάγνωση και την κατανόηση αυτού του εγγράφου, το προσωπικό εξυπηρέτησης πελατών του Wentworth Shire Council είναι πρόθυμο να σας βοηθήσει στη διευθέτηση μιας δωρεάν υπηρεσίας διερμηνείας. Για να κανονίσετε έναν διερμηνέα, επικοινωνήστε με το Δήμο στο 03 5027 5027 ή επισκεφθείτε ένα Γραφείο του Συμβουλίου που αναφέρεται παρακάτω.



IMPORTANTE | ITALIANO

Se hai bisogno di assistenza per leggere e comprendere questo documento, il personale del servizio clienti del Wentworth Shire Council sarà lieto di assisterti nell'organizzazione di un servizio interpretativo gratuito. Per organizzare un interprete, contattare il Comune allo 03 5027 5027 o visitare uno degli uffici del Comune elencati di seguito.



PENTING | MELAYU

Jika anda memerlukan bantuan membaca dan memahami dokumen ini, kakitangan perkhidmatan pelanggan Wentworth Shire Council berbesar hati untuk membantu dalam pengaturan perkhidmatan tafsiran percuma. Untuk mengatur jurubahasa, sila hubungi Majlis di 03 5027 5027, atau lawati Pejabat Majlis yang disenaraikan di bawah.



重要 | 普通话 (简体中文)

如果您在阅读和理解本文件时需要帮助，温特沃思郡议会的客户服务人员很乐意协助安排免费口译服务。如需安排口译员，请致电 03 5027 5027 联系议会，或前往下列议会办公室。



ਮਹੱਤਵਪੂਰਨ | ਅੰਗਰੇਜ਼ੀ

ਜੇਕਰ ਤੁਹਾਨੂੰ ਇਸ ਦਸਤਾਵੇਜ਼ ਨੂੰ ਪੜ੍ਹਨ ਅਤੇ ਸਮਝਣ ਵਾਸਤੇ ਸਹਾਇਤਾ ਦੀ ਲੋੜ ਹੈ, ਤਾਂ ਵੈਨਟਵਰਥ ਸ਼ਾਇਰ ਕਾਉਂਸਲ ਦੇ ਗਾਹਕ ਸੇਵਾ ਸਟਾਫ਼ ਇੱਕ ਮੁਫ਼ਤ ਵਰਮਾਈਨ ਸੇਵਾ ਦੇ ਪ੍ਰਬੰਧ ਵਾਸਤੇ ਸਹਾਇਤਾ ਕਰਨ ਲਈ ਖੁਸ਼ ਹਨ। ਦੁਆਰਾ 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



ÖNEMLİ | TÜRKÇE

Bu belgeyi okuma ve anlamla konusunda yardıma ihtiyacınız varsa, Wentworth Shire Belediyesi'nin müşteri hizmetleri personeli, ücretsiz tercümanlık hizmetinin ayarlanmasında yardımcı olmaktan mutluluk duyacaktır. Bir tercüman ayarlamak için lütfen 03 5027 5027 numaralı telefondan Belediye ile iletişime geçin veya aşağıda listelenen bir Belediye Ofisini ziyaret edin.



QUAN TRỌNG | TIẾNG VIỆT

Nếu bạn cần trợ giúp để đọc và hiểu tài liệu này, nhân viên dịch vụ khách hàng của Hội đồng Wentworth Shire sẵn lòng hỗ trợ sắp xếp dịch vụ thông dịch miễn phí. Để sắp xếp một thông dịch viên, vui lòng liên hệ với Hội đồng theo số 03 5027 5027 hoặc đến Văn phòng Hội đồng được liệt kê bên dưới.

COUNCIL OFFICES



Midway Community Centre
3 Midway Drive
Buronga NSW 2739



Wentworth Visitor Centre
Main Administration Office
61 Darling 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.

Our Objectives

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



Wentworth LGA

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Images in this document were sourced from Council's Image Library unless otherwise stated. Cover image: Wentworth Caravan Park Redevelopment.

The State of our Shire Report forms part of the Annual Report 2023/2024. These documents have been prepared in accordance with Section 406 of the *Local Government Act 1993*.

This document was compiled by Wentworth Shire Council.
Copies of this program can be viewed online at wentworth.nsw.gov.au

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Our Values: Honest & Integrity | Accountability & Transparency | Respect | Quality & Commitment

Introduction

This term of Council has been marked by the end of the COVID-19 pandemic, but just as we were starting to recover, a significant flood event struck in late 2022 and early 2023. The community's response to these challenges demonstrated remarkable passion and resilience.

Due to the postponement of the 2020 Council elections until December 2021, this Council's term has been shortened to 33 months instead of the usual 48. Throughout this time, our plans have been shaped by the voices of our residents, prioritising what matters most to the people of the Shire. As this term draws to close and we prepare for the next four-year term, it is an ideal moment to reflect on both our achievements and the works still ahead.

Whilst maintaining essential infrastructure and services, Council also delivered a range of high-quality projects aimed at creating long-term benefits to the community. By working closely with governments, financial institutions and businesses, Council secured over \$53 million in funding, which enabled the delivery of transport and infrastructure projects. To date, more than \$81 million has been spent on new and renewed capital works, with an additional \$26 million allocated for future projects.

These initiatives, along with a sound financial strategy, ensure Council's continued financial sustainability and reflect the community's current and future needs.

The State Government has also contributed to community aspirations through projects like the

HealthOne facility in Buronga, completed in 2022, and the ongoing construction of a \$30 million hospital in Wentworth, set to replace the 80 year facility by 2025.

Recognising the vital role of community groups, Council provided \$598,684 in financial assistance to support these organisations over the term, improving the quality of life for residents, workers and visitors alike.

Additionally, collaboration between Wentworth Shire Council and Mildura Rural City Council was strengthened, with both working towards mutually beneficial outcomes for the region.

Looking forward, Council remains committed to engaging with the community to fulfill Wentworth Shire's vision, ensuring continued progress and value. Being a Councillor offers a unique opportunity to contribute to decision-making and shapes the strategic direction of the Shire.

The incoming Council faces the important task of adopting a Community Strategic Plan in 2025, ensuring it reflects the views and aspirations of the Shire's residents. By securing further funding and building on existing partnerships, Council can continue delivering projects that improve the community's future.

It is essential that social, environmental, economic and civic leadership goals remain at the forefront of Council's agenda.



Ken Ross
General Manager
Wentworth Shire Council



Daniel Linklater
Mayor
Wentworth Shire Council

Wentworth at a glance



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

Proclaimed a Shire on 23 January
1879

Area (sq. km)
26,256

27.9%

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



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 beyond



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

Purpose and Context of Report

The State of our Shire Report focuses on how effective Council has been in delivering the community's aspirations and visions as articulated in the Community Strategic Plan 2032 – Wentworth Shire: Our Future in Focus.

This report is a snapshot of Council's performance during the term and how we moved towards achieving the long-term goals and aspirations of the Community.



Integrated Planning and Reporting Framework

In line with the Local Government Integrated Planning and Reporting (IP&R) Framework each NSW Council is required, by legislation, to prepare a range of plans and integrate them to obtain the maximum leverage from their effects to plan for the future.

The IP&R Framework includes the Community Strategic Plan, Resourcing Strategy, Delivery Program, Operational Plan and the Annual Report.

The aim of the IP&R Framework is to ensure each Council takes a long term, strategic approach to its activities and that these represents the needs of the community.

The relationship between community input and Council's plan is outlined in the following diagram of the IP&R Framework.



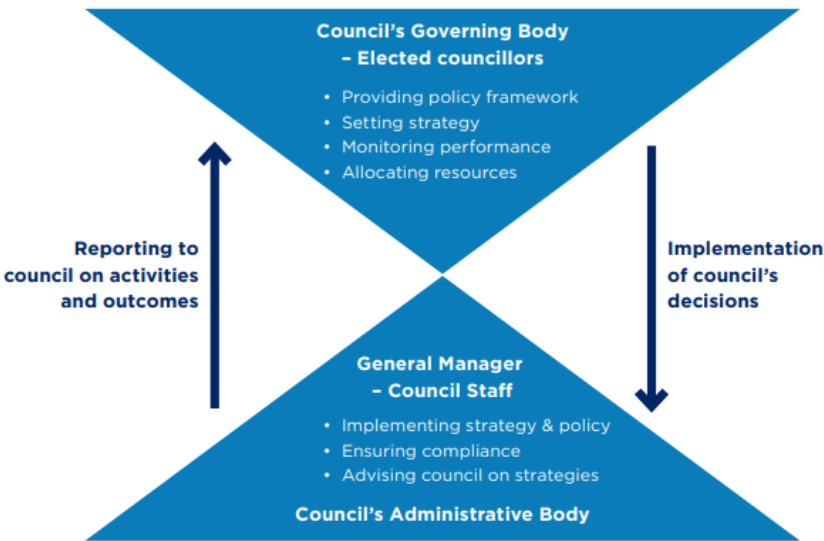
Councillors

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 Daniel Linklater
Mayor



Cr Susan Nichols
Deputy Mayor



Cr Brian Beaumont
Councillor



Cr Steve Cooper
Councillor



Cr Peter Crisp
Councillor



Cr Jane MacAllister
Councillor



Cr Tim Elstone
Councillor



Cr Jo Rodda
Councillor



Cr Steve Heywood*
Councillor

* Cr Heywood passed away
7 February 2024

CSP Themes

The purpose of the Community Strategic Plan is to outline the future vision and aspirations of the community to assist with long term planning, prioritisation and decision making. Council does not have sole ownership of all actions. Most are completed in partnership between government, businesses and the community to ensure that the community's hopes and aspirations are at the heart of everything we do.

Community consultation is integral to the preparation of the Community Strategic Plan.

In reviewing past versions of the Community Strategic Plan and developing Wentworth Shire: Our Future in Focus 2022-2032, Council provided numerous opportunities for the community and key stakeholders to provide formal and informal comment and feedback.

The consultation process allowed the community and relevant stakeholders to identify various pertinent issues as being important for the future development, growth and sustainability of the Shire. An outline of the consultation process is outlined below.

Engagement Strategy

In April and May 2021 Council reviewed and updated its Community Engagement Strategy. Through its Community Engagement Strategy, Wentworth Shire Council works hard to establish opportunities for valuable two-way communication with the community.

Community Survey

An online survey was placed on Council's website for a six-week period from 1 November 2021 to 12 December 2021. The survey asked respondents to rank Council's performance and service delivery, how they feel about living in the Wentworth Shire, and the opportunities, threats, strengths and weaknesses for the community and where they would like to see the community in ten years' time. There were 112 respondents.

Community Consultation Sessions

A series of 8 consultation sessions were held between November 2021 and March 2022 in the following locations:

- Wentworth
- Dareton
- Gol Gol / Buronga
- Curlwaa
- Anabranah
- Pooncarie
- Pomona
- Ellerslie

A total of 106 residents attended the sessions which provided an opportunity to discuss the future of the Wentworth Shire and the actions required to achieve this future. Attendees were asked to identify what they felt were the top priorities going forward.

Targeted Consultation

Workshops and/or focused meetings were held with the following organisations:

- Bendigo Community Bank Board
- BMEET
- Coomealla High School
- Coomealla Memorial Sporting Club Board
- Coomealla Working Party Namatijira
- Dareton Senior Citizens
- Dareton Public School
- Gol Gol Public School
- Gol Gol Senior Citizens
- Mildura Base Public Hospital
- Mildura Rural City Council

Targeted Consultation (continued)

- Murray House Board
- Wentworth Shire Interagency Group
- Wentworth Public School
- Wentworth Senior Citizens

In addition to above, the General Manager also undertook a number of individual consultation sessions with residents.

Feedback was collated and sorted into a series of themes which have been the source of the future directions outlined in the Community Strategic Plan.



The consultation and engagement activities 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.



Strategy 1

Our Economy

Wentworth Shire is a vibrant, growing and thriving region



In order to have a strong, sustainable economy it is important that existing core businesses and industries are enabled and encouraged to grow and prosper and that businesses are attracted to the region. Further economic development can be achieved by seeking out opportunities to increase tourism and innovation, which will in turn provide more local employment, urban renewal and economic growth.

The visitor economy is a significant economic contributor for the Wentworth Region with a number of local tourist attractions and events. The community is concerned that more needs to be done to promote the benefits of the region

and to clearly define a clear point of difference in order to continue to attract tourist and visitors.

In terms of economic development, Council has both a direct and indirect role. Council provides employment for many residents as an employer of choice. Indirectly, Council can assist development by providing infrastructure and advocating on behalf of the business community.

Wentworth Shire is a growing region with an expanding sense of opportunity and there is a desire to capitalise on those possibilities for the benefit of all.

Community Outcome

We are a growing region with an expanding sense of opportunity, and we want to capitalise on those possibilities for the benefit of all.

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



Objectives

1. Promote the Shire as an ideal location for investment and the establishment of innovative, sustainable and diversified industries.
2. Promote the Wentworth Region as a desirable visitor and tourism destination.
3. High Quality connectivity across the region.
4. Encourage lifelong learning opportunities
5. Encourage and support initiatives that improve local employment opportunities.

“

You told us what you wanted

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

”

What is done on an annual basis

- Advocate for the local business on issues which further business and career opportunities for all.
- Ensure that land is suitably zoned, sized and located to facilitate a variety of development that is supported by a strategic and affordable infrastructure.
- Provide Visitor Information Centre Services.
- Support the activities of Murray Regional Tourism, Destination NSW-Riverina Murray and Wentworth Regional Tourism Inc.
- Advocate for the ongoing provision of quality transport and freight links.
- Advocate for improved region-wide internet and mobile phone connectivity.
- Undertake a program of activities and services that facilitate learning opportunities at Council's Library services.
- Advocate for community access to a wide range of learning spaces, resources and activities for education and employment pathways that support local growth.
- Advocate for and promote initiatives that promote sustainable and resilient economic growth.

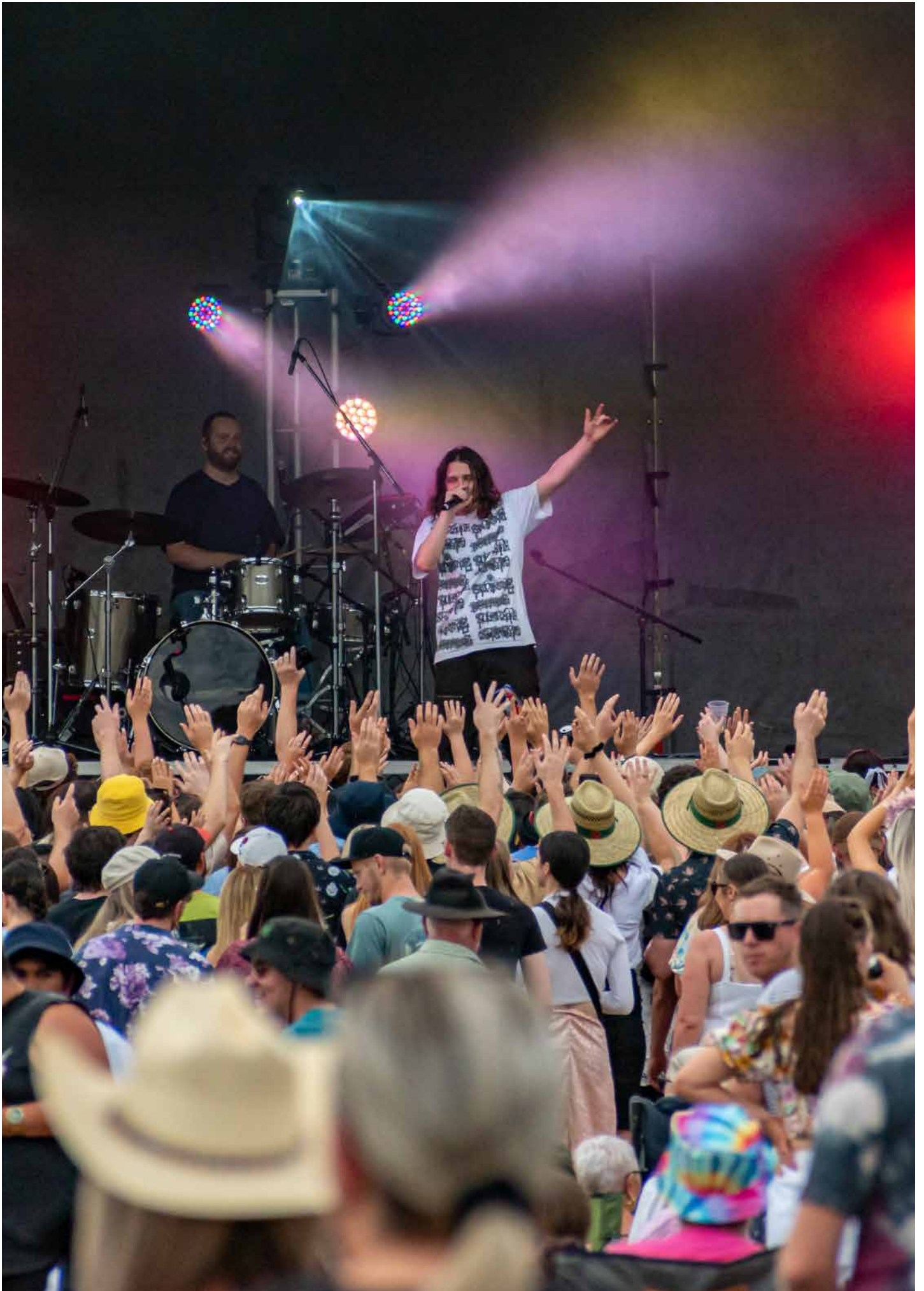
Specific achievements

- ✓ Advocating for post flood recovery relief and support for local business impacted by the 2022 flood.
- ✓ Far South West Joint Organisation Destination Management Plan
- ✓ Post COVID Economic Recovery Program incorporating Wentworth Winedown Music, Food & Wine Festival
- ✓ Successful grant application with the Department of Planning to employ a cadet planner.
- ✓ Renewed Memorandum of Understanding with Murray Regional Tourism
- ✓ Contributed funds to Wentworth Regional Tourism Inc for the production of Wentworth & Darling Outback Official Visitor Information Guide and the Why Not Winter in Wentworth Campaign

Projects in progress

- Fibre Optic Symphonic Orchestra – Bruce Munro Art Installation
- Wentworth Economic Development Strategy
- Wentworth Tourism and Events Strategy
- PS Ruby State Heritage Recognition and Preservation opportunities
- Willowbend Caravan Park Redevelopment
- Willowbend Caravan Park Lease

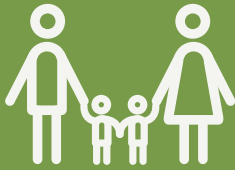




Strategy 2

Our Community

Wentworth Shire is a great place to live



We have a unique community with a strong desire to have an input into the future of the region. While there are many common features and pastimes which people enjoy, there are also many differing needs and priorities across a variety of demographics and segments of the community.

It is essential that all people, wherever they live, have access to services which enable them to feel included, to do what they love and to participate in cultural, sporting and social activities. It is through these interactions that we are able to maintain a strong sense of community.

The community expect to live in a safe and healthy community that offers equitable access to health and specialist services and supports the needs of the aged, disabled and disadvantaged. We all need to provide opportunities for people to contribute to their community to build our sense of place and connection.

The challenge for Council is how we adapt to the changing requirements of our evolving community while advocating for the provision of essential social services in an equitable and affordable manner.

Community Outcome

We are 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 their sense of history and identity.



Objectives

1. Continue to create opportunities for inclusion where all people feel welcome and participate in community life.
2. Work together to solve a range of social and health issues that impact community wellbeing and vulnerable people.
3. To have a safe community.
4. A well informed, supported and engaged community.
5. To have a strong sense of place.

“

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 aging 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.

”

What is done on an annual basis

- Acknowledge and celebrate the contribution that people from all backgrounds make to our community
- Support opportunities to promote and celebrate Wentworth Shire as a welcome and inclusive community focusing on diversity, access, inclusion and capacity building.
- Actively engage with and include the perspectives and knowledge of the local indigenous community.
- Support a broad program of Civic and Community Events
- Support cultural, recreational and community interaction opportunities through the Financial Assistance Program
- Deliver a program of activities and services that facilitate opportunities for vulnerable members of the community at Council’s library services
- Collaborate with Government Agencies and other organisations to support the provision of health services across the Region.
- Advocate for the provision of social services that meet the needs of all our community including families, children, youth, people with disability and the aged.
- Our buildings and spaces are designed to be inclusive and accessible to all community members.
- Regulatory Compliance functions
- In partnership with Rural Fire Service to undertake hazard reduction works
- Engage with the Local Area Command on key community safety issues
- Facilitate the Local Emergency Management Committee to ensure a co-ordinated approach by all agencies having responsibilities and functions in emergencies.
- In partnership with transport for NSW identify and resolve road and pedestrian safety issues.
- Communicate the role of Council, its achievements, activities, services, policies and plans to the community.
- Community funding opportunities available to the community
- Maintain and update the amenity of the Shire to meet community expectations for clean and well-presented public spaces and townships that enhance health living and promote active lifestyles.

Specific achievements

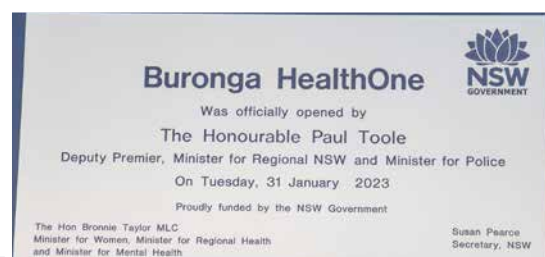
- ✓ Introduction of a Heritage and History Committee
- ✓ Active NSW footpath upgrades in Buronga and Gol Gol
- ✓ Wentworth Extended Day Care
- ✓ \$598,684 contributed via the Financial Assistance Program
- ✓ 40kph speed limit reduction - Wentworth CBD
- ✓ Wentworth Riverfront Mooring Sites/BBQs
- ✓ Dareton Travellers Rest
- ✓ Buronga Pump Track Stage 1
- ✓ PRAM Ramp Upgrades
- ✓ Dareton Men in a Shed Building
- ✓ Buronga Wetlands Sharedway
- ✓ Flood Preparation, Response and Recovery works
- ✓ New Rural fire Service Fire Station at Para
- ✓ Namatjira Water Tower Public Art Project
- ✓ Junction Island Bridge Replacement
- ✓ Supported Coomealla Health Aboriginal Corporation and Wentworth Medical Clinic Inc for improved medical services in Wentworth
- ✓ Buronga HealthOne
- ✓ Council and Wentworth Pioneer Homes Memorandum of Understanding approved
- ✓ Murray House agreed to purchase old Council Chambers and Library site to expand operations

Projects in progress

- New Wentworth Hospital
- Implementation of NSW Child Safe Standards
- Wentworth & Balranald Drought Resilience Plan
- Dareton Active NSW Footpath upgrade
- James King Park Beach upgrade
- Buronga and Pooncarie Toilet Block Installation
- Ski Reserve Rehabilitation
- Council is working with Broken Hill University Department of Rural Health to lease the old Council Administration building in Adelaide Street, Wentworth, to establish a Health Workforce Education and Learning Hub
- New Rural Fire Service Station at Boree Spring Hill

What hasn't been done

- ✗ PCYC facility in Dareton
- ✗ Buronga Wetlands Standpipe
- ✗ Buronga Pump Track Stage 2
- ✗ Open Spaces Upgrades
- ✗ Greater Junction Viewing Platform





Strategy 3

Our Environment

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



The distinctive landscape and environment across the region is a key part of our lifestyle. It is important that measures and programs are in place to help our community adapt to ensure that future generations can enjoy the environment in which we live.

Council plays an important role in adopting sustainable practices itself and promoting them in the community. The community has expressed a desire to live more sustainably through improved resource management.

As a community there is a concern with the effect that the Region's growing population is having on the existing amenity of the Shire. Council's strategic planning will focus on protecting the community from the effects of development and the need for infrastructure that reflects our current population profile and anticipated demographic changes.

Our infrastructure makes daily life possible, and it is essential that our infrastructure is maintained in a way which enables us to function in an effective and efficient manner as a community.

Community Outcome

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

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.



Objectives

1. Ensure our planning decisions and controls enable the community to benefit from development.
2. Ensure that community assets and public infrastructure are well maintained.
3. Minimise the impact on our natural environment.
4. Use and manage our resources wisely.
5. Infrastructure meets the needs of our growing Shire.

“

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

”

What is done on an annual basis

- Delivering timely services for the assessment of Development Applications and planning proposals
- Maintaining transport network including Roads, Bridges and Footpath
- Maintaining community facilities including halls, ovals, pools and other sporting facilities
- Undertaking actions identified in the Western Weeds Action Plan
- Monitor and investigate Illegal Dumping Activities as required
- Supporting the activities of the Murray Darling Association
- Advocating for the sustainable management of the Darling River and the Menindee Lakes
- Provision of Water, Waste Water and Stormwater Management infrastructure
- Providing and promoting resources recovery and recycling initiatives
- Encourage business and the community to be socially and environmentally responsible
- Advocate to the Federal and State governments for adequate funding for the delivery of key projects and the provision of essential infrastructure for the Region
- Planning for appropriate infrastructure and services that support current and future needs.

Specific achievements

- ✓ 2,698 free green waste vouchers and 94 free hard waste collections provided to residents and rate payers
- ✓ Trentham Water and Sewer Installation
- ✓ Rezoning of Thegoa Lagoon
- ✓ Fixing Local Roads Projects
 - Punt Road
 - Fletchers Lake Road
 - Bridge Road
 - Little Manly Road
 - Native Ridge Lane
 - High Darling Road
 - Old Wentworth Road
 - Fletchers Lake Road
 - Keenans Drive
- ✓ Pooncarie Menindee Road Upgrade
- ✓ Lighting Upgrade - Wentworth & Dareton Pools
- ✓ Pooncarie Telegraph Building Renovation
- ✓ Wentworth Showgrounds
 - Running Rail
 - Female Jockey Change Rooms
 - Sewer Extension
 - Tower & Shade Extension
- ✓ Pooncarie Aerodrome Lighting
- ✓ Wentworth Aerodrome Upgrade
- ✓ George Gordon Oval Carpark, Netball Courts and Female Changerooms
- ✓ Wentworth & Buronga Effluent Disposal Stations
- ✓ Alcheringa Tennis Courts and Lighting
- ✓ Wentworth Sporting Complex upgrade
- ✓ Carramar Drive Sporting Complex Cricket Nets and Electronic Scoreboard
- ✓ Buronga Landfill Regulatory Approval and Licence Upgrade
- ✓ Mourquong Filtered Water Main
- ✓ Flood Preparation, Response and Recovery works
- ✓ Stormwater Upgrades
 - Wurlong Drive
 - Midway
- ✓ Sewer Infrastructure
 - Sewer Pump Station #5
 - Wood Street & Kingridge Sewer Main
 - Darling & Beverly Street Main Repairs
- ✓ Worked in partnership with Mildura Rural City Council around a regional approach to Waste Management.

Projects in progress

- Wentworth Shire Council Flood Study
- Integrated Water Cycle Management Plan
- Buronga Landfill Expansion
- Pink Lake, Rose Street and 3 Sisters Stormwater
- Wentworth Rowing Club Extension
- Arumpo Road Upgrade
- Wentworth Civic Centre Redevelopment
- Buronga/Gol Gol Sporting Master Plan
- Dareton Main Street Upgrade
- George Gordon Oval Lighting
- Community education regarding introduction of Food & Organics Collection
- Tender with NSW LG Procurement to secure a 7 year renewable energy supply contract
- Water Leakage and District Metering Program

What hasn't been done

- ✗ Rural Residential Strategy
- ✗ Stormwater Upgrades
 - Crane Drive
 - Wilson Drainage Reserve
 - Kingfisher Road
- ✗ Sewer Upgrades
 - Corbett Avenue Sewer Pump Station
 - Kingfisher Road Sewer Pump Station





Strategy 4

Our Leadership

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



The community will benefit from a strong Council which delivers tangible outcomes, advocates and builds successful partnerships, with the leadership, culture, people and capabilities to meet community expectations. It is important that opportunities are available for people to have a say in decision making, and that access to local representation is made possible.

The community have expressed the need for timely, improved and transparent communications and community engagement from Council in decisions that impact everyone and the need for Council to be responsive to community needs.

The Local Government Act provides guiding principles for Council in terms of its functions, decision-making and community participation, as well as principles for sound financial management and integrated planning and reporting. Council is required to ensure that it:

- Is accountable and makes sound decisions;
- Meets its statutory obligations;
- Is sustainable as an organisation;
- Provides effective and efficient services; and
- Consults, involves and is accountable to the community.

Community Outcome

We are 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 creating a well-managed and operated organisation that is equipped with the resources required to deliver effective services.



Objectives

1. Consistently engage and consult the whole community to ensure feedback is captured and considered as part of decision making and advocating processes.
2. A strong, responsible and representative government.
3. An effective and efficient organisation.
4. Provide strong leadership and work in partnership to strategically plan for the future.
5. Adopt practices of prudent asset, financial and human resources management across Council to ensure long term sustainability and efficiency.

“

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

”

What is done on an annual basis

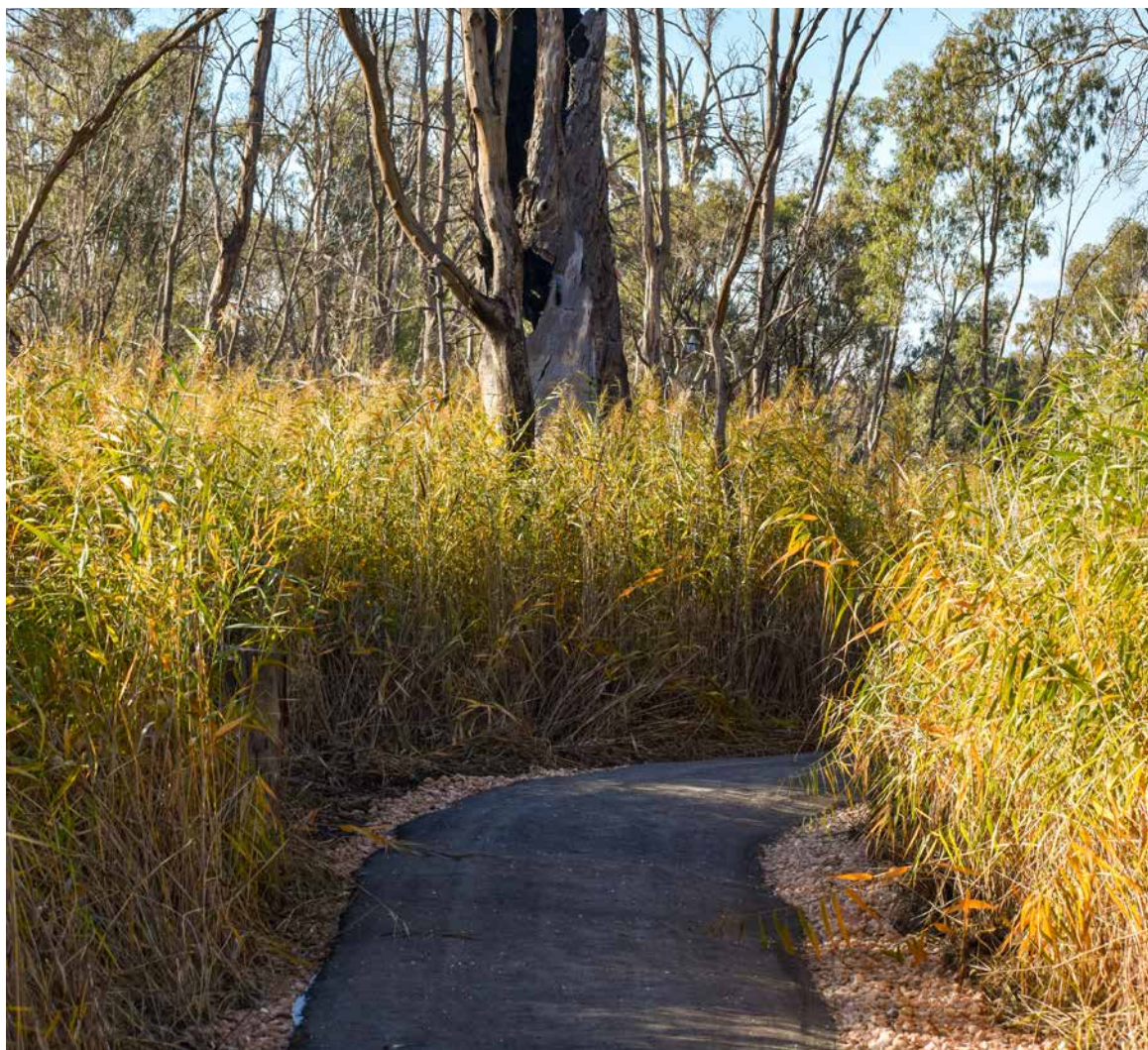
- Support local decision making through transparent communication and inclusive community engagement
- Ensure that Council is accountable to the community, meets legislative requirements and supports the Councillors to undertake their civic responsibilities
- Support Councillors to undertake ongoing professional development
- Engage the community on a regular basis to ensure that Council is providing services that deliver value for money and are relevant in meeting the changing needs of the community.
- Staff are supported to deliver high quality services to the community
- Ensure the organisation is well led and managed through the implemented of Good Governance, Risk Management and Compliance Frameworks
- Support the work of the Wentworth Shire Interagency Group
- Foster strong partnership with all levels of government, peak bodies, agencies and the community
- Maintain a strong financial position that supports the delivery of services and strategies and ensures long term financial sustainability
- Be the best employer that we can by attracting, developing and retaining skilled to ensure a capable and effective workforce
- Implement sound asset management practices to ensure adequate provision is made for the maintenance and long-term replacement of Council's infrastructure assets.

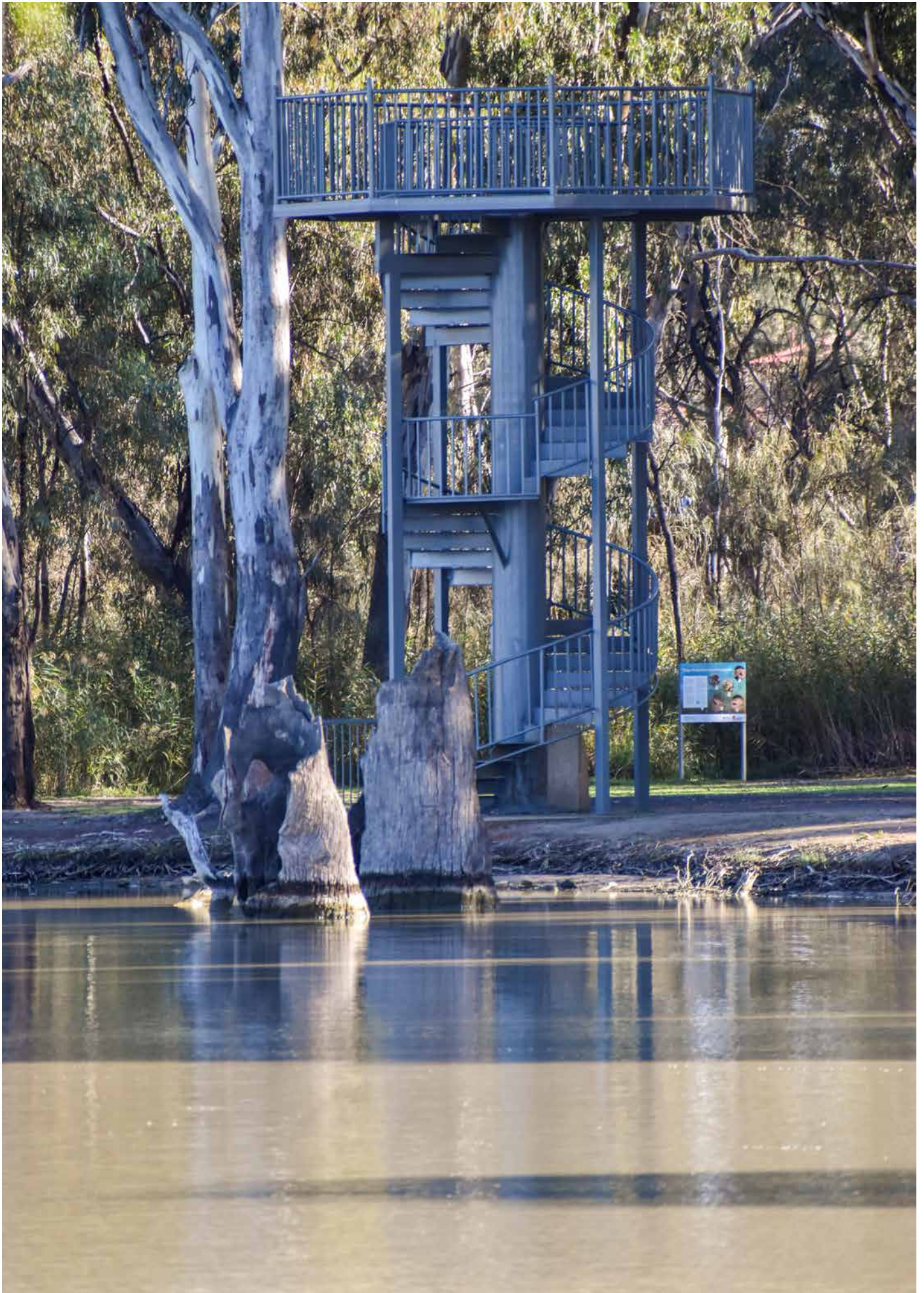
Specific achievements

- ✓ Audited Council website to ensure compliance with Website Accessibility Guidelines
- ✓ Procurement & Purchasing Service Review
- ✓ Waste Management Operations Service Review
- ✓ Implemented Audit, Risk & Improvement Committee
- ✓ Implemented Internal Audit Function
- ✓ Health & Well Being Strategy

Projects in progress

- Monitoring compliance with NSW Modern Slavery Guidelines





Financial information

	2024	2023	2022	2021	2020
	\$'000	\$'000	\$'000	\$'000	\$'000
Inflows:					
Rates and annual charges revenue	10,410	9,755	9,529	9,164	8,822
User charges revenue	10,109	8,807	9,600	7,582	7,798
Interest and investment revenue (losses)	2,318	1,706	280	245	586
Grants income - operating and capital	26,271	32,759	20,828	22,088	18,463
Total income from continuing operations	50,354	54,578	41,855	40,306	36,921
Sale proceeds from Infrastructure, Property, Plant & Equipment	412	164	272	314	279
New loan borrowings and advances	8,000	1,000	2,400	2,000	-
Outflows:					
Employee benefits and on-cost expenses	10,066	9,964	9,665	8,792	8,790
Borrowing costs	578	343	316	375	206
Materials and contracts expenses	12,665	13,118	11,235	9,553	10,623
Total expenses from continuing operations	34,135	33,463	30,478	27,985	29,286
Total cash purchases of IPPE	33,891	20,539	15,577	18,280	15,711
Total loan repayments (incl. leases)	983	829	625	273	245
Operating surplus/(defecit) (excl. capital income)	528	4,022	2,662	597	(665)
Financial position figures					
Current assets	56,932	57,431	48,634	42,700	34,656
Current liabilities	21,164	16,892	12,009	11,985	7,385
Net current assets	35,768	40,539	36,625	30,715	27,271
Available working capital (unrestricted net current assets)	2,385	4,496	6,670	4,675	4,813
Cash and investments - unrestricted	2,282	4,063	6,523	5,284	4,337
Cash and investments - internal restrictions	14,318	15,897	14,089	10,928	10,583
Cash and investments - total	49,482	51,211	43,708	38,393	28,418
Total borrowings outstanding (loans, advances and finance leases)	14,984	7,967	7,796	6,021	4,294
Total value of IPPE (excl. land and earthworks)	662,607	595,375	551,096	497,777	473,938
Total accumulated depreciation	305,361	283,187	236,169	245,423	234,023
Indicative remaining useful life (as a % of Gross Book Value)	54%	52%	52%	51%	51%

Challenges

The local government sector faces a range of interconnected challenges. As these challenges intensify, councils will need to adopt innovative solutions, collaborate with other levels of government, and engage with their communities to ensure that they can continue to provide essential services and infrastructure. The ability of councils to adapt to these pressures will be crucial in determining long term sustainability and success.

Financial sustainability

Good financial management means ensuring sufficient resources are available to deliver on the community's vision and aspirations for the area for years to come. The local government sector plays a critical role in delivering essential services and infrastructure to communities. Some of the key financial challenges that can prevent councils fulfilling this critical role include:

- **Rate Capping**
While rate capping aims to protect residents from sharp rate hikes, it restricts councils' ability to generate revenue, particularly in growing communities where demand for services and infrastructure is increasing. As a result councils often struggle to cover rising costs associated with delivering services, maintaining infrastructure and addressing community needs.
- **Cost Shifting**
Cost-shifting occurs when higher levels of government transfer responsibilities to local councils without providing adequate funding to support these additional responsibilities. Local government frequently face the challenge of absorbing the costs of delivering services or maintaining assets that were once funded or managed by state or federal governments. This places additional financial pressure on councils as they are required to fund these services from their own limited budgets. Cost shifting forces councils to either divert funds from other areas or increase their reliance on grants and other external funding, which may not always be sufficient or reliable.

- **Economic Pressures in Regional Area**
Regional and rural councils face distinct financial challenges due to the economic conditions in their communities. These areas often have higher service delivery costs due to geographic isolation and the need to maintain an extensive network of assets across vast regions. Regional economies are also heavily dependent on industries such as agriculture, mining, and tourism, which can be vulnerable to economic downturns, changing climactic conditions and market fluctuations.
- **Revenue Diversification Challenges**
Local government is heavily reliant on property rates as their primary source of revenue. However, the capacity to increase rates is limited by rate capping and the economic capacity of ratepayers, particularly in low-income areas. Added to the growing reliance on grant funding from state and federal governments to finance major projects and support core services can impact on councils ability to plan for long term financial sustainability.



Workforce recruitment and retention

Councils across NSW are currently facing significant challenges in both recruiting and retaining skilled workers. Some of the challenges include:

- **Skills shortages**

One of the most critical challenges is the shortage of skilled workers in key areas such as engineering, town planning, environmental health and finance. The rapid growth in infrastructure projects and the increasing demands on councils to deliver complex services have led to high competition for workers with specialised skills, particularly in rural and regional areas with positions for qualified professionals often remaining vacant for extended periods.

- **Competition with the Private Sector**

The local government sector often struggle to compete with the private sector in terms of salaries and benefits, especially for highly sought after positions. This makes it difficult for Council to attract and retain workers, as many potential candidates opt for private-sector roles that offer higher pay and more flexibility.

- **Rural and Regional Disparities**

Councils in rural and regional areas face greater challenges in recruitment and retention than metropolitan councils. Geographic isolation, limited access to services and fewer career opportunities for family members often deter potential candidates from moving to these areas. This cycle of turnover places ongoing pressure on rural and regional councils to continuously recruit and train new employees.

- **Workforce Flexibility and Work Life Balance**

While local government often offers stable employment, they often lag behind other sectors in terms of flexible working

arrangement and work-life balance.

Many councils are working to adapt to the evolving expectations of a modern workforce that increasingly values remote work options, flexible hours and better work life balance.

- **Workload Pressures and Stress**

Council staff are often required to handle a broad range of responsibilities, particularly in smaller councils with limited staff. The complexity and scope of local government functions can place significant stress on workers. High workloads, tight deadlines, and limited resources can contribute to burnout and dissatisfaction, leading to higher turnover rates.

- **Changing Workforce Expectations**

The expectations of workers in terms of job satisfaction, corporate culture and values are shifting. Today's workforce, particularly younger generations, tends to prioritise job roles that align with their values, offer purpose, and contribute to societal outcomes. While councils inherently provide community-focused work, they often need to more actively promote these aspects to attract purpose-driven candidates. This challenge is compounded by councils traditional structures, which may not always align with modern expectations around workplace culture and innovation.

- **Funding and Budget Constraints**

The capacity of councils to recruit and retain staff is often restricted by limited resources. Many councils operate under tight budgets, with wage increases and recruitment efforts constrained by rate capping, cost shifting from other levels of government, and the rising cost of service delivery. These financial limitations restrict councils ability to offer competitive remuneration packages that could attract and/or retain talent.



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