

Annual Report 2024-2025



INTERPRETER SERVICES



MAHALAGA | FILIPINO

Kungkailangan mong tulon 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-uugnayan 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 ਵਿੱਚ ਸਹਾਇਤਾ ਦੀ ਲੋੜ ਹੈ, ਤਾਂ ਵੈਨਟਵਰਥ ਸ਼ਾਇਰ ਕਾਉਂਸਲ ਦੇ ਗਾਹਕ ਸੇਵਾ ਸਟਾਫ਼ ਇੱਕ ਮੁਫਤ ਵਿਆਖਿਆ ਸੇਵਾ ਦੇ ਪ੍ਰਬੰਧ ਵਿੱਚ ਸਹਾਇਤਾ ਕਰਨ ਲਈ ਖੁਸ਼ ਹਨ। ਦੁਆਰਾ 'ਤੇ ਦਾ ਇੰਤਜ਼ਾਮ ਕਰਨ ਲਈ, ਕਰਿਪਾ ਕਰਕੇ 03 5027 5027 'ਤੇ ਕਾਉਂਸਲ ਨਾਲ ਸੰਪਰਕ ਕਰੋ, ਜਾਂ ਹੇਠਾਂ ਸੂਚੀਬੱਧ ਕਮਿ ਕਾਉਂਸਲ ਦਫਤਰ 'ਤੇ ਜਾਓ।

สำคัญ | แบบไทย

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

ÖNEMLİ | TÜRKÇE

Bu belgeyi okuma ve anlama 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.

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.

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.*

Purpose of the Annual Report

Welcome to Wentworth Shire Council's annual report for the 2024/2025 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 2024/2025. 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 **Community Strategic Plan 2026-2036** adopted by Council in June 2025 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

wentworth.nsw.gov.au

Have Your Say: engage.wentworth.nsw.gov.au

Contents

Message from the Mayor and General Manager	6	Our Organisation	36
Our Values	7	Executive Team	36
Achieving the vision for 2032	8	Organisation Overview	37
Shire and Tourism Profile	10	Equal Opportunity Management Plan	39
The Sights and Experiences of Wentworth Shire	12	Remuneration	41
Wentworth at a Glance	14	Our Performance	43
Performance Summary	15	How we plan	43
Financial Snapshot	15	Strategy 1 – Our Economy	45
2024/2025 Rates	16	Visitor Information Centre Annual Operations Report 2024/2025	47
Civic Ceremonies and Community Infrastructure	17	Strategy 2 – Our Community	49
Awards and Recognition	22	Wentworth Shire Libraries	51
Partnerships with Council	23	Total amount granted under Delegated Authority	53
Governance	24	Bodies granted exemptions	53
Councillors	24	Financial Assistance approved by Council	55
Democratic Governance	25	Consultants Charges	58
Internal Audit and Risk Management	32	Strategy 3 – Our Environment	59
Attestation Statement for the 2024/2025 financial year		Health and Planning	61
		Strategy 4 – Our Leadership	64
		Disability Inclusion Action Report 2024/2025	66
		Modern Slavery Statement	68
		Transformational Projects	80
		Council Assets	86
		Recreation and Culture	88
		Infrastructure Projects	92
		Financials	104
		Contracts over \$150,000	106
		Rates and charges written off during year	107
		Financial Indicators	108
		Reserves Transfer Schedule 2024/2025	112
		Financial Statements	113



Images in this document were sourced from Council's Image Library unless otherwise stated.
 Cover image: Wentworth Visitor Centre official opening ceremony, 12 March 2025.
 This document was compiled by Wentworth Shire Council.
 Copies of this program can be viewed online at wentworth.nsw.gov.au

© Copyright Wentworth Shire Council. Previous version: November 2024. Document modified: November 2025

A message from the Mayor and General Manager

As we complete the 2024/2025 year, we reflect on a period of continued recovery, renewal and strategic progress for the Shire. Over the past 12 months, the community of Wentworth has again shown remarkable strength and adaptability, with the Council team working hard to harness opportunities and deliver meaningful outcomes for our residents and local economy.

In the wake of the recent floods and ongoing infrastructure pressures, our focus has been on rebuilding and strengthening the foundations of our Shire. In the previous year we reported the disruption caused by natural disaster events and the resultant asset impairments.

In 2024/2025 we have advanced key recovery and resilience initiatives, ensuring that our roads, bridges, drainage and river-front assets are restored, modernised and better prepared for the future.

Tourism remains a vital pillar of our local economy. We are pleased to highlight the opening in October 2024 of the new Visitor Centre and Library facility in Wentworth, which has already delivered substantial increases in visitation and community use.

This award-winning facility has rapidly become a drawcard and is supporting our objective of enhancing the visitor experience, extending stays, and supporting local business.

On infrastructure and service delivery, we have made significant strides in asset renewal and maintenance, together with improvements to community facilities, open spaces and service-provision. These investments reflect our broader commitment under the Community Strategic Plan – “Wentworth Shire: Our Future in Focus” – to be a thriving, attractive and welcoming region.

Financially, Council’s disciplined approach to sustainability and prudent resource management remains paramount. This year’s reported underlying operational deficit of (\$4.547 million) is largely attributable to non-cash, technical adjustments and the timing of grant acquittals. Despite this, our efforts to secure external funding, manage liabilities, and deliver value for money remain unwavering, ensuring Council maintains adequate cash reserves and a sustainable financial position.

We acknowledge our residents, community groups and businesses for their patience, advocacy and support during the past year. To our Councillors, to the dedicated staff of Council, and to our many volunteers across the region—thank you for your professionalism and your commitment to this Shire. Together, we are turning vision into action.

Looking ahead to 2025 and beyond, we remain excited by the project pipeline: further strengthening our river-front infrastructure, advancing the visitor economy, upgrading our road network, enhancing waste and recycling services, and continuing to foster inclusive, sustainable growth across our region. These initiatives are not only about rebuilding— they are about transformation, about positioning our Shire for long-term prosperity and resilience.

We are proud of what has been achieved in 2024/2025, and optimistic for what lies ahead.

United in purpose and able in action, our community is well placed to make the most of the opportunities before us.

Yours sincerely,



Cr Daniel Linklater
Mayor
Wentworth Shire Council



Ken Ross
General Manager
Wentworth Shire Council

Our Values



At Wentworth Shire Council we value:

Honesty & Integrity

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

Respect

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

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.

Accountability & Transparency

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

Achieving the vision for 2036

The consultation and engagement activities undertaken to inform the Wentworth Shire: Our Future in Focus - Community Strategic Plan 2026-2036 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.



Wentworth Shire is a vibrant, growing and thriving region

OUR ECONOMY



Wentworth Shire is a great place to live

OUR COMMUNITY



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

OUR ENVIRONMENT



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

OUR LEADERSHIP

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:

Shire and Tourism Profile

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

In 1829 exploration parties headed out west of Sydney towards the then unknown Murray and Darling rivers in an endeavour to discover an inland sea. Although no inland sea was found, Captain Charles Sturt, entered the headwaters of a wide river which he named the Darling. On his return to Sydney a Government conceived expedition then sent Sturt to trace the Murrumbidgee River. It was during this expedition that he entered a mighty river which he named the Murray. In 1830, while navigating the Murray, he came across a river junction which he was convinced was the Darling.

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

A number of squatters established reign over 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, Paddle Steamers and Houseboats, Water sports, Historic Buildings, The Old Wentworth Gaol, Pioneer Museum, Aboriginal Culture and Galleries, Wineries, Perry Sandhills. 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 you 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 Barkindji 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 Barkindji Native Title Group Aboriginal Corporation (BNTGAC) 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 serves as 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 (or xylem), 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



Wentworth Visitor Information Centre

A world where history, culture and nature collide. Explore the audio-visual displays, shop local products and gather local information.



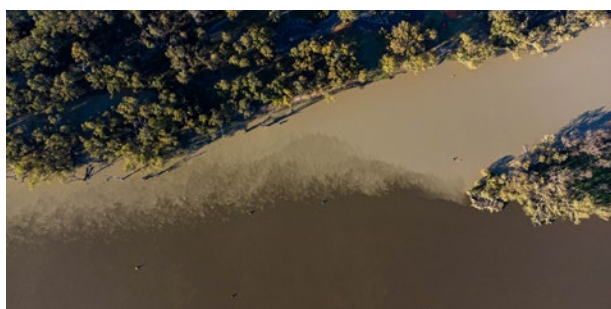
Junction Park Viewing Tower

The Confluence of the Darling and Murray Rivers can be best viewed from the observation tower.



Old Wentworth Gaol

Built in 1879-1881, the small single storey brick gaol with bluestone trim was designed by colonial architect, James Barnett.



Junction Island Walk

Stand at the point of Junction island where the Murray and Darling Rivers meet. Walk between the rivers through a natural reserve.



Old Wentworth Wharf

The Old Wharf on the Darling and the Captain John Egge Memorial. A short walk from the main street on the river front, once the scene of a busy river trade.



Australian Inland Botanic Gardens

Be amazed at the array of Australian and exotic flora on display at the 50 hectare site. Explore the stunning gardens, soak up the solitude or join a tractor train tour.



Perry Sandhills

A natural wonder of Wentworth. Explore the drifting sands of this ice-age formation, home to mega fauna fossils and second world war RAAF practice range. Enjoy a quiet stroll over the hills or go wild with the endless fun to be had up and down the dunes.



Pooncarie

Visit the historic town of Pooncarie, once a thriving port town laden with wool plying the Darling downstream for South Australia.



Mungo National Park

Visit Mungo National Park with around 40,000 years of living culture. Mungo National Park is situated within the Willandra Lakes World Heritage Area; it is an area of international significance for its cultural, archaeological, and natural landscape features.



Fotherby Park

Visit the Fergie Monument – a standing legacy to the wonderful tractor that saved Wentworth and surround during the 1956 floods.



PS Ruby Wentworth's flagship.



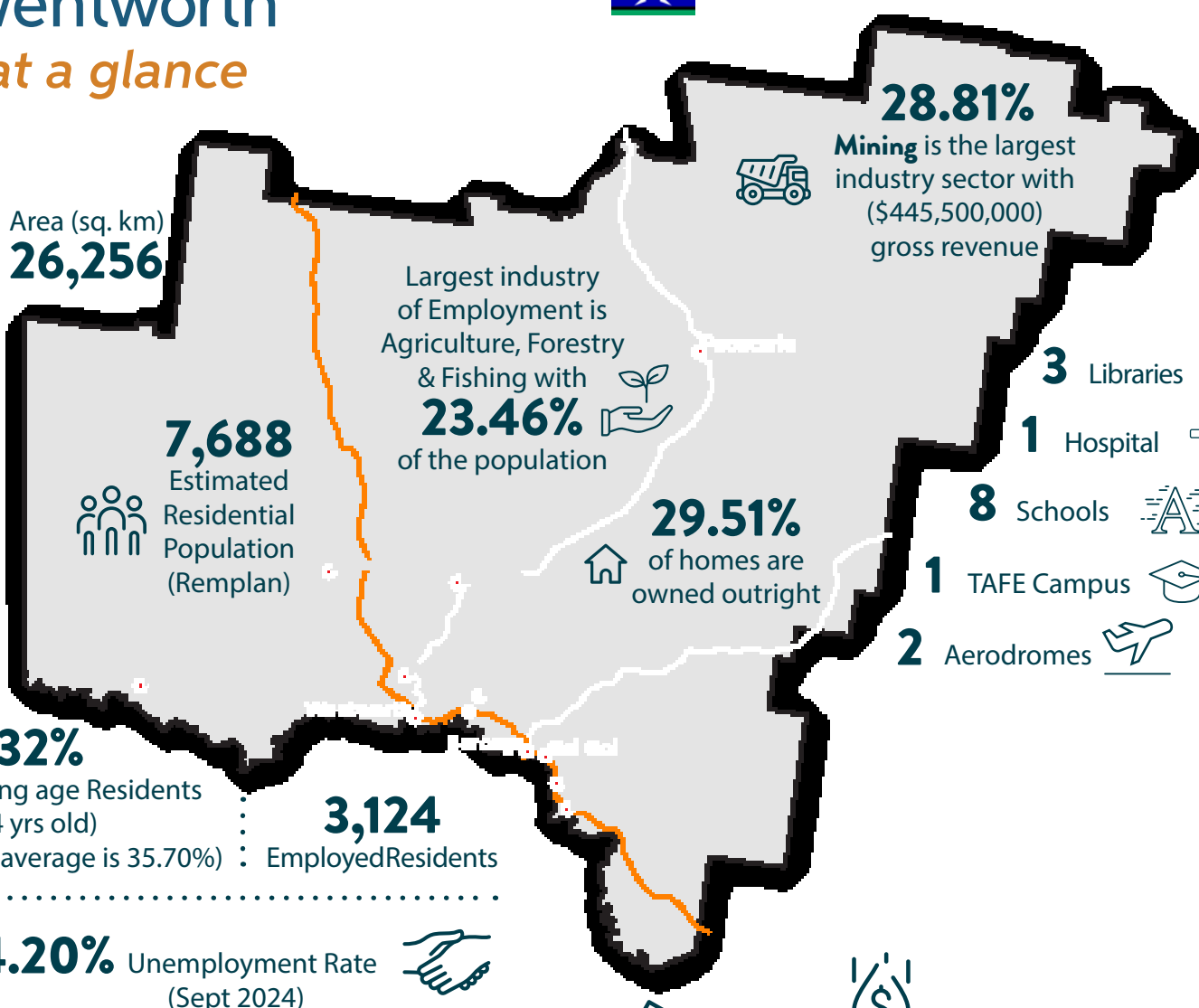
Wentworth Rotary Pioneer Museum

Learn about the history of Wentworth and surrounds through interactive displays.

Wentworth at a glance



3.40% of our population identify
as Aboriginal or Torres Strait Islander
(State average is 3.44%)



Year 12 education as the highest form of education

Wentworth
Shire residents

31.40%

vs.

Other areas
of NSW

21.40%

\$95,330
per capita Gross
Regional Product

The individual median wage is **\$696** per week with **16.25%** of people earning over **\$1,500** per week.

43 years old

is the Median Resident age
(State median is 39)

29.62% of Residents are aged under 25
(State average is 30.03%)

20.77% of Residents are aged over 65
(State average is 17.65%)



25.07% of families
earn over \$130,000
vs. state average of 37.59%

1,360km of unsealed road

Details based on data from the 2021 Census, Remplan and ABS (February 2025).

Performance Summary

Financial Snapshot

The Financial Snapshot below provides a high-level summary of Wentworth Shire Council's financial performance and position for the 2024/2025 reporting period compared to the previous year. While the total income from continuing operations grew to \$57.520 million, the underlying result before capital grants and contributions registered a deficit of (\$4.547 million), primarily due to one-off, non-cash adjustments such as asset disposals and increased depreciation.

Detailed commentary and a full analysis of the financial results, key ratio movements, and the factors influencing this year's performance can be found in the Financials section of this report, starting on page 104.

	2025 \$'000	2024 \$'000
Income Statement		
Total income from continuing operations	57,520	51,806
Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	28,250	24,052
Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	29,270	27,754
Depreciation, amortisation and impairment of non-financial assets	12,004	10,083
Net operating result for the year	17,266	17,671
Net operating result before grants and contributions provided for capital purposes	(4,547)	528
Statement of Financial Position		
Total current assets	53,815	58,384
Total current liabilities	(17,594)	(21,164)
Total non-current assets	590,468	616,672
Total non-current liabilities	(27,124)	(17,026)
Total equity	599,565	636,866
Other financial information		
Unrestricted current ratio (times)	1.89	2.93
Operating performance ratio (%)	(8.62)%	1.48%
Debt service cover ratio (times)	3.66	7.16
Rates and annual charges outstanding ratio (%)	10.69%	9.68%
Infrastructure renewals ratio (%)	304.00%	330.25%
Own source operating revenue ratio (%)	47.15%	45.95%
Cash expense cover ratio (months)	16.53	21.27

2024/2025 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:



Civic Ceremonies and Community Infrastructure

During the 2024/2025 financial year (1 July 2024 to 30 June 2025), Wentworth Shire Council supported and delivered several significant civic ceremonies that strengthened community connection, recognised local achievements, and celebrated national values. The Council also celebrated the opening of key community infrastructure projects.

Australia Day Citizenship & Awards Ceremony – Saturday 25 January 2025

The Australia Day Citizenship and Awards Ceremony was a landmark event held on Saturday 25 January 2025 at the Wentworth Visitor Centre Conference Room.

The ceremony, officiated by Mayor of Wentworth Shire, Cr Daniel Linklater, welcomed Mr Krutarth Macwan as a new Australian citizen. Mr Macwan was one of more than 14,600 people from over 150 countries taking part in Australia Day citizenship ceremonies across the nation.

Mayor Linklater offered a warm welcome on behalf of the Wentworth Shire community, acknowledging Mr Macwan's choice to make Australia his home and celebrating the privilege of being part of this significant event.

The event also served to recognise the achievements of outstanding community members through the annual Australia Day Awards. The recipients for 2025 included:

Citizen of the Year: Mr Andrew Murdoch, who was presented with the prestigious award for his extensive dedication as a community leader. His contributions included being a life member and former President of the Wentworth District Football Netball Club, a director of the Coomealla Memorial Sporting Club, and notably, serving as the chair for the highly successful Dareton Centenary Celebrations. Mr Murdoch's lasting impact on the community, demonstrating leadership and generosity, was formally recognised.



Award recipients with Cr Daniel Linklater (Mayor) and Australia Day Ambassador, Mr Sam Bramham OAM



Cr Daniel Linklater (Mayor) with Uncle Brian Hunt



Cr Daniel Linklater (Mayor) with new Australian Citizen, Mr Krutarth Macwan and daughter



Citizen of the Year, Mr Murdoch and family members

Young Citizen of the Year: Abby Collihole, honoured for her exceptional leadership, community involvement, and work mentoring primary school students through the 'Creating Chances' program. As a Year 11 student, she also served as School Captain and assisted with various school and community initiatives, including laying the wreath on ANZAC Day.

Young Sportsperson of the Year: Abby Collihole received a second award for her outstanding achievements in cricket, having represented the sport across Australia and internationally in Malaysia. Locally, she was named in the Sunraysia Cricket Association Women's Team of the Year.

Environmental Award: Wentworth Area Landcare Inc, awarded for their exceptional commitment to environmental conservation and community engagement. Since forming in 2021, the group has organised impactful events such as Clean Up Australia Day and National Tree Day, significantly contributing to the improvement of local ecosystems through reforestation and habitat restoration.

The ceremony also featured the attendance of the Australia Day Ambassador, Mr Sam Bramham OAM, and celebrated a remarkable group of nominees who made significant contributions through volunteering, sports, cultural initiatives, and environmental efforts. These awards collectively underscored the Council's commitment to recognising exceptional volunteerism, celebrating community identity, and acknowledging new residents who choose to make the Shire their home.



Young Citizen/Young Sportsperson of the Year, Abby Collihole with Cr Daniel Linklater (Mayor)



Environmental Award recipients of the Wentworth Area Landcare Group Inc.

Remembrance Day Service – Monday 11 November 2024

The Shire commemorated Remembrance Day with a solemn service held at the Wentworth Cenotaph on Monday 11 November 2024. The service, a key civic event to honour those who served and sacrificed for the nation, was organised and conducted by the Wentworth District R.S.L. Sub-Branch.

Key elements of the service included:

- The traditional ceremony incorporating the Last Post, the Ode of Remembrance, and the observance of One Minute's Silence at 11:00am.
- Formal Wreath Laying by dignitaries and community groups, followed by the Banner Presentation.
- Active participation from local schools and community members, fostering a sense of generational remembrance and respect.

The large community attendance reflected the Shire's profound respect for its veterans and serving personnel, upholding the national tradition of reflection and commemoration.

ANZAC Day Services – Friday 25 April 2025

ANZAC Day, one of Australia's most important commemorative occasions, was observed across the Wentworth Shire on Friday 25 April 2025, with multiple services ensuring widespread community access to the ceremonies. The services were well-attended, enabling residents to pay their respects to those who have served their country in wartime.

The schedule of services across the Shire included:

- Wentworth: Dawn Service (6:00am), ANZAC March (10:45am), and Commemorative Service (11:00am) all held at the Wentworth Cenotaph.
- Curlwaa: Commemorative Service (9:00am) held at the Curlwaa Memorial Hall.
- Pooncarie: ANZAC March (10:45am) and Commemorative Service (11:00am) held at the Pooncarie Cenotaph.
- Dareton: Commemorative Service (11:00am) at the Tapio Park Cenotaph, followed by a reception at the Ramon Deed Veterans Retreat.
- Fort Courage: Dawn Service (6:00am) at the Fort Courage Caravan Park.
- Wentworth Military Collection: Twilight Tribute (6:00pm) marking 110 years of the Gallipoli Landing at Wentworth Place.

During the main Wentworth service, the Wentworth Visitor Centre was open in a limited capacity between 10:30am and 12:30pm to allow members of the public to access essential amenities and view Memorial Boards. These ceremonies, which included school student participation and were led by RSL members, reflected the Council's ongoing commitment to honouring the service and sacrifice of veterans and serving personnel, fostering a sense of community and remembrance across the Shire.

Significant Infrastructure Project Openings

The financial year saw the official opening of major infrastructure projects that will serve the community for years to come.

Community Opening: Pooncarie-Menindee Road Upgrade

The community opening for the Pooncarie-Menindee Road Upgrade was held on Tuesday 10 December 2024, from 11:30am at the Pooncarie Town Hall.

This \$9.2 million project, jointly funded by the Australian Government and NSW Government under the Growing Local Economies Fund, delivered 87.5 kilometres of bitumen sealing. The upgrade provides a safer, faster, and more reliable journey for motorists, with 61 kilometres sealed through the Central Darling Shire and 26.5 kilometres through Wentworth Shire. The event featured The Hon. Jenny Aitchison MP, Minister for Regional Transport and Roads, and The Hon. Sussan Ley, Federal Member for Farrer and Deputy Leader of the Opposition.



Holly Davies, Transport for NSW, The Hon. Jenny Aitchison MP, Minister for Regional Transport and Roads, The Hon. Sussan Ley, Federal Member for Farrer and Deputy Leader of the Opposition and Cr Daniel Linklater (Mayor of Wentworth Shire)



Official Opening of the Wentworth Visitor Centre

The official opening of the Wentworth Visitor Centre occurred with an event officiated by The Hon. Ron Hoenig MP, Minister for Local Government. The celebration was well-attended by current and former Mayors, Councillors, representatives from neighbouring councils, Helen Dalton MP, and members of the local community. Guests enjoyed a captivating Indigenous performance by the Thuukalu Dancers before the event concluded with a morning tea.

The Wentworth Visitor Centre, located at 61 Darling Street, Wentworth, is a state-of-the-art facility that centralises essential Council services, the Wentworth Library, Visitor Information Centre, Council Chambers, and dedicated community spaces. This project was made possible through funding from both State and Federal Government grant programs, and Council acknowledged and appreciated this vital support for the modern, accessible, and inclusive facility.

Opening: Wentworth Conference Room

The Wentworth Conference Room, located within the Wentworth Visitor Centre at 61 Darling Street, was officially opened on Tuesday 10 December 2024, at 4:00pm. The opening was officiated by The Hon. Sussan Ley Member for Farrer and Deputy Leader of the Opposition. This facility was funded through the Federal Government's Murray Darling Basin Economic Development Program.



Helen Dalton MP, The Hon. Ron Hoenig MP, Minister for Local Government and Cr Daniel Linklater (Mayor of Wentworth Shire)



Awards & Recognition

Wentworth Visitor Centre

The 2024/2025 financial year was a period of high achievement for Wentworth Shire Council, highlighted by a prestigious state award for a major infrastructure project.

Wentworth Visitor Centre was crowned the state's best, winning the *Asset and Infrastructure – Projects over \$1.5 million – Population under 50,000* category at the 2025 Local Government Professionals Australia, NSW Awards for Excellence.

This award celebrates the successful \$14.25 million transformation of the former Wentworth Services Club into a unified community hub housing the Visitor Information Centre, Library, Council Administration Offices, and Council Chambers.

Since its opening in October 2024, the Centre has proven its value, demonstrating a 718% increase in visitors to the Information Centre and a 250% increase in library patronage in December 2024 compared to the previous year.

Mayor Daniel Linklater, who accepted the award, remarked that the win belongs to the entire community, validating the vision that began with a community petition back in 2016.



Pictured: Mayor Daniel Linklater, Demi Mcallan (from Capstone – sponsor of the award) and General Manager of Wentworth Shire Council Mr Ken Ross.

Partnerships with Council

Wentworth Shire Council & Mildura Rural City Council

Wentworth Shire Council and Mildura Rural City Council have continued to meet regularly to discuss mutual issues including current and future projects. This provides the opportunity to consider potential collaboration opportunities for the councils.

During the 2024/2025 financial year there were three joint meetings.

Current collaboration includes 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 with the desired result being a major increase in visitation and economic benefit to the Sunraysia area.

The project is scheduled to be completed by Easter 2026.

Local Emergency Management Committee

Wentworth Shire Council continued to play a major role in the Wentworth Shire Local Emergency Management Committee. Council’s General Manager acts as the Local Emergency Management Officer for the committee and Council also provides secretariat services for these meetings. The purpose of these meetings is to ensure the Shire is in a state of preparedness should an emergency situation occur. There were four LEMC meetings during the reporting period and the General Manager also attended three Regional Emergency Management Committee meetings.

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 medical clinics closed, is still operating successfully having just celebrated five years of operation in Wentworth.

The service now has five Doctors working and operates five days per week. Services provided range from General Practitioners, Women’s Health, Men’s Health, immunisation, spirometry, blood collection services, skin cancer clinic, podiatry, dietetics, midwifery, diabetes education and asthma education.

Wentworth Shire Interagency Group

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 continues to lobby for Police Citizens Youth Clubs services for the Shire to be based in Dareton. Council’s role is to provide secretariat services for the group.

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 Jane MacAllister

- 1 July 2024 to 13 September 2024



Cr Jo Rodda

- 1 July 2024 to 13 September 2024
- 11 October 2024 to 30 June 2025



Cr Greg Evans

- 11 October 2024 to 30 June 2025

Mayor



Cr Daniel Linklater

- 1 July 2024 to 13 September 2024
- 11 October 2024 to 30 June 2025

Councillors



Cr Jody Starick

- 11 October 2024 to 30 June 2025



Cr Tim Elstone

- 1 July 2024 to 13 September 2024
- 11 October to 30 June 2025



Cr Susan Nichols

- 1 July 2024 to 13 September 2024
- 11 October 2024 to 30 June 2025



Cr Jon Armstrong

- 11 October 2024 to 30 June 2025



Cr Brian Beaumont

- 1 July 2024 to 13 September 2024



Cr Steve Cooper

- 1 July 2024 to 13 September 2024



Cr Michael Weeding

- 11 October 2024 to 30 June 2025



Cr Peter Crisp

- 1 July 2024 to 13 September 2024
- 11 October 2024 to 30 June 2025

Democratic Governance

In the 2024/2025 financial year, twelve (12) Ordinary Council Meetings, one (1) Extraordinary Council Meetings was held.

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

Councillor	Ordinary Council Meeting	Extraordinary Council Meeting	Audit, Risk & Improvement Committee	Flood Risk Management Committee	Comments
Cr Armstrong	9/9	1/1	N/A	N/A	
Cr Beaumont	1/2	N/A	0/1	N/A	Not re-elected Sept 2024 election
Cr Cooper	2/2	N/A	N/A	N/A	Did not contest Sept 2024 election
Cr Crisp	10/11	0/1	N/A	N/A	
Cr Elstone	9/11	1/1	N/A	1/1	
Cr Evans	9/11	1/1	N/A	1/1	
Cr Linklater	11/11	1/1	N/A	1/1	
Cr MacAllister	0/2	N/A	N/A		Did not contest Sept 2024 election
Cr Nichols	11/11	1/1	N/A	1/1	
Cr Rodda	10/11	0/1	N/A	N/A	
Cr Starick	12/12	1/1	3/3	N/A	
Cr Weeding	9/11	0/1	N/A	N/A	

Councillor Expenses

During the 2024/2025 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	\$10,769.24
Telephone calls made by Councillors, including internet costs	\$ 3,368.09
Attendance of Councillors at conferences and seminars (see table below)	\$17,734.27
Training of Councillors and provision of skill development	\$ 8,612.46
Interstate visits by Councillors including transport, accommodation and other out of pocket travelling expenses	\$ 1,091.05
Expenses of any spouse, partner or other person who accompanied a Councillor in the performance of their civic functions	\$0
Expenses involved in the provision of care provided for a child of, or an immediate family member of a Councillor.	\$0
Overseas visits by Councillors	\$0
Total Councillor Expenses and Provision of Facilities	\$41,575.11

Information about Training and Ongoing Professional Development 2024/2025

Name	Induction Training	Planning Training	ICAC – Identifying Corruption Risks for Councillors	Ongoing Professional Development	Circulars	Notes
Cr Armstrong	✓		✓	✓	17	
Cr Beaumont	N/A			✓	2	Not re-elected in Sept 2024 election
Cr Cooper					2	Did not contest election in Sept 2024
Cr Crisp		✓	✓	✓	19	
Cr Elstone				✓	19	
Cr Evans	✓			✓	17	
Cr Linklater	✓	✓	✓	✓	19	
Cr MacAllister					2	Did not contest election in Sept 2024
Cr Nichols	✓	✓	✓	✓	19	
Cr Rodda				✓	19	
Cr Starick	✓	✓	✓	✓	17	
Cr Weeding	✓	✓	✓	✓	17	

Councillor Attendance at Conferences, Seminars or Training

Professional Development Activity	Councillor Attendees
Murray Darling Association Conference • July 2024	Cr Elstone, Cr Linklater, Cr Nichols
Country Mayors Meeting • Aug 2024 • Nov 2024 • Mar 2025	Cr Linklater
Sturt Highway Taskforce • Oct 2024 • Feb 2025 • May 2025	Cr Linklater
Community Cabinet • Nov 2024	Cr Linklater
Riverina & Murray Joint Organisation (RAMJO) Meeting • Feb 2025 • May 2025	Cr Linklater
Independent Commission Against Corruption (ICAC) • Identify Corruption Risks for Councillors	Cr Armstrong, Cr Crisp, Cr Linklater, Cr Nichols, Cr Starick, Cr Weeding
Community Cabinet Broken Hill • Nov 2024	Cr Linklater
Local Govt Awards Dinner • June 2025	Cr Linklater
Far South West Joint Organisation • October 2024 • December 2024	Cr Linklater
Industry Workshop on Skilled Migration • Mar 2025	Cr Crisp, Cr Linklater, Cr Rodda, Cr Weeding

Resolutions for works carried out on Private Land

Council did not undertake any works on private land during the 2024/2025 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 2024/2025 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 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 2008.

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

1. Establish strategic regional priorities for the joint organisation area, and to develop strategies and plans for delivering these priorities;
2. Provide regional leadership for the joint organisation area, and to be an advocate for strategic regional priorities;
3. Identify and take up opportunities for intergovernmental cooperation on matters relating to the joint organisation area;
4. Enhancing strategic capacity to support member councils to deliver services to their communities; and
5. Service delivery to provide services directly to communities in the region.

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

The Board of the Far South West Joint Organisation comprises:

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

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

For the 2024-2025 financial year, Council did not contribute to the Far West Joint Organisation.



**Government Information (Public Access) Act 2009 (GIPA Act)
Report 2024/2025**

In accordance with the *Government Information (Public Access) Act 2009* (GIPA Act) Council provides a number of pathways through which the public can access government information. Council's *Agency Information Guide* provides clear and accessible information on how the public can access information held by Wentworth Shire Council and how the public can participate in decision making. Council is currently updating and amending its *Agency Information Guide* to ensure it remains current.

Council is committed to proactively releasing information to promote accountability and transparency, and to help the community participate in its 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.

During the 2024-2025 reporting year Council processed two *Formal Applications to Access Information* under the GIPA Act. Both applications were access applications for information other than personal information with access granted in full and within the statutory timeframe. 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.

Council received no requests to review the outcome of those access applications.

During the 2024-2025 reporting year Council did not refuse any access applications, either wholly or partly, because the application was for the disclosure of information referred to in Schedule 1 to the Act (information for which there is conclusive presumption of overriding public interest against disclosure).

The relevant tables for reporting are set out below.

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	1	0	0	0	0	0
Private sector business	1	0	0	0	0	0

Table B: Invalid applications	
Reason for validity	No of applications
Application does not comply with formal requirement (section 41 of the Act)	1



Public Interest Disclosures Act 2022 & Public Interest Disclosures Regulation 2022

Section 78 of the *Public Interest Disclosure 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.

Council has complied with this requirement, submitting its annual return online to the 'NSW Ombudsman PID Portal' reporting on activities throughout the 2024-2025 financial year.

Council continued to provide targeted training and information sessions to nominated Disclosure Officers and to managers throughout the year with general awareness provided through induction sessions and general manager communication to all staff.

Council's focus has been on developing a speak up culture and promoting Council's *Public Interest Disclosure Policy*.

Council's policy 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 describes the protections available to public officials who report serious wrongdoing.



Fraud Control Measures

During the year, Council continued to strengthen its fraud and corruption control framework to uphold integrity, transparency, and accountability across all operations.

A biennial review and update of the Fraud and Corruption Control Framework was undertaken, with the outcomes reported to the Audit, Risk and Improvement Committee to ensure ongoing oversight and effectiveness. Council also delivered staff training and awareness initiatives to reinforce responsibilities for preventing, detecting, and reporting fraudulent activity.

In addition, Council's website provides clear information to the public on how to confidentially report suspected fraud or corruption, supporting transparency and community participation in safeguarding public resources. Collectively, these measures reflect Council's ongoing commitment to ethical governance and the protection of community assets.

Internal Audit and Risk Management
Attestation Statement for the 2024/2025
Financial Year for Wentworth Shire Council



I am of the opinion that Wentworth Shire Council has an Audit, Risk and Improvement Committee, risk management framework and internal audit function that operate in compliance with the following requirements except as may be otherwise provided below:

Audit, Risk and Improvement Committee

	Requirement	Compliance
1.	Council has appointed an Audit, Risk and Improvement Committee that comprises of an independent chairperson and at least two independent members (section 428A of the <i>Local Government Act 1993</i> , section 216C of the <i>Local Government (General) Regulation 2021</i>).	Compliant
2.	The chairperson and all members of Council's Audit, Risk and Improvement Committee meet the relevant independence and eligibility criteria prescribed under the <i>Local Government (General) Regulation 2021</i> and have not exceeded the membership term limits prescribed under the Regulation (sections 216D, 216E, 216F, 216G of the <i>Local Government (General) Regulation 2021</i>).	Compliant
3.	Council has adopted terms of reference for its Audit, Risk and Improvement Committee that are informed by the model terms of reference approved by the Departmental Chief Executive of the Office of Local Government and the committee operates in accordance with the terms of reference (section 216K of the <i>Local Government (General) Regulation 2021</i>).	Compliant
4.	Council provides the Audit, Risk and Improvement Committee with direct and unrestricted access to the general manager and other senior management and the information and resources necessary to exercise its functions (section 216L of the <i>Local Government (General) Regulation 2021</i>).	Compliant
5.	Council's Audit, Risk and Improvement Committee exercises its functions in accordance with a four-year strategic work plan that has been endorsed by the governing body and an annual work plan that has been developed in consultation with the governing body and senior management (Core requirement 1 of the Office of Local Government's Guidelines for Risk Management and Internal Audit for Local Government in NSW).	Non compliant
6.	Council's Audit, Risk and Improvement Committee provides the governing body with an annual assessment each year, and a strategic assessment each council term of the matters listed in section 428A of the <i>Local Government Act 1993</i> reviewed during that term (Core requirement 1 of the Office of Local Government's Guidelines for Risk Management and Internal Audit for Local Government in NSW).	Compliant
7.	The governing body of Council reviews the effectiveness of the Audit, Risk and Improvement Committee at least once each council term (Core requirement 1 of the Office of Local Government's Guidelines for Risk Management and Internal Audit for Local Government in NSW).	Non compliant

Membership

The chairperson and membership of the Audit, Risk and Improvement Committee are:

	Name	Start term date	Finish term date
Chairperson	Rosanne Kava	17/05/2023	16/05/2026
Independent member	Diane Schmidt	20/04/2022	19/04/2026
Independent member	Caroline Smith	20/04/2025	TBC
Councillor member	Cr Jody Starick	11/10/2024	16/09/2025

Risk Management

	Requirement	Compliance
8.	Council has adopted a risk management framework that is consistent with current Australian risk management standard and that is appropriate for the Council's risks (section 216S of the <i>Local Government (General) Regulation 2021</i>).	Compliant
9.	Council's Audit, Risk and Improvement Committee reviews the implementation of its risk management framework and provides a strategic assessment of its effectiveness to the governing body each council term (section 216S of the <i>Local Government (General) Regulation 2021</i>).	Compliant

Internal Audit

	Requirement	Compliance
10.	Council has an internal audit function that reviews the council's operations and risk management and control activities (section 216O of the <i>Local Government (General) Regulation 2021</i>).	Compliant
11.	Council's internal audit function reports to the Audit, Risk and Improvement Committee on internal audit matters (sections 216M, 216P and 216R of the <i>Local Government (General) Regulation 2021</i>).	Compliant
12.	Council's internal audit function is independent and internal audit activities are not subject to direction by the Council (section 216P of the <i>Local Government (General) Regulation 2021</i>).	Compliant
13.	Council has adopted an internal audit charter that is informed by the model internal audit charter approved by the Departmental Chief Executive of the Office of Local Government and the internal audit function operates in accordance with the charter (section 216O of the <i>Local Government (General) Regulation 2021</i>).	Compliant
14.	Council has appointed a member of staff to direct and coordinate internal audit activities or is part of a shared arrangement where a participating council has appointed a staff member to direct and coordinate internal audit activities for all participating councils (section 216P of the <i>Local Government (General) Regulation 2021</i>).	Compliant
15.	Internal audit activities are conducted in accordance with the International Professional Practices Framework (Core requirement 3 of the Office of Local Government's Guidelines for Risk Management and Internal Audit for Local Government in NSW).	Compliant
16.	Council provides the internal audit function with direct and unrestricted access to staff, the Audit, Risk and Improvement Committee, and the information and resources necessary to undertake internal audit activities (section 216P of the <i>Local Government (General) Regulation 2021</i>).	Compliant
17.	Council's internal audit function undertakes internal audit activities in accordance with a four-year strategic work plan that has been endorsed by the governing body and an annual work plan that has been developed in consultation with the governing body and senior management (Core requirement 3 of the Office of Local Government's Guidelines for Risk Management and Internal Audit for Local Government in NSW).	Compliant
18.	Council's Audit, Risk and Improvement Committee reviews the effectiveness of the internal audit function and reports the outcome of the review to the governing body each council term (section 216R of the <i>Local Government (General) Regulation 2021</i>).	Non compliant

Non-compliance with the Local Government (General) Regulation 2021

I advise that Council has not complied with the following requirements prescribed under the Local Government (General) Regulation 2021 with respect to the operation of its Audit, Risk and Improvement Committee/internal audit processes:

Non-compliance	Reason	Alternative measures being implemented	How the alternative measures achieve equivalent outcomes
Council's Audit, Risk and Improvement Committee exercises its functions in accordance with a four-year strategic work plan that has been endorsed by the governing body and an annual work plan that has been developed in consultation with the governing body and senior management (Core requirement 1 of the Office of Local Government's Guidelines for Risk Management and Internal Audit for Local Government in NSW).	Four year strategic plan has yet to be developed. Plan will be presented to the November Committee Meeting for endorsement.	N/A	N/A
The governing body of Council reviews the effectiveness of the Audit, Risk and Improvement Committee at least once each council term (Core requirement 1 of the Office of Local Government's Guidelines for Risk Management and Internal Audit for Local Government in NSW).	This is not required until August 2028.	N/A	N/A
Council's Audit, Risk and Improvement Committee reviews the effectiveness of the internal audit function and reports the outcome of the review to the governing body each council term (section 216R of the <i>Local Government (General) Regulation 2021</i>).	This is not required until August 2028.		

These processes, including the alternative measures implemented, demonstrate that Council has established and maintained frameworks, systems, processes and procedures for appropriately managing audit and risk within Council.



Ken Ross
General Manager

Our Organisation

Executive Team



Ken Ross | *General Manager*

With 38 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 27 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.



George Kenende | *Acting Director Health and Planning*

With 8 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 33 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.

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 2026-2036.



REPORTING STRUCTURE

As at 30 June 2025





Commenced journey with Council in November 2002.

KEN ROSS
GENERAL MANAGER
Appointed to role in May 2019

OFFICE OF THE GENERAL MANAGER

BUSINESS SUPPORT

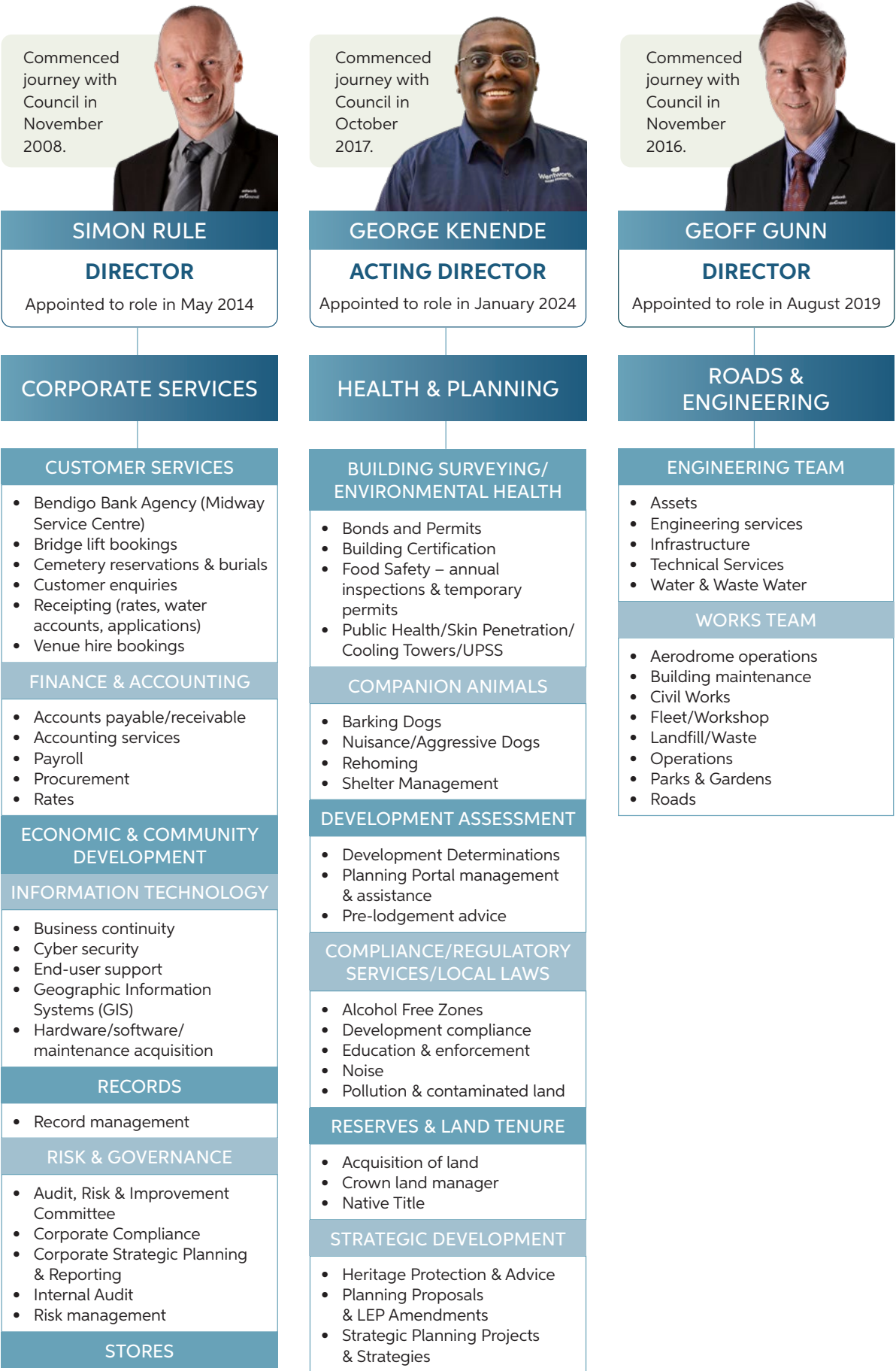
- Advocacy
- Executive Services
- Civic Service
- Mayor & Councillor support

HUMAN RESOURCES

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

TOURISM & PROMOTION

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





Equal Opportunity Management Plan

Wentworth Shire Council (Council) is committed to having a diverse and inclusive workforce with a collection of skills, experiences and perspectives that is reflective of the community we serve. Council demonstrates this commitment by promoting diversity, inclusion and equal opportunity in employment and development.

Council is dedicated to providing a working environment that is fair, safe, challenging and rewarding. This applies to all aspects of employment is supported by:

- Our organisational values
 - Honesty and Integrity
 - Accountability and Transparency
 - Respect
 - Quality
 - Commitment
- The Code of Conduct, which refers to the conduct and behaviour of all employees to be a standard that is acceptable to the community
- Providing those who work at Council, including Councillors, with a guide of what represents acceptable behaviour and highlighting what may constitute harassment, bullying, discrimination and behaviours that create a hostile workplace.

Council embraces its obligations under the *Local Government Act 1993* (section 344) and is committed to the EEO principle as outlined in the Act;

- To eliminate and ensure the absence of discrimination in employment on the grounds of race, sex, marital or domestic status and disability in Council; and
- To promote equal opportunity for women, members of racial minorities and people with disabilities in Councils.

Council is committed to equity and diversity, recognising every employee at Council has a responsibility to ensure compliance with the *Anti-Discrimination Act (1977)*. 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.

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 via introduction to Respect at Work policy).
- 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.



Remuneration

Per Section 217 of the *Local Government (General) Regulation 2021*, staff remuneration for 2024/2025 is as follows (as of 14 February 2025).

Full time equivalents = 112

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 = 3

2024/2025	Band 1 OP/OL	Band 2 ATT	Band 3 PS	Band 4 EB	GM & Senior Staff	Total
Permanent Full Time (Female)	1	18	10	-	-	29
Permanent Full Time (Male)	39	25	11	5	3	83
Permanent Part Time (Female)	-	7	-	-	-	7
Permanent Part Time (Male)	-	-	-	-	-	0
Casual (Female)	-	-	-	-	-	0
Casual (Male)	-	-	2	-	-	2
Term Contract (Female)	-	1	-	-	-	1
Term Contract (Male)	-	1	1	-	-	2
Total	40	52	24	5	3	124

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	\$253,759.10	\$364,288.05
Superannuation	\$29,182.36	\$41,893.18
Non-cash benefits	\$10,000.00	-
Total	\$292,941.46	\$406,181.23

*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+
Female	3	15	7	9	1	1	1	1
Male	17	34	8	12	10	3	2	1
Total	20	49	15	21	11	4	3	2

Age of workforce (years)	15-19	20-24	25-29	30-34	35-44	45-54	55-64	65+
Female	-	3	4	3	6	7	11	3
Male	-	6	7	10	21	18	20	5
Total	-	9	11	13	27	25	31	8

Statement of total number of persons who performed paid work on 14 February 2025 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	124
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/Acting Director	3

Our Performance

How we plan

Integrated Planning and Reporting Framework

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

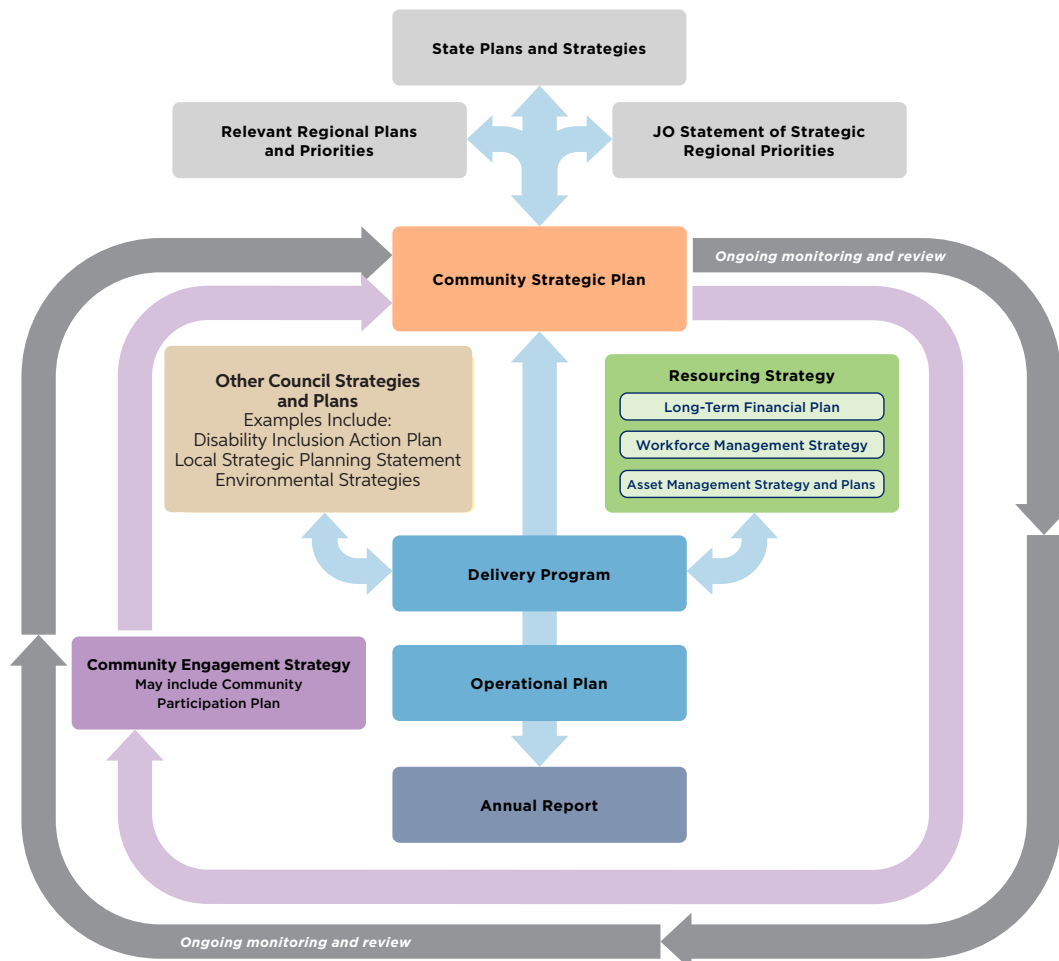
The pivotal document in this process is the Community Strategic Plan, which can be found in the Integrated Planning & Reporting section of the Council website.

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

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

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

Figure 1: The Integrated Planning and Reporting framework



Delivering our vision

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

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

The Integrated Planning and Reporting Framework requires Council to present an Annual Report to the community. This report is required to outline Council's achievements during the financial year. In line with the *Local Government Act 1993* and the Office of Local Government's Annual Report Checklist (ARC), this document reports to the community on the progress against each of the strategies included in Council's 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 2024/2025 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

Our Economy

Wentworth Shire is a vibrant, growing and thriving region

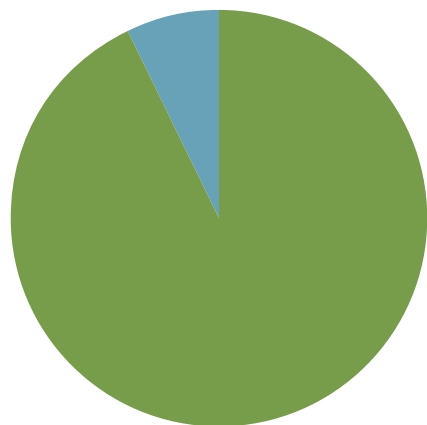


Wentworth Shire Council is a growing region with an expanding sense of opportunity, and we want to capitalise on those possibilities for the benefit of all.

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 2024/2025.

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



Actions
14 total

● 13	Completed
● 1	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 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 you wanted:

- Bigger and more development with additional services.
- Major employment opportunities for businesses.
- Build other infrastructure and services to attract visitors to enhance the tourist experience.
- Larger population, more tourists.
- Continuing to grow the region
- We need money spent here and not in Victoria.
- Make our riverfront a feature.
- Support mining and renewable development.
- Promote the natural attractions within the Shire.
- Attracting young families to the area
- The vision must be for economic change to the community.
- Bring tourist dollars to the town and the local community and business.



Council services that will contribute to this strategy

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

Visitor Information Centre

Annual Operations Report 2024/2025

Wentworth Visitor Centre

The Wentworth Visitor Centre officially opened on 8 October 2025, marking the beginning of an exciting new chapter for tourism and community engagement in the Wentworth region.

Following years of planning, consultation, and design, the facility now serves as a vibrant community hub, incorporating the Visitor Information Centre, Wentworth Library, a large conference room, Council Chambers, staff offices, and the Junction Café. The centre has been widely welcomed by both residents and visitors, receiving highly positive feedback since its opening.

A new gallery space has also been established within the Centre, providing local artists with an opportunity to exhibit their work and contribute to the region's cultural offerings.

Visitation

The early months of the financial year presented challenges due to a delay in the opening date. During this period, the Visitor Information Centre operated at reduced capacity while preparing for relocation. Despite these circumstances, service delivery to visitors was maintained, and visitation continued to increase compared with previous years.

Following the transition into the new premises, visitation rose significantly. In October alone, almost 2,000 people attended the new Centre. The majority of visitors were from New South Wales, followed by Victoria and South Australia, with a notable increase in international visitors, particularly from the United Kingdom and New Zealand.

It is important to note that reported visitation statistics are based solely on individuals entering the Visitor Information Centre. Actual regional visitation is estimated to be at least 30% higher.

Events

The 2024–2025 financial year saw a diverse range of successful events delivered by both Council and community organisations. Regular activities such as fishing competitions, car and motorbike rallies, garage sales, and markets catered to a wide audience.

The triennial Wentworth Junction Rally, held on 6–7 July, attracted an estimated 5,000 attendees over two days. Other major highlights included sporting competitions, Youth Week's Outdoor Cinema, AusFly, and various Christmas celebrations, all of which drew significant participation.

Australia Day activities were hosted at multiple sites across the Shire, including the Australian Inland Botanic Gardens, Junction Park, and Dareton. Wentworth Shire Council's official Australia Day and Citizenship Ceremony was held on 25 January in the new conference room, featuring Sam Bramham as the 2025 Australia Day Ambassador.

Tourism and Promotion

During the reporting period, the Wentworth Visitor Information Centre entered a new phase of brand development and digital engagement.

Working with BeSeen Social and Vision House Photography, the Visitor Information Centre launched refreshed branding, an expanded social media campaign, and an enhanced online presence. A broader range of souvenirs, including branded merchandise and locally produced goods, was also introduced.

Print advertising was maintained in the Sunraysia Daily and NSW Standard, complemented by the reprinting of the Wentworth Trail, Wentworth Region Maps, and historical information flyers. Promotional packs were distributed by mail, email, and at regional events, showcasing local attractions, touring routes, accommodation, and upcoming events.

Staff actively participated in professional development opportunities, accreditation training, industry workshops, and regional familiarisation visits with Mildura and Broken Hill Visitor Information Centres.

The Visitor Information Centre also strengthened partnerships with a range of organisations, including Murray Regional Tourism, Destination Riverina Murray, Wentworth Regional Tourism Inc., Mildura Rural City Council, and the Far West Joint Organisation. These collaborations enhanced regional promotion and fostered stronger cross-border relationships.



Darling River Run

The Darling River Run continues to be a key driver of visitation, particularly during peak travel periods (April & September). The Wentworth region is prominently featured on the Darling River Run website, with detailed information, maps, and images highlighting Wentworth, Pooncarie, and Mungo National Park. The website attracted more than 40,000 visitors in 2023 and currently averages over 3,800 monthly visits.

The Darling River Run is also promoted through active Facebook and Instagram channels, featuring tailored content, paid advertising, and shared updates that extend the reach of member regions.

Additionally, the Darling River Run Discovery Directory provides travellers with access to over 150 listings across accommodation, dining, attractions, services, and supplies. The Wentworth region is well represented within the directory, with multiple entries featuring local destinations such as Pooncarie, Mungo National Park, and Wentworth.



Visitors for the 2024/2025 financial year	
Domestic	24,035
International	248
Total	24,283
%+/-	+347%
Monthly Average	2,023

Strategy 2

Our Community

Wentworth Shire is a great place to live

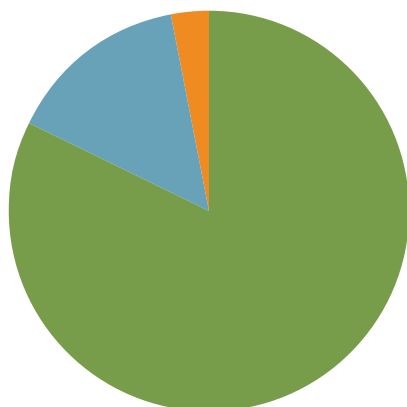


Wentworth Shire Council is committed to strengthening our diverse population by creating new opportunities for connection, creativity and inclusion by encouraging initiatives that strengthen our collective sense of self.

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

This will be reflected in the pride that residents have in telling people where they live, their good relationships with their neighbours, their participation in community life, how safe they feel, how much they volunteer, and of their sense of history and identity.

The graph below tracks how Council has performed on its strategies as presented in our Delivery Program & Operational Plan 2024/2025.



Actions

34 total

● 28	Completed
● 5	Progressing / on track
● 1	Deferred

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
 - Opening of the new Wentworth Visitor Centre
 - 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
- Provided Financial Assistance to the Community to the value \$263,034 in line with the Financial Assistance Program
- Get Active NSW – Silver City Highway Dareton Sharedway
- Implemented strategies to embed NSW Child Safe Standards across the organisation



You told us you wanted:

- Animal control
- Better access to services and facilities.
- Stronger police presence.
- More facilities to accommodate our aging population.
- Childcare facilities for families.
- Another school in Buronga or Gol Gol to accommodate growth in the area.
- Access to housing
- Public signage
- Public amenity
- An enhanced events calendar so residents have more to do.
- Increased traffic and pedestrian safety



Council services that will contribute to this strategy

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

Wentworth Shire Libraries

The 2024/2025 financial year marked a period of significant transformation for the Wentworth Library, alongside continued strong community engagement across all library branches.

New Facility and Enhanced Service

On 8 October 2024, the Wentworth Library officially opened in its new, modern location within the Wentworth Visitor Centre. The space was designed to be accessible to all, providing a welcoming environment for the community.

The facility offers enhanced resources, including:

- Three meeting rooms
- Five public computers
- Free Wi-Fi access
- Photocopying and scanning facilities

The library now provides a permanent home for the Wentworth Historical Society and serves as a thoroughfare for visitors accessing the new Discovery Courtyard. Reflecting a commitment to improved service, library opening hours increased from 30 hours per week to 47.5 hours per week, running from 8.30am to 5.00pm, Monday to Friday, and 9.00am to 2.00pm on Saturdays.

The library welcomed new staff, including new Team Leader and three part-time team members. Team Leader Library Services attended the “Switch” Library Conference in Coffs Harbour in November 2024. Additionally, the Dareton Library received a major refresh, with new carpets, updated paintwork and refreshed signage.

Programs and Events

The library team delivered a wide range of programs, workshops and events throughout the year. A total of 653 programs were held, attracting 7,315 attendees. Popular ongoing programs included Little Bookworms (ages 0–5), Social Sewing, Tech Help, and Book Club.

New initiatives introduced at the Wentworth Library in 2025 included:

- A weekly Cryptic Crosswords session for adults
- The Wentworth Walking Group, encouraging members to meet at the library before walking laps around the Visitor Centre area
- “Pop-up” Saturday crafting sessions for adults and children

Ongoing services across all branches included technical assistance, free Wi-Fi and internet access, XBOX One use, and children’s toys. The Midway Library hosted monthly movie afternoons for Buronga Senior Citizens and weekly Parent Groups organised by the Far West Local Health District.

Local schools and preschools regularly visited the libraries, including Wentworth Pre School, Gol Gol Primary School, Coomealla High School, and various other educational centres and playgroups across the Shire. All library programs and memberships remained free to the community.

Seniors Morning Tea

On 4 March 2025, 131 senior members of the community attended the Seniors Morning Tea at the Wentworth Conference Room. Themed “Time to Shine,” guests enjoyed refreshments, entertainment, a performance by the Millewa CWA Choir, and the presentation of volunteer awards.

The event was generously sponsored by the Special Recovery Project Grant, supporting local volunteers.

School Holiday Activities

The library delivered a variety of school holiday programs, with the Easter Extravaganza attracting 98 attendees. Other activities included Mozzie Storytime and Craft, Slime Making, Crafternoons, and EnviroEDU sessions.

Community Outreach and Author Visits

The library actively represented Council at local markets, fairs and community events, including the Dareton Market, Gol Gol Country Fair, Twilight Market at Wentworth, Youth Week Celebrations, Coomealla High School Career Expo, and the Wentworth Show.

Author visits were a highlight of the year:

- Darry Fraser presented her book *A Night on the Darling River*, attracting 63 attendees to the Wentworth Conference Room for a reading, discussion and book signing.
- True Crime author Roy Maloy spoke at the Wentworth Gaol in collaboration with the Wentworth Rotary Club, attended by 64 people, with pizzas provided by Doughboys.

Wentworth and Midway Libraries also hosted “Connections that Count” information sessions in partnership with local and regional organisations, including Wentworth Meals on Wheels, Murray House and Service NSW. These sessions saw strong engagement, with 22 people attending the Midway session and 28 at Wentworth.

Performance and Service Enhancements

Total Patron Visits	21,434
Total Items Borrowed	17,999 (inc. 6,579 e-Library)
Total Programs Held	653
Total Program Attendees	7,315
New Members	227 (2,892 total)
Public Computer Sessions	729
Queries Answered	2,034



Total amount granted under Delegated Authority: \$11,894.75
Plus \$1,500 granted to local schools for Presentation Evening



Bodies granted exemptions

The following list represents the known value of pre-approved Financial Assistance that has been granted to organisations for the 2024/2025 financial year.

Organisation	Purpose	Qty	\$ Waived
Australian Inland Botanic Gardens	Contribution to operational costs	1	\$53,940.00
Buronga Gol 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/ Recipient	Type of Request	FY 24-25 Request Value \$	\$ Amounts granted in 2023/2024	Details of Request
Coomealla Wentworth Cricket Club	Grant	\$5,000.00	\$5,000.00	Grant to cover rental of George Gordon & McLeod Ovals and purchase of cricket netting
Dareton Community Action Team	Grant	\$419.79	0	Payment of "One Music" account so that music can be played during Community events
Gol Gol Community Reference Group Inc	Grant	\$3,500.00	0	Event costs World Wetlands Day - 2 February 2025
Gol Gol Public School	In-kind	\$2,764.00		Country Fair - inkind support including bins, traffic management etc
Northern Mallee Leaders	Grant	\$5,000.00		Financial support to support them in their vision for re-building the Northern Mallee Leaders Program
Palinyewah Public School P & C	Grant	\$3,500.00	\$2,000.00	Seeking funding towards end of year presentation evening
Pomona Public School	Grant	\$5,000.00	\$300.00	Pomona Hall change room screens
Pooncarie Racing Club	Grant	\$5,000.00	\$5,000.00	Requesting financial support towards the costs of health & safety requirements & promotion of the 2024 Pooncarie Races
RFDS Operation Pelican Inc	Grant	\$5,000.00	\$5,000.00	Flying Doctor Rowathon
Wentworth Area Landcare Inc	Grant	\$5,000.00	\$5,000.00	Catch a Carp Community Day, Clean Up Australia Day, National Tree Day

Wentworth District Meals on Wheels Assoc Inc	Grant	\$8,608.00	0	rent assistance for for 12 months in new building as approved at 20 November 2024 Council Meeting
Wentworth District Racing Club Inc	Grant	\$5,000.00	\$5,000.00	Requesting funding to go towards equipement hire for race day
Wentworth District Sub-Branch of the RSL of Australia	Grant	\$5,000.00	0	Grant to fund Talent Quest in Wentworth Conference Room or Wentworth Town Hall
Wentworth Pioneer Homes Committee	Grant	\$4,734.75	0	Requesting refund of Development Application fees
Wentworth Pioneer Homes Inc	Rate reduction	\$4,342.22		Request for Rate Reduction of \$17,638.90 Request to be presented to Council as 25% of 2022/23 Annual Rates \$4,342.22 in line with Financial Assistance category limitations outlined on application form.
Wentworth Regional Community Project Association Inc	Grant	\$7,700.00	\$9,000.00	Request for Grant towards Christmas Eve Street Party & Fireworks
Wentworth Show Society	Grant	\$5,000.00	\$5,000.00	requesting financial support to run the 2024 Wentworth Show
Total		\$80,568.76		



Costs of legal proceedings

Council received a range of legal services over the 2024/2025 financial year, including:

Legal Services	\$
Debt Collection	\$1,036.20
Legal Representation	\$6,506.94
Legal advice for land acquisition	\$178,398.00
Property Easements	\$10,654.05
Sundry Legal Services	\$26,269.00
Total	\$222,864.19

Administration statistics

Administration Statistics	
Incoming Calls	17,556
Incoming Emails	20,003
Incoming Post	1,808
Walk-ins (Wentworth)	2,916
Walk-ins (Midway Service Centre)	1,878
Total Customer Requests	1,920
Property Transfers	333
Bendigo Bank Agency Transactions (Midway Service Centre)	943

Consultants Charges		
Consultant	Total (Annual)	
Alexander & Symonds	\$7,236.60	Surveyors
Airport Surveys Pty Ltd	\$14,300.00	Aerodrome Surveys
Cadell Consulting Services	\$52,142.00	Planning Consultant
Civil Test	\$6,905.80	Soil & Compaction Testing
Darren Fleming Pty Ltd	\$18,000.00	Health & Wellbeing
Electrical Design Solutions Pty Ltd	\$8,880.30	FOSO Electrical Upgrade design
Exact Survey Group	\$87,340.40	Road Survey & Design
James Golsworthy Consulting	\$825.00	Landfill Consulting
GreenEdge Environmental	\$140,359.80	Environmental Impact Assessments
Global Airspace Solutions	\$47,380.00	WW Aerodrome Rnav approach
GSD Archetects	\$197,441.75	Project Management
Herron Todd White	\$8,900.00	Pink Lake Surveying
Lands Advisory Services	\$820.20	Native Title Advice
Lyall & Associates	\$48,780.00	Flood Study
Mal Giddings - OH&S Consulting	\$3,600.00	OH&S Consulting
McMahon Consultancy	\$2,928.20	Workplace Investigations
Mildura Survey Solutions	\$3,500.00	Surveyors
MH2 Engineering	\$13,326.50	Engineering & Archetectural Services
Morrison Low Consultants	\$1,097.25	Internal Reviews
Networked Urban Solutions	\$49,980.00	Grant Consultancy
New Paradigms	\$2,000.00	Managing Info in an emergency
Northern Land Solutions	\$68,824.43	Water Surveying
Outerspace Landscape Architects	\$3,180.00	Architectural Design
Public Works Advisory	\$226,764.94	Engineering & Project Management
RSD Audit	\$26,677.50	Internal Audit
Simon Leisure Consulting	\$22,610.50	Buronga Sporting Strategy
Specialist Airport Solutions	\$3,025.00	Airport Inspections
Sunraysia Engineering Consultants	\$14,113.00	Engineering & Project Management
Tonkin Consulting	\$544,627.72	Landfill Expansion & Various Designs
Waste & Management Services	\$124,877.30	Landfill Consulting
\$1,750,444.19		

Our Environment

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



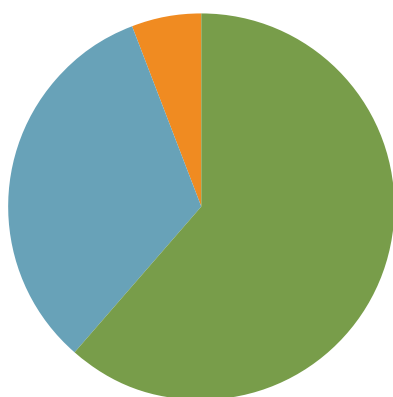
Creating liveable communities means striking a balance between activities that support infrastructure development and others that enhance our quality of life.

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 2024/2025.

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



Actions

52 total

32	Completed
17	Progressing / on track
3	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
- Arumpo Road Upgrade
- Wentworth Visitor Centre
- Fixing Local Roads – Log Bridge Road
- Roads Flood Recovery Projects
- Regional Emergency Road Repair Program Projects
- Alcheringa Drive Widening
- George Gordon Oval Lighting Upgrade
- Water, Waste Water and Stormwater Upgrades

“

You told us you wanted:

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

”

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 (Fisheries Management Act 1994)

Wentworth Shire Council is not identified within a Recovery and threat abatement plans as being responsible for implementation measures during the 2024/2025 financial year.

Other reportable information	
10.7 certificates	420
10.7 (2) and 10.7 (5)	
Sewer connections and amendments	34
Water meter connections	69
Septic tanks & amendments	30

Developer contributions by plan	Opening balance at 1 July 2024	Cash contributions received during the year	Interest and Investment Income earned	Held as restricted asset at 30 June 2025
Contribution Plan 1	\$ '000	\$ '000	\$ '000	\$ '000
Development Contribution Plan	394	39	20	453
Service Plan #2	691	109	35	835
Total	1,085	148	55	1,288

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 2024/2025 financial year, Council reports there were a total of 159 Development Approvals consisting of:

- 35 lodged modifications
- 34 approved modifications
- 200 lodged development applications
- 153 approved development applications
- 45 approvals that were a dwelling/house

Total approved DA's amount: **\$71,840,644.05**

Swimming Pools Information

A total of 15 inspections of swimming pools were carried out in 2024/2025 with:

- 5 inspection related to Tourist and Visitor Accommodation premises
- No recorded premises with more than 2 dwellings
- 8 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*

Companion Animals

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

Within the Local Government Area over the 2024/2025 financial year, all complaints relating to companion animal management were investigated by Council Officers. In 2024/2025 eighteen dog attacks were reported and investigated in Wentworth Shire. Barking and nuisance animals were dealt with 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 \$183,317.00 in 2024/2025. 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 having built relationships with five known rehoming groups.

Community Education and Desexing Programs

Council collaborates with rescue groups to promote desexing initiatives, aiming to reduce unwanted litters. 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. Council initiated a Responsible Dog Ownership program to assist with dog issues occurring in and around Dareton.

Operational Challenges

With improved record keeping this reporting period observed an increase in dog attacks resulting in resource demand intensifying.

For the 2024/2025 financial year, Council’s Buronga Animal Shelter had a total of 52 cats - 47 seized, 2 surrendered and 3 left in the drop pen and 181 dogs – 102 Seized, 44 surrendered and 35 left in the drop pen.

Companion Animal Statistics	Cats	Dogs
Re-homed	47	133
Returned to its owner	3	39
Euthanised	2	4
Escaped	0	0
Total	52	176*

* +5 in Buronga Animal Shelter as at 30/06/2025

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.

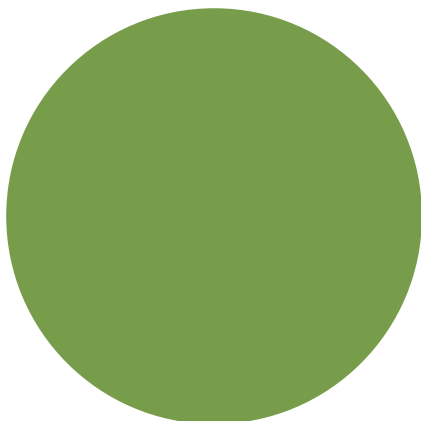
In order to operate a large organisation with a diverse range of services, a large portfolio of assets and a multitude of statutory requirements, Council must have a robust and well-managed governance framework and

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

14 total



14

Completed

Major achievements

- 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
- Community Strategic Plan
- 2 Internal Audits conducted during the year.
- Induction training for new Councillors
- Continued to monitor compliance with NSW Modern Slavery obligations
- Implemented numerous actions outlined in the Workforce Management Plan



You told us you wanted:

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



Council services that will contribute to this strategy

- All Council Services



Disability Inclusion Action Plan Report 2024/2025

Creating a More Inclusive Community

Council is proud to continue building a more inclusive community through our Disability Inclusion Action Plan (DIAP). Our Plan is part of our broader Strategic Plan and helps guide our work in raising awareness and encouraging positive attitudes around inclusion. We're focused on making sure everyone feels welcome and supported in our community.

Over the past year, we have continued progress toward our DIAP goals:

- **Enhanced accessibility across public spaces:** Council has undertaken upgrades to several facilities, including the installation of ramps, improved signage and safer pathways, to ensure greater physical access for all community members
- **Inclusive and equitable employment practices:** advertising and promotion of inclusive recruitment processes to support candidates with disability, reinforcing Council's commitment to a diverse and inclusive workforce.
- **Enhancing community attitudes:** we've partnered with local organisations to promote inclusion and celebrate diversity.
- **Strengthening leadership and accountability:** Inclusion is a key consideration in Council decision-making, with regular reporting on DIAP actions and outcomes.

These achievements reflect our ongoing commitment to making our community a place where everyone can participate, contribute, and thrive.

Highlights from our programs and progress:

Civic Centre and Visitor Information Centre

In October 2024, Council relocated to the new Civic and Visitor Information Centre, significantly enhancing accessibility for people with disability. Key features include:

- Automatic doors for ease of entry
- Hearing loops throughout the building, integrated with interactive and static displays
- Accessible ramps with handrails and tactile ground surface indicators
- Wider internal spaces to support wheelchair mobility
- Deck access via ramp from the new library, offering inclusive views of the Darling River

The Visitor Information Centre was awarded the Asset and Infrastructure Award at the Local Government Professionals Australia, NSW State Awards in June 2024, recognising its inclusive design and community impact.

Inclusive Library Programs

Our Shire Libraries across Wentworth, Buronga, Pooncarie, and Dareton continued to deliver accessible and inclusive programs:

- Seniors Midday Movie at Midway
- Connections that Count – information sessions for seniors to connect with care services
- Seniors Morning Tea – fostering social connection
- Speechie Library Talk – in partnership with Speech Pathology Australia
- Inclusive activities – craft and bookworm sessions
- Purchase of new sensory floor mats
- Added to our accessible collections – talking books, dyslexic-friendly materials
- Technical help – continued to support with digital devices available via phone or in-person

Community Engagement and Support

- We held community sessions across the Shire for input into Council's Community Strategic Plan 2026-2036
- Council participated in the Disability Action Network lead by Mildura Rural City Council and disability support providers across Sunraysia – collaborating and participating in improving disability access and support for people across the Shire
- Continued support for the Wentworth Shire Interagency Group, facilitating coordinated social services
- Sought community feedback on the new Wentworth Library to improve services, programs and inclusiveness
- Engaged with community partners to provide free CPR and First Aid training in partnership with Spontaneous Volunteers NSW and local development associations
- Offered accessible banking services via Bendigo Bank agency at Midway
- Ongoing support and promotion of Service NSW initiatives

Promotion of Disability Awareness and Services

- Supported and promoted International Day of People with Disability
- Promotion of Physical Disability Council of NSW workshops
- Continued support for Coomealla Health Aboriginal Corporation (CHAC) in delivering inclusive healthcare

Inclusive Employment and Recruitment

- Active encouragement of disability-inclusive recruitment practices
- Accessible workstations available

Accessible Infrastructure

- Investment in infrastructure to promote inclusion and community participation
- New footpaths along Darling Street, Wentworth – replacement of uneven surfaces with pebble-crete to reduce trip hazards and improve mobility
- Continuation of the construction of shared pathways across the Shire with ongoing upgrades of others creating safe, convenient and accessible pedestrian networks
- Construction of accessible public toilets at the Buronga Riverfront including ramp, rails and disabled toilets – together with continued review and upgrading of all public toilets throughout the Shire.

Council's DIAP informs the work we are doing to remove barriers, improve access to services and infrastructure, and foster a culture that values diversity and participation. This includes ensuring that people with disability, older residents, and individuals from culturally and linguistically diverse backgrounds are considered in all aspects of planning, service delivery, and community engagement.

Council's approach is holistic and collaborative, involving partnerships with local service providers, community groups, and regional networks to deliver inclusive programs and infrastructure. By embedding accessibility into everyday operations—from recruitment practices and customer service to urban design and community events—Council is building a more inclusive Shire.



Modern Slavery Statement

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

In accordance with section 428(4)(d) of the *Local Government Act 1993 (NSW)* Council is required to describe the steps taken to ensure that goods and services procured by and for Council during the reporting period were not the product of modern slavery.

The Table below reports on the reasonable steps taken by Council during the period 1 July 2024 to 30 June 2025. The Table is presented in a format provided in Guidance on Reasonable Steps issued by the NSW Office of the Anti-slavery Commissioner.

The Anti-slavery Commissioner has not raised any issues during the year concerning the operations of the council and identified as being a significant issue having regard to section 428(c) of the *Local Government Act 1993 NSW*.

Reasonable Steps

Describe the steps taken to ensure that goods and services procured by and for the entity during the reporting period were not the product of modern slavery.

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	Some engagement with internal stakeholders on risk and due diligence approaches associated with procurement categories. Raised awareness with some external stakeholders including sharing resources and acknowledging completion of supplier questionnaire. Commenced mapping of supplier capability to guide further engagement.	Mandatory
Did you engage with external stakeholders on modern slavery risks in this reporting period	Yes	Mandatory

Reasonable Steps taken	Form of response for annual reporting	Response mandatory / optional for annual reporting
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?	Reviewed our current organisation's structure and activities against previous scoping including procurement structure and supply chain, to consider any changes to our identified risk areas/activities. This included some monitoring of our suppliers' Modern Slavery Statements and consideration of the IRIT to inform that assessment.	Mandatory
Did you conduct or update a Salient Modern Slavery Risk Assessment in this reporting period?	Yes (Informally reviewed as above).	Mandatory
1.3 Modern Slavery Policy		
What steps did your entity take to adopt a Modern Slavery Policy during this reporting period?	Adopted during the previous reporting period with our policy statements set out in our Statement of Business Ethics and our Procurement Policy.	Mandatory
Do you have a modern slavery policy, approved by your senior governing body I e.g. Agency Head in place?	Yes – approved by resolution of Council.	Mandatory
Does your modern slavery policy include high-level targets?	No	Optional

Reasonable Steps taken	Form of response for annual reporting	Response mandatory / optional for annual reporting
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?	Council has developed a Modern Slavery Risk Management Plan that aligns with our core values of honesty, integrity and respect. The basis of our approach to modern slavery and human rights is grounded in a variety of codes and legislation referenced in that plan.	Mandatory
Do you have a modern slavery risk management plan, approved by your senior management, in place?	Yes	Mandatory
Does your plan assign accountability for performance against high-level targets to specific roles?	No	Optional

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 various resources to inform and 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. The IRIT and links within that informed our mapping also.	Mandatory
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.	Mandatory
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?		Optional

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?	Tender Documentation included a Supplier Questionnaire. Review of completion or otherwise assisted us to assess suppliers' policies and practices and shape how we could work with that particular supplier to build shared capability. 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 LGPs risk assessment approach.	Mandatory
In what percentage of competitive procurement processes were the Model Tender Clauses used during this reporting period?		Optional

Reasonable Steps taken	Form of response for annual reporting	Response mandatory / optional for annual reporting
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?	Tender/Contract documents include Council's Statement of Business Ethics which sets out Council's policy statement on shared responsibility: to work together in efforts to enhance capability to address/mitigate any risk of modern slavery in supply chains. As part of our engagement process and collaborative approach to managing risks we shared resources prepared by relevant industry groups for example sharing the Cleaning Accountability Framework with our Cleaning Suppliers. A Fact Sheet outlining shared responsibilities to address modern slavery risk in supply chains shared with small businesses.	Mandatory
In what percentage of competitive procurement processes were the Model Contract Clauses used during this reporting period?		Optional

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?	Utilised a register as a tool to monitor responses to modern slavery clauses in Tender/Contract documentation including to inform/shape our ongoing engagement with suppliers. Accessed the Modern Slavery Statement Register and suppliers' own policies and other documentation to understand their operations and strengths/gaps in fair trade/work.	Mandatory
Has your entity required any of your Tier 1 Suppliers to undergo an audit addressing modern slavery risks in this reporting period?	No	Mandatory
What percentage of your Tier 1 suppliers underwent an audit addressing modern slavery in this reporting period?		Optional
During the reporting period, what percentage of your Tier 1 supplier's workforce were surveyed about their working conditions?		Optional
What percentage of your Tier 1 suppliers' workforce are temporary migrant workers?		Optional
What percentage of workers engaged by your Tier 1 suppliers in the last reporting period paid or incurred a fee to secure their engagement?		Optional

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?	As part of our engagement process and collaborative approach to managing risks we shared resources prepared by relevant industry groups for example sharing the Cleaning Accountability Framework with our Cleaning Suppliers. A Fact Sheet outlining shared responsibilities to address modern slavery risk in supply chains shared with small businesses. Researched further industry-based publications to share with suppliers such as publications prepared by the Australian Human Rights Commission with KPMG for the Property and construction sector and the Energy sector.	Mandatory
What percentage of your entity's Tier 1 suppliers reported that they had participated in modern slavery training during this reporting period?		Optional

Reasonable Steps taken	Form of response for annual reporting	Response mandatory / optional for annual reporting
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?	Planned update to Council's Alternate Complaint Handling Processes webpage to include links to resources that provide advice, support or assistance relating to a possible case of modern slavery.	Mandatory
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.	Optional
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?	None – there were no modern slavery harms reported to which Council was connected.	Mandatory
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?	Promoting awareness of modern slavery and shared obligations remains more of a focus at this stage than using leverage to remediate deficient practices. Collaborating with Local Government Procurement increases that party's leverage over suppliers.	Mandatory

Reasonable Steps taken	Form of response for annual reporting	Response mandatory / optional for annual reporting
In how many procurement contracts or arrangement was a material breach related to modern slavery formally notified during this reporting period?	Nil	Optional
5.4 Withdraw responsibility		
What steps did your entity take to withdraw responsibility during this reporting period, in connection to modern slavery risks?	None	Mandatory
How many procurement contracts or arrangements were terminated on modern slavery grounds during the reporting period?	Nil	Optional

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?	None	Mandatory
Do you have a modern slavery reporting protocol in place that prioritises the interest of the victim/survivor?	No	Mandatory
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 published relevant information in its 2023/2024 Annual Report during this period and reported to the Anti-Slavery Commissioner using the online GRS Annual Reporting Form.	Mandatory
Did your entity report on modern slavery in its prior Annual Report?	Yes	Mandatory
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 have postponed this	Mandatory

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 and other resources; review of procedures and frameworks to identify and plan to address our gaps.	Mandatory
Has your entity updated its modern slavery policies or procedures based on stakeholder feedback or lessons from a grievance mechanism during this period?	No	Mandatory
7.2 Train your workforce		
What steps did your entity take to train your workforce during this reporting period?	Ongoing investigation into training suitable for local government.	Mandatory
What percentage of your workforce received modern slavery training in the period?	No formal training was provided.	Mandatory
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?	Council subscribes to News from the Anti-Slavery Commissioner to keep up to date with issues. No specific requests to co-operate have been made. No issues raised by the Anti-Slavery Commissioner during the year concerning the operations of the council and identified as being a significant issue.	Mandatory

Transformational projects

Wentworth Visitor Centre / 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 Visitor Centre Development project has progressed with consideration to those guidelines. This report is 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 and 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, and the 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 was 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.

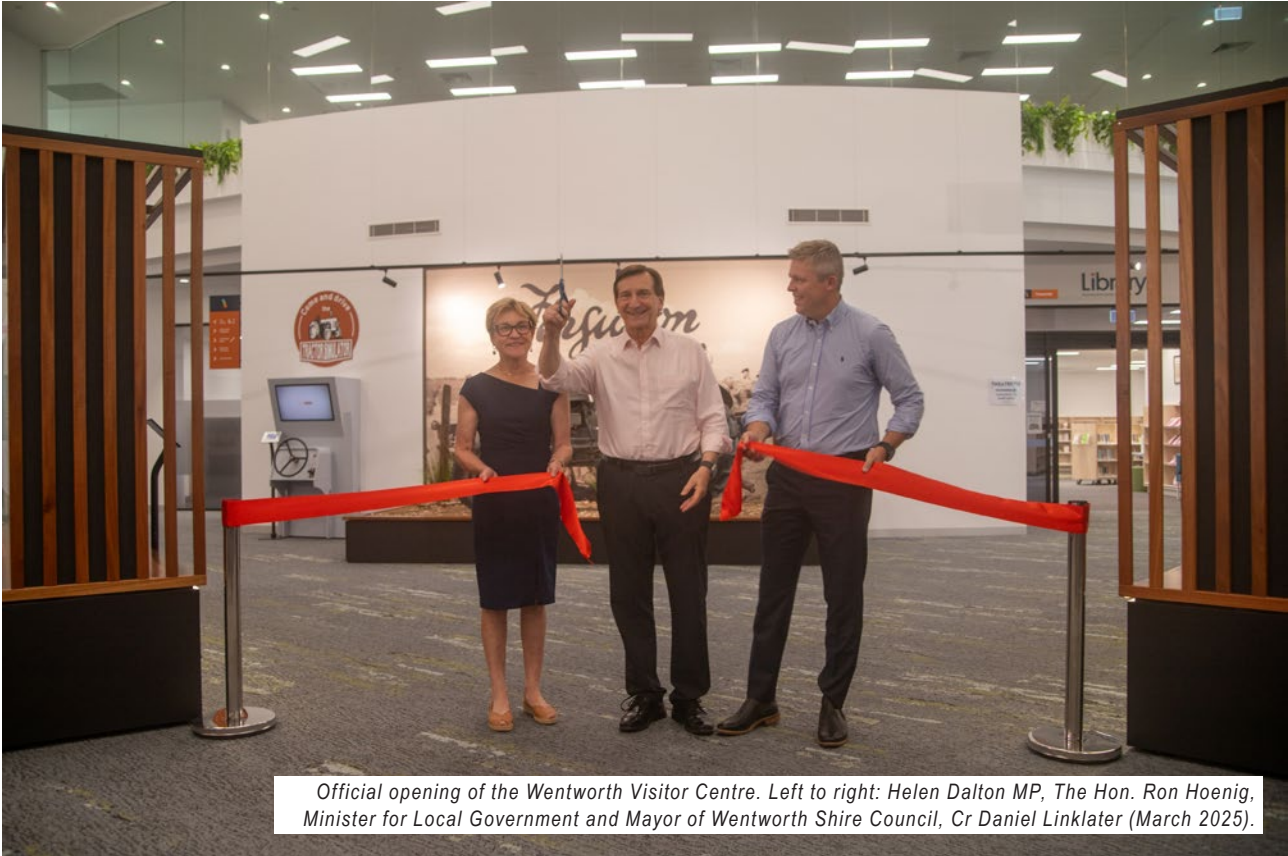
For the 2023/2024 financial year a total of \$8,103,383.58 was expended and for the 2024/2025 financial year a total of \$2,243,011.95 was expended to complete the project. This represents the cost associated with internal construction, carpentry fit out, painting, carpet laying, the interpretative space, IT installation and furniture fit out.

The project was successfully completed and the entire Council services relocated for opening in October 2024.

The Visitor Centre has been successful in three prestigious awards taking out the following:

- 2025 National Awards for Local Government – Honourable Mention Outstanding Rural & Remote Council – Wentworth Visitor Centre
- Winner Statewide Mutual 2025 Risk Management Excellence Awards Regional, Rural & County Councils – Technological Innovation for Wentworth Visitor Centre
- Winner Local Government Professionals 2025 NSW Local Government Excellence Award - Asset and Infrastructure over \$1.5 million – Population Under 50,000

The building was officially opened by Hon. Ron Hoenig Minister for Local Government on 12 March 2025.



Official opening of the Wentworth Visitor Centre. Left to right: Helen Dalton MP, The Hon. Ron Hoenig, Minister for Local Government and Mayor of Wentworth Shire Council, Cr Daniel Linklater (March 2025).



Official opening of the Wentworth Visitor Centre. Left to right: Cr __, Cr Jo Rodda, Helen Dalton MP, The Hon. Ron Hoenig, Minister for Local Government, Mayor of Wentworth Shire Council, Cr Daniel Linklater, Deputy Mayor Cr Peter Crisp and Cr __. (March 2025).



Wentworth Visitor Information Centre



Wentworth Visitor Information Centre

Wentworth Caravan Park Upgrade

Wentworth Shire Council has completed the major upgrade of the former Wentworth (Willow Bend) Caravan Park.

The park has been operational since early November 2024 and is now called Wanderer's Crossing River Retreat.

The majority of the works were constructed by June 2024, with works in this financial year including:

- Fencing of areas such as managers backyard, "residence" backyards and near the park entrance
- Reinstatement of "residence" cabins
- Road and carpark line marking
- Signage
- Loam placement to final levels across the site
- Turf and grass established and ready to take caravans/traffic.
- Gravel placement around cabins
- Sand placement to establish a "beach"
- Upgrade of water connections including booster pumps to amenities to improve supply pressure
- Washers / dryers installed to laundries and general finishing touches to amenities buildings

Council continue to undertake improvement works to ensure that park is kept relevant and an enjoyable experience for those visiting.



Amenities block including toilets, showers and laundry



Adjoining playground and recreational 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:

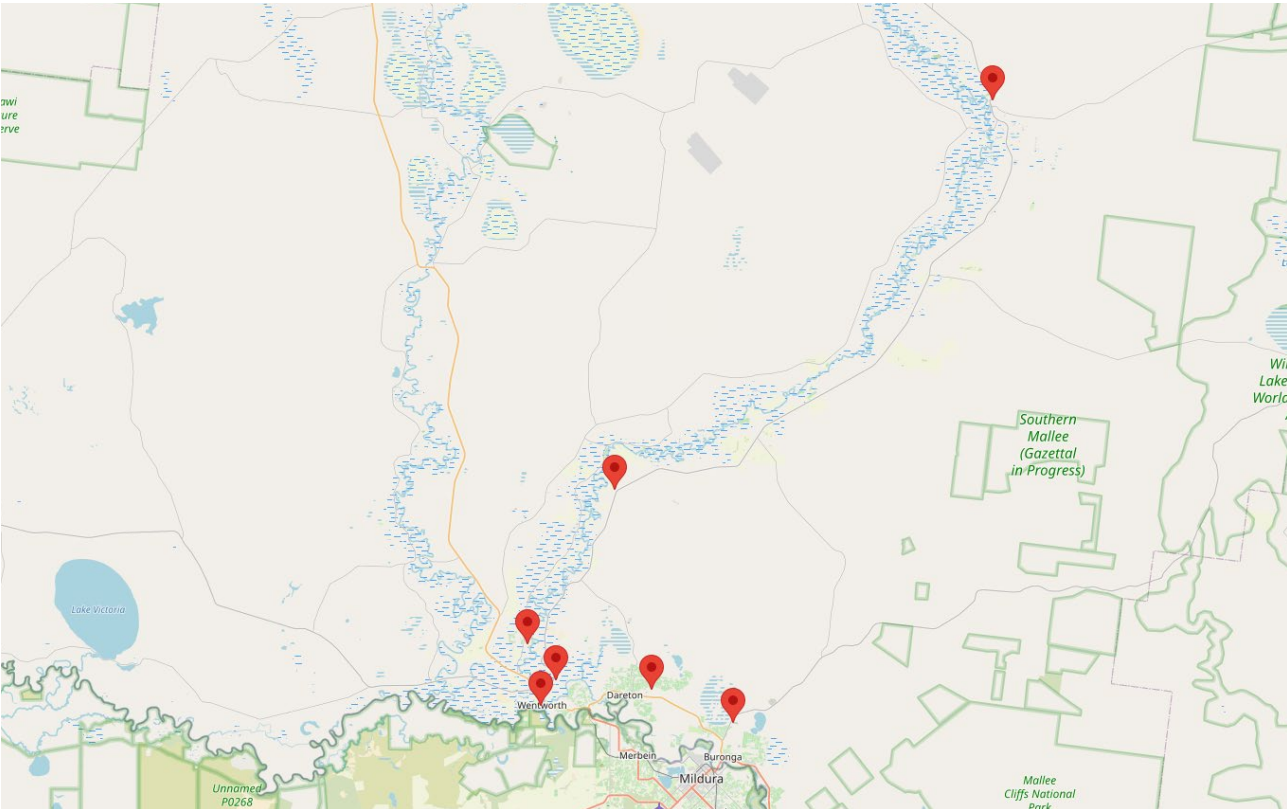
Road Conditions		Length / Number	Existing Assets Expenditure (Maintenance, Capital Renewal & Upgrade)	New Assets Expenditure (Capital Expansion)
Local Roads	Sealed	397.74km	\$2,606,062.06	-
	Unsealed	1,262.29km	\$3,192,625.58	-
	Bridges/major culverts	9	\$15,479.75	-
	Roads Ancillary	N/A	\$78,147.20	\$744,883.59
Regional Roads	Sealed	276.79km	\$2,436,007.70	-
	Unsealed	83.46km	\$7,207,323.42	-
	Bridges/major culverts	1	\$1,200.74	-
	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 2024/2025 financial year.

Location	Mixed Waste (tonnes)	Recyclables (tonnes)	Green Waste (tonnes)	Site Visits (2024/2025)
Buronga	46,871.28	200.82	287.34	26,925
Dareton	32.06	0.84	20.85	473
Ellerslie	23.51	0	0	0
Pomona	4.90	0.52	3.90	130
Pooncarie	0	0	0	0
Wentworth	104.18	1.45	146.40	1,623
Total	47,035.94	203.64	458.49	29,151



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

Council gardeners maintain the numerous parks, gardens, sporting ovals and open space assets across the Shire.

Barbeque Facilities

There are sixteen (16) 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 (x1)
- 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 five (5) cemeteries in Wentworth Shire.

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



Public Toilets

There are twenty seven (27) public toilet facilities in Wentworth Shire, located at the following areas:

- Alcheringa Oval
- Arumpo Rest Area
- Seven Trees Rest Area, Silver City Highway
- Buronga Wetlands
- Buronga Riverfront/Pump Tracks
- Coomealla Memorial Gardens Cemetery
- Curlwaa Rest Area
- Darling Street, Wentworth
- Fotherby Park, Wentworth
- Gol Gol Cemetery
- James King Park, Gol Gol
- Junction Park, Wentworth
- Lions Park, Dareton
- Mallee Fowl Rest Area
- McLeod Oval/Wentworth Skate Park
- Midway Centre
- Milpara Rest Area
- O'Donnell Park, Curlwaa
- Perry Sandhills
- Pitman Avenue, Buronga
- Pomona Hall
- Strother Park, Wentworth
- Taplin Mail Route Rest Area, Sturt Highway
- Wentworth Shire Offices
- Wentworth Sporting Complex
- Wentworth Ski Reserve
- 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.

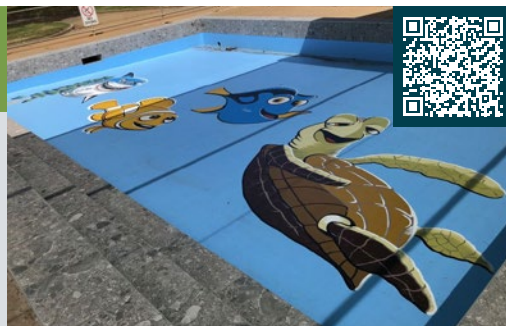
- Anabranche Hall
- Curlwaa Hall
- Midway Community Centre
- Pomona Hall
- Pooncarie Hall
- Wentworth Town Hall
- Wilkinson Hall, Gol Gol



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 and Gardens team of Council include:

Buronga/Gol Gol

- Alcheringa Oval
- Buronga Fire Brigade
- Buronga Nature Play Area
- Buronga Pump Track
- Buronga Roundabout
- Buronga Wetlands
- Drainage Basin, 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 and Lee Court
- Police Park
- Pump Track
- Tourist Bay
- Town Entrances
- Water Tower, corner of Crane and Pitman
- Williams Street Median Strips
- Wilkinson Park

Curlwaa

- Curlwaa Boat Ramp
- Curlwaa Oval
- O'Donnell Park

Dareton

- Andy Murdoch 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

- Adams Street Tree Line
- Adelaide Street Median Strip
- Apex Park
- Area around toilets at Tennis Club
- Junction Park
- Fotherby Park
- Gaol Park
- Helena Street Median Strip
- McLeod Oval
- Murray Street Median Strip
- North Park
- Rotary Park
- Rowing Club
- RV Caravan Park Hill (Beverley Street)
- Ski Reserve
- Strother Park
- Sturt Park
- Town Entrances
- Visitor Information Centre
- Water Treatment Plant Lawns
- Wentworth Streetscape
- Wharf Area
- Wentworth Cemetery
- Wentworth Pool
- Wentworth Showgrounds

Infrastructure projects 2024/2025

The following is a compilation of Wentworth Shire Council's major projects and works for the 2024/2025 financial year, focusing on their progress and outcomes as required for the Annual Report. The objective for many of these projects is to “Enhance and protect its physical and natural environment,” with a strategy to “Ensure that community assets and public infrastructure are well maintained”.

Project		Status at 30 June 2025
Roads: Connecting Our Communities		
	Arumpo Road Upgrade (24.5km)	 Completed
	Funding: Australian Government Remote Roads Upgrade Pilot Program (80/20 with Council)	
	Base earthworks were fully completed. Bitumen sealing was completed. Regulatory signage and guideposts were installed. Linemarking was completed, finalising the project. Post-completion report submitted for funding payment.	
	Details of the Project:	
	Arumpo Road is slated for a significant 24.52km upgrade, which will extend the existing sealed section of the road. This comprehensive enhancement includes initial survey and design work, followed by extensive earthworks aimed at restoring the road’s base and enhancing its drainage systems.	
	The reconstruction will involve the application of a 150mm sub-base and a 150mm basecourse, which will further extend the all-weather access capabilities of Arumpo Road, although not the entire road will be all-weather accessible.	
	Additional enhancements will include the application of a two-coat bitumen seal, extending the road’s life and improving its condition. The project also plans to incorporate new line marking, which is crucial for enhancing road safety and aiding navigation for all users.	

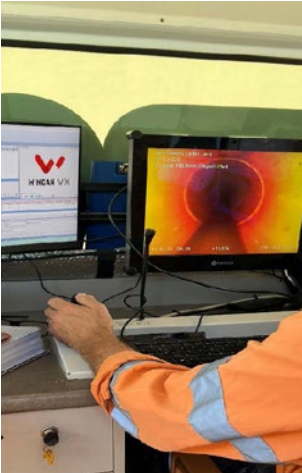
Project		Status at 30 June 2025
	Anabranh Mail Road and Wamberra Road Formation/Drainage Works Funding: TfNSW Roads to Recovery and Regional Emergency Road Repair Funds (RERRF) Contractor completed all required formation and drainage works on both the Anabranh Mail Road and the 9km section of Wamberra Road. Works will greatly improve road safety and significantly reduce road closure times after heavy rain. The project was 100% funded, totaling \$637,980.	 Completed
	Anabranh Mail Road and Wamberra Road Resheeting Works All scoped works on the Anabranh Mail Road were completed by contractors. The Wamberra Road works commenced and were due for completion by early July.	 Nearing Completion
	Alcheringa Drive, Pooncarie Road & River Road - Stabilisation Works Funding: Pooncarie Road & River Road: RERRF (\$1.28 million). Alcheringa Drive: LRCIP Round 4 (\$361,296). Works were run concurrently, commencing in May 2025. Bitumen surfacing was completed on Alcheringa Drive and River Road, with Pooncarie Road sealed on June 12. Works are completed, other than some linemarking on River Road.	 Completed

Project		Status at 30 June 2025
	Log Bridge Road Upgrade Funding: TfNSW Fixing Local Roads Program The bitumen seal on the 1,320m long x 7m wide section was completed in early December. The road re-opened for locals and visitors. All employees completed Cultural Awareness training for this culturally sensitive region. • The project is funded by TfNSW Fixing Local Roads Program Round 3 to the value of \$426,671.00 • The project consists of bitumen sealing a section 1,320m long x 7m wide of the existing gravel road. • On completion the project will provide a safe all weather road surface in readiness of the Light State Project.	 Completed
	Loop Road Upgrade Funding: Local Roads and Community Infrastructure Program Phase 4 (\$200,000.00) The 3.41km of existing clay road was upgraded to a formed and paved road, including realignment and new 5.5m wide x 150mm thick limestone gravel pavement. The road is re-opened for public use. The project consists of upgrading 3.41km of the existing clay to formed and paved road. Works include re-aligning the road in sections containing substandard curves or sight distances issue, removal of vegetation contributing to road safety, 10 metre wide formed road with swale drains and 5.5 metre wide by 150mm thick limestone gravel pavement.	 Completed

Project		Status at 30 June 2025
	Darling Street Wentworth Footpaths Funding: Resources for Regions Round 9 Plumbing contractor completed the replacement of all raw water mains into each property. The concrete contractor completed the paths down the Eastern side, with the Western side 75% complete and continuing until mid-July. New Corten steel bins were ordered for the upgrade. The project included the removal of existing concrete and pavers and installation of new pebblecrete. This project was to rectify safety concerns, following a ongoing number of tripping hazards associated with the London Plane Tree root system.	 Ongoing
	Moontongue Drive Footpath Councils internal footpath budget was utilised to upgrade the existing spray seal footpaths on Moontongue and Kari Drive on the eastern side of Gol Gol. The project was identified due to the existing spray seal deteriorating and high volume of pedestrian using the track on a daily basis.	 Completed
	Petro Mail Road Re-sheeting Funding: TfNSW RERRF Program Works were scheduled to be completed on upgrading a 3.72km section of the road with a 150mm layer of gravel, providing a safe, all-weather surface for heavy vehicles.	 Completed

Project		Status at 30 June 2025
	TfNSW Road Maintenance Heavy patching and reseal works on the Sturt and Silver City Highways were completed. Shoulder grading on the Silver City Highway was completed (approx. 100km).	Completed
Water and Sewer: Delivering Essential Services		
	Buronga Pump Station No. 1 - Urgent Pump Repairs Funding: WSC Capital Sewer Infrastructure Buronga Sewer Pump Station No.1 is a critical asset as it is the pump station that pumps all wastewater to the treatment plant. Significant damage to two of the three pumps in the pump station occurred due to foreign objects. WSC procured a new pumps, which required new rails and pipework. An experienced contractor installed new materials as a major outage. These repairs significantly reducing the risk of the critical pump station being non-operational.	Completed

Project		Status at 30 June 2025
	Wentworth Raw Water Pump Replacement Funding: WSC Capital Water Infrastructure One of the two main raw water pumps in Wentworth was not operational, with considerable risk to both filtered and raw water supplies. A new pump was manufactured and delivered. Installation was completed, restoring the critically important pump station to full operational capacity.	 Completed
	Wentworth Effluent Disposal System (EDS) - Fire Repairs Funding: WSC Capital Sewer Infrastructure A fire in January caused significant scorching to service pipes and electrical conduits. Pipework and other mechanical and electrical repairs were completed, and the system was back in operation in April.	 Completed
	Dareton Sewer Pump Station No. 2 Funding: WSC Capital Sewer Infrastructure Construction of a replacement sewer pump station commenced in November 2024, due to poor asset condition of the current pump station. The wet well was delivered and installed, and a concrete pad for the switchboard was constructed. This site was operation from mid January 2025.	 Completed

Project		Status at 30 June 2025
	Sewer Rehabilitation Program Funding: WSC Sewer Refurbishment Infrastructure A three year contract to undertake Sewer Rehabilitation was awarded. Initial cleaning, viewing and asset condition assessment of 8km of sewer pipeline in Wentworth commenced from March. This 8 km of sewer inspection and asses condition resulted in the identification of 3.7km of sewer to be relined as an initial package. Sewer relining of this section commenced in July 2025.	Ongoing: 3 year
	District Bulk Metering Funding: Regional Leakage Reduction Program Five bulk filtered water flow meters are to be installed to create water districts in which flow information can be compared against totalised customer water meter consumption. Leakage (or non-revenue water) can then be determined and tracked against. Bulk metering was installed for Pooncarie, Wentworth and Mourquong water districts prior to June 2025. Installation of bulk meters for Buronga and Dareton water districts are to occur August 2025. Gol Gol water district is able to use the existing Gol Gol Water Treatment Plant discharge flow meter.	Nearing Completion

Key Projects Underway or Nearing Completion (General Projects)

Buronga Landfill Expansion

Funding: Loan Borrowing of \$12 million

Status at 30 June 2025: **Ongoing**



Key Achievements for 2024/2025

Construction was well advanced. Earthworks for the new waste cell and phyto capping were 100% complete. Placement of engineered clay cell liner, geofabric bentonite liner, and HDPE liner completed. Construction of the recycling building was 90% complete, and the residential drop-off structure was 75% complete. Estimated completion is early October 2025. The project aims to improve on previous waste management and resource recovery activities at the site as well as expand the approved footprint for waste disposal activities to occur.

This upgrade work includes the construction of a new lined waste cell, phytocap construction on previous landfill area, construction of new internal road access networks, car parks and additional hard stand areas, all associated storm water drainage, including swales and drainage basins. Other works included in this expansion upgrade include the construction of resource recovery and residual drop off areas and buildings together with a dedicated recycling area and other facility operation buildings and structures.

- Earth works construction of the new waste cell and phyto capping 100% complete.
- Placement of engineered clay cell liner completed
- Placement of geofabric bentonite liner on cell walls and floor completed
- Placement of HDPE liner on floor and cell walls completed.
- Supply and delivery of all road and structure base materials completed and stockpiled on site
- Site clearing for car parking areas completed
- Construction of recycling building 90% complete and residential drop off structure 75% complete.
- Construction of all retaining wall and stormwater drainage lines complete.
- Construction of fire services including installation of tanks and pumps complete.
- Placement of new office and amenities building complete.
- Placement of new toilet facilities complete.
- Construction of new internal access roads commenced.

Works will continue through to November 2025 to complete the installation of the cell liner including placement of rock base liner in waste cell, together with the internal road network and building areas.

Other works also planned for this period include installation of mains power supply, completion of major building structures and leachate drainage connections.



Project		Status at 30 June 2025
	Pooncarie Toilet Block Funding: Resources for Regions Round 8 Toilets and showers operational. Water installation, storage tanks, and reln drain completed. Washer and drier operational.	 Completed
	Buronga Riverfront Toilet Block Services Funding: Resources for Regions Round 8 Significant supplier delays impacted this project. As at end June 2025, all service connections (raw/filtered water, electricity, rising main) and concrete slab/ramp works complete. All sewer pump station materials finally delivered and installation to commence shortly. Expected to be operational by mid August.	 Nearing Completion
	Wentworth and Pooncarie Camp Kitchens Funding: Resources for Regions Round 9 Contractors awarded for both kitchens. Demolition of existing structures at both sites completed. Concrete slab for Wentworth kitchen footings commenced on June 30. Wentworth Kitchen to be operational prior to the Wentworth Show in late August. Pooncarie kitchen to be operational prior to the Pooncarie Races in mid September.	 Ongoing

Project		Status at 30 June 2025
	Buronga Pump Track 2 Funding: Resources for Regions Round 9 The Buronga Riverfront recreational area has been expanded with the construction of a second, more advanced pump track, alongside needed comprehensive infrastructure improvements. The project encompassed installation of pavement foundation, asphaltting and sealing of both the pump track and access road, and landscaping enhancements that have significantly improved accessibility and the overall aesthetic appeal of the site.	Completed
	James King Park Retaining Wall Funding: Resources for Regions Round 8 Works included installing steel piles directly into the bank with mixed hardwood sleepers in between, and concrete stairs with steel balustrading and handrails. This work was completed in September 2024 and was a popular location over the summer period.	Completed
	Electric Vehicle (EV) Charging Stations (3 Locations) Funding: NSW Electric Vehicles Grant Program Part funding secured for three 2x22KW charging stations. Installation locations are Wentworth Civic Centre, Wentworth Riverfront and Midway Centre. Electrical and civil installation has been completed at each site. Installation of the EV charging units expected in by late July.	Nearing Completion

Project		Status at 30 June 2025
	Wentworth Riverfront Mooring Rectification Funding: Local Road & Community Infrastructure Phase 4 Works on the mooring included increase the height of the deck and replacement of rubber fenders.	 Completed
	Junction Island Footpath Funding: Resources for Regions Round 8 Works included 1.1 km of crusher dust footpath completed, with additional signage reinstated. The upgraded footpath was open to the public in early July 2024.	 Completed
	Rose Street Stormwater (Stage 1) Funding: T-Corp Loan Funded Stormwater upgrade in Rose and Pooley Street Buronga to assist with stormwater discharge from new developments to Buronga Wetlands. All stormwater pipes installed by December 2024. Final resealing and repairs to roadways completed in mid-January. Project fully complete by end January 2025.	 Completed
	George Gordon Oval Lighting Upgrade Funding: Local Road & Community Infrastructure Phase 4 Upgraded Lights (night cricket standard) installed and commissioned by end December 2024. Successfully used at a night cricket match in late January 2025.	 Completed

Project		Status at 30 June 2025
	Dareton to Namatjira & Buronga to Midway Sharedway Funding: Get NSW Active Fund Actual sharedway was constructed in the previous reporting year. Solar lights delayed due to issues with location for some light to be near powerlines. Solar light poles and lights installed and working. Vandal proof cages installed in April. Project completed and operating in April 2025.	 Completed

Financials

Council reported a gross surplus of \$17.266 million for the 2024/25 financial year, broadly consistent with the \$17.671 million surplus achieved in the previous year. However, once Capital Grants and Contributions are excluded, Council recorded an underlying operating deficit of \$4.547 million, compared with an underlying surplus of \$528,000 recorded in 2023/24. This outcome has been driven largely by a combination of one-off and non-recurring factors. While these items negatively affect the reported operating result, they are predominantly non-cash accounting adjustments and do not reflect a structural imbalance in Council's operating position.

For this reason, the current year's underlying deficit, while not ideal, does not indicate that Council is in an unsustainable financial position. Council continues to maintain adequate cash reserves, a sustainable debt profile, and sound asset management practices.

It should be noted, however, that if underlying operating deficits were to recur over multiple years, this would become a concern, as it may signal a growing misalignment between Council's revenue base and its recurrent service delivery costs.

Revenue for the year increased by \$5.714 million compared to the previous financial year, driven by several key movements across major income streams. Rates and Annual Charges rose by \$666,000, while User Charges and Fees increased by \$1,389,000, primarily due to higher waste disposal activity at the Buronga Landfill and continued delivery of works for Transport for NSW under the RMCC contract for the State Highways.

Other Revenues grew by \$984,000, largely reflecting reimbursements received for Flood Recovery works undertaken during both the current and previous years. The most significant uplift was in Capital Grants and Contributions, which increased by \$4,670,000, largely due to a substantial rise in developer-contributed assets. Interest and Investment Income also rose by \$313,000, supported by favourable investment conditions. Offsetting these increases, Operating Grants decreased, reflecting the reduction in the prepayment of the Financial Assistance Grant from 85% in the prior year to 50% in the current year.

Overall operational expenditure for the year increased by \$6.11 million compared to the previous year. Wages rose by \$1.367 million, reflecting Award increases and a lower level of position vacancies. Borrowing costs also increased by \$762,000, driven by increased borrowings associated with the Civic Centre and Landfill projects. Depreciation increased by \$1.920 million, over the last 4 financial years through a combination of revaluations and asset additions, Council's net depreciable assets have increased by \$230 million. In the same time Council's annual depreciation expenses increased by \$3,538,848. While depreciation is a non-cash expense, it does directly affect Council's operating result.

Council also incurred a \$1.222 million loss on disposed assets. During the 2024/2025 financial year, Council undertook a number of asset disposals and adjustments. These transactions are primarily non-cash in nature but have an impact on the reported operating result.

Key items include:

- **Murray Street Land**

Council has held a parcel of land in Wentworth that had been aside for residential development. Over more than 10 years, multiple attempts were made to identify a purchaser, without success.

Following an Expression of Interest process in 2019, Council resolved to dispose of the land. The property was subsequently sold for nil consideration. The land was carried on Council's asset register at a value of \$268,000.

- **Former Chambers and Library**

In 2023 Council resolved to sell the former Council Chambers and Library to the neighbouring Murray House Aged Care Facility to enable the expansion of their operations.

The agreed sale price was \$525,000. The associated land and buildings were carried on Council's asset register at a combined value of \$1,194,062.

- **Demolition of redundant community facilities**

During the financial year Council demolished a toilet block and a tennis clubhouse in Dareton that were no longer required and deemed surplus to Councils requirements. The combined carrying value of these two building was \$109,420.00.

Intangible Asset Write Off

Council has been carrying an intangible asset to the value of \$184,000 on its balance sheet since 2017, representing the purchase of the old Willowbend Caravan Park business. With the commencement of a new lease for the caravan park site, the previously recognised intangible asset no longer represents future economic benefits to Council. As a result, it is deemed appropriate to fully write off the value of the asset to zero.

Current assets decreased by \$4.569 million, primarily due to a reduction in cash as Council expended prepaid grant funding and timing differences in payments for other projects, which led to an increase in receivables of \$2,841 million. Additionally, \$2 million of cash was reclassified as non-current due to its longer maturity period.

Non-current assets decreased by \$30.773 million, primarily due to asset revaluations undertaken during the year.

Overall, current liabilities decreased by \$3.570 million. Within this, payables increased by \$2.585 million due to the scale of capital works undertaken during the year, while borrowings rose by \$613,000, reflecting the drawdown on the Landfill expansion loan.

Available Cash and Cash Equivalents

Total Cash and Investments decreased by \$5.395 million from June 2024 to June 2025. This reduction reflects the \$1.667 million decrease in the prepayment of the Financial Assistance Grant, as well as timing differences between the payment of grant-funded projects and Transport for NSW works and the subsequent acquittals and reimbursements, totaling approximately \$5 million.

This has resulted in Council's unrestricted cash reserves decreasing from \$3.570 million to \$1.951 million. While this reduction is not ideal, it is considered a temporary situation, driven by the timing delays in receiving the grant acquittal payments and Transport for NSW reimbursements noted above.



Contracts over \$150,000

Contractor	Description	Amount (including GST)
Belgravia Health & Leisure Group	Management of Operations for Wentworth & Dareton Pools	\$297,395.75
Bott Earthmoving	Arumpo Road Reconstruction - Hire of Land Plane / Earth Scoops	\$272,000.00
Bott Earthmoving	Arumpo Road Reconstruction - Hire of Water Trucks	\$240,000.00
Bott Earthmoving	Wamberra Rd Resheeting	\$265,854.00
Bott Earthmoving	Anabranh Mail Rd Resheeting	\$277,800.00
Bott Earthmoving	Arumpo Road Reconstruction - Plant hire	\$182,700.00
Capogreco Excavations	Rose Street Stormwater	\$233,422.00
Capogreco Excavations	Buronga Riverfront Toilet Block	\$418,686.40
CPM Building Contractors	Civic Centre Redevelopment	\$1,175,323.01
Cummins & Noonan Electrical	Dareton to Namatjira Path Lighting	\$237,400.00
Downer EDI	Supply of Emulsion	\$192,000.00
Ewag	Formation Drainage works Wamberra Road	\$213,125.00
Ewag	Formation Drainage works Anabranh Mail Road	\$426,250.00
Floodlighting Australia	George Gordon Oval Light Upgrade	\$242,000.00
InsituormPacific Pty Limited	Sewer Rehab -5 yrs	\$867,292.00
Johnsons Trucks	Supply UD Tipper & Trailer	\$470,000.00
Karym Cleaning	Cleaning of Public Amenities and Rest Areas	\$243,573.60
KW Earthmoving	Shoulder Grading of Silver City Highway	\$183,012.50
KW Earthmoving	Arumpo Road Hire of Tip Truck & Super Dog	\$554,400.00
KW Earthmoving	Supply Road Base Material - Alcheringa Dr, Pooncarie Rd & River Rd	\$600,682.40
Mallee Earthmoving	Arumpo Road Reconstruction - Supply Road Base Material	\$1,073,600.00
Mallee Sheds	Pooncarie Kitchen / Kiosk	\$209,424.60

Oliver Concreting	Darling Street Footpath Upgrade	\$399,231.00
Primal Surfacing	Sprayed Bituminous Surfacing	\$5,810,443.87
Regional Power Services	Installation of remaining Electrical Scope at Wentworth Caravan Park (post 1 February 2024)	\$300,816.56
Regional Power Services	Bridge Lift & Maintenance	\$309,034.00
Rosmech Sales	Supply Street Sweeper	\$548,984.70
Stabifix	Road Stabilisation Alcheringa Dr, Pooncarie Rd & River Rd	\$355,740.00
Sunraysia Petroleum	Supply Fuels. Oil, Other Automotive Fluids and hire of dispensary systems	\$991,431.74
Tutt Bryant Equipment	Supply Bomag Compactor	\$1,195,573.00
Velo Solutions	Design and Develop Buronga Pump Track	\$240,000.00
Wall Construction	Construct & Supply Amenities Blocks Shire Wide	\$907,715.05
Waters Excavations	Buronga Landfill Expansion	\$11,001,366.30
Waters Excavations	Dareton Sewer Pumpstation #2 Upgrade	\$389,643.77
William Adams	Supply CAT Grader	\$584,650.00
Total		\$31,910,571.25



Rates and charges written off during year

Local Government (General) Regulation 2021 (Reg), cl 132

Rates and Charges written off during 2024/2025

Amount
(including GST)

Total	\$2,624.56
--------------	-------------------

Financial indicators

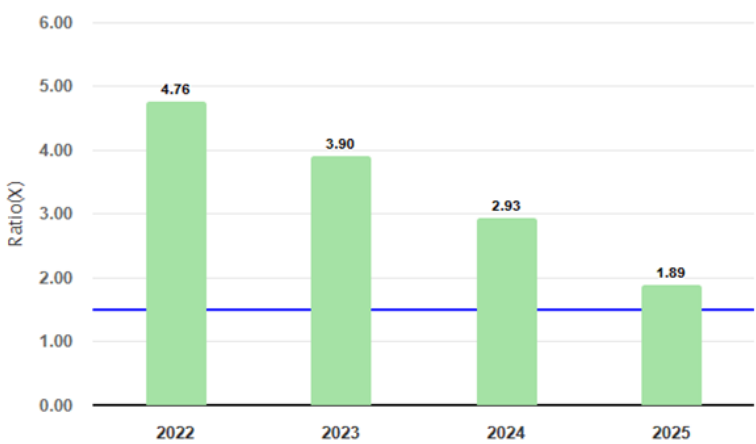
There are a number of key ratios included in the financial reports that provide an indication of liquidity and financial capacity of Council. The OLG is currently reviewing the financial indicators that were previously included in the Annual Financial Statements, which is why they have not been published this year. However, for the purposes of this report, the indicators have been reproduced to enable Council to track its performance for the year in comparison with prior periods.

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 2024/2025 financial year to 1.89x. The reduction in the unrestricted current ratio has been driven by the decrease in unrestricted cash, as outlined above, along with an increase in net external restrictions. This decline is considered temporary and is expected to correct as the timing-related grant acquittals and reimbursements are received.

Benchmark: > 1.50

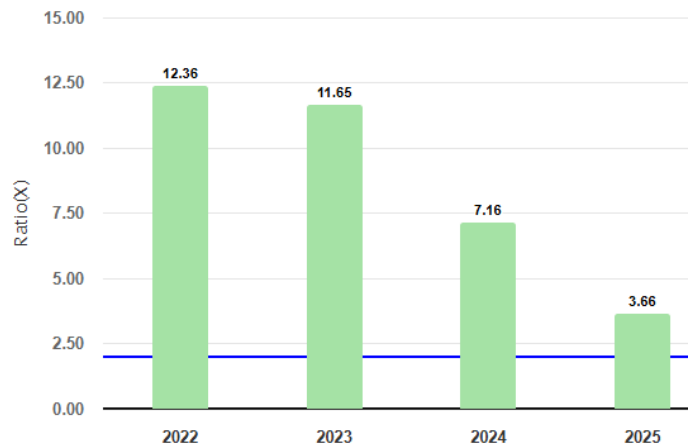


Debt Service Cover Ratio

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

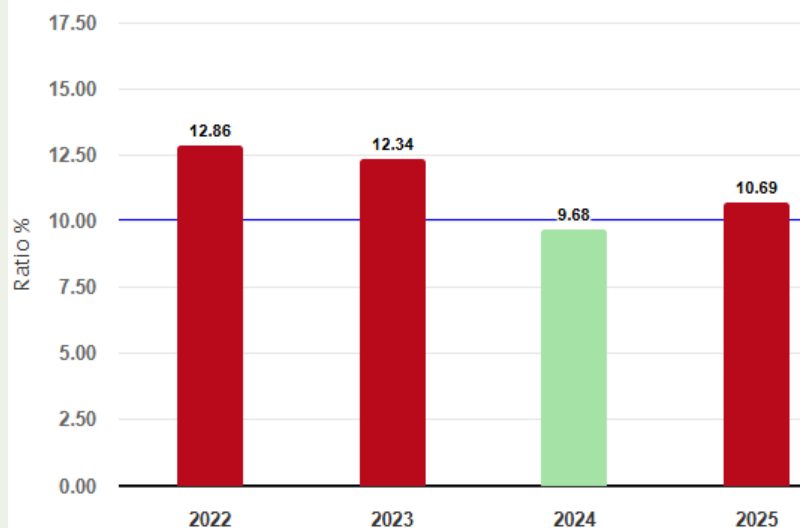


Rates and annual charges outstanding percentage

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%. This ratio increased from the previous period and is now slightly above the benchmark level, primarily due to the annual increase in rates and annual charges, as well as the timing of rates payments. Council will continue to monitor this ratio closely to ensure it does not return to the higher levels experienced in previous years.

Benchmark: <10%



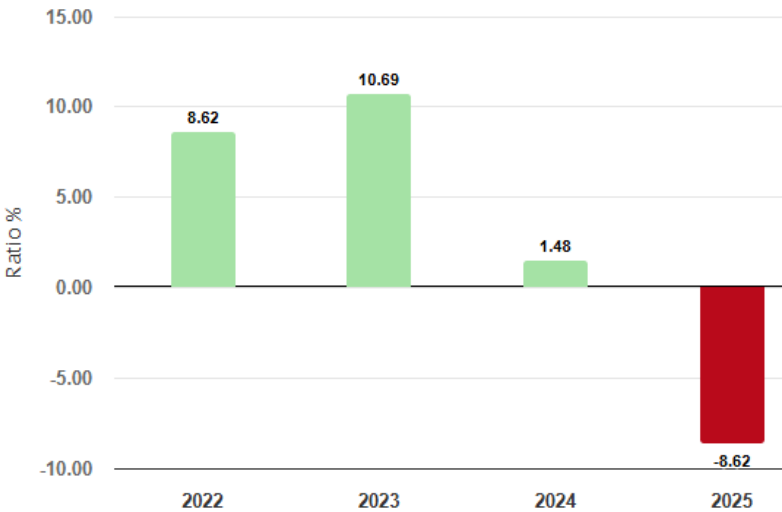
Operating Performance Ratio

This ratio measures Council’s ability to contain operating expenditure within operating revenue. This ratio is calculated by dividing total continuing operating revenue excluding capital grants and contributions minus operating expenditure by totaling continuing operating revenue excluding capital grants. The benchmark figure for this rate is 0%. Council’s result for 2024/2025 was -8.62%.

Council’s Operating Performance Ratio was influenced by several key factors during the year. The increase in capital grants and contributions—particularly from developer-contributed assets—combined with higher depreciation expenses and a significant loss on disposal of assets, contributed to the overall result.

While the majority of these impacts were non-cash in nature, they nonetheless had a substantial effect on Council’s underlying operating performance.

Benchmark: 0%

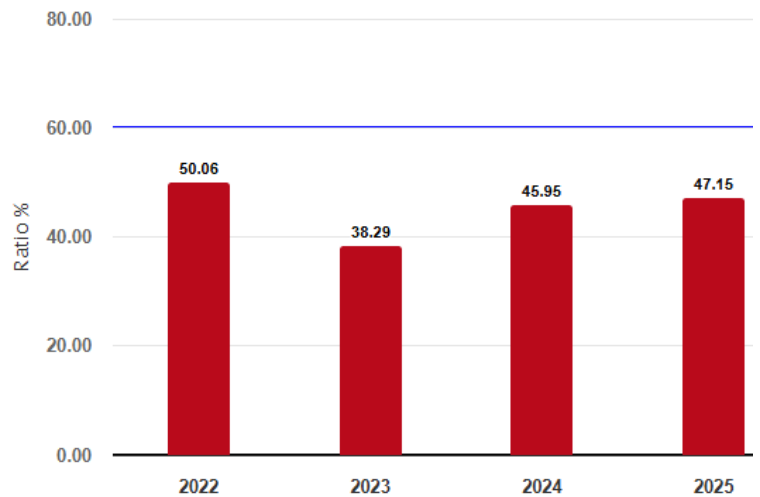


Own Source Operating Revenue Ratio

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

This ratio is calculated by dividing total contributing operating revenue less all grants by total continuing operating revenue.

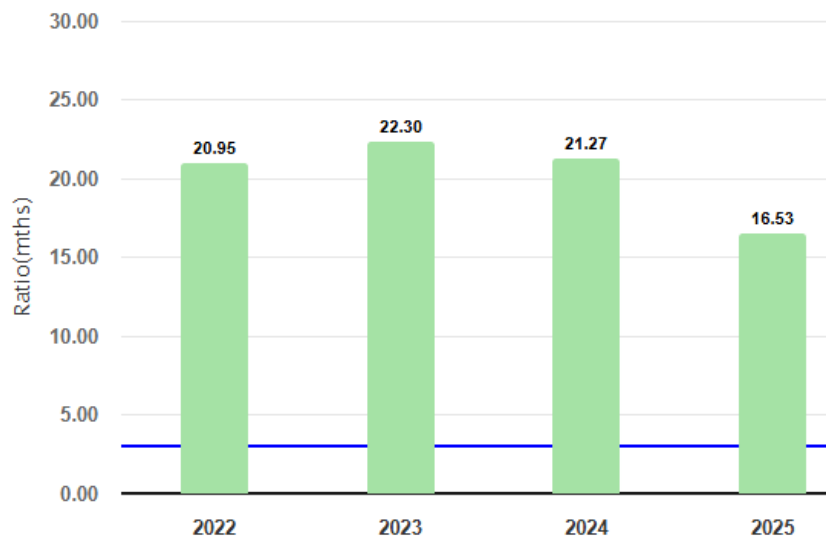
Benchmark: >60%



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.

Benchmark: >3.00



Reserves Transfer Schedule 2024/2025

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	2,301	148		2,449
Cemeteries Fees Received in Advance	569	18		587
Doubtful Debts	25		25	-
Developer Contribution Reserve	1,085	203		1,288
Plant Replacement Reserve	1,500		1,500	-
Future Development Reserve	576			576
Unexpended Grants Reserve	11,934		6,888	5,046
Trust Account	1,719		573	1,146
Capital & Major Project Reserve	1,000		1,000	-
Crown Land Reserve	226	2		228
Buronga Landfill Reserve	-	794		794
T-Corp Loan Balance	2,498	12,000	7,534	6,964
Total	\$23,433	\$13,165	\$17,520	\$19,078

Annual Financial Statements

Wentworth Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2025



Wentworth Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2025



Wentworth Shire Council

General Purpose Financial Statements

for the year ended 30 June 2025

Contents	Page
Understanding Council's Financial Statements	3
Statement by Councillors and Management	4
Primary Financial Statements:	
Income Statement	5
Statement of Comprehensive Income	6
Statement of Financial Position	7
Statement of Changes in Equity	8
Statement of Cash Flows	9
Notes to the Financial Statements	10
Independent Auditor's Reports:	
On the Financial Statements (Sect 417 [2])	86
On the Financial Statements (Sect 417 [3])	89

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 2025

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 2025.

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 2025

Statement by Councillors and Management

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 15 October 2025.



Daniel Linklater
Mayor
15 October 2025



Peter Crisp
Councillor
15 October 2025



Ken Ross
General Manager
15 October 2025



Simon Rule
Responsible Accounting Officer
15 October 2025

Wentworth Shire Council | Income Statement | for the year ended 30 June 2025

Wentworth Shire Council

Income Statement

for the year ended 30 June 2025

Original unaudited budget 2025 \$ '000		Notes	Actual 2025 \$ '000	Actual 2024 \$ '000
Income from continuing operations				
10,938	Rates and annual charges	B2-1	11,076	10,410
8,145	User charges and fees	B2-2	11,498	10,109
1,329	Other revenues	B2-3	1,863	879
11,969	Grants and contributions provided for operating purposes	B2-4	8,586	10,816
12,293	Grants and contributions provided for capital purposes	B2-4	21,813	17,143
2,220	Interest and investment income	B2-5	2,631	2,318
53	Other income	B2-6	53	75
100	Net gain from the disposal of assets	B4-1	–	56
47,047	Total income from continuing operations		57,520	51,806
Expenses from continuing operations				
11,277	Employee benefits and on-costs	B3-1	11,433	10,066
10,209	Materials and services	B3-2	13,296	12,665
1,401	Borrowing costs	B3-3	1,340	578
964	Other expenses	B3-5	712	681
–	Net loss from the disposal of assets	B4-1	1,223	–
–	Net share of interests in joint ventures and associates using the equity method	D2	246	62
23,851	Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		28,250	24,052
23,196	Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		29,270	27,754
9,308	Depreciation, amortisation and impairment of non-financial assets	B3-4	12,004	10,083
13,888	Operating result from continuing operations		17,266	17,671
13,888	Net operating result for the year attributable to Council		17,266	17,671
1,595	Net operating result for the year before grants and contributions provided for capital purposes		(4,547)	528

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 2025

	Notes	2025 \$ '000	2024 \$ '000
Net operating result for the year – from Income Statement		17,266	17,671
Other comprehensive income:			
Amounts which will not be reclassified subsequent to operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	(55,052)	29,072
Impairment (loss) reversal relating to infrastructure, property, plant and equipment	C1-6	485	1,055
Total items which will not be reclassified subsequent to operating result		(54,567)	30,127
Total other comprehensive income for the year		(54,567)	30,127
Total comprehensive income for the year attributable to Council		(37,301)	47,798

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 2025

Wentworth Shire Council

Statement of Financial Position

as at 30 June 2025

	Notes	2025 \$ '000	2024 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	24,087	10,482
Investments	C1-2	18,000	39,000
Receivables	C1-4	11,161	8,320
Inventories	C1-5	225	306
Other	C1-8	342	276
Total current assets		53,815	58,384
Non-current assets			
Investments	C1-2	2,000	—
Infrastructure, property, plant and equipment (IPPE)	C1-6	587,909	615,683
Intangible assets	C1-7	—	184
Investments accounted for using the equity method	D2-1	559	805
Total non-current assets		590,468	616,672
Total assets		644,283	675,056
LIABILITIES			
Current liabilities			
Payables	C3-1	8,024	5,439
Contract liabilities	C3-2	5,633	12,503
Borrowings	C3-3	1,769	1,156
Employee benefit provisions	C3-4	2,168	2,066
Total current liabilities		17,594	21,164
Non-current liabilities			
Borrowings	C3-3	23,747	13,828
Employee benefit provisions	C3-4	281	235
Provisions	C3-5	3,096	2,963
Total non-current liabilities		27,124	17,026
Total liabilities		44,718	38,190
Net assets		599,565	636,866
EQUITY			
Accumulated surplus	C4-1	151,092	133,826
IPPE revaluation surplus	C4-1	448,473	503,040
Council equity interest		599,565	636,866
Total equity		599,565	636,866

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 2025

	Notes	2025			2024		
		Accumulated surplus \$ '000	IPPE revaluation surplus \$ '000	Total equity \$ '000	Accumulated surplus \$ '000	IPPE revaluation surplus \$ '000	Total equity \$ '000
Opening balance at 1 July		133,826	503,040	636,866	116,155	472,913	589,068
Net operating result for the year		17,266	–	17,266	17,671	–	17,671
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	–	(55,052)	(55,052)	–	29,072	29,072
– Impairment (loss) reversal relating to IPP&E	C1-6	–	485	485	–	1,055	1,055
Other comprehensive income		–	(54,567)	(54,567)	–	30,127	30,127
Total comprehensive income		17,266	(54,567)	(37,301)	17,671	30,127	47,798
Closing balance at 30 June		151,092	448,473	599,565	133,826	503,040	636,866

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 2025

Original unaudited budget 2025 \$ '000		Notes	Actual 2025 \$ '000	Actual 2024 \$ '000
Cash flows from operating activities				
<i>Receipts:</i>				
10,858	Rates and annual charges		10,878	10,714
8,238	User charges and fees		11,214	9,102
2,213	Interest received		3,001	2,130
25,313	Grants and contributions		14,356	25,212
1,223	Other		4,677	4,507
<i>Payments:</i>				
(11,846)	Payments to employees		(11,323)	(10,115)
(4,365)	Payments for materials and services		(17,383)	(15,119)
(1,383)	Borrowing costs		(989)	(351)
(4,283)	Other		(846)	(1,347)
25,968	Net cash flows from operating activities	G1-1	13,585	24,733
Cash flows from investing activities				
<i>Receipts:</i>				
–	Sale of investments		80,000	40,000
700	Proceeds from sale of IPPE		910	412
<i>Payments:</i>				
–	Purchase of investments		(61,000)	(35,000)
(38,505)	Payments for IPPE		(30,422)	(33,891)
(37,805)	Net cash flows from investing activities		(10,512)	(28,479)
Cash flows from financing activities				
<i>Receipts:</i>				
12,000	Proceeds from borrowings		12,000	8,000
<i>Payments:</i>				
(1,479)	Repayment of borrowings		(1,468)	(983)
10,521	Net cash flows from financing activities		10,532	7,017
(1,316)	Net change in cash and cash equivalents		13,605	3,271
–	Cash and cash equivalents at beginning of year		10,482	7,211
(1,316)	Cash and cash equivalents at end of year	C1-1	24,087	10,482
–	plus: Investments on hand at end of year	C1-2	20,000	39,000
(1,316)	Total cash, cash equivalents and investments		44,087	49,482

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

Wentworth Shire Council

Contents for the notes to the Financial Statements for the year ended 30 June 2025

A About Council and these financial statements	12
A1-1 Basis of preparation	12
B Financial Performance	17
B1 Functions or activities	17
B1-1 Functions or activities – income, expenses and assets	17
B1-2 Components of functions or activities	18
B2 Sources of income	19
B2-1 Rates and annual charges	19
B2-2 User charges and fees	20
B2-3 Other revenues	21
B2-4 Grants and contributions	22
B2-5 Interest and investment income	26
B2-6 Other income	26
B3 Costs of providing services	27
B3-1 Employee benefits and on-costs	27
B3-2 Materials and services	28
B3-3 Borrowing costs	28
B3-4 Depreciation, amortisation and impairment of non-financial assets	29
B3-5 Other expenses	30
B4 Gains or losses	31
B4-1 Gain or loss from the disposal, replacement and de-recognition of assets	31
B5 Performance against budget	32
B5-1 Material budget variations	32
C Financial position	34
C1 Assets we manage	34
C1-1 Cash and cash equivalents	34
C1-2 Financial investments	35
C1-3 Restricted and allocated cash, cash equivalents and investments	36
C1-4 Receivables	38
C1-5 Inventories	40
C1-6 Infrastructure, property, plant and equipment	41
C1-7 Intangible assets	45
C1-8 Other	45
C2 Leasing activities	46
C2-1 Council as a lessee	46
C2-2 Council as a lessor	46
C3 Liabilities of Council	47
C3-1 Payables	47
C3-2 Contract Liabilities	48
C3-3 Borrowings	49
C3-4 Employee benefit provisions	52
C3-5 Provisions	54

Wentworth Shire Council

Contents for the notes to the Financial Statements for the year ended 30 June 2025

C4 Reserves	56
C4-1 Nature and purpose of reserves	56
D Council structure	57
D1 Results by fund	57
D1-1 Income Statement by fund	57
D1-2 Statement of Financial Position by fund	58
D2 Interests in other entities	59
D2-1 Interests in joint arrangements	59
E Risks and accounting uncertainties	62
E1-1 Risks relating to financial instruments held	62
E2-1 Fair value measurement	66
E3-1 Contingencies	72
F People and relationships	75
F1 Related party disclosures	75
F1-1 Key management personnel (KMP)	75
F1-2 Councillor and Mayoral fees and associated expenses	80
F2 Other relationships	80
F2-1 Audit fees	80
G Other matters	81
G1-1 Statement of Cash Flows information	81
G2-1 Commitments	82
G3-1 Events occurring after the reporting date	82
G4 Statement of developer contributions	83
G4-1 Summary of developer contributions	83
G4-2 Developer contributions by plan	83
H Additional Council disclosures (unaudited)	85
H1-1 Council information and contact details	85

A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 15 October 2025. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The 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, 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 2025 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 2025 Council has spent approximately \$4,300,000 over the last 3 years on flood preparation, recovery and restoration.

The impairment of Council assets included in these accounts is \$737,423 with the cost to restore these assets to their pre-flood condition to occur over the 2025-2026 financial years.

There have been no insurance recoveries received in relation to flood impacted assets and there have been no assets that have been decommissioned or disposed off.

Council is not aware of any other balance day events which would result in additional disclosures or adjustments to the 30 June 2025 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.

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

A1-1 Basis of preparation (continued)

- (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 2025

The followings standards have been issued but are not yet effective at 30 June 2025 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:

AASB 18 Presentation and Disclosure in Financial Statements

A1-1 Basis of preparation (continued)

This standard replaces AASB 101 *Presentation of Financial Statements* and sets out the requirements for the structure of the financial statements, including the application of fundamental concepts such as materiality.

AASB 18 introduces subtotals into the Statement of Profit or Loss as well as restructuring the statement into operating, investing and financing elements.

Management performance measures are also required to be disclosed.

The presentation of Councils primary statements will be changed along with some additional disclosures, however there will be no effect on Councils reported position or performance.

This standard has an effective date for the 30 June 2029 reporting period.

AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments [AASB 7 and AASB 9]

This standard amends AASB 7 and AASB 9 in response to feedback from the 2022 Post-implementation Review of the classification and measurement requirements in AASB 9 and related requirements in AASB 7 and the subsequent 2023 Exposure Draft.

This Standard amends requirements related to:

- (a) settling financial liabilities using an electronic payment system; and
- (b) assessing contractual cash flow characteristics of financial assets with environmental, social and corporate governance (ESG) and similar features.

This Standard also amends disclosure requirements relating to investments in equity instruments designated at fair value through other comprehensive income and adds disclosure requirements for financial instruments with contingent features that do not relate directly to basic lending risks and costs.

Likely impact of this standard is:

- **potentially earlier derecognition of liabilities settled by electronic means which meet the updated criteria in AASB 9.**
- **reclassification of financial assets with ESG features based on the revised guidance in relation to whether amortised costs can be used - not likely to be significant for Councils.**
- **additional disclosures for equity instruments classified as fair value through other comprehensive income - these instruments are rare for Councils.**

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

AASB 2024-3 Amendments to Australian Accounting Standards - Annual Improvements Volume 11 [AASB 1, AASB 7, AASB 9, AASB 10 and AASB 107]

This standard amends:

- a. AASB 1 to improve consistency between paragraphs B5-B6 of AASB 1 and the requirements for hedge accounting in AASB 9 and to improve the understandability of AASB 1;
- b. AASB 7 to
 - i. replace a cross-reference in paragraph B38 of AASB 7 to a deleted AASB 7 paragraph with a reference to AASB 13 *Fair Value Measurement*; and
 - ii. improve consistency in the language used in AASB 7 with the language used in AASB 13;
- c. AASB 9 to:
 - i. clarify how a lessee accounts for the derecognition of a lease liability when it is extinguished; and
 - ii. address an inconsistency between paragraph 5.1.3 of AASB 9 and the requirements in AASB 15 *Revenue from Contracts with Customers* in relation to the term 'transaction price';
- d. AASB 10 to amend paragraph B74 in relation to determining de facto agents of an entity; and
- e. AASB 107 to replace the term 'cost method' with 'at cost' as the term is no longer defined in the Australian Accounting Standards.

Council does not expect any significant impact on adoption of this standard.

This standard has an effective date for the 30 June 2027 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. AASB2017-5 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections.

A1-1 Basis of preparation (continued)

The amendments address an acknowledged inconsistency between the requirements in AASB 10, and those in AAS128 (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 it 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 1 January 2022.
 AASB 2021-7 defers the effective date of AASB 2014-10 to 1 January 2025.
 AASB 2024-4 defers the effective date of AASB 2014-10 to 1 January 2028.

This standard will only impact on councils with associates or joint ventures where there has been a sale or contribution of assets between the entity and its investor.

This standard has an effective date for the 30 June 2029 reporting period.

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 2023-5 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.

AASB 2025-1 Amendments to Australian Accounting Standards - Contracts Referencing Nature-dependent Electricity

Standard amends AASB 7 and AASB 9 to clarify the application of the 'own-use' criteria to nature-dependent electricity contracts, permit hedge accounting in certain conditions and adds new disclosure requirements

This standard has an effective date for the 30 June 2027 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 2025.

The following new standard is effective for the first time at 30 June 2025:

- **AASB 2021-1 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**
- **AASB 2020-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants**

Unlikely to have significant impact for Councils, however if Councils have external borrowings:

- the presentation of these loans as current or non-current should be confirmed and
- if there are any covenants in a loan agreement which are tested after the reporting period then these should be disclosed.

AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback.

Unlikely to have significant impact for Councils, however if Councils undertake a sale and leaseback which satisfies the sale requirements under AASB 15 (i.e. genuine sale) then this amendment requires a seller-lessee 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.

A1-1 Basis of preparation (continued)

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

Council has reviewed their fair value methodology utilising the guidance included in AASB 2022-10 and has determined that the amendments to the Standard will have no impact on Council's reported financial position.

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	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Functions or activities										
1. Wentworth Shire is a vibrant, growing and thriving region	1,089	659	1,672	2,798	(583)	(2,139)	970	541	5,464	8,441
2. Wentworth Shire is a great place to live	2,441	3,286	5,512	3,735	(3,071)	(449)	1,644	2,918	34,157	20,570
3. Wentworth Shire is a community that works to enhance and protect its physical and natural environment	37,195	30,258	24,369	20,336	12,826	9,922	18,505	14,841	532,308	583,562
4. Wentworth Shire is supported by strong and ethical civil leadership with all activities conducted in an open, transparent and inclusive manner	16,795	17,603	8,701	7,266	8,094	10,337	9,280	9,659	72,354	62,483
Total functions and activities	57,520	51,806	40,254	34,135	17,266	17,671	30,399	27,959	644,283	675,056

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

	2025 \$ '000	2024 \$ '000
Ordinary rates		
Residential	2,743	2,533
Farmland	2,115	2,010
Business	1,529	1,513
Less: pensioner rebates (mandatory)	(41)	(42)
Less: pensioner rebates (Council policy)	(34)	(33)
Rates levied to ratepayers	6,312	5,981
Pensioner rate subsidies received	41	42
Total ordinary rates	6,353	6,023
Special rates		
Tourism	44	43
Rates levied to ratepayers	44	43
Total special rates	44	43
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	994	927
Water supply services	1,632	1,510
Sewerage services	2,098	1,951
Less: pensioner rebates (mandatory)	(54)	(54)
Less: pensioner rebates (Council policy)	(45)	(44)
Annual charges levied	4,625	4,290
Pensioner annual charges subsidies received:		
– Water	18	18
– Sewerage	16	16
– Domestic waste management	20	20
Total annual charges	4,679	4,344
Total rates and annual charges	11,076	10,410

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

		2025 \$ '000	2024 \$ '000
	Timing		
Specific user charges (per s502 - specific 'actual use' charges)			
Water supply services	2	1,751	1,606
Total specific user charges		1,751	1,606
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s608)			
Inspection services	2	8	18
Planning and building regulation	2	375	357
Private works – section 67	2	31	41
Regulatory/ statutory fees	2	127	125
Section 10.7 certificates (EP&A Act)	2	69	61
Section 603 certificates	2	30	32
Tapping fees	2	81	65
Total fees and charges – statutory/regulatory		721	699
(ii) Fees and charges – other (incl. general user charges (per s608))			
Aerodrome	2	27	23
Cemeteries	1	112	126
Refuse and effluent disposal	2	11	3
RMS charges (state roads not controlled by Council)	2	3,329	2,756
Waste disposal tipping fees	2	5,523	4,868
Animal control	2	13	16
Other – road opening permits	2	11	12
Total fees and charges – other		9,026	7,804
Total other user charges and fees		9,747	8,503
Total user charges and fees		11,498	10,109
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		112	126
User charges and fees recognised at a point in time (2)		11,386	9,983
Total user charges and fees		11,498	10,109

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	2025 \$ '000	2024 \$ '000
Legal fees recovery – rates and charges (extra charges)	2	–	6
Commissions and agency fees	2	21	19
Diesel rebate	2	196	227
Insurance claims recoveries	2	26	244
Sales – general	2	3	6
Other - Disaster Recovery	2	1,129	–
Facilities revenue	2	193	178
Insurance rebates	2	43	68
Rural fire service reimbursements	2	47	–
Sales – miscellaneous	2	48	18
Other – meter readings	2	10	10
Other	2	147	103
Total other revenue		1,863	879
Timing of revenue recognition for other revenue			
Other revenue recognised over time (1)		–	–
Other revenue recognised at a point in time (2)		1,863	879
Total other revenue		1,863	879

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 2025 \$ '000	Operating 2024 \$ '000	Capital 2025 \$ '000	Capital 2024 \$ '000
	Timing				
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	851	244	–	–
Financial assistance – local roads component	2	356	103	–	–
Payment in advance - future year allocation					
Financial assistance – general component	2	2,892	4,677	–	–
Financial assistance – local roads component	2	1,209	1,951	–	–
Amount recognised as income during current year		5,308	6,975	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Water supplies	2	–	–	112	89
Bushfire and emergency services	2	209	204	–	–
Child care	2	–	–	–	117
Community services	2	187	3	–	–
Economic development	2	–	216	3,779	2,681
Employment and training programs	2	9	3	–	–
Floodplain management	2	64	–	–	–
Environmental programs	2	–	–	–	1,036
Library – per capita	2	63	61	–	–
Library	2	–	–	–	246
NSW rural fire services	2	–	–	–	96
Library – special projects	2	–	–	22	24
Public halls	2	–	–	9	–
Noxious weeds	2	42	–	–	–
Recreation and culture	2	–	–	940	1,839
Street lighting	2	46	45	–	–
Transport (roads to recovery)	2	142	1,314	–	–
Transport (other roads and bridges funding)	2	62	–	8,280	6,291
Previously contributions:					
Transport for NSW contributions (regional roads, block grant)	2	1,484	1,454	204	202
Tourism	2	970	541	–	–
Total special purpose grants and non-developer contributions – cash		3,278	3,841	13,346	12,621
Non-cash contributions					
Bushfire services	2	–	–	464	396
Dedications – subdivisions (other than by s7.4 and s7.11 – EP&A Act, s64 of the LGA)	2	–	–	7,096	3,473
Recreation and culture	2	–	–	–	417
Total other contributions – non-cash		–	–	7,560	4,286
Total special purpose grants and non-developer contributions (tied)		3,278	3,841	20,906	16,907
Total grants and non-developer contributions		8,586	10,816	20,906	16,907
Comprising:					
– Commonwealth funding		5,450	8,292	6,072	4,421
– State funding		3,136	1,963	7,602	8,425
– Other funding		–	561	7,232	4,061

continued on next page ...

Page 22 of 95

B2-4 Grants and contributions (continued)

			8,586	10,816	20,906	16,907
Developer contributions						
	Notes	Timing	Operating 2025 \$ '000	Operating 2024 \$ '000	Capital 2025 \$ '000	Capital 2024 \$ '000
Developer contributions:						
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
G4						
Cash contributions						
S 7.11 – Development Contributions Plan		2	–	–	39	51
S 64 – water supply contributions		2	–	–	257	16
S 64 – sewerage service contributions		2	–	–	501	159
Service Plan # 2		2	–	–	110	10
Total developer contributions – cash			–	–	907	236
Total developer contributions			–	–	907	236
Total contributions			–	–	907	236
Total grants and contributions			8,586	10,816	21,813	17,143
Timing of revenue recognition						
Grants and contributions recognised over time (1)			–	–	–	–
Grants and contributions recognised at a point in time (2)			8,586	10,816	21,813	17,143
Total grants and contributions			8,586	10,816	21,813	17,143

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 2025 \$ '000	Operating 2024 \$ '000	Capital 2025 \$ '000	Capital 2024 \$ '000
Unspent grants and contributions				
Unspent funds at 1 July	319	3,740	11,934	9,465
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	14	–	–	–
Add: capital grants received and transferred to contract liabilities	–	–	77	7,840
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	–	–	(6,965)	(5,371)
Unspent funds at 30 June	333	319	5,046	11,934

Unexpended Capital Grants Include:

- Local Roads and Community Infrastructure Grant Projects
- Resources for Regions Round 9 Projects
- OLG Flood Recovery Grant
- Regional & Local Roads Emergency Repair Program.

Contributions

Unspent funds at 1 July	1,085	982	–	–
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	203	103	–	–
Unspent contributions at 30 June	1,288	1,085	–	–

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

	2025 \$ '000	2024 \$ '000
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	123	116
– Cash and investments	2,508	2,202
Total interest and investment income (losses)	2,631	2,318
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	123	116
General Council cash and investments	1,553	1,467
Restricted investments/funds – external:		
Developer contributions		
– Section 7.11	55	41
Water fund operations	571	457
Sewerage fund operations	329	237
Total interest and investment income	2,631	2,318

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	2025 \$ '000	2024 \$ '000
Reversal of impairment losses on receivables			
Other		–	23
Total reversal of impairment losses on receivables	C1-4	–	23
Rental income			
Lease income		52	52
Total rental income	C2-2	53	52
Total other income		53	75

B3 Costs of providing services

B3-1 Employee benefits and on-costs

	2025 \$ '000	2024 \$ '000
Salaries and wages	9,963	8,931
Employee termination costs (where material – other than vested leave paid)	–	68
Employee leave entitlements (ELE)	1,468	1,354
Superannuation – defined contribution plans	1,177	1,025
Superannuation – defined benefit plans	31	48
Workers' compensation insurance	580	509
Fringe benefit tax (FBT)	15	15
Training costs	102	99
Uniforms	60	83
Recruitment	37	44
Total employee costs	13,433	12,176
Less: capitalised costs	(2,000)	(2,110)
Total employee costs expensed	11,433	10,066

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	2025 \$ '000	2024 \$ '000
Raw materials and consumables		3,688	3,485
Contractor costs		5,531	5,277
Audit Fees	F2-1	64	65
Councillor and Mayoral fees and associated expenses	F1-2	300	234
Advertising		29	24
Bank charges		44	43
Cleaning		114	138
Election expenses		86	—
Electricity and heating		822	793
Fire control expenses		28	31
Insurance		712	725
Office expenses (including computer expenses)		448	457
Postage		32	31
Printing and stationery		65	45
Street lighting		129	172
Subscriptions and publications		143	102
Telephone and communications		67	72
Tourism expenses (excluding employee costs)		455	565
Valuation fees		42	39
Travel expenses		30	16
Training costs (other than salaries and wages)		149	165
Other expenses		75	17
Legal expenses:			
– Legal expenses: debt recovery		7	32
– Legal expenses: other		236	137
Total materials and services		13,296	12,665
Total materials and services		13,296	12,665

Material accounting policy information

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

B3-3 Borrowing costs

	Notes	2025 \$ '000	2024 \$ '000
(i) Interest bearing liability costs			
Interest on loans		1,207	450
Total interest bearing liability costs		1,207	450
(ii) Other borrowing costs			
– Landfill Remediation Liability	C3-5	133	128
Total borrowing costs expensed		1,340	578

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	2025 \$ '000	2024 \$ '000
Depreciation and amortisation			
Plant and equipment		1,889	1,258
Office equipment		251	131
Furniture and fittings		3	4
Land improvements (depreciable)		612	611
Infrastructure:			
	C1-6		
– Buildings		1,185	1,082
– Roads		4,663	3,782
– Other structures		254	255
– Bridges		115	97
– Footpaths		122	91
– Stormwater drainage		301	272
– Water supply network		1,135	1,011
– Sewerage network		996	932
– Swimming pools		83	76
– Other open space/recreational assets		112	215
– Other infrastructure		198	184
Other assets:			
– Library books		18	15
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C1-6	67	67
Total gross depreciation and amortisation costs		12,004	10,083
Total depreciation and amortisation costs		12,004	10,083
Impairment / revaluation decrement of IPPE			
Infrastructure:			
	C1-6		
– Buildings		–	(94)
– Roads		(485)	(739)
– Other open space/recreational assets		–	(222)
Total gross IPPE impairment / revaluation decrement costs		(485)	(1,055)
Amounts taken through revaluation reserve	C1-6	485	1,055
Total depreciation, amortisation and impairment for non-financial assets		12,004	10,083

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).

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	2025 \$ '000	2024 \$ '000
Impairment of receivables			
Bad Debt		–	3
Total impairment of receivables	C1-4	–	3
Other			
Contributions/levies to other levels of government			
– Emergency services levy		27	34
– Fire & Rescue NSW levy		35	35
– NSW rural fire service levy		387	393
Donations, contributions and assistance to other organisations (Section 356)		263	216
Total other		712	678
Total other expenses		712	681

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	2025 \$ '000	2024 \$ '000
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		109	11
Less: carrying amount of property assets sold/written off		(421)	(170)
Gain (or loss) on disposal		(312)	(159)
Gain (or loss) on disposal of plant and equipment	C1-6		
Proceeds from disposal – plant and equipment		348	401
Less: carrying amount of plant and equipment assets sold/written off		(297)	(149)
Gain (or loss) on disposal		51	252
Gain (or loss) on disposal of infrastructure	C1-6		
Proceeds from disposal – infrastructure		453	–
Less: carrying amount of infrastructure assets sold/written off		(1,231)	(37)
Gain (or loss) on disposal		(778)	(37)
Gain (or loss) on disposal of investments	C1-2		
Proceeds from disposal/redemptions/maturities – investments		80,000	40,000
Less: carrying amount of investments sold/redeemed/matured		(80,000)	(40,000)
Gain (or loss) on disposal		–	–
Gain (or loss) on disposal of intangible assets	C1-7		
Proceeds from disposal – intangible assets		–	–
Less: carrying amount of intangible assets sold/written off		(184)	–
Gain (or loss) on disposal		(184)	–
Net gain (or loss) from disposal of assets		(1,223)	56

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 26 June 2024 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2025 Budget	2025 Actual	2025 ----- Variance -----	
Revenues				
Rates and annual charges	10,938	11,076	138	1% F
User charges and fees	8,145	11,498	3,353	41% F
Income received from the Buronga Landfill and from works undertaken on the State Highways for Transport for NSW exceeded budget expectations.				
Other revenues	1,329	1,863	534	40% F
Council received reimbursement from the Reconstruction Authority for Flood Recovery expenditure. These reimbursements were not included in the original budget as the exact amounts were unknown at the time of budget preparation.				
Operating grants and contributions	11,969	8,586	(3,383)	(28)% U
The amount of the Financial Assistant Grants payments continues to vary each year. During the financial year, Council received a 50% pre-payment of its 2025/2026 allocation compared with an 85% pre-payment received in the previous year. This change resulted in a reduction of \$1,667,242 in grant income recognised during the financial year.				
It is important to note that Council's overall Financial Assistance Grant has not been reduced. The difference relates only to the timing of when the grant is received and recognised as income.				
Council's approved Roads to Recovery funding allocation for this financial year was \$1,661,368. However, with other roads projects being completed, Council was only able to deliver \$142,442 worth of works. The unused funds will carry over and be available across the remaining four years of the program.				
Capital grants and contributions	12,293	21,813	9,520	77% F
Council does not budget for gifted asset dedications received from developers, as both the timing and the value of these assets are uncertain and impractical to forecast. In addition, the amount of capital grants transferred from contract liabilities was higher than anticipated.				
Interest and investment revenue	2,220	2,631	411	19% F
Continued high interest rates, combined with larger than anticipated cash reserves during the year, enabled Council to generate investment income above budget expectations.				
Net gains from disposal of assets	100	–	(100)	(100)% U
See net loss on disposal of assets for further information.				
Other income	53	53	–	0% F

B5-1 Material budget variations (continued)

\$ '000	2025 Budget	2025 Actual	2025 ----- Variance -----	
Expenses				
Employee benefits and on-costs	11,277	11,433	(156)	(1)% U
Materials and services	10,209	13,296	(3,087)	(30)% U
As noted in the variation for Fees and Charges revenue, the value of works undertaken for Transport for NSW on the State Highways fluctuates from year to year, making it extremely difficult to forecast with accuracy in the budget.				
Borrowing costs	1,401	1,340	61	4% F
Depreciation, amortisation and impairment of non-financial assets	9,308	12,004	(2,696)	(29)% U
Over the last 4 financial years through a combination of revaluations and asset additions, Council's net depreciable assets have increased by \$230 Million. In the same time Council's annual depreciation expense has increased by \$3,538,848.				
Other expenses	964	712	252	26% F
Expenditure for the Mayor and Councillors was budgeted for under Other Expenses, whereas the actuals have been recorded under Materials and Services.				
Net losses from disposal of assets	–	1,223	(1,223)	∞ U
During the 2024/2025 financial year, Council undertook a number of asset disposals and adjustments resulting in a net loss from disposal of assets.				
Joint ventures and associates – net losses	–	246	(246)	∞ 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	25,968	13,585	(12,383)	(48)% U
Variations relates to the timing of payments and receipts of grants and contributions revenue and materials and services expenditure from year to year and the movement in total receivables and total payables each year.				
Cash flows from investing activities	(37,805)	(10,512)	27,293	(72)% F
This variation is attributable to Council holding a larger proportion of funds in short term investments and cash during the year, compared with the previous year where funds were predominately held in longer-term investments. This resulted in a favourable cash flow from investing activities.				
Cash flows from financing activities	10,521	10,532	11	0% F

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

	2025 \$ '000	2024 \$ '000
Cash assets		
Cash on hand and at bank	5,087	9,950
Cash equivalent assets		
– Deposits at call	–	532
– Short-term deposits	19,000	–
Total cash and cash equivalents	24,087	10,482

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	24,087	10,482
Balance as per the Statement of Cash Flows	24,087	10,482

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

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Debt securities at amortised cost				
Long term deposits	18,000	2,000	39,000	—
Total	18,000	2,000	39,000	—
Total financial investments	18,000	2,000	39,000	—
Total cash assets, cash equivalents and investments	42,087	2,000	49,482	—

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

	2025 \$ '000	2024 \$ '000
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	44,087	49,482
Less: Externally restricted cash, cash equivalents and investments	(32,484)	(32,882)
Cash, cash equivalents and investments not subject to external restrictions	11,603	16,600
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – Contract Liabilities	5,046	11,934
External restrictions – included in liabilities	5,046	11,934
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	1,288	1,085
Specific purpose unexpended grants (recognised as revenue) – general fund	333	319
Water fund	11,813	11,127
Sewer fund	6,812	5,693
Council reserves – caravan park	228	226
Other - T-Corp Loan Balance	6,964	2,498
External restrictions – other	27,438	20,948
Total external restrictions	32,484	32,882

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.

	2025 \$ '000	2024 \$ '000
--	-----------------	-----------------

(b) Internal allocations

Cash, cash equivalents and investments not subject to external restrictions	11,603	16,600
Less: Internally restricted cash, cash equivalents and investments	(9,652)	(14,318)
Unrestricted and unallocated cash, cash equivalents and investments	1,951	2,282
Internal allocations		
At 30 June, Council has internally allocated funds to the following:		
Plant and vehicle replacement	–	1,500
Employees leave entitlement	2,449	2,301
Deposits, retentions and bonds	1,145	1,719
Capital projects	–	1,000
FAG received in advance	4,101	6,628
Future development	576	576
Other doubtful debts provision	–	25
Cemeteries Deposits	587	569
Buronga Landfill Reserve	794	–
Total internal allocations	9,652	14,318

continued on next page ...

Page 36 of 95

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.

	2025 \$ '000	2024 \$ '000
(c) Unrestricted and unallocated		
Unrestricted and unallocated cash, cash equivalents and investments	1,951	2,282

C1-4 Receivables

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Rates and annual charges	1,071	–	832	–
Interest and extra charges	250	–	323	–
User charges and fees	4,563	–	3,273	–
Accrued revenues				
– Interest on investments	630	–	927	–
Government grants and subsidies	4,336	–	2,741	–
Net GST receivable	336	–	249	–
Total	11,186	–	8,345	–
Less: provision for impairment				
Other debtors	(25)	–	(25)	–
Total provision for impairment – receivables	(25)	–	(25)	–
Total net receivables	11,161	–	8,320	–
Externally restricted receivables				
Water supply				
– Rates and availability charges	443	–	375	–
– Other	675	–	662	–
Sewerage services				
– Rates and availability charges	239	–	207	–
– Other	197	–	95	–
Total external restrictions	1,554	–	1,339	–
Unrestricted receivables	9,607	–	6,981	–
Total net receivables	11,161	–	8,320	–

	2025 \$ '000	2024 \$ '000
Movement in provision for impairment of receivables		
Balance at the beginning of the year	25	48
– previous impairment losses reversed	–	(23)
Balance at the end of the year	25	25

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

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Inventories at cost				
Stores and materials	225	–	306	–
Total inventories at cost	225	–	306	–
Total inventories	225	–	306	–

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.

C1-6 Infrastructure, property, plant and equipment

	At 1 July 2024					Asset movements during the reporting period							At 30 June 2025	
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment reversal (recognised in equity)	WIP transfers	Adjustments and transfers	Revaluation increments to equity (ARR)	Revaluation decrements to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
By aggregated asset class														
Capital work in progress	24,279	-	24,279	11,532	-	-	-	-	(20,997)	-	-	-	14,814	-
Plant and equipment	27,434	(16,862)	10,572	-	2,660	(297)	(1,889)	-	-	-	-	-	28,986	(17,940)
Office equipment	1,725	(408)	1,317	208	176	-	(251)	-	-	-	-	-	2,109	(659)
Furniture and fittings	102	(84)	18	-	-	-	(3)	-	-	-	-	-	102	(87)
Land:														
- Operational land	9,681	-	9,681	-	1,635	(421)	-	-	85	-	-	-	11,423	-
- Community land	10,211	-	10,211	-	-	-	-	-	-	-	-	-	10,930	-
- Land under roads (post 30/6/08)	1,543	-	1,543	-	527	-	-	-	-	-	-	-	2,070	-
Land improvements – depreciable	20,413	(5,901)	14,512	909	191	-	(612)	-	4,747	356	-	-	28,147	(7,060)
Infrastructure:														
- Buildings	88,739	(49,341)	39,398	879	1,106	(1,218)	(1,185)	-	14,313	-	-	-	105,315	(50,445)
- Other structures	8,191	(2,998)	5,193	264	-	(13)	(254)	-	-	-	-	-	8,778	(3,379)
- Roads	263,417	(134,330)	129,087	12,360	1,293	-	(4,663)	485	1,242	-	-	-	229,310	(70,527)
- Bridges	16,363	(7,431)	8,932	41	-	-	(115)	-	-	-	-	-	21,621	(7,455)
- Footpaths	9,806	(4,334)	5,472	409	301	-	(122)	-	457	(236)	-	-	8,466	(2,864)
- Bulk earthworks (non-depreciable)	237,002	-	237,002	-	210	-	-	-	-	-	-	-	154,838	-
- Stormwater drainage	34,471	(13,693)	20,778	42	2,670	-	(301)	-	41	-	-	-	38,085	(14,343)
- Water supply network	84,010	(38,809)	45,201	266	1,659	-	(1,135)	-	40	-	-	-	88,065	(40,942)
- Sewerage network	57,188	(23,829)	33,359	539	749	-	(996)	-	72	-	-	-	59,978	(25,446)
- Swimming pools	3,612	(1,606)	2,006	-	-	-	(83)	-	-	-	-	-	3,766	(1,761)
- Other open space/recreational assets	1,791	(884)	907	62	10	-	(112)	-	-	-	-	-	1,940	(1,039)
- Other infrastructure	17,364	(4,337)	13,027	-	-	-	(198)	-	-	(120)	-	-	10,399	(447)
Other assets:														
- Library books	364	(153)	211	-	58	-	(18)	-	-	-	-	-	422	(171)
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):														
- Tip assets	3,338	(361)	2,977	-	-	-	(67)	-	-	-	-	-	3,338	(428)
Total infrastructure, property, plant and equipment	921,044	(305,361)	615,683	27,501	13,245	(1,949)	(12,004)	485	-	-	-	-	832,902	(244,993)

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

C1-6 Infrastructure, property, plant and equipment (continued)

	At 1 July 2023						At 30 June 2024					
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Asset movements during the reporting period						Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
	\$ '000	\$ '000	\$ '000	Additions renewals	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment reversal (recognised in equity)	WIP transfers	Revaluation increments to equity (ARV)	\$ '000	\$ '000
By aggregated asset class												
Capital work in progress	17,086	–	17,086	14,930	–	(37)	–	–	(7,700)	–	–	24,279
Plant and equipment	25,864	(16,582)	9,282	2,094	603	(149)	(1,258)	–	–	–	(16,862)	10,572
Office equipment	932	(277)	655	325	468	–	(131)	–	–	–	(408)	1,317
Furniture and fittings	102	(80)	22	–	–	–	(4)	–	–	–	(84)	18
Land:												
– Operational land	9,851	–	9,851	–	–	(170)	–	–	–	–	–	9,681
– Community land	9,811	–	9,811	–	400	–	–	–	–	–	–	10,211
– Land under roads (post 30/6/08)	1,259	–	1,259	–	284	–	–	–	–	–	–	1,543
Land improvements – depreciable	16,529	(4,906)	11,623	1,761	76	–	(611)	–	720	943	(5,901)	14,512
Infrastructure:												
– Buildings	81,553	(45,149)	36,404	474	866	–	(1,082)	94	93	2,559	(49,341)	39,398
– Other structures	7,086	(2,549)	4,537	22	240	–	(255)	–	312	337	(2,998)	5,193
– Roads	238,606	(125,669)	112,937	8,968	870	–	(3,782)	739	3,273	6,082	(134,330)	129,087
– Bridges	14,824	(6,956)	7,868	300	–	–	(97)	–	406	455	(7,431)	8,932
– Footpaths	8,322	(4,023)	4,299	–	968	–	(91)	–	17	279	(4,334)	5,472
– Bulk earthworks (non-depreciable)	224,373	–	224,373	–	41	–	–	–	–	12,588	–	237,002
– Stormwater drainage	31,815	(12,761)	19,054	–	993	–	(272)	–	–	1,003	(13,693)	20,778
– Water supply network	76,140	(35,925)	40,215	1,498	490	–	(1,011)	–	1,828	2,181	(38,809)	45,201
– Sewerage network	51,871	(21,748)	30,123	1,050	457	–	(932)	–	1,051	1,610	(23,829)	33,359
– Swimming pools	3,335	(1,425)	1,910	42	–	–	(76)	–	–	130	(1,606)	2,006
– Other open space/recreational assets	1,422	(834)	588	253	–	–	(215)	222	–	59	(884)	907
– Other infrastructure	16,236	(3,871)	12,365	–	–	–	(184)	–	–	846	(4,337)	13,027
Other assets:												
– Library books	314	(138)	176	50	–	–	(15)	–	–	–	(153)	211
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):												
– Tip assets	3,338	(294)	3,044	–	–	–	(67)	–	–	–	(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	(305,361)	615,683

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

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 30/06/25			as at 30/06/24		
	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	1,155	–	1,155	435	–	435
Plant and equipment	43	24	19	43	22	21
Infrastructure	88,065	40,942	47,123	84,010	38,809	45,201
Total water supply	89,263	40,966	48,297	84,488	38,831	45,657
Sewerage services						
WIP	648	–	648	460	–	460
Land						
– Improvements – depreciable	37	28	9	35	21	14
Infrastructure	59,978	25,446	34,532	57,188	23,829	33,359
Total sewerage services	60,663	25,474	35,189	57,683	23,850	33,833
Total restricted infrastructure, property, plant and equipment	149,926	66,440	83,486	142,171	62,681	79,490

Infrastructure, property, plant and equipment – current year impairments

	2025 \$ '000	2024 \$ '000
Impairment of Buildings due to flooding	–	(94)
Impairment of Playgrounds due to flooding	–	(222)
Impairment of Roads due to flooding	–	(1,963)
Total impairment losses	–	(2,279)
Reinstatement of Buildings Impairment	–	94
Reinstatement of Playgrounds Impairment	–	222
Reinstatement of Roads Impairment	485	739
Total impairment reversals	485	1,055
Impairment of assets – direct to equity (ARR)	485	(1,224)

C1-7 Intangible assets

Intangible assets are as follows:

	2025 \$ '000	2024 \$ '000
Goodwill		
Opening values at 1 July		
Gross book value	184	184
Net book value – opening balance	184	184
 Gross book value written off	(184)	–
Closing values at 30 June		
Gross book value	–	184
Total Goodwill – net book value	–	184
 Total intangible assets – net book value	–	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

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Prepayments	342	–	276	–
Total other assets	342	–	276	–

C2 Leasing activities

C2-1 Council as a lessee

Leases at significantly below market value – concessionary / peppercorn leases

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:

	2025 \$ '000	2024 \$ '000
Lease income (excluding variable lease payments not dependent on an index or rate)	52	52
Total income relating to operating leases for investment property assets	52	52

(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

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Accrued expenses:				
– Borrowings	326	–	108	–
– Salaries and wages	251	–	211	–
– Other expenditure accruals	5,780	–	2,920	–
Trust account – money held in trust	1,145	–	1,719	–
Prepaid rates	522	–	481	–
Total payables	8,024	–	5,439	–

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

		2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
	Notes				
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	5,046	–	11,934	–
Total grants received in advance		5,046	–	11,934	–
User fees and charges received in advance:					
Other - Cemeteries Deposits	(ii)	587	–	569	–
Total user fees and charges received in advance		587	–	569	–
Total contract liabilities		5,633	–	12,503	–

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

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Unspent grants held as contract liabilities (excl. Water & Sewer)	5,046	–	11,934	–
Contract liabilities relating to externally restricted assets	5,046	–	11,934	–
Cemeteries Deposits	587	–	569	–
Contract liabilities relating to internally restricted assets	587	–	569	–
Total contract liabilities relating to restricted assets	5,633	–	12,503	–
Total contract liabilities	5,633	–	12,503	–

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
- Regional & Local Roads Emergency 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

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Loans – secured ¹	1,769	23,747	1,156	13,828
Total borrowings	1,769	23,747	1,156	13,828

(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

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Externally restricted assets				
Sewer	74	392	73	466
Borrowings relating to externally restricted assets	74	392	73	466
Total borrowings relating to restricted assets	74	392	73	466
Total borrowings relating to unrestricted assets	1,695	23,355	1,083	13,362
Total borrowings	1,769	23,747	1,156	13,828

C3-3 Borrowings (continued)

(a) Changes in liabilities arising from financing activities

	2024		Non-cash movements				2025
	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	14,984	(1,468)	12,000	–	–	–	25,516
Total liabilities from financing activities	14,984	(1,468)	12,000	–	–	–	25,516

	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

(b) Financing arrangements

	2025 \$ '000	2024 \$ '000
--	-----------------	-----------------

Total facilities

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

Credit cards/purchase cards	100	100
Bank Guarantee	10	54
Total financing arrangements	110	154

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	100	200
– Bank Guarantee	10	108
Total undrawn financing arrangements	110	308

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

C3-3 Borrowings (continued)

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

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Annual leave	821	–	806	–
Long service leave	1,246	281	1,148	235
Gratuities	101	–	112	–
Total employee benefit provisions	2,168	281	2,066	235

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

	2025 \$ '000	2024 \$ '000
--	-----------------	-----------------

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

Provisions – employees benefits	923	918
	923	918

Description of and movements in provisions

	ELE provisions			
	Annual leave \$ '000	Long service leave \$ '000	Gratuities \$ '000	Total \$ '000
2025				
At beginning of year	806	1,383	112	2,301
Additional provisions	882	315	3	1,200
Amounts used (payments)	(867)	(171)	(14)	(1,052)
Total ELE provisions at end of year	821	1,527	101	2,449
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

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

	2025 Current \$ '000	2025 Non-Current \$ '000	2024 Current \$ '000	2024 Non-Current \$ '000
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	3,096	–	2,963
Sub-total – asset remediation/restoration	–	3,096	–	2,963
Total provisions	–	3,096	–	2,963
Total provisions relating to unrestricted assets	–	3,096	–	2,963
Total provisions	–	3,096	–	2,963

Description of and movements in provisions

	Other provisions	
	Asset remediation \$ '000	Total \$ '000
2025		
At beginning of year	2,963	2,963
Unwinding of discount	133	133
Total other provisions at end of year	3,096	3,096
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

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

continued on next page ...

Page 54 of 95

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 Surplus

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

D Council structure

D1 Results by fund

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

D1-1 Income Statement by fund

	General 2025 \$ '000	Water 2025 \$ '000	Sewer 2025 \$ '000
Income from continuing operations			
Rates and annual charges	7,408	1,599	2,069
User charges and fees	9,655	1,842	1
Interest and investment revenue	1,671	611	349
Other revenues	1,854	1	8
Grants and contributions provided for operating purposes	8,552	18	16
Grants and contributions provided for capital purposes	18,780	1,849	1,184
Other income	53	–	–
Total income from continuing operations	47,973	5,920	3,627
Expenses from continuing operations			
Employee benefits and on-costs	10,433	775	225
Materials and services	11,201	1,633	462
Borrowing costs	1,331	–	9
Other expenses	585	70	57
Net losses from the disposal of assets	1,223	–	–
Share of interests in joint ventures and associates using the equity method	246	–	–
Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	25,019	2,478	753
Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	22,954	3,442	2,874
Depreciation, amortisation and impairment of non-financial assets	9,866	1,137	1,001
Operating result from continuing operations	13,088	2,305	1,873
Net operating result for the year	13,088	2,305	1,873
Net operating result attributable to each council fund	13,088	2,305	1,873
Net operating result for the year before grants and contributions provided for capital purposes	(5,692)	456	689

D1-2 Statement of Financial Position by fund

	General 2025 \$ '000	Water 2025 \$ '000	Sewer 2025 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	5,462	11,813	6,812
Investments	18,000	—	—
Receivables	9,607	1,118	436
Inventories	225	—	—
Other	342	—	—
Total current assets	33,636	12,931	7,248
Non-current assets			
Investments	2,000	—	—
Infrastructure, property, plant and equipment	504,423	48,297	35,189
Investments accounted for using the equity method	559	—	—
Total non-current assets	506,982	48,297	35,189
Total assets	540,618	61,228	42,437
LIABILITIES			
Current liabilities			
Payables	8,024	—	—
Contract liabilities	5,633	—	—
Borrowings	1,695	—	74
Employee benefit provision	2,168	—	—
Total current liabilities	17,520	—	74
Non-current liabilities			
Borrowings	23,355	—	392
Employee benefit provision	281	—	—
Provisions	3,096	—	—
Total non-current liabilities	26,732	—	392
Total liabilities	44,252	—	466
Net assets	496,366	61,228	41,971
EQUITY			
Accumulated surplus	111,294	26,580	13,218
IPPE revaluation surplus	385,072	34,648	28,753
Council equity interest	496,366	61,228	41,971
Total equity	496,366	61,228	41,971

D2 Interests in other entities

	Council's share of net assets	
	2025	2024
	\$ '000	\$ '000
Council's share of net income		
Net share of interests in joint ventures and associates using the equity method – expenses		
Joint ventures	246	62
Total net share of interests in joint ventures and associates using the equity method – expenses	246	62
Total Council's share of net income	(246)	(62)
Council's share of net assets		
Net share of interests in joint ventures and associates using the equity method – assets		
Joint ventures	559	805
Total net share of interests in joint ventures and associates using the equity method – assets	559	805
Total Council's share of net assets	559	805

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 2024/2025 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 2025	
Equity Method	\$'000
Summarised Statement of Financial Position	
Current assets	2,299
Non-current assets	-
Current liabilities	62
Non-current liabilities	-
Net assets	2,237
Summarised Statement of Income and other Comprehensive Income	
Grant funding	-
Interest income	9
Other Income	91
Total Income from Continuing Operations	100
Employee benefits	-
Borrowing costs	-
Depreciation and amortisation	-
Administration expense	(1,087)
Other expenses	-
Total Expense from Continuing Operations	(1,087)
Profit/(loss) from continuing operations	(987)
Other Comprehensive Income	-
Total Comprehensive Income	(987)
Summarised Statement of Cash Flows	
Cash flows from operating activities	(1,160)
Cash flows from investing activities	-
Cash flows from financing activities	-
Net Increase/(Decrease) in cash and cash equivalents	(1,160)
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	559
Carrying amount	559

continued on next page ...

Page 60 of 95

D2-1 Interests in joint arrangements (continued)

Joint arrangement

Principal activity		Place of business	Interest in ownership		Interest in voting	
			2025	2024	2025	2024
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 2025 \$ '000	Carrying value 2024 \$ '000	Fair value 2025 \$ '000	Fair value 2024 \$ '000
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	24,087	10,482	24,087	10,482
Receivables	11,161	8,320	11,161	8,320
Investments				
– Debt securities at amortised cost	20,000	39,000	20,000	39,000
Total financial assets	55,248	57,802	55,248	57,802
Financial liabilities				
Payables	8,024	5,439	8,024	5,439
Loans/advances	25,516	14,984	25,516	14,984
Total financial liabilities	33,540	20,423	33,540	20,423

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

	2025 \$ '000	2024 \$ '000
The impact on the result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	441	495

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
2025				
Gross carrying amount	–	1,031	40	1,071
2024				
Gross carrying amount	–	810	22	832

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
2025						
Gross carrying amount	9,355	100	10	200	450	10,115
Expected loss rate (%)	0.00%	0.45%	6.45%	0.27%	5.05%	0.24%
ECL provision	–	–	1	1	23	25
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

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
2025							
Payables	0.00%	1,145	6,879	–	–	8,024	8,024
Borrowings	3.73%	–	2,849	10,403	20,358	33,610	25,516
Total financial liabilities		<u>1,145</u>	<u>9,728</u>	<u>10,403</u>	<u>20,358</u>	<u>41,634</u>	<u>33,540</u>
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>

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								
Notes	Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
	2025	2024	2025	2024	2025	2024	2025	2024
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Recurring fair value measurements								
Infrastructure, property, plant and equipment	C1-6							
Plant and equipment			–	–	11,046	10,572	11,046	10,572
Office equipment			–	–	1,450	1,317	1,450	1,317
Furniture and fittings			–	–	15	18	15	18
Swimming Pools	30/06/2023	30/06/2023	–	–	2,005	2,006	2,005	2,006
Operational land	30/06/2025	30/06/2024	–	–	11,423	9,681	11,423	9,681
Community Land	30/06/2025	30/06/2024	–	–	10,930	10,211	10,930	10,211
Land improvements – depreciable	30/06/2023	30/06/2023	–	–	21,087	14,512	21,087	14,512
Buildings	30/06/2025	30/06/2023	–	–	54,870	39,398	54,870	39,398
Other structures	30/06/2023	30/06/2023	–	–	5,399	5,193	5,399	5,193
Roads, Bridges, Bulk Earthworks & Land Under Roads	30/06/2025	30/06/2020	–	–	329,857	376,564	329,857	376,564
Footpaths	30/06/2025	30/06/2020	–	–	5,602	5,472	5,602	5,472
Stormwater drainage	30/06/2022	30/06/2022	–	–	23,742	20,778	23,742	20,778
Water supply network	30/06/2022	30/06/2022	–	–	47,123	45,201	47,123	45,201
Sewerage network	30/06/2022	30/06/2022	–	–	34,532	33,359	34,532	33,359
Other recreational assets	30/06/2023	30/06/2023	–	–	901	907	901	907
Library books			–	–	251	211	251	211
Other Infrastructure	30/06/2025	30/06/2020	–	–	9,952	13,027	9,952	13,027
Tip Assets	30/06/2024	30/06/2024	–	–	2,910	2,977	2,910	2,977
Total infrastructure, property, plant and equipment			–	–	573,095	591,404	573,095	591,404

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 2025 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 2025.

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 2025.

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 2025.

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 2025.

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. These assets were valued by Marsh Valuations Pty Ltd as at 30 June 2025.

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. These assets were valued by Marsh Valuations Pty Ltd as at 30 June 2025.

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 2025.

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 2025.

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 2025.

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 at desktop valuation of these assets utilising ABS Pricing Indices as at 30 June 2025.

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. These assets were valued by Marsh Valuations Pty Ltd as at 30 June 2025.

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 by class of assets is provided below:

	Plant and equipment		Office equipment		Furniture and fittings		Operational land	
	2025	2024	2025	2024	2025	2024	2025	2024
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Opening balance	10,572	9,282	1,317	655	18	22	9,681	9,851
Total gains or losses for the period								
Other movements								
Purchases (GBV)	2,660	2,697	384	793	–	–	1,720	–
Other movement (revaluation)	–	–	–	–	–	–	443	–
Disposals (WDV)	(297)	(149)	–	–	–	–	(421)	(170)
Depreciation and impairment	(1,889)	(1,258)	(251)	(131)	(3)	(4)	–	–
Closing balance	11,046	10,572	1,450	1,317	15	18	11,423	9,681

	Library books		Community land		Land imp'mts depreciable		Buildings	
	2025	2024	2025	2024	2025	2024	2025	2024
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Opening balance	211	176	10,211	9,811	14,512	11,623	39,398	36,404
Total gains or losses for the period								
Other movements								
Purchases (GBV)	58	50	–	400	5,847	2,557	16,298	1,423
Other movement (revaluation)	–	–	719	–	984	943	1,577	2,559
Disposals (WDV)	–	–	–	–	–	–	(1,218)	–
Transfers from/(to) another asset class	–	–	–	–	356	–	–	–
Depreciation and impairment	(18)	(15)	–	–	(612)	(611)	(1,185)	(988)
Closing balance	251	211	10,930	10,211	21,087	14,512	54,870	39,398

E2-1 Fair value measurement (continued)

	Other structures		Roads		Footpaths		Stormwater drainage	
	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000
Opening balance	5,193	4,537	376,564	346,437	5,472	4,299	20,778	19,054
Total gains or losses for the period								
Other movements								
Purchases (GBV)	264	574	15,677	14,142	1,167	985	2,753	993
Other movement (revaluation)	209	337	(58,091)	19,125	(679)	279	512	1,003
Disposals (WDV)	(13)	—	—	—	—	—	—	—
Transfers from/(to) another asset class	—	—	—	—	(236)	—	—	—
Depreciation and impairment	(254)	(255)	(4,293)	(3,140)	(122)	(91)	(301)	(272)
Closing balance	5,399	5,193	329,857	376,564	5,602	5,472	23,742	20,778

	Water supply network		Sewerage network		Swimming pools		Open space	
	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000
Opening balance	45,201	40,215	33,359	30,123	2,006	1,910	907	588
Total gains or losses for the period								
Other movements								
Purchases (GBV)	1,955	3,816	1,360	2,558	—	42	72	253
Other movement (revaluation)	1,102	2,181	809	1,610	82	130	34	59
Depreciation and impairment	(1,135)	(1,011)	(996)	(932)	(83)	(76)	(112)	7
Closing balance	47,123	45,201	34,532	33,359	2,005	2,006	901	907

continued on next page ...

Page 70 of 95

E2-1 Fair value measurement (continued)

	Other Infrastructure		Tip Assets		Total	
	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000
Opening balance	13,027	12,365	2,977	3,044	591,404	540,396
Purchases (GBV)	—	—	—	—	50,215	31,283
Other movement (revaluation)	(2,757)	846	—	—	(55,056)	29,072
Disposals (WDV)	—	—	—	—	(1,949)	(319)
Transfers from/(to) another asset class	(120)	—	—	—	—	—
Depreciation and impairment	(198)	(184)	(67)	(67)	(11,519)	(9,028)
Closing balance	9,952	13,027	2,910	2,977	573,095	591,404

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 including the method used to determine the entity's rate of contributions and any minimum funding requirements.

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 9.5% of salaries for the year ending 30 June 2025 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. Given the funding position of the Fund as at 30 June 2024, it was recommended to cease these past service contributions effective 1 January 2025.

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

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

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

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding 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 2025 was \$38,306.23. The last valuation of the fund was undertaken by Mr Richard Boyfield, FIAA as at 30 June 2024.

It should be noted that the funding requirements for the defined benefits arrangements are assessed on an annual basis by the Trustee, in conjunction with the Fund Actuary. As assessment is currently underway and Council will be advised of any changes once that assessment is completed.

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

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

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

The share of this deficit that is broadly attributed to Council is estimated to be in the order of 0.13%

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

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

Investment return	6.0% per annum
Salary inflation	3.5% per annum
Increase in CPI	2.5% per annum

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group. Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review will be completed by December 2025.

(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:

	2025 \$ '000	2024 \$ '000
Compensation:		
Short-term benefits	1,654	1,733
Post Employment Benefits	196	198
Total	1,850	1,931

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
2025						
Property Management Fees	1	1	-	-	-	-
Fees and Charges	2	141	-	-	-	-
Donations, Grants and Contributions	3	157	-	-	-	-
Document Destruction Services, Native Nursery & Employment	5	4	-	-	-	-
Construction Works	7	458	173	-	-	-
Maintenance & Construction Works	8	79	7	-	-	-
Construction Works & Supply of Material	9	7,993	1,359	-	-	-
AV/Telecommunications	11	32	-	-	-	-
Freight Services	12	4	-	-	-	-
Electrical Services	13	5	-	-	-	-

continued on next page ...

Page 75 of 95

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
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	13	56	—		—	—

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

continued on next page ...

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

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, the Coomealla Memorial Sporting Club and the Gol Gol Football Netball Club, organisations jointly controlled by Council KMP's and a KMP close family member. Council charges Landfill fees to Wall Construction, Waters Excavations, Mallee Sheds and the Coomealla Memorial Sporting Club, business controlled by close family members of three Council KMP's. Planning Fees were received from Roberts Family Superannuation and Roberts Partners Gol 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.

2

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 or KMP's close family members.

3

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.

4

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.

5

continued on next page ...

Page 77 of 95

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

- 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.
- 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 and Niftys Engineering a company that employs a 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.

continued on next page ...

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

- | | |
|----|---|
| 12 | Council incurred transactions with GTS Freight Management, a business that employs the partner of a Council KMP and Sunraysia Freight, a business that employs 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. |
| 13 | 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

	2025	2024
	\$ '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	30	28
Councillors' fees	118	112
Other Councillors' expenses (including Mayor)	152	94
Total	300	234

F2 Other relationships

F2-1 Audit fees

	2025	2024
	\$ '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	64	65
--	----	----

Remuneration for audit and other assurance services	64	65
--	-----------	-----------

Total Auditor-General remuneration	64	65
---	-----------	-----------

Total audit fees	64	65
-------------------------	-----------	-----------

G Other matters

G1-1 Statement of Cash Flows information

(a) Reconciliation of Operating Result

	2025 \$ '000	2024 \$ '000
Net operating result from Income Statement	17,266	17,671
Add / (less) non-cash items:		
Depreciation and amortisation	12,004	10,083
(Gain) / loss on disposal of assets	1,223	(56)
Non-cash capital grants and contributions	(7,560)	(4,286)
Unwinding of discount rates on reinstatement provisions	133	128
Share of net (profits)/losses of associates/joint ventures using the equity method	246	62
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(2,841)	(2,526)
Increase / (decrease) in provision for impairment of receivables	—	(23)
(Increase) / decrease of inventories	81	(58)
(Increase) / decrease of other current assets	(66)	(75)
Increase / (decrease) in accrued interest payable	218	99
Increase / (decrease) in other accrued expenses payable	136	206
Increase / (decrease) in other liabilities	(533)	1,023
Increase / (decrease) in contract liabilities	(6,870)	2,491
Increase / (decrease) in employee benefit provision	148	(6)
Net cash flows from operating activities	13,585	24,733

(b) Non-cash investing and financing activities

Bushfire assets	464	396
Developer contributions 'in kind'	7,096	3,473
Other dedications	—	417
Total non-cash investing and financing activities	7,560	4,286

G2-1 Commitments

Capital commitments (exclusive of GST)

	2025 \$ '000	2024 \$ '000
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Sewerage and water infrastructure	1,213	462
Buildings	518	1,876
Plant and equipment	2,264	613
Other	4,701	1,205
Road infrastructure	397	1,441
Total commitments	9,093	5,597
These expenditures are payable as follows:		
Within the next year	9,093	5,597
Total payable	9,093	5,597
Sources for funding of capital commitments:		
Unrestricted general funds	2,400	1,646
Unexpended grants	1,267	2,878
Externally restricted reserves	977	60
Unexpended loans	4,449	1,013
Total sources of funding	9,093	5,597

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 2024 \$ '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 2025 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000						
Development Contribution Plan Service Plan # 2	394 691	39 109	- -	- -	20 35	- -	- -	453 835	- -
S7.11 contributions – under a plan	1,085	148	-	-	55	-	-	1,288	-
Total S7.11 and S7.12 revenue under plans	1,085	148	-	-	55	-	-	1,288	-
Total contributions	1,085	148	-	-	55	-	-	1,288	-

Under the *Environmental Planning and Assessment Act 1979*, local infrastructure contributions, also known as developer contributions, are charged by councils when new development occurs. They help fund infrastructure like parks, community facilities, local roads, footpaths, stormwater drainage and traffic management. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

G4-2 Developer contributions by plan

	Opening balance at 1 July 2024 \$ '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 2025 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000						
CONTRIBUTION PLAN 1	394	39	-	-	20	-	-	453	-
Development Contribution Plan Service Plan # 2	691	109	-	-	35	-	-	835	-
Total	1,085	148	-	-	55	-	-	1,288	-

S7.11 contributions – under a plan

CONTRIBUTION PLAN 1	394	39	-	-	20	-	-	453	-
Development Contribution Plan Service Plan # 2	691	109	-	-	35	-	-	835	-
Total	1,085	148	-	-	55	-	-	1,288	-

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

Daniel Linklater - 1/7/2024-13/09/2024 &
11/10/2024-30/06/2025

COUNCILLORS

Jon Armstrong - 11/10/2024-30/06/2025

Brian Beaumont - 1/7/2024-13/09/2024

Steve Cooper - 1/7/2024-13/09/2024

Peter Crisp - 1/7/2024-13/09/2024 & 11/10/2024-30/06/2025

Tim Elstone - 1/7/2024-13/09/2024 & 11/10/2024-30/06/2025

Greg Evans - 11/10/2024-30/06/2025

Jane MacAllister - 1/7/2024-13/09/2024

Susan Nichols - 1/7/2024-13/09/2024 &
11/10/2024-30/06/2025

Jo Rodda - 1/7/2024-13/09/2024 & 11/10/2024-30/06/2025

Jody Starick - 11/10/2024-30/06/2025

Michael Weeding - 11/10/2024-30/06/2025

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 2025, the Statement of Financial Position as at 30 June 2025, 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 the Division
 - are, in all material respects, consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2025, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

Basis for Opinion

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

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

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

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

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

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

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

Other Information

The Council's annual report for the year ended 30 June 2025 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements.

Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

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

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 'Material budget variations'
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Manuel Moncada

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

30 October 2025
SYDNEY



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

Contact: Manuel Moncada
Phone no: 02 9275 7333
Our ref: R008-1981756498-6679

30 October 2025

Dear Mayor

Report on the Conduct of the Audit for the year ended 30 June 2025 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 2025 as required by section 415 of the *Local Government Act 1993* (the Act).

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

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

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

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2025 is issued in accordance with section 417 of the Act. The Report:

- must address the specific matters outlined in the Local Government Code of Accounting Practice and Financial Reporting 2024-25
- may include statements, comments and recommendations that I consider to be appropriate based on the conduct of the audit of the GPFS.

This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Financial performance

	2025	2024	Variance
	\$m	\$m	%
Rates and annual charges revenue	11.1	10.4	6.7
Grants and contributions provided for operating purposes revenue	8.6	10.8	20.4
Grants and contributions provided for capital purposes revenue	21.8	17.1	27.5
Operating result from continuing operations	17.3	17.7	2.3
Net Operating result for the year before grants and contributions provided for capital purposes	(4.5)	0.5	1000

Operating result from continuing operations

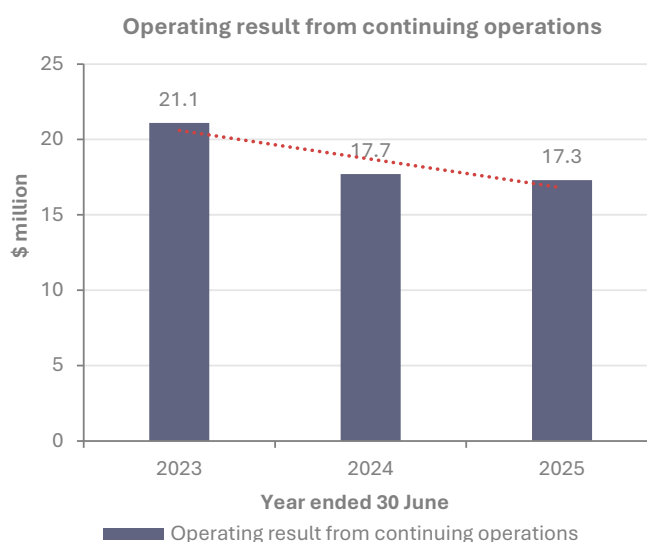
This graph shows the operating result from continuing operations for the current and prior two financial years.

Council's operating result from continuing operations for the year was \$0.4 million lower than the 2023–24 result.

In 2024-25:

- Depreciation, amortisation and impairment of non-financial assets expense (\$12 million) increased by \$1.9 million (18.8 per cent) due to significant asset additions and valuation increases in recent years.

The net operating result for the year before grants and contributions provided for capital purposes was a deficit of \$4.5 million. Refer to 'Grants and contributions revenue' below for details.



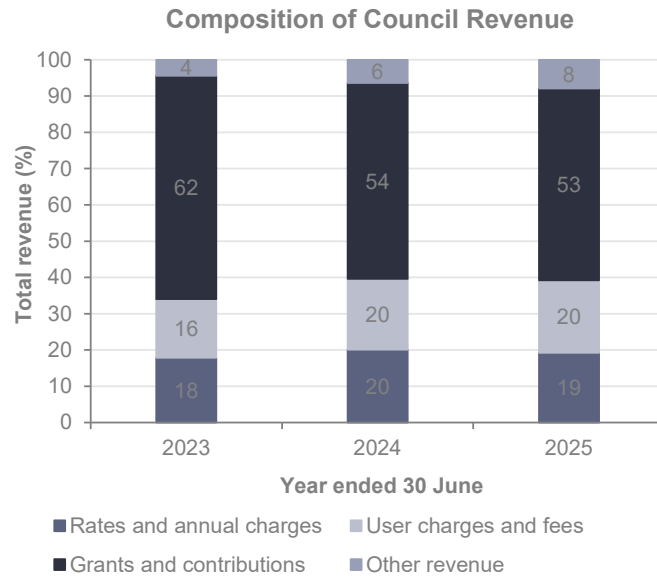
Income

Council revenue

This graph shows the composition of Council's revenue recognised for the current and prior two financial years.

Council revenue (\$57.5 million) increased by \$5.7 million (11 per cent) in 2024–25 due to:

- rates and annual charges revenue (\$11.1 million) increased by \$0.7 million (6.7 per cent) including a rate peg increase of 5.2 per cent
- user charges and fees revenue (\$11.5 million) increased by \$1.4 million (13.7 per cent) due to increases in income from water supply, waste tipping and RMS works
- grants and contributions revenue (\$30.4 million) increased by \$2.4 million (8.7 per cent) – see additional details below.

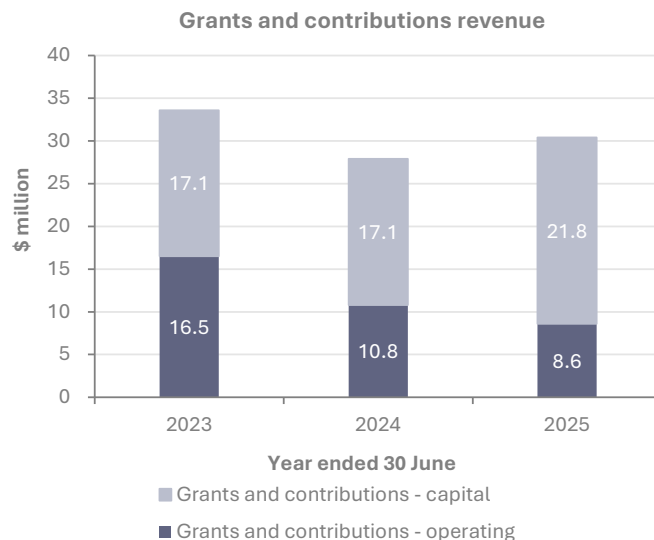


Grants and contributions revenue

This graph shows the amount of grants and contributions revenue recognised for the current and prior two financial years.

Grants and contributions revenue (\$30.4 million) increased by \$2.4 million (8.7 per cent) in 2024–25 due to:

- an increase in dedicated subdivision assets of \$3.6 million
- receiving 50 per cent of the financial assistance grants for 2025-26 in advance (85 per cent for 2024-25).



CASH FLOWS

Statement of cash flows

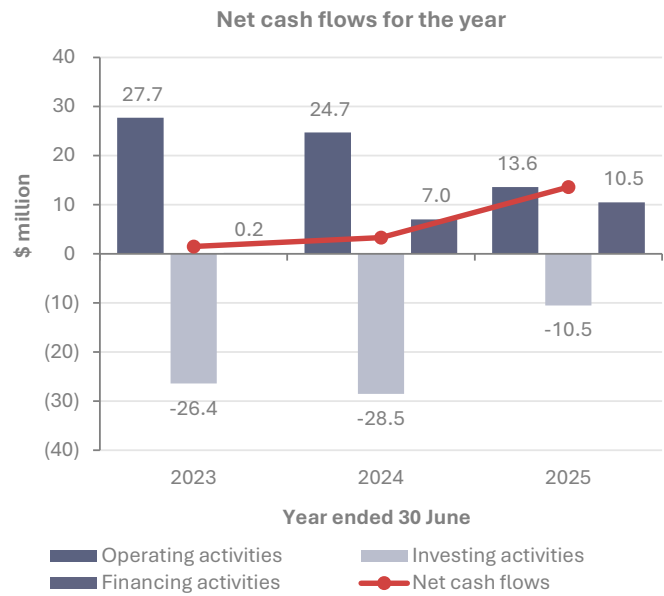
The Statement of Cash Flows details the Council’s inflows and outflows of cash over a specific period. It helps in assessing the Council's ability to generate cash to fund its operations, pay off debts, and support future projects. It also aids in identifying any pressures or issues in the Council operating in a financially sustainable manner.

This graph shows the net cash flows for the current and prior two financial years.

The net cash inflows for the year were \$13.6 million (inflow of \$3.3 million in 2023-24).

In 2024-25 the net cashflows:

- from operating activities decreased by \$11.1 million, due to the timing of grant receipts
- used in investing activities increased by \$18 million, mainly due to the level of redemptions and purchases of investments in long term deposits
- from financing activities increased by \$3.5 million due to greater loan funding being received.



FINANCIAL POSITION

Cash, cash equivalents and investments

This section of the Report provides details of the amount of cash, cash equivalents and investments recorded by the Council at 30 June 2025.

Externally restricted funds are the cash, cash equivalents and investments that can only be used for specific purposes due to legal or contractual restrictions.

Cash, cash equivalents, and investments without external restrictions can be allocated internally by the elected Council's resolution or policy. These allocations are matters of Council policy and can be changed or removed by a Council resolution.

Cash, cash equivalents and investments	2025	2024	Percentage of total cash and investments 2025	Commentary
	\$m	\$m	%	
Total cash, cash equivalents and investments	44.1	49.5		Externally restricted balances are those which are only available for specific use due to a restriction placed by legislation or third-party

Restricted and allocated cash, cash equivalents and investments:

• External restrictions	32.5	32.9	73.7
• Internal allocations	9.7	14.3	22.0

contract. A breakdown of the sources of externally restricted balances is included in the graph below.

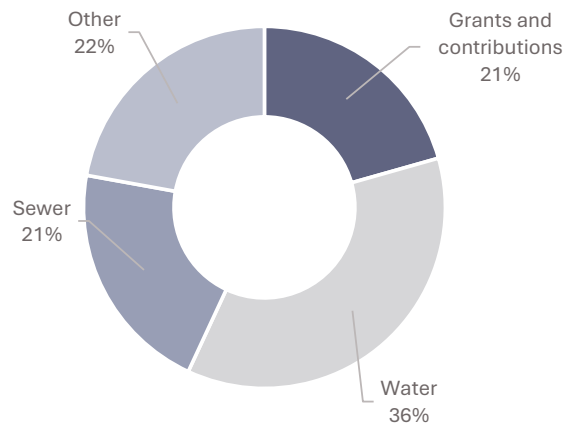
Internal allocations are determined by council policies or decisions, which are subject to change.

This graph shows the sources of externally restricted cash, cash equivalents and investments.

In 2024-25 the Council's main sources of externally restricted cash, cash equivalents and investments include:

- grants and contributions of \$6.7 million which decreased by \$6.7 million
- water charges of \$11.8 million which increased by \$0.6 million
- sewer charges of \$6.8 million which increased by \$1.1 million.

Source of externally restricted cash, cash equivalents and investments



Council liquidity

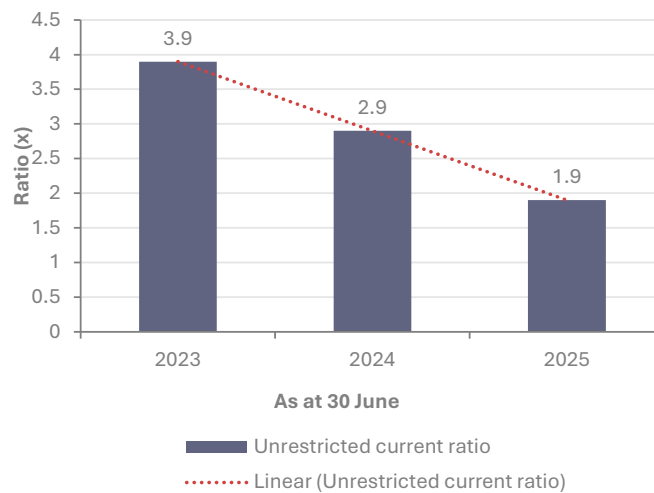
This graph shows the Council's unrestricted current ratio for the current and prior two financial years.

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 ratio measures the ratio of unrestricted current assets to specific purpose liabilities.

In 2023-24, the average unrestricted current ratio was an average of 5.6x for rural councils.

The decrease is due to a reduction in cash and investments as funds were used for capital projects and the timing of grant receivables.

Unrestricted current ratio

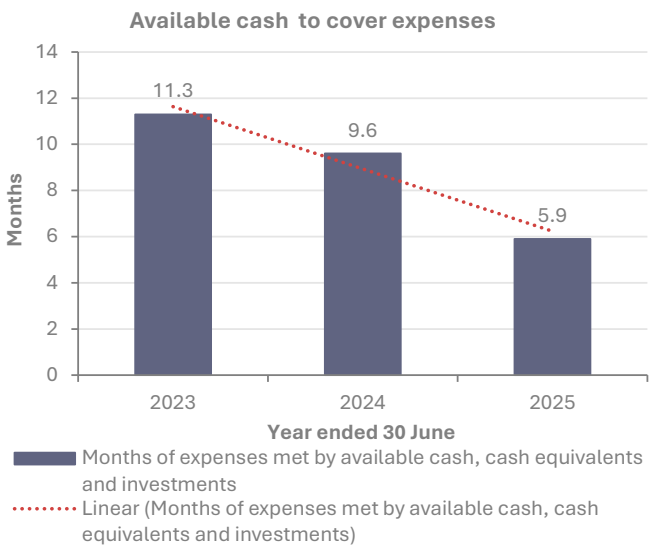


This graph shows the number of months of general fund expenses (excluding depreciation and borrowing costs), Council can fund from its available cash, cash equivalents and investments (not subject to external restrictions).

Further details on cash, cash equivalents and investments including the sources of external restrictions are included in the section above.

In 2023–24, the available cash to cover expenses was an average of 8 months for rural councils.

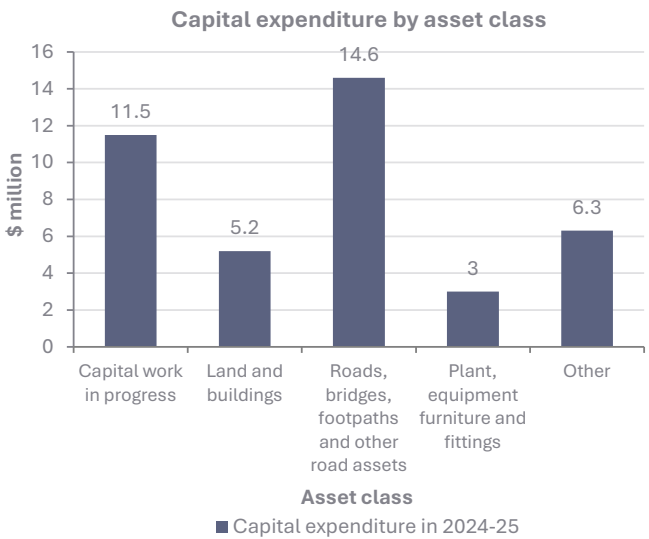
The decrease is due to a reduction in cash and investments as funds were used for capital projects and the timing of grant receivables.



Infrastructure, property, plant and equipment

This graph shows how much the Council spent on renewing and purchasing assets in 2024-25.

Council renewed \$27.5 million of infrastructure, property, plant and equipment during the 2024-25 financial year. This was mainly spent on roads and capital works in progress. A further \$13.2 million was spent on new assets including plant and equipment and infrastructure.



Debt

The table below provides an overview of the Council's loans.

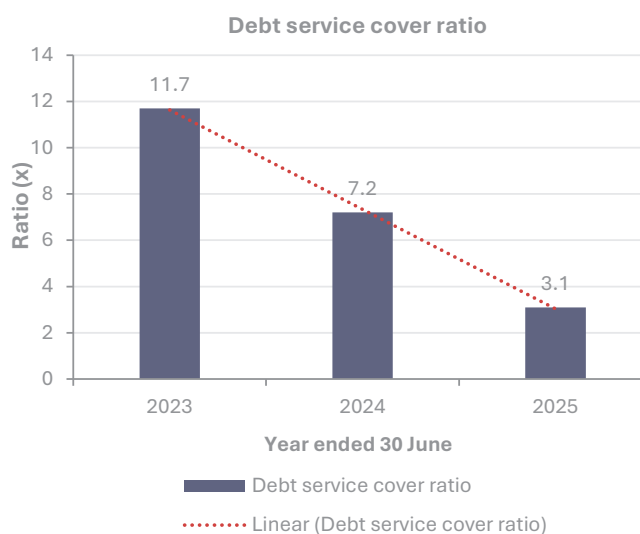
Debt	2025	2024	Commentary
	\$m	\$m	
Loans	25.5	15.0	After taking up additional borrowings of \$12 million and repaying principal and interest during the financial year, total debt as at 30 June 2025 was \$25.5 million (2024: \$15 million).

Debt service cover

This graph shows the Council's debt service cover ratio for the current and prior two financial years.

The debt service cover ratio measures the operating cash to service debt including interest, principal and lease payments.

The decrease in the ratio is due to the decreasing operating result before grants and contributions provided for capital purposes and increased borrowings taken up.



Manuel Moncada
Director - Financial Audit

Delegate of the Auditor-General

Wentworth Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2025



Wentworth Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2025

Contents	Page
Statement by Councillors and Management	3
Special Purpose Financial Statements:	
Income Statement of water supply business activity	4
Income Statement of sewerage business activity	5
Statement of Financial Position of water supply business activity	6
Statement of Financial Position of sewerage business activity	7
Note – Material accounting policy information	8
Auditor's Report on Special Purpose Financial Statements	11

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 2025

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:

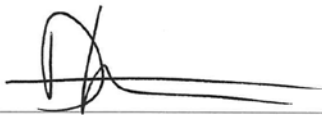
- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections 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 2025.



Daniel Linklater
Mayor
15 October 2025



Peter Crisp
Councillor
15 October 2025



Ken Ross
General Manager
15 October 2025



Simon Rule
Responsible Accounting Officer
15 October 2025

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

Wentworth Shire Council

Income Statement of water supply business activity
for the year ended 30 June 2025

	2025 \$ '000	2024 \$ '000
Income from continuing operations		
Access charges	1,599	1,478
User charges	1,751	1,606
Fees	91	75
Interest and investment income	611	491
Grants and contributions provided for operating purposes	18	18
Other income	1	1
Total income from continuing operations	4,071	3,669
Expenses from continuing operations		
Employee benefits and on-costs	775	792
Materials and services	1,627	1,211
Depreciation, amortisation and impairment	1,137	1,013
Water purchase charges	6	6
Other expenses	70	105
Total expenses from continuing operations	3,615	3,127
Surplus (deficit) from continuing operations before capital amounts	456	542
Grants and contributions provided for capital purposes	1,849	527
Surplus (deficit) from continuing operations after capital amounts	2,305	1,069
Surplus (deficit) from all operations before tax	2,305	1,069
Less: corporate taxation equivalent (25%) [based on result before capital]	(114)	(136)
Surplus (deficit) after tax	2,191	933
Plus accumulated surplus	24,275	23,206
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	114	136
Closing accumulated surplus	26,580	24,275
Return on capital %	0.9%	1.2%
Subsidy from Council	1,553	1,421
Calculation of dividend payable:		
Surplus (deficit) after tax	2,191	933
Less: capital grants and contributions (excluding developer contributions)	(1,592)	(527)
Surplus for dividend calculation purposes	599	406
Potential dividend calculated from surplus	300	203

Wentworth Shire Council

Income Statement of sewerage business activity
for the year ended 30 June 2025

	2025 \$ '000	2024 \$ '000
Income from continuing operations		
Access charges	2,069	1,922
Interest and investment income	349	255
Grants and contributions provided for operating purposes	16	16
Other income	9	2
Total income from continuing operations	2,443	2,195
Expenses from continuing operations		
Employee benefits and on-costs	225	307
Borrowing costs	9	13
Materials and services	462	240
Depreciation, amortisation and impairment	1,001	936
Other expenses	57	53
Total expenses from continuing operations	1,754	1,549
Surplus (deficit) from continuing operations before capital amounts	689	646
Grants and contributions provided for capital purposes	1,184	614
Surplus (deficit) from continuing operations after capital amounts	1,873	1,260
Surplus (deficit) from all operations before tax	1,873	1,260
Less: corporate taxation equivalent (25%) [based on result before capital]	(172)	(162)
Surplus (deficit) after tax	1,701	1,098
Plus accumulated surplus	11,345	10,085
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	172	162
Closing accumulated surplus	13,218	11,345
Return on capital %	2.0%	1.9%
Subsidy from Council	766	796
Calculation of dividend payable:		
Surplus (deficit) after tax	1,701	1,098
Less: capital grants and contributions (excluding developer contributions)	(683)	(614)
Surplus for dividend calculation purposes	1,018	484
Potential dividend calculated from surplus	509	242

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

Wentworth Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2025

	2025 \$ '000	2024 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	11,813	11,127
Receivables	1,118	1,037
Total current assets	12,931	12,164
Non-current assets		
Infrastructure, property, plant and equipment	48,297	45,657
Total non-current assets	48,297	45,657
Total assets	61,228	57,821
Net assets	61,228	57,821
EQUITY		
Accumulated surplus	26,580	24,275
IPPE revaluation surplus	34,648	33,546
Total equity	61,228	57,821

Wentworth Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2025

	2025 \$ '000	2024 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	6,812	5,693
Receivables	436	302
Total current assets	7,248	5,995
Non-current assets		
Infrastructure, property, plant and equipment	35,189	33,833
Total non-current assets	35,189	33,833
Total assets	42,437	39,828
LIABILITIES		
Current liabilities		
Borrowings	74	73
Total current liabilities	74	73
Non-current liabilities		
Borrowings	392	466
Total non-current liabilities	392	466
Total liabilities	466	539
Net assets	41,971	39,289
EQUITY		
Accumulated surplus	13,218	11,345
IPPE revaluation surplus	28,753	27,944
Total equity	41,971	39,289

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.



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 2025, the Statement of Financial Position of each Declared Business Activity as at 30 June 2025 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 2025, 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 2024–25 (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 2025 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Manuel Moncada

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

30 October 2025
SYDNEY

Wentworth Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2025



Wentworth Shire Council

Special Schedules
for the year ended 30 June 2025

Contents	Page
Special Schedules:	
Permissible income for general rates	3
Report on infrastructure assets as at 30 June 2025	6

Background

These Special Schedules have been designed to meet the requirements of special purpose users such as:

- the NSW Grants Commission
- the Australian Bureau of Statistics (ABS)
- the NSW Office of Water (NOW), and
- the Office of Local Government (OLG)

The financial data is collected for various uses including:

- the allocation of Financial Assistance Grants,
- the incorporation of Local Government financial figures in national statistics,
- the monitoring of loan approvals
- the allocation of borrowing rights, and
- the monitoring of the financial activities of specific services

Wentworth Shire Council | Permissible income for general rates | for the year ended 30 June 2025



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 2026.

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 2024–25 (LG Code) and is in accordance with the books and records of the Council.

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

Other Information

The Council's annual report for the year ended 30 June 2025 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 2025.

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

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

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

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements.

Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

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

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.



Manuel Moncada

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

30 October 2025
SYDNEY

Wentworth Shire Council

Report on infrastructure assets as at 30 June 2025

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard		Estimated cost to bring to the agreed level of service set by 2024/25 Council maintenance ^a		2024/25 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
Buildings	Buildings	20,090	20,009	419	687	105,315	54,870	105,315	62.0%	8.0%	11.0%	17.0%	2.0%
	Sub-total	20,090	20,009	419	687	105,315	54,870	105,315	62.0%	8.0%	11.0%	17.0%	2.0%
Other structures	Other structures	2,809	2,809	14	22	8,778	5,399	8,778	11.0%	21.0%	36.0%	18.0%	14.0%
	Sub-total	2,809	2,809	14	22	8,778	5,399	8,778	11.0%	21.0%	36.0%	18.0%	14.0%
Roads	Sealed roads	4,449	4,449	1,360	1,174	222,431	154,020	222,431	41.0%	49.0%	8.0%	1.0%	1.0%
	Unsealed roads	1,788	1,788	1,571	966	6,875	4,763	6,875	9.0%	42.0%	23.0%	14.0%	12.0%
	Bridges	426	213	5	—	21,261	14,166	21,261	44.0%	54.0%	1.0%	1.0%	0.0%
	Footpaths	—	—	156	77	8,467	5,602	8,467	58.0%	39.0%	3.0%	0.0%	0.0%
	Bulk earthworks	—	—	—	—	154,838	154,838	154,838	100.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	6,663	6,450	3,092	2,217	413,872	333,389	413,872	63.0%	30.6%	4.8%	0.8%	0.8%
Water supply network	Water supply network	12,329	12,329	510	894	88,065	47,123	88,065	9.0%	58.0%	19.0%	10.0%	4.0%
	Sub-total	12,329	12,329	510	894	88,065	47,123	88,065	9.0%	58.0%	19.0%	10.0%	4.0%
Sewerage network	Sewerage network	8,997	8,997	155	262	59,978	34,532	59,978	28.0%	44.0%	13.0%	6.0%	9.0%
	Sub-total	8,997	8,997	155	262	59,978	34,532	59,978	28.0%	44.0%	13.0%	6.0%	9.0%
Stormwater drainage	Stormwater drainage	3,428	3,428	70	61	38,085	23,742	38,085	30.0%	29.0%	32.0%	7.0%	2.0%
	Sub-total	3,428	3,428	70	61	38,085	23,742	38,085	30.0%	29.0%	32.0%	7.0%	2.0%
Open space / recreational assets	Swimming pools	2,862	2,862	80	163	3,766	2,005	3,766	0.0%	24.0%	76.0%	0.0%	0.0%
	Playgrounds	737	737	19	7	1,940	901	1,940	17.0%	15.0%	30.0%	30.0%	8.0%
	Sub-total	3,599	3,599	99	170	5,706	2,906	5,706	5.8%	20.9%	60.4%	10.2%	2.7%

continued on next page ...

Page 6 of 9

Wentworth Shire Council

Report on infrastructure assets as at 30 June 2025 (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 2024/25 Council maintenance ^a		2024/25 Actual maintenance \$ '000	Net carrying replacement cost 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	520	520	29	29	17	9,952	10,399	35.0%	55.0%	5.0%	5.0%	0.0%
	Sub-total	520	520	29	29	17	9,952	10,399	35.0%	55.0%	5.0%	5.0%	0.0%
	Total – all assets	58,435	58,141	4,388	4,388	4,330	511,913	730,198	50.3%	31.8%	10.3%	5.3%	2.3%

(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 2025

Infrastructure asset performance indicators (consolidated) *

	Amounts 2025 \$ '000	Indicator 2025	Indicators 2024 2023		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	26,384	304.00%	330.25%	161.91%	> 100.00%
Depreciation, amortisation and impairment	8,679				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	58,435	11.09%	2.91%	12.77%	< 2.00%
Net carrying amount of infrastructure assets	526,727				
Asset maintenance ratio					
Actual asset maintenance	4,330	98.68%	82.15%	84.67%	> 100.00%
Required asset maintenance	4,388				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	58,141	7.96%	3.96%	8.65%	
Gross replacement cost	730,198				

(*) 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 2025

Infrastructure asset performance indicators (by fund)

	General fund		Water fund		Sewer fund		Benchmark
	2025	2024	2025	2024	2025	2024	
Buildings and infrastructure renewals ratio							
Asset renewals ¹							
Depreciation, amortisation and impairment	389.68%	405.38%	22.56%	148.17%	61.45%	124.79%	> 100.00%
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	8.37%	2.21%	25.54%	7.00%	25.58%	7.50%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	85.25%	77.28%	175.29%	119.60%	169.03%	53.37%	> 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	6.32%	3.29%	14.00%	7.00%	15.00%	7.50%	
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.



Contact

 **Main Service Centre**
61 Darling Street, Wentworth

 **Postal Address**
PO Box 81, Wentworth NSW 2648

 **(03) 5027 5027**

 **council@wentworth.nsw.gov.au**

 **wentworth.nsw.gov.au**

Have Your Say:
engage.wentworth.nsw.gov.au