



BREWARRINA SHIRE COUNCIL

**MEETING OF COUNCIL AGENDA
NOVEMBER**

**FRIDAY 25TH NOVEMBER 2022
COMMENCING AT 10:00AM**

**BREWARRINA SHIRE COUNCIL
57 BATHURST STREET BREWARRINA NSW 2839**



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The Council of the
SHIRE OF BREWARRINA



All communications to be addressed to the General Manager

SHIRE OFFICE
57 Bathurst Street
BREWARRINA NSW 2839
PO Box 125
BREWARRINA NSW 2839
Telephone: (02) 6830 5100
Fax: (02) 6839 2100

Email: breshire@brewarrina.nsw.gov.au

NOTICE OF ORDINARY MEETING

NOTICE is hereby given that an ORDINARY MEETING of the Council of Brewarrina will be held on **Friday 25th November 2022** at the **Brewarrina Shire Council Chambers commencing at 10.00 am** for the transaction of the following business.

1.	Opening Prayer & Acknowledgement of Country:	
2.	Apologies / Leave of Absence:	
	• NIL	
3.	Declaration of Interest:	Page 3
4.	Confirmation of Minutes:	
	• Minutes of Ordinary Council Meeting held on Friday 28 th October 2022	Page 7
5.	Mayoral Minute	
	• NIL	
6.	Reports of Committees:	
	• NIL	
7.	Reports to Council For Action:	
	1. Code of conduct complaint statistics	Page 18
	2. Monthly Financial Reports	Page 20
	3. Annual Financial statements & Audit report - 30 June 2022	Page 22
	4. 2021-2022 Annual Report	Page 137
	5. Project Allocation for Infrastructure Betterment Fund	Page 139
	6. Alcohol free zones Brewarrina and Goodooga	Page 141
8.	Reports for Information:	
	• Reports For Information Covering Report	Page 162
	• Status Report	Page 164
	a. General Manager / Mayor Diary	Page 171-173
	b. Roads	Page 174
	c. Plant	Page 176
	g. Library	Page 178
	h. Human Services	Page 180
	k. CDC	Page 182
	m. Human Resources	Page 188

	<ul style="list-style-type: none"> Items for Correspondence. 	
	1. Circular 22-30 - Guidelines on the recruitment of senior council executives	Page 193
	2. Circular 22-33 - Misuse of Council Resources – March 2023 State Election	Page 201
	3. Circular 22-34 - Consultation on review of the Local Government Boundaries Commission	Page 203
	4. Circular 23-35 - Councils' decisions on the administration of their September 2024 ordinary	Page 204
9.	Notice of Motion / Questions with Notice:	
	<ul style="list-style-type: none"> NIL 	
10.	Confidential Matters:	
	1. Brewarrina STP Project Management	
11.	Conclusion of Meeting:	

Delegations: Nil
David Kirby
General Manager

The Council of the
SHIRE OF BREWARRINA



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Email: breshire@brewarrina.nsw.gov.au

DISCLOSURE OF INTEREST AT ORDINARY COUNCIL MEETING

Meeting Date:

Item Number:

Subject:

.....
.....

I, declare the following interest:

Pecuniary:

Must leave Chamber; take no part in the discussion and voting.

Non-Pecuniary - Significant Conflict:

Recommended that affected person leaves Chamber, takes no part in discussion and voting.

Non-Pecuniary - Insignificant Conflict:

Affected person may choose to remain in Chamber and participate in discussion and voting.

For the reason that:

.....
.....

Signed: Date:

(Definitions are provided on the next page)

Definitions

(Local Government Act and Code of Conduct)

Pecuniary - An interest that a person has in a matter because of a reasonable likelihood or expectation or appreciable financial gain or loss to the person or another person with whom the person is associated.

(Local Government Act, 1993 Sections 442 and 443).

A Councillor or other member of a Council Committee who is present at a meeting and has a pecuniary interest in any matter which is being considered must disclose the nature of that interest to the meeting as soon as practicable.

The Councillor or other member must not take part in the consideration or discussion on the matter and must not vote on any question relating to that matter.

(Section 451)

Non-Pecuniary - A private or personal interest the council official has that does not amount to

a pecuniary interest as defined in the Act (for example; a friendship, membership of an association, society or trade union or involvement or interest in an activity and may include an interest of a financial nature).

If you have declared a non-pecuniary conflict of interest you have a broad range of options for managing the conflict. The option you choose will depend on an assessment of the circumstances of the matter, the nature of your interest and the significance of the issue being dealt with. You must deal with a non-pecuniary conflict of interest in at least one of these ways.

- It may be appropriate that no action is taken where the potential for conflict is minimal. However, Council officials should consider providing an explanation of why they consider a conflict does not exist.
- Limit involvement if practical (for example, participate in discussion but not in decision making or vice-versa). Care needs to be taken when exercising this option.
- Remove the source of the conflict (for example, relinquishing or divesting the personal interest that creates the conflict or reallocating the conflicting duties to another officer).
- Have no involvement by absenting yourself from and not taking part in any debate or voting on the issue as if the provisions in Section 451(2) of the Act apply (particularly if you have a significant non-pecuniary conflict of interest).

PREVIOUS MONTHS MINUTES

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**MINUTES OF THE ORDINARY MEETING OF THE COUNCIL OF THE SHIRE OF
BREWARRINA HELD AT THE BREWARRINA SHIRE COUNCIL CHAMBERS ON
FRIDAY 28th OCTOBER 2022**

Meeting commenced at 10.01am

1: PRESENT:

Councillors

**Vivian SLACK-SMITH
Angelo PIPPOS
Noel SHERIDAN
Thomas STANTON
Isaac GORDON
Douglas GORDON
Mark BROWN
Donna JEFFRIES
Trish FRAIL – via Teleconference**

General Manager

David KIRBY

Executive Assistant

Laura GORDON

2: APOLOGIES

- Nil.

3. DECLARATION OF PECUNIARY OR NON-PECUNIARY CONFLICT OF INTEREST:

- Councillor Donna JEFFRIES declared Non-Pecuniary – Insignificant Conflict to Item: 7.2 – Proposed naming of the Goodooga Road.

4: CONFIRMATION OF MINUTES:

Confirmation of the Minutes of the Ordinary Meeting of Wednesday 21st September 2022

135/22

RESOLVED on MOTION by Councillor D GORDON ; Seconded by Councillor JEFFRIES that the Minutes of the Ordinary Meeting of Wednesday 21st September 2022 covered by resolutions 117/22 to 133/22 action request be adopted.

The MOTION upon being PUT to the MEETING was declared CARRIED.

5: MAYORAL MINUTE:

- Nil.

6: REPORTS OF COMMITTEES:

- Nil.

7: REPORTS FOR ACTION TO COUNCIL:

ITEM 1: BANK RECONCILIATION & INVESTMENTS

PURPOSE:

The purpose of this report is to present the reconciliation of Council's cashbook and bank statement as at 30th September 2022. The presentation of this information is not a requirement of any Act, however it has been provided historically for the information of Councillors.

RECOMMENDATION:

That;

1. The bank reconciliation report is received as information.
2. The certification of the Responsible Accounting Officer for compliance with the Investment Policy and the Ministerial Investment Order dated 28 April 2017 be received and noted.

136/22

RESOLVED on MOTION by Councillor SHERIDAN, Seconded by Councillor D GORDON;

That;

1. The bank reconciliation report is received as information.
2. The certification of the Responsible Accounting Officer for compliance with the Investment Policy and the Ministerial Investment Order dated 28 April 2017 be received and noted.

The MOTION upon being PUT to the MEETING was declared CARRIED.

D Jeffries excused herself from the Chambers at 10:05am

ITEM 2: PROPOSED NAMING OF GOODOOGA ROAD

PURPOSE:

The purpose of this report is to consider a submission from Delsey Mason to rename the Goodooga Road "Ron Mason Highway".

RECOMMENDATION:

That Council;

Consider the community consultation survey responses regarding renaming the Goodooga Road to Ron Mason Way.

137/22

RESOLVED on MOTION by Councillor SHERIDAN, Seconded by Councillor PIPPOS;

That Council;

Considered the community consultation survey responses and resolved to advise the Mason Family of Councils decision to look at the potential naming of a landmark or recreation area after Ron Mason.

The MOTION on being PUT to the MEETING was declared CARRIED.

D Jeffries returned to the Chambers at 10:21am

ITEM 3: 360 REVIEW

PURPOSE:

The purpose of this report is to update Council on the proposed 360 review.

RECOMMENDATION:

That Council;

Resolve to approve the 360 Review by LGNSW as per proposal dated 21st March 2022 for \$2,500 plus GST.

138/22

RESOLVED on MOTION by Councillor JEFFRIES, Seconded by Councillor D GORDON;

That Council;

Resolve to approve the 360 Review by LGNSW as per proposal dated 21st March 2022 for \$2,500 plus GST.

The MOTION on being PUT to the MEETING was declared CARRIED.

ITEM 4: AGRITOURISM REPORT

PURPOSE:

The purpose of this report is to report to Council as necessary on Environmental Planning.

RECOMMENDATION:

That Council,

Authorise the General Manager to approve any necessary amendments to current zone permitted uses proposed by the State initiative to:

- 1. Encourage and enabling agritourism development, to help farmers supplement their income and;**
- 2. Create alternative employment opportunities in the Shire, through amendments to the permitted uses and activities in land zoned RU1 Primary Production under the current Local Environmental Plan 2012.**

139/22

RESOLVED on MOTION by Councillor BROWN, Seconded by Councillor SHERIDAN;

That Council;

Authorise the General Manager to approve any necessary amendments to current zone permitted uses proposed by the State initiative to:

- 1. Encourage and enabling agritourism development, to help farmers supplement their income and;**
- 2. Create alternative employment opportunities in the Shire, through amendments to the permitted uses and activities in land zoned RU1 Primary Production under the current Local Environmental Plan 2012.**

The MOTION on being PUT to the MEETING was declared CARRIED.

ITEM 5: AUSTRALIA DAY 2023

PURPOSE:

The purpose of this report is Council to nominate Councillors for the Australia Day Committee and to determine Australia Day Ambassador.

RECOMMENDATION:

1. That Council; Resolve to nominate 2 Councillors including the Mayor and Deputy Mayor for Australia Day Awards Committee.
2. That Council; nominate 2 community members to also participate in the committee.
3. That Council; advise the Australia Day Committee it will be using a local hero as an ambassador and to nominate that ambassador.

140/22

RESOLVED on MOTION by Councillor BROWN, Seconded by Councillor I GORDON;

1. That Council; Resolve to nominate Councillor BROWN and Councillor D GORDON including the Mayor and Deputy Mayor for Australia Day Awards Committee.
2. That Council; nominate 2 community members to also participate in the committee
3. That Council; advise the Australia Day Committee it will be using a local hero as an ambassador and to nominate Scott Johnson.

The MOTION on being PUT to the MEETING was declared CARRIED.

ITEM 6: GRANT OPPORTUNITIES

PURPOSE:

The purpose of this report is to update Council on its consideration of funding opportunities currently available and consider projects.

RECOMMENDATION:

That Council;

1. That Council, resolve to apply for a funding to redevelop Visitor Information Centre to enhance visitor experience.
2. That Council resolve to carry out identified road, bridge and storm water projects utilising Infrastructure Better Fund.
3. That Council apply for funding under the Places to Swim Grant for the Barwon Riverside Reserve Activation (Boat Ramp)
4. That Council apply for funding under the Places to Play Grant for the Railway Land Revitalisation.
5. That Council allocate \$700k from the Office of Local Government Recovery Grant to the Old Barwon River Lift Span Bridge revitalisation.
6. That Council allocate \$300k from the Office of Local Government Recovery Grant to emergency recovery and clean-up works across the LGA that are identified by Council offices
7. That Council resolve to delegate the General Manager to complete any necessary future funding agreements and or deeds in relation to the listed grants.

141/22

RESOLVED on MOTION by Councillor JEFFRIES, Seconded by Councillor PIPPOS;

That Council;

- 1. That Council, resolve to apply for a funding to redevelop Visitor Information Centre to enhance visitor experience.**
- 2. That Council resolve to carry out identified road, bridge and storm water projects utilising Infrastructure Better Fund.**
- 3. That Council apply for funding under the Places to Swim Grant for the Barwon Riverside Reserve Activation (Boat Ramp)**
- 5. That Council allocate \$700k from the Office of Local Government Recovery Grant to the Old Barwon River Lift Span Bridge revitalisation.**
- 6. That Council allocate \$300k from the Office of Local Government Recovery Grant to emergency recovery and clean-up works across the LGA that are identified by Council offices**
- 7. That Council resolve to delegate the General Manager to complete any necessary future funding agreements and or deeds in relation to the listed grants.**

The MOTION on being PUT to the MEETING was declared CARRIED.

ITEM 7: CHRISTMAS CLOSURE

PURPOSE:

The purpose of this report is for Council to determine the closing date of Brewarrina Shire Council over the Christmas / New Year holiday period.

RECOMMENDATION:

That Council;

- 1. Council allocates to Indoor Staff 3 Concessional Leave Days for Christmas and New year 2022/2023 closure period; and**
- 2. Council supports closure of Council offices from 12noon Friday 23rd December 2022 to 8:30am Tuesday 3rd January 2023.**

142/22

RESOLVED on MOTION by Councillor BROWN, Seconded by Councillor I GORDON;

That Council;

- 1. Council allocates to Indoor Staff 3 Concessional Leave Days for Christmas and New year 2022/2023 closure period; and**
- 2. Council supports closure of Council offices from 12noon Friday 23rd December 2022 to 8:30am Tuesday 3rd January 2023.**

The MOTION on being PUT to the MEETING was declared CARRIED.

ITEM 8: INTERNALLY RESTRICTED ASSETS

PURPOSE:

The purpose of this report is for Council to determine the closing date of Brewarrina Shire Council over the Christmas / New Year holiday period.

RECOMMENDATION:

That Council;

Formally adopt its internally restricted assets as at 30 June 2022 as per the list below.

143/22

RESOLVED on MOTION by Councillor BROWN, Seconded by Councillor I GORDON;

That Council;

Formally adopt its internally restricted assets as at 30 June 2022 as per the list below.

The MOTION on being PUT to the MEETING was declared CARRIED.

REPORTS FOR INFORMATION:

The purpose of this report is for Councillors to receive the Status Report, Councils Information Reports as well as the items for Correspondence.

RECOMMENDATION:

That the Status Report, Information Reports, which are listed from a-n, and the Items for Correspondence be received as information.

8: REPORTS FOR INFORMATION

- a) Status Report, General Manager and Mayors Diary
- b) Roads
- c) Plant
- d) Utilities
- e) CHB
- f) CSM
- m) Human Resources
- n) FAM

144/22

RESOLVED on MOTION by Councillor JEFRRIES, Seconded by Councillor SHERIDAN;

That;

The status Report, Information Reports and Items of Correspondence be received and noted.

The MOTION on being PUT to the MEETING was declared CARRIED.

9: NOTICE OF MOTION/ QUESTIONS WITHOUT NOTICE

NOTICE OF MOTION TO COUNCIL FROM COUNCILLOR FRAIL

MOTION:

That;

- 1. Brewarrina Shire Council to protect and restore the natural habitats for all native animals in free camping areas.**
- 2. Prevent Campers accessing free firewood**
- 3. Penalise campers who take any firewood from the local ecosystem**
- 4. Sell firewood to campers daily**

BACKGROUND:

As a Ngemba woman I have become extremely concerned about the lack of eco system at all the free camping grounds. Native animals and their habitats have been at risk at all free camping areas within the Brewarrina Shire Council.

Campers have been using all the wood laying around, this wood is for the eco system for the spiders, lizards, goannas, birds, removing it also effects the topsoil of the area. We have seven months to tighten this motion and so we can include it into our tourism campaign for 2023 I believe if we start this campaign other councils with free camping sites will also follow our lead.

General Manager Report

In relation to Councillor Frail's motion, Council is well within its elected function under the Local Government Act 1993 and NSW Crown Lands Act to make an informative decision regarding recreation camp reserves as the Reserve Trust Manager.

Motion;

1. That Brewarrina Shire Council protect and restore the natural habitats for all native animals in free camping areas.
2. Prevent Campers accessing free firewood.
3. Penalise campers who take any firewood from the local ecosystem.
4. Sell firewood to campers daily.

Brewarrina Shire Council is responsible for 3 main recreation camp areas and include the 4 Mile Camp Reserve, Brewarrina Boat Ramp and the Goodooga Bore Baths. Outside of these areas we also manage a number of rest areas.

Each of the 3 main camping grounds referred to, Council is the Reserve Trust Manager which means the land is owned by the Crown (NSW Government) and managed by Council. Under this arrangement Council is the key governing body with a number of powers of which include the restriction of certain activities relating to land use and tenure. Environmental aspects such as those listed in Councillor Frail's motion can be actioned under Council Authority without consent from the Crown.

Without any Environmental Impact Study or Statement (EIS) for any of the listed reserves, it's hard to ascertain exactly what damage or harm is currently occurring in these areas from camping or caravanning activities. What we do know from discussion with Council staff who maintain these areas is that there has become less and less

**MINUTES OF THE ORDINARY MEETING OF THE COUNCIL OF THE SHIRE OF
BREWARRINA HELD AT THE BREWARRINA SHIRE COUNCIL CHAMBERS ON
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accessible firewood in the areas due to the high volume of campers that visit.

One of the key aspect observed by staff is the fact that a lot of caravan and campers bring their own firewood when they visit. This is the result of campers conditioned to the issue of a lack of firewood I other camping areas visited similar to ours. Another notable observation is staff haven't seen anyone cutting down dead trees on these reserves which is a positive from a habitat perspective for small creatures such as those listed.

The issue around issuing infringement notices would require Councils regulatory officer would have to undergo further training in order to undertake such activities. Once in place, Council would then have to create a budget line item which would ensure campers are observing the enforced rules of the reserve. Early estimates would see the required level of service at about \$25k annually to roll out.

Similar to the infringement matter, Council would need to budget for staff to cut firewood and then find a place suitable in order to undertake this activity. Keeping in mind, at some stage we would also be cutting fire wood from another habitat not located on the camping reserves. This would also be a costly exercise and couldn't be performed on a cost recovery basis by Council. A local supplier may be a better option if it were considered.

The demographic of tourist that visit and utilise these areas are predominantly older travellers with conservative views and may be deterred from visiting the Brewarrina Local Government Area. This could potentially have a negative impact on local business.

RECOMMENDATION:

That Council;

- 1. That Brewarrina Shire Council protect and restore the natural habitats for all native animals in free camping areas.**
- 2. Prevent Campers accessing free firewood.**
- 3. Penalise campers who take any firewood from the local ecosystem.**
- 4. Sell firewood to campers daily.**

145/22

RESOLVED on MOTION by Councillor PIPPOS; Seconded by Councillor STANTON;

That Council;

Considered the Notice of Motion from Councillor Trish FRAIL and have chosen not to act on the recommendation.

The MOTION on being PUT to the MEETING was declared CARRIED.

11: OPEN SESSION

- Nil

Meeting concluded at 11:00am

REPORTS TO COUNCIL FOR ACTION

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BREWARRINA SHIRE COUNCIL

Agenda Submission for Ordinary Meeting held on Friday 25th November 2022

TITLE:	CODE OF CONDUCT COMPLAINT STATISTICS	DOC REF: GM: 1
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REPORT BY:	Laura Gordon EXECUTIVE ASSISTANT	DATE: 16 th Nov 2022
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IPR / MANAGEMENT PLAN REFERENCE: Theme 4 A community with integrated leadership Governance.

PURPOSE: The purpose of this report on the Code of Conduct complaint statistics in compliance with the adopted Code of Conduct Policy.
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RECOMMENDATION: That Council receive this report as information.

CONTENT: The Executive Assistant is the Code of Conduct complaint's coordinator and in accordance with part 11 of Council's adopted Code of Conduct Administrative procedures (Model code Reporting on Complaints Statistic) the complaints coordinator must arrange for the following statistics to be reported to the Council within 3 months of the end of September of each year: <ul style="list-style-type: none">a) the total number of code of conduct complaints made about councillors and the general manager under the code of conduct in the year to September (the reporting period) Report: <i>There were no complaints that were referred to the Coordinator as Code of Conduct Complaints during the reporting period. It should be noted that Industrial grievances and matters that do not satisfy the definition of a code of conduct complaint are dealt with under the Council's routine complaints management procedures. The coordinator is not able to report or be aware of matters referred direct to the Office of Local Government that may constitute Code of Conduct complaints.</i>b) The number of code of conduct complaints referred to a conduct reviewer during the reporting period. Report: Nil.c) The number of code of conduct complaints finalised by a conduct reviewer at the preliminary assessment stage during the reporting period and the outcome of those complaints. Report; Nild) The number of code of conduct complaints investigated by a conduct reviewer during the reporting period. Report; Nile) Without identifying particular matters, the outcome of investigations completed under these procedures during the reporting period.

Report;

Nothing to report.

- f) the number of matters reviewed by the Office during the reporting period and, without identifying particular matters, the outcome of the reviews, and

Report;

Nothing to report.

- g) the total cost of dealing with code of conduct complaints made about councillors and the general manager during the reporting period, including staff costs.

Report;

Nil

Council is also required to provide the Office of Local Government (OLG) with a report containing the statistics referred to above within 3 months of the end of September of each year.

During the period 1st September, 2021 to August 31st 2022, Council had received zero (0) Code of Conduct complaints. In accordance with the requirements, the Office of Local Government has been advised accordingly.

CONSULTATION:

General Manager and Mayor.

GOVERNANCE IMPLICATIONS:

The Complaints Coordinator is required to make a report to the OLG.

David Kirby
General Manager

ATTACHMENTS:

NIL.

BREWARRINA SHIRE COUNCIL

Agenda Submission for Ordinary Meeting held on Friday 25th November 2022

TITLE:	BANK RECONCILIATION & INVESTMENTS	DOC REF: GM: 2
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REPORT BY:	Hilary Hertslet RATES OFFICER	DATE 7 th Nov 2022
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IP&R REFERENCE:
Objective 5.2.2 - Timely and accurate reporting for efficient management and accountability

RECOMMENDATION:
That:
<ol style="list-style-type: none"> 1. The bank reconciliation report is received as information. 2. The Certification of the Responsible Accounting Officer for compliance with the Investment Policy and the Ministerial Investment Order dated 28 April 2017 be received and noted.

CONTENT:																																						
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<table border="1"> <thead> <tr> <th colspan="2">Bank Reconciliation for 30th September 2022</th> </tr> </thead> <tbody> <tr> <td colspan="2">Cash book</td> </tr> <tr> <td>Opening Cashbook balance</td> <td>439,791.66</td> </tr> <tr> <td>Add: Receipts</td> <td>2,155,458.01</td> </tr> <tr> <td>Add: Recalled investments</td> <td>400,000.00</td> </tr> <tr> <td>Less: Payments</td> <td>1,314,242.28</td> </tr> <tr> <td>Less: Investments</td> <td>-</td> </tr> <tr> <td>Current Cashbook Balance</td> <td>1,681,007.39</td> </tr> <tr> <td colspan="2">Council Operating Account</td> </tr> <tr> <td>Opening Statement Balance</td> <td>439,375.60</td> </tr> <tr> <td>Add: Receipts</td> <td>2,156,132.56</td> </tr> <tr> <td>Add: Recalled investment</td> <td>400,000.00</td> </tr> <tr> <td>Less: Payments</td> <td>1,314,500.77</td> </tr> <tr> <td>Less: Investments</td> <td>-</td> </tr> <tr> <td>Current Statement Balance</td> <td>1,681,007.39</td> </tr> <tr> <td>Add: Unpresented Receipts</td> <td>-</td> </tr> <tr> <td>Less: Unpresented Payments</td> <td>-</td> </tr> <tr> <td>Reconciliation Balance</td> <td>1,681,007.39</td> </tr> <tr> <td>Difference</td> <td>-</td> </tr> </tbody> </table>	Bank Reconciliation for 30th September 2022		Cash book		Opening Cashbook balance	439,791.66	Add: Receipts	2,155,458.01	Add: Recalled investments	400,000.00	Less: Payments	1,314,242.28	Less: Investments	-	Current Cashbook Balance	1,681,007.39	Council Operating Account		Opening Statement Balance	439,375.60	Add: Receipts	2,156,132.56	Add: Recalled investment	400,000.00	Less: Payments	1,314,500.77	Less: Investments	-	Current Statement Balance	1,681,007.39	Add: Unpresented Receipts	-	Less: Unpresented Payments	-	Reconciliation Balance	1,681,007.39	Difference	-
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2. <u>INVESTMENTS</u>																																						

PURPOSE

In accordance with Clause 212 of the Local Government (General) Regulation 2005, the responsible accounting officer must provide the Council with a written report (setting out details of all money that the council has invested under Section 625 of the Act) to be presented to the ordinary meeting each month.

Ref	Institution	Amount	Term & Rate	Maturity Date
82	NAB	2,000,000.00	60 days @ 2.90%	18/11/2022
88	NAB	2,000,000.00	91 days @ 3.45%	19/12/2022
90	NAB	2,000,000.00	120 days @ 2.94%	02/12/2022
107	CBA	4,000,000.00	60 days @ 2.35%	17/10/2022
108	CBA	5,000,000.00	90 days @ 2.86%	22/11/2022
109	CBA	2,000,000.00	92 days @ 2.72%	04/11/2022
At Call	CBA	-	at call - variable	
Bos At call	CBA	1,900,000.00	at call - variable	
Total		18,900,000.00		

Certification – Responsible Accounting Officer

I hereby certify that the investments listed above have been made in accordance with Section 625 of the Local Government 1993, Clause 212 of the Local Government (General) Regulation 2005 and Council's Investment Policy.

Rizwan Mushtaq
Responsible Accounting Officer

GOVERNANCE IMPLICATIONS:

Compliance with Local Government (General) Regulation 2005- Clause 212:

The responsible accounting officer of a council must provide the council with a written report (setting out details of all money that the council has invested under section 625 of the Act) to be presented;

- *If only one ordinary meeting of the council is held in a month, at a meeting , or*
- *If more than one such meeting is held in a month, at whichever of those meetings the council by resolution determines.*

David Kirby
General Manager

ATTACHMENTS:

Nil.

BREWARRINA SHIRE COUNCIL

Agenda Submission for Ordinary Meeting held on Friday 25th November 2022

TITLE:	ANNUAL FINANCIAL STATEMENTS & AUDIT REPORT - 30 JUNE 2022	DOC REF: GM: 3
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REPORT BY:	Angus Chan FINANCE AND ADMINISTRATION MANAGER	DATE: 7 th Nov 2022
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IP&R REFERENCE:

Objective 5.2.2 - Timely and accurate reporting for efficient management and accountability

PURPOSE:

The purpose of this report is to present Council's Annual Financial Reports, including the Audit report to the public.

RECOMMENDATION:

That Council:

1. **Receive the Annual Financial Reports and Audit report for the year ended 30 June 2022, as presented to the public;**
2. **Receive the auditor's presentation to Council from Brett Hanger from Nexia Australia.**

CONTENT:

ANNUAL FINANCIAL STATEMENTS & AUDIT REPORT: 30 JUNE 2022

Required Legislative steps as per Local Government Act 1993

"418 Public notice to be given of presentation of financial reports

(1) As soon as practicable after a council receives a copy of the auditor's reports:

(a) it must fix a date for the meeting at which it proposes to present its audited financial reports, together with the auditor's reports, to the public, and

(b) it must give public notice of the date so fixed.

(2) The date fixed for the meeting must be at least 7 days after the date on which the notice is given, but not more than 5 weeks after the auditor's reports are given to the council.

Note. *Unless an extension is granted under section 416, the meeting must be held on or before 5 December after the end of the year to which the reports relate.*

(3) The public notice must include:

(a) a statement that the business of the meeting will include the presentation of the audited financial reports and the auditor's reports, and

(b) a summary, in the approved form, of the financial reports, and

(c) a statement to the effect that any person may, in accordance with section 420, make submissions (within the time provided by that section and specified in the statement) to the council with respect to the council's audited financial reports or with respect to the auditor's reports.

(4) Copies of the council's audited financial reports, together with the auditor's reports, must be kept available at the office of the council for inspection by members of the public on and from the date on which public notice of the holding of the meeting is given and until the day after the meeting (or any postponement of the meeting).

419 Presentation of the council's financial reports

(1) A council must present its audited financial reports, together with the auditor's reports, at a meeting of the council held on the date fixed for the meeting.

(2) The council's auditor may, and if so required in writing by the council must, attend the meeting at which the financial reports are presented.

420 Submissions on financial reports and auditor's reports

(1) Any person may make submissions to the council with respect to the council's audited financial reports or with respect to the auditor's reports.

(2) A submission must be in writing and must be lodged with the council within 7 days after the date on which those reports are presented to the public.

(3) The council must ensure that copies of all submissions received by it are referred to the auditor.

(4) The council may take such action as it considers appropriate with respect to any such submission, including the giving of notice to the Director-General of any matter that appears to require amendment of the council's financial reports."

At its June meeting, the Council decided to delegate to the General Manager the authority to "finalise the date" for the public presentation of the auditor's report and financial accounts. The audit report has not yet been received as of this report's writing, although it is expected to arrive before the meeting. Therefore, the report will be presented on the day of the meeting and the General Manager has set the date for 25th November 2022. A public notice has been posted on the Council's website regarding the presentation of the audit report.

Auditor's Presentation

Mr Brett Hanger of Nexia Australia, Council's auditor and Mr Manuel Moncada, Delegate of the Auditor-General for NSW, will give Council a presentation on the Annual Financial Statements to Council via Zoom / teleconference. The presentation will provide an explanation of the Council's operating, funding and available working capital results. Brett will also explain and compare our financial data, as stated in Note G4-1 Statement of performance measures – consolidated results, to industry benchmarks. He will be able to answer any questions raised by Councillors.

GOVERNANCE IMPLICATIONS:

Section 418 of the Local Government Act 1993 requires Council to present its Financial Reports and Auditors Report at a public meeting within five weeks of receiving the auditor's reports. Section 428 of the Local Government Act 1993 requires Council to prepare an Annual Report within five months of the end of each year.

CONCLUSION:

All required legislative steps regarding the preparation, adoption, auditing and public presentation of Council's Annual Financial Statements have been complied with.

David Kirby
General Manager

ATTACHMENTS:

- Annual Financial Statements ending 30 June 2022.
- Independent Auditors Report.
- Report on Conduct of the Audit.

Brewarrina Shire Council

ANNUAL FINANCIAL STATEMENTS

for the year ended 30 June 2022

*Building on the economic and social sustainability
in order to preserve the rich heritage of the community*



Brewarrina Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022

*Building on the economic and social sustainability
in order to preserve the rich heritage of the community*



Brewarrina Shire Council

General Purpose Financial Statements

for the year ended 30 June 2022

Contents	Page
Statement by Councillors and Management	3
Primary Financial Statements:	
Income Statement	4
Statement of Comprehensive Income	5
Statement of Financial Position	6
Statement of Changes in Equity	7
Statement of Cash Flows	8
Notes to the Financial Statements	9
Independent Auditor's Reports:	
On the Financial Statements (Sect 417 [2])	71
On the Financial Statements (Sect 417 [3])	74

Overview

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

57 Bathurst Street
Brewarrina NSW 2839

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 B1-1.

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.brewarrina.nsw.gov.au.

Brewarrina Shire Council

General Purpose Financial Statements

for the year ended 30 June 2022

Statement by Councillors and Management

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 29 July 2022.



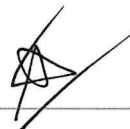
Vivian Slack-Smith
Mayor
29 July 2022



Angelo Pippos
Deputy Mayor
29 July 2022



David Kirby
Acting General Manager
29 July 2022



Ang Pasang Rai
Responsible Accounting Officer
29 July 2022

Brewarrina Shire Council

Income Statement

for the year ended 30 June 2022

Original unaudited budget 2022 \$ '000		Notes	Actual 2022 \$ '000	Actual 2021 \$ '000
	Income from continuing operations			
2,434	Rates and annual charges	B2-1	2,444	2,388
2,671	User charges and fees	B2-2	1,349	2,546
451	Other revenues	B2-3	617	433
7,043	Grants and contributions provided for operating purposes	B2-4	9,236	7,009
24,938	Grants and contributions provided for capital purposes	B2-4	33,837	24,760
90	Interest and investment income	B2-5	124	56
124	Other income	B2-6	125	126
–	Net gain from the disposal of assets	B4-1	–	55
37,751	Total income from continuing operations		47,732	37,373
	Expenses from continuing operations			
5,345	Employee benefits and on-costs	B3-1	5,517	5,283
3,372	Materials and services	B3-2	3,255	3,436
68	Borrowing costs	B3-3	67	75
3,447	Depreciation, amortisation and impairment of non-financial assets	B3-4	3,871	3,470
287	Other expenses	B3-5	332	163
–	Net loss from the disposal of assets	B4-1	116	–
12,519	Total expenses from continuing operations		13,158	12,427
25,232	Operating result from continuing operations		34,574	24,946
25,232	Net operating result for the year attributable to Council		34,574	24,946
294	Net operating result for the year before grants and contributions provided for capital purposes		737	186

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

Brewarrina Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2022

	Notes	2022 \$ '000	2021 \$ '000
Net operating result for the year – from Income Statement		34,574	24,946
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	<u>19,459</u>	<u>526</u>
Total items which will not be reclassified subsequently to the operating result		19,459	526
Total other comprehensive income for the year		19,459	526
Total comprehensive income for the year attributable to Council		54,033	25,472

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

Brewarrina Shire Council

Statement of Financial Position

as at 30 June 2022

	Notes	2022 \$ '000	2021 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	20,988	15,847
Receivables	C1-3	780	5,542
Inventories	C1-4	202	183
Contract assets and contract cost assets	C1-5	2,910	4,489
Non-current assets classified as 'held for sale'	C1-6	–	151
Other		26	109
Total current assets		24,906	26,321
Non-current assets			
Infrastructure, property, plant and equipment (IPPE)	C1-7	226,519	175,572
Total non-current assets		226,519	175,572
Total assets		251,425	201,893
LIABILITIES			
Current liabilities			
Payables	C3-1	1,131	2,278
Contract liabilities	C3-2	3,766	7,119
Borrowings	C3-3	159	167
Employee benefit provisions	C3-4	1,098	917
Total current liabilities		6,154	10,481
Non-current liabilities			
Payables	C3-1	51	46
Borrowings	C3-3	1,250	1,409
Employee benefit provisions	C3-4	78	98
Total non-current liabilities		1,379	1,553
Total liabilities		7,533	12,034
Net assets		243,892	189,859
EQUITY			
Accumulated surplus		162,641	128,067
IPPE revaluation reserve	C4-1	81,251	61,792
Council equity interest		243,892	189,859
Total equity		243,892	189,859

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

Brewarrina Shire Council

Statement of Changes in Equity

for the year ended 30 June 2022

	Notes	2022			2021		
		Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000	Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000
Opening balance at 1 July		128,067	61,792	189,859	103,121	61,266	164,387
Net operating result for the year		34,574	–	34,574	24,946	–	24,946
Net operating result for the period		34,574	–	34,574	24,946	–	24,946
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	19,459	19,459	–	526	526
Other comprehensive income		–	19,459	19,459	–	526	526
Total comprehensive income		34,574	19,459	54,033	24,946	526	25,472
Closing balance at 30 June		162,641	81,251	243,892	128,067	61,792	189,859

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Brewarrina Shire Council

Statement of Cash Flows

for the year ended 30 June 2022

Original unaudited budget 2022 \$ '000		Notes	Actual 2022 \$ '000	Actual 2021 \$ '000
Cash flows from operating activities				
<i>Receipts:</i>				
2,434	Rates and annual charges		2,465	2,382
2,671	User charges and fees		1,417	6,417
90	Interest received		79	67
31,860	Grants and contributions		32,853	32,053
34	Bonds, deposits and retentions received		32	–
124	Other		803	582
<i>Payments:</i>				
(5,354)	Payments to employees		(5,366)	(5,503)
(3,372)	Payments for materials and services		(3,844)	(2,923)
(68)	Borrowing costs		(67)	(75)
–	Bonds, deposits and retentions refunded		–	(63)
(287)	Other		(212)	(263)
28,132	Net cash flows from operating activities	G1-1	28,160	32,674
Cash flows from investing activities				
<i>Receipts:</i>				
75	Proceeds from sale of IPPE		14	169
<i>Payments:</i>				
(28,029)	Payments for IPPE		(22,866)	(26,884)
(27,954)	Net cash flows from investing activities		(22,852)	(26,715)
Cash flows from financing activities				
<i>Payments:</i>				
(158)	Repayment of borrowings		(167)	(159)
(158)	Net cash flows from financing activities		(167)	(159)
20	Net change in cash and cash equivalents		5,141	5,800
9,360	Cash and cash equivalents at beginning of year		15,847	10,047
9,380	Cash and cash equivalents at end of year	C1-1	20,988	15,847

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

Brewarrina Shire Council

Contents for the notes to the Financial Statements for the year ended 30 June 2022

A About Council and these financial statements	11
A1-1 Basis of preparation	11
B Financial Performance	15
B1 Functions or activities	15
B1-1 Functions or activities – income, expenses and assets	15
B1-2 Components of functions or activities	16
B2 Sources of income	17
B2-1 Rates and annual charges	17
B2-2 User charges and fees	18
B2-3 Other revenues	19
B2-4 Grants and contributions	20
B2-5 Interest and investment income	23
B2-6 Other income	23
B3 Costs of providing services	24
B3-1 Employee benefits and on-costs	24
B3-2 Materials and services	25
B3-3 Borrowing costs	25
B3-4 Depreciation, amortisation and impairment of non-financial assets	26
B3-5 Other expenses	27
B4 Gains or losses	28
B4-1 Gain or loss from the disposal, replacement and de-recognition of assets	28
B5 Performance against budget	29
B5-1 Material budget variations	29
C Financial position	31
C1 Assets we manage	31
C1-1 Cash and cash equivalents	31
C1-2 Restricted and allocated cash, cash equivalents and investments	32
C1-3 Receivables	34
C1-4 Inventories	36
C1-5 Contract assets	36
C1-6 Non-current assets classified as held for sale	37
C1-7 Infrastructure, property, plant and equipment	38
C2 Leasing activities	42
C2-1 Council as a lessee	42
C2-2 Council as a lessor	43
C3 Liabilities of Council	44
C3-1 Payables	44
C3-2 Contract Liabilities	45
C3-3 Borrowings	46
C3-4 Employee benefit provisions	48

Brewarrina Shire Council

Contents for the notes to the Financial Statements for the year ended 30 June 2022

C4 Reserves	49
C4-1 Nature and purpose of reserves	49
D Council structure	50
D1 Results by fund	50
D1-1 Income Statement by fund	50
D1-2 Statement of Financial Position by fund	51
E Risks and accounting uncertainties	52
E1-1 Risks relating to financial instruments held	52
E2-1 Fair value measurement	55
E3-1 Contingencies	58
F People and relationships	61
F1 Related party disclosures	61
F1-1 Key management personnel (KMP)	61
F1-2 Councillor and Mayoral fees and associated expenses	63
F2 Other relationships	64
F2-1 Audit fees	64
G Other matters	65
G1-1 Statement of Cash Flows information	65
G2-1 Commitments	66
G3-1 Events occurring after the reporting date	67
G4 Statement of performance measures	68
G4-1 Statement of performance measures – consolidated results	68
G4-2 Statement of performance measures by fund	69

A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 29 July 2022. 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 consolidated 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 (NSW)* and Regulations, 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.

Unless otherwise indicated, all amounts disclosed in the financial statements are actual amounts. Specific budgetary amounts which are not subject to external audit have been included for comparative analysis (to actuals) in the following reports and notes:

- Income statement
- Statement of cash flows
- Note B5-1 – Material budget variations

and are clearly marked.

COVID-19

We have assessed the pandemic's impact and responses taken and conclude COVID-19 had a negligible influence on the Council's operations and financial situation at the end of June 2022.

All mandatory and recommended health measures conveyed through the Office of Local Government, NSW Health, and other agencies have been undertaken by Council to protect businesses and individuals.

Infrastructure, Property, Plant & Equipment valuations have been reviewed, including revaluations of Open Space and Other Structures assets throughout the local government area during the year. The Council is confident that the pandemic has had no impact on the valuations presented in Council's financial statements for the year ending 30 June 2022.

The risk of increased default concerning overdue rates and charges, as well as other receivables, has been assessed by the Council, and it has been determined that COVID-19 will have no significant impact.

The Council's region has seen a few local cases of COVID-19 since the balance date, but the Council has taken appropriate health measures as per the State and Federal guidelines. Ongoing economic and financial risks will be mitigated by monitoring the pandemic's effects and maintaining existing measures to protect the community and businesses from the impact of the pandemic.

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.

A1-1 Basis of preparation (continued)

Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

Council makes 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 C1-7 and Note E2-1
- (ii) 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 C1-3.

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 entities 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.

A1-1 Basis of preparation (continued)

New accounting standards and interpretations issued but not yet effective

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2022 reporting period.

Council has elected not to apply any of these pronouncements in these financial statements before their operative dates.

Council's assessment of these new standards and interpretations (where they have been deemed as having a material impact on Council's future financial performance, financial position and cash flows) are set out below:

AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current; and AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date

AASB 2020-1 amends AASB 101 Presentation of Financial Statements to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current.

For example the amendments clarify that a liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability is also clarified.

Council does not expect any material impact from the above amendments and to its classification of liabilities as current or non-current.

This standard has an effective date for the 30 June 2024 reporting period.

AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018 - 2020 and Other Amendments

This Standard amends a number of standards as follows:

- AASB 1 to simplify the application of AASB 1 by a subsidiary that becomes a first-time adopter after its parent in relation to the measurement of cumulative translation differences,
- AASB 3 to update a reference to the Conceptual Framework for Financial Reporting without changing the accounting requirements for business combinations,
- AASB 9 to clarify the fees an entity includes when assessing whether the terms of a new or modified financial liability are substantially different from the terms of the original financial liability,
- AASB 116 to require an entity to recognise the sales proceeds from selling items produced while preparing property, plant and equipment for its intended use and the related cost in profit or loss, instead of deducting the amounts received from the cost of the asset,
- AASB 137 to specify the costs that an entity includes when assessing whether a contract will be loss-making, and
- AASB 141 to remove the requirement to exclude cash flows from taxation when measuring fair value, thereby aligning the fair value measurement requirements in AASB 141 with those in other Australian Accounting Standards.

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

This standard has an effective date for the 30 June 2023 reporting period.

AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates [amends AASB 7, AASB 101, AASB 108, AASB 134 & AASB Practice Statement 2]

This Standard amends a number of standards as follows:

AASB 7 to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements;

AASB 101 to require entities to disclose their material accounting policy information rather than their significant accounting policies;

AASB 108 to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates;

A1-1 Basis of preparation (continued)

AASB 134 to identify material accounting policy information as a component of a complete set of financial statements; and

AASB Practice Statement 2 to provide guidance on how to apply the concept of materiality to accounting policy disclosures.

Above amendments might result in reductions in quantum of accounting policies disclosures to focus on key decision areas and material policies only. Council does not expect any material impact on reported financial performance or position.

This standard has an effective date for the 30 June 2024 reporting period.

Apart from the standards listed above there are no other released standards and interpretations (with future effective dates) that are expected to have a material impact on Council.

Council has elected not to apply any of these pronouncements in these financial statements before their operative dates.

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 2022.

None of the newly adopted standards had a material impact on Council's reported financial position, financial performance and/or associated financial statement disclosures.

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	
	2022 \$ '000	2021 \$ '000	2022 \$ '000	2021 \$ '000	2022 \$ '000	2021 \$ '000	2022 \$ '000	2021 \$ '000	2022 \$ '000	2021 \$ '000
Functions or activities										
Governance	4	5	734	673	(730)	(668)	-	-	-	-
Administration	13,647	328	(70)	1,154	13,717	(826)	13,029	3	33,054	30,977
Public Order and Safety	78	51	386	257	(308)	(206)	76	10	-	-
Health	56	39	109	163	(53)	(124)	-	-	-	-
Environment	312	347	637	655	(325)	(308)	20	48	3,564	3,256
Community Services and Education	406	578	430	703	(24)	(125)	282	298	27,211	14,630
Housing and Community Amenities	115	173	428	358	(313)	(185)	24	46	2,240	1,701
Water Supplies	1,137	1,208	1,449	1,073	(312)	135	2	104	16,004	14,208
Sewerage Services	492	479	511	478	(19)	1	-	-	9,256	8,582
Recreation and Culture	1,079	2,030	1,320	1,221	(241)	809	1,049	1,994	3,139	3,424
Mining, Manufacturing and Construction	4	22	45	75	(41)	(53)	-	-	-	-
Transport and Communication	21,766	25,552	6,238	4,410	15,528	21,142	21,636	24,542	156,957	125,115
Economic Affairs	818	892	941	1,207	(123)	(315)	337	180	-	-
General Purpose Income	7,818	5,669	-	-	7,818	5,669	6,618	4,544	-	-
Total functions and activities	47,732	37,373	13,158	12,427	34,574	24,946	43,073	31,769	251,425	201,893

B1-2 Components of functions or activities

Details relating to the Council's functions or activities as reported in B1-1 are as follows:

GOVERNANCE

Includes costs relating to Council's role as a component of democratic government, including elections, members' fees and expenses, subscriptions to local authority associations, meetings of Council and policymaking committees, public disclosure (e.g. GIPA), and legislative compliance.

ADMINISTRATION

Includes corporate support and other support services, engineering works, and any Council policy compliance.

PUBLIC ORDER AND SAFETY

Includes Council's fire and emergency services levy, fire protection, emergency services, beach control, enforcement of regulations and animal control.

HEALTH

Includes immunisation, food control, health centres etc.

ENVIRONMENT

Includes noxious plants and insect/vermin control; other environmental protection; solid waste management, including domestic waste; other waste management; other sanitation; and garbage, street cleaning, drainage and stormwater management.

COMMUNITY SERVICES AND EDUCATION

Includes administration and education; social protection (welfare); migrant, Aboriginal and other community services and administration (excluding accommodation – as it is covered under 'housing and community amenities'); youth services; aged and disabled persons services; children's services, including family day care; child care; and other family and children services.

HOUSING AND COMMUNITY AMENITIES

Includes public cemeteries; public conveniences; street lighting; town planning; other community amenities, including housing development and accommodation for families and children, aged persons, disabled persons, migrants and Indigenous persons.

WATER SUPPLIES

Includes water supplies to Brewarrina, Angledool and Goodooga.

SEWERAGE SERVICES

Includes sewerage services to Brewarrina and Goodooga.

RECREATION AND CULTURE

Includes public libraries; museums; art galleries; community centres and halls, including public halls and performing arts venues; sporting grounds and venues; swimming pools; parks; gardens; lakes; and other sporting, recreational and cultural services.

MINING, MANUFACTURING AND CONSTRUCTION

Includes building control, quarries and pits, mineral resources, and abattoirs.

TRANSPORT AND COMMUNICATION

Urban local, urban regional, includes sealed and unsealed roads, bridges, footpaths, parking areas, and aerodromes.

ECONOMIC AFFAIRS

Includes camping areas and caravan parks; tourism and area promotion; industrial development promotion; sale yards and markets; real estate development; commercial nurseries; and other business undertakings.

B2 Sources of income

B2-1 Rates and annual charges

	2022 \$ '000	2021 \$ '000
Ordinary rates		
Residential	91	89
Farmland	993	972
Business	19	19
Less: pensioner rebates (mandatory)	(4)	(5)
Rates levied to ratepayers	1,099	1,075
Pensioner rate subsidies received	10	2
Total ordinary rates	1,109	1,077
Annual charges		
<small>(pursuant to s.496, s.496A, s.496B, s.501 & s.611)</small>		
Domestic waste management services	214	212
Water supply services	675	664
Sewerage services	452	441
Less: pensioner rebates (mandatory)	(14)	(14)
Annual charges levied	1,327	1,303
Pensioner subsidies received:		
– Water	2	2
– Sewerage	2	2
– Domestic waste management	4	4
Total annual charges	1,335	1,311
Total rates and annual charges	2,444	2,388
Timing of revenue recognition for rates and annual charges		
Rates and annual charges recognised at a point in time (2)	2,444	2,388
Total rates and annual charges	2,444	2,388

The timing column notation (above) identifies the revenue recognition pattern for material items of Council's revenue:

- (1) indicates income recognised under AASB 15 or AASB 1058 "over time",
 (2) indicates income recognised under AASB 15 or AASB 1058 "at a point in time".

Council has used 2019 year valuations provided by the NSW Valuer General in calculating its rates.

Accounting policy

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

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area that are not subsidised by the NSW Government.

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

B2-2 User charges and fees

	Timing	2022 \$ '000	2021 \$ '000
Specific user charges			
(per s.502 - specific 'actual use' charges)			
Water supply services	1	362	338
Waste management services (non-domestic)	1	59	72
Total specific user charges		421	410
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s.608)			
Planning and building regulation	2	4	21
Private works – section 67	2	442	636
Regulatory / statutory fees	2	21	17
Section 10.7 certificates (EP&A Act)	2	5	4
Section 603 certificates	2	3	3
Other	2	1	2
Total fees and charges – statutory/regulatory		476	683
(ii) Fees and charges – other (incl. general user charges (per s.608))			
Centrelink agency fee	1	62	55
Cemeteries	2	30	23
Child care	1	–	168
Gravel pits		–	1
Community centres	2	18	22
Leaseback fees – Council vehicles	2	42	47
Transport for NSW works (state roads not controlled by Council)	1	248	1,010
Sundry sales	2	32	95
Tourism	2	2	3
Water connection fees	2	–	8
Youth services	2	18	21
Total fees and charges – other		452	1,453
Total other user charges and fees		928	2,136
Total user charges and fees		1,349	2,546
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		731	1,233
User charges and fees recognised at a point in time (2)		618	1,313
Total user charges and fees		1,349	2,546

Accounting policy

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

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

Where an upfront fee is charged such as joining fees for the leisure centre the fee is recognised on a straight-line basis over the expected life of the membership.

Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than over the term of the licence.

B2-3 Other revenues

	Timing	2022 \$ '000	2021 \$ '000
Legal fees recovery – rates and charges (extra charges)	2	14	–
Commissions and agency fees	1	56	51
Diesel rebate	2	109	155
Insurance claims recoveries	2	314	115
Sales – general		4	–
Apprenticeships / trainees	2	30	31
Brewarrina News	2	–	1
OHS incentive/insurance discount	2	–	14
Rebates and Reimbursements	2	37	37
Other	2	53	29
Total other revenue		617	433

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	56	51
Other revenue recognised at a point in time (2)	561	382
Total other revenue	617	433

Accounting policy for other revenue

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

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

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

B2-4 Grants and contributions

	Notes	Timing	Operating 2022 \$ '000	Operating 2021 \$ '000	Capital 2022 \$ '000	Capital 2021 \$ '000
General purpose grants and non-developer contributions (untied)						
General purpose (untied)						
Current year allocation						
Financial assistance – general component		2	1,878	1,544	–	–
Financial assistance – local roads component		2	730	650	–	–
Payment in advance - future year allocation						
Financial assistance – general component		2	2,884	1,652	–	–
Financial assistance – local roads component		2	1,126	698	–	–
Amount recognised as income during current year			6,618	4,544	–	–
Special purpose grants and non-developer contributions (tied)						
Cash contributions						
Bushfire and emergency services		1	439	–	–	10
Child care		2	–	9	–	–
Heritage and cultural		2	11	12	–	–
Library – per capita		2	49	49	–	–
Library – special projects		2	–	–	20	19
LIRS subsidy		2	–	–	3	6
Noxious weeds		2	34	34	–	–
Recreation and culture		1	17	115	1,303	1,944
Storm/flood damage		2	–	–	(211)	476
Community care services		2	252	172	7	–
Street lighting		2	13	29	–	–
Drought Communities Program		2	–	–	–	500
Transport (roads to recovery)		2	564	662	–	–
Transport (other roads and bridges funding)		1	–	–	19,679	21,805
Yeta correction centre		2	4	21	–	–
Other		2	(14)	14	–	–
Community services		2	10	3	–	–
Transport for NSW contributions (regional roads, block grant)		2	1,239	1,239	–	–
Water supplies (excl. section 64 contributions)		2	–	101	10	–
Total special purpose grants and non-developer contributions – cash			2,618	2,465	20,811	24,760
Non-cash contributions						
Yetta correction centre	C1-7	2	–	–	13,026	–
Total other contributions – non-cash			–	–	13,026	–
Total special purpose grants and non-developer contributions (tied)			2,618	2,465	33,837	24,760
Total grants and non-developer contributions			9,236	7,009	33,837	24,760
Comprising:						
– Commonwealth funding			7,182	5,706	1,092	3,726
– State funding			1,982	1,303	32,092	19,453
– Other funding			72	–	653	1,581
			9,236	7,009	33,837	24,760

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 2022 \$ '000	Operating 2021 \$ '000	Capital 2022 \$ '000	Capital 2021 \$ '000
Unspent grants and contributions				
Unspent funds at 1 July	1,047	399	7,742	716
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	349	1,369	292	290
Add: Funds received and not recognised as revenue in the current year	167	–	4,101	7,119
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(1,369)	(721)	(291)	(20)
Less: Funds received in prior year but revenue recognised and funds spent in current year	–	–	(7,289)	(363)
Unspent funds at 30 June	194	1,047	4,555	7,742
Contributions				
Unspent funds at 1 July	2	82	–	–
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	–	–	–	–
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	–	(80)	–	–
Unspent contributions at 30 June	2	2	–	–

Accounting policy

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

Grant and contribution revenue from an agreement which is enforceable and contains sufficiently specific performance obligations is recognised as or when control of each performance obligations is transferred.

The performance obligations vary according to the agreement. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Performance obligations may be satisfied either at a point in time or over time and this is reflected in the revenue recognition pattern. Point in time recognition occurs when the beneficiary obtains control of the goods / services at a single time (e.g. completion of the project when a report / outcome is provided), whereas over time recognition is where the control of the services is ongoing throughout the project (e.g. provision of community health services through the year).

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Capital grants

Capital grants received by Council under an enforceable contract for the acquisition or construction of infrastructure, property, plant and equipment to identified specifications which will be under Council's control on completion are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Council.

B2-4 Grants and contributions (continued)

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

	2022 \$ '000	2021 \$ '000
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	32	16
– Cash and investments	92	40
Total interest and investment income (losses)	124	56
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	–	3
General Council cash and investments	91	37
Restricted investments/funds – external:		
Water fund operations	20	8
Sewerage fund operations	8	4
Domestic waste management operations	5	4
Total interest and investment income	124	56

Accounting policy

Interest income is recognised using the effective interest rate at the date that interest is earned. Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment.

B2-6 Other income

	Notes	2022 \$ '000	2021 \$ '000
Rental income			
Other lease income			
Hire of Council owned property		125	126
Total other lease income		125	126
Total rental income	C2-2	125	126
Total other income		125	126

B3 Costs of providing services

B3-1 Employee benefits and on-costs

	2022 \$ '000	2021 \$ '000
Salaries and wages	5,292	5,234
Employee leave entitlements (ELE)	985	761
Superannuation	490	505
Workers' compensation insurance	356	236
Fringe benefit tax (FBT)	71	82
Total employee costs	7,194	6,818
Less: capitalised costs	(1,677)	(1,535)
Total employee costs expensed	5,517	5,283
Number of 'full-time equivalent' employees (FTE) at year end	72	96
Number of 'full-time equivalent' employees (FTE) at year end (incl. vacancies)	79	99

Accounting policy

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

Retirement benefit obligations

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.

Superannuation plans

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	2022 \$ '000	2021 \$ '000
Raw materials and consumables		505	497
Contractor and consultancy costs		210	215
Audit Fees ¹	F2-1	64	54
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	F1-2	148	141
Advertising		49	83
Bank charges		5	5
Cleaning		126	111
Computer software charges		158	173
Election expenses		25	–
Electricity and heating		199	201
Insurance		428	466
Office expenses (including computer expenses)		–	1
Postage		9	10
Printing and stationery		31	39
Street lighting		67	40
Subscriptions and publications		137	163
Telephone and communications		51	50
Valuation fees		9	9
Yetta Farm operations		97	31
Travel expenses		89	142
Registration costs		143	144
Training costs (other than salaries and wages)		166	213
Other expenses		248	288
Aboriginal Communities Program Costs		278	360
Legal expenses:			
– Legal expenses: debt recovery		13	–
Total materials and services		3,255	3,436
Total materials and services		3,255	3,436

B3-3 Borrowing costs

Interest bearing liability costs

Interest on loans		67	75
Total interest bearing liability costs		67	75
Total borrowing costs expensed		67	75

Accounting policy

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

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

	Notes	2022 \$ '000	2021 \$ '000
Depreciation and amortisation			
Plant and equipment		1,395	1,287
Office equipment		51	45
Furniture and fittings		10	11
Infrastructure:	C1-7		
– Buildings – non-specialised		38	37
– Buildings – specialised		319	313
– Other structures		111	99
– Roads		1,531	1,118
– Bridges		205	179
– Footpaths		32	27
– Stormwater drainage		23	23
– Water supply network		542	390
– Sewerage network		195	155
– Swimming pools		60	57
– Bulk earthworks – levee bank		40	40
– Airport		54	64
– Other open space/recreational assets		22	15
Less: capitalised costs		(757)	(752)
Total depreciation and amortisation costs		3,871	3,108
Impairment / revaluation decrement of non-financial assets			
Non-current assets held for sale	C1-6	–	362
Total IPPE impairment / revaluation decrement costs charged to Income Statement		–	362
Total depreciation, amortisation and impairment for non-financial assets		3,871	3,470

Accounting policy

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. Useful lives are included in Note C1-7 for IPPE assets.

Depreciation is capitalised where in-house assets have contributed to new assets.

B3-5 Other expenses

	Notes	2022 \$ '000	2021 \$ '000
Impairment of receivables			
Other		83	(23)
Total impairment of receivables	C1-3	83	(23)
Other			
Contributions/levies to other levels of government			
– NSW fire brigade levy		19	26
– NSW rural fire service levy		149	102
Donations, contributions and assistance to other organisations (Section 356)		28	5
– Moree regional library		53	53
Total other		249	186
Total other expenses		332	163

Accounting policy

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

Impairment expenses are recognised when identified.

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

	Notes	2022 \$ '000	2021 \$ '000
Gain (or loss) on disposal of plant and equipment	C1-7		
Proceeds from disposal – plant and equipment		12	169
Less: carrying amount of plant and equipment assets sold/written off		(119)	(80)
Gain (or loss) on disposal		(107)	89
Gain (or loss) on disposal of infrastructure	C1-7		
Proceeds from disposal of infrastructures		2	–
Less: carrying amount of infrastructure assets sold/written off		(11)	(34)
Gain (or loss) on disposal		(9)	(34)
Net gain (or loss) from disposal of assets		(116)	55

Accounting policy

Gains and losses on disposals are determined by comparing proceeds with carrying amount. The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the asset is de-recognised.

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 25/06/2021 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	2022 Budget	2022 Actual	2022 ----- Variance -----	
Revenues				
Rates and annual charges	2,434	2,444	10	0% F
User charges and fees	2,671	1,349	(1,322)	(49)% U
This variance is attributed by the deferral of RMCC-Works Orders.				
Other revenues	451	617	166	37% F
The favourable variance is attributed by the insurance claims, which were not anticipated when the original budget was prepared.				
Operating grants and contributions	7,043	9,236	2,193	31% F
At the time of the original budget's preparation, new operating grants received throughout the year were not confirmed .				
Capital grants and contributions	24,938	33,837	8,899	36% F
At the time of the original budget's preparation, new capital grants received throughout the year were not confirmed .				
Interest and investment revenue	90	124	34	38% F
Interest on investment for original budget was forecasted based on the low interest rate and historical data of cash flows from grant- funded project. However, the favourable variance was brought about by new grants that were paid in advance and rising interest rates towards the end of fiscal year.				
Other income	124	125	1	1% F

B5-1 Material budget variations (continued)

\$ '000	2022 Budget	2022 Actual	2022 ----- Variance -----	
Expenses				
Employee benefits and on-costs	5,345	5,517	(172)	(3)% U
Materials and services	3,372	3,255	117	3% F
Deferring RMCC Work Orders has resulted in lower expenses.				
Borrowing costs	68	67	1	1% F
Depreciation, amortisation and impairment of non-financial assets	3,447	3,871	(424)	(12)% U
Depreciation of new constructed assets were not factored into the original budget.				
Other expenses	287	332	(45)	(16)% U
The variance is related to a number of write-offs which were not anticipated in the original budget.				
Statement of cash flows				
Cash flows from operating activities	28,132	28,160	28	0% F
Cash flows from investing activities	(27,954)	(22,852)	5,102	(18)% F
At the time of the original budget's preparation, the cash flows from new capital grants that were paid in advance were not known .				
Cash flows from financing activities	(158)	(167)	(9)	6% U

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

	2022 \$ '000	2021 \$ '000
Cash assets		
Cash on hand and at bank	288	847
Cash equivalent assets		
– Deposits at call	2,000	6,000
– Short-term deposits	18,700	9,000
Total cash and cash equivalents	20,988	15,847

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	20,988	15,847
Balance as per the Statement of Cash Flows	20,988	15,847

Accounting policy

For Statement of Cash Flow presentation purposes, cash and cash equivalents include: cash on hand; deposits held at call with financial institutions; other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value; and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the Statement of Financial Position.

C1-2 Restricted and allocated cash, cash equivalents and investments

	2022 \$ '000	2021 \$ '000
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	20,988	15,847
Less: Externally restricted cash, cash equivalents and investments	<u>(8,441)</u>	<u>(12,255)</u>
Cash, cash equivalents and investments not subject to external restrictions	12,547	3,592
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	<u>3,766</u>	7,119
External restrictions – included in liabilities	3,766	7,119
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Transport for NSW contributions	–	365
Specific purpose unexpended grants – (GF)	985	1,307
Water supplies – (bank)	2,033	1,908
Sewerage services – (bank)	1,590	1,417
Domestic waste management	<u>67</u>	<u>139</u>
External restrictions – other	4,675	5,136
Total external restrictions	8,441	12,255

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.

C1-2 Restricted and allocated cash, cash equivalents and investments (continued)

	2022 \$ '000	2021 \$ '000
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(b) Internal allocations

Cash, cash equivalents and investments not subject to external restrictions

	12,547	3,592
Less: Internally restricted cash, cash equivalents and investments	(12,107)	(3,528)
Unrestricted and unallocated cash, cash equivalents and investments	440	64

Internal allocations

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

Infrastructure replacement	7,000	300
Employees leave entitlement	1,097	878
Prepaid financial assistance grant – general	2,884	1,652
Prepaid financial assistance grant – roads	1,126	698
Total internal allocations	12,107	3,528

Cash, cash equivalents and investments not subject to external restrictions may be internally allocated by resolution or policy of the elected Council.

	2022 \$ '000	2021 \$ '000
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(c) Unrestricted and unallocated

Unrestricted and unallocated cash, cash equivalents and investments	440	64
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C1-3 Receivables

	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
Rates and annual charges	511	-	494	-
Interest and extra charges	113	-	106	-
User charges and fees	521	-	558	-
Accrued revenues				
– Interest on investments	49	-	2	-
Government grants and subsidies	47	-	4,627	-
Net GST receivable	135	-	279	-
Total	1,376	-	6,066	-
Less: provision for impairment				
Rates and annual charges	(373)	-	(335)	-
Interest and extra charges	(90)	-	(81)	-
User charges and fees	(133)	-	(108)	-
Total provision for impairment – receivables	(596)	-	(524)	-
Total net receivables	780	-	5,542	-
Externally restricted receivables				
Water supply				
– Rates and availability charges	305	-	121	-
– Other	-	-	215	-
Sewerage services				
– Rates and availability charges	59	-	57	-
Domestic waste management	98	-	92	-
Total external restrictions	462	-	485	-
Unrestricted receivables	318	-	5,057	-
Total net receivables	780	-	5,542	-

	2022 \$ '000	2021 \$ '000
Movement in provision for impairment of receivables		
Balance at the beginning of the year (calculated in accordance with AASB 139)	524	591
+ new provisions recognised during the year	72	31
– amounts already provided for and written off this year	-	(98)
Balance at the end of the year	596	524

C1-3 Receivables (continued)

Accounting policy

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

Impairment

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

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, and 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.

When considering the ECL for rates 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. 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.

The Council uses the presentation that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Council in full, without recourse by the Council to actions such as realising security (if any is held) or
- the financial assets (for non-rates debtors) are more than 90 days past due.

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.

On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

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

There has been no change in the estimation techniques or significant assumptions made during the current reporting period.

The 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 5 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.

Rates and annual charges outstanding are secured against the property.

C1-4 Inventories

	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
(i) Inventories at cost				
Stores and materials	202	-	183	-
Total inventories at cost	202	-	183	-
Total inventories	202	-	183	-

Accounting policy

Raw materials and stores, work in progress and finished goods

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

C1-5 Contract assets

	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
Contract assets	2,910	-	4,489	-
Total contract assets	2,910	-	4,489	-

Contract assets

Contract Assets under AASB 15	1,025	-	773	-
Grant Contract Asset under AASB 1058 (asset exemption)	1,518	-	3,702	-
Accrued Income under AASB 1058	367	-	14	-
Total contract assets	2,910	-	4,489	-

Significant changes in contract assets

Contract Assets relating to work for external parties (AASB 15)

No significant changes.

Grant Contract Assets - work related to infrastructure grants (AASB 1058 - Asset Exemption)

Drop was mostly due to payments received for works done in the previous year.

Accrued Income (AASB 1058)

Increase is a result of accrual for works performed in 2022 financial year to remediate damages caused by November 2021 flood events.

Accounting policy

Contract assets

Contract assets represent Councils right to payment in exchange for goods or services the Council has transferred to a customer when that right is conditional on something other than the passage of time.

Contract assets arise when the amounts billed to customers are based on the achievement of various milestones established in the contract and therefore the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer. Once an invoice or payment claim is raised or the relevant milestone is reached, Council recognises a receivable.

Impairment of contract assets is assessed using the simplified expected credit loss model where lifetime credit losses are recognised on initial recognition.

C1-6 Non-current assets classified as held for sale

	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
Disposal group assets held for sale				
a. Child care centre				
– Property: land, building and other structures	–	–	151	–
Total disposal groups held for sale	–	–	151	–
Total non-current assets classified as held for sale	–	–	151	–

Details of assets and disposal groups

Accounting policy

Non-current assets (or disposal groups) are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continued use and are measured at the lower of their carrying amount and fair value less costs to sell.

Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale.

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2021			Asset movements during the reporting period								At 30 June 2022		
	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000	Additions renewals ⁽¹⁾ \$ '000	Additions new assets \$ '000	Carrying value of disposals \$ '000	Depreciation expense \$ '000	WIP transfers \$ '000	Contributed (from Note B2-4) \$ '000	Transfers to assets held for sale \$ '000	Revaluation increments to equity (ARR) \$ '000	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000
Capital work in progress	2,975	–	2,975	70	174	–	–	(2,717)	–	–	–	502	–	502
Plant and equipment	10,871	(5,299)	5,572	1,028	13	(119)	(1,395)	–	305	–	–	12,121	(6,717)	5,404
Office equipment	443	(223)	220	24	–	–	(51)	–	–	–	–	466	(273)	193
Furniture and fittings	176	(145)	31	–	–	–	(10)	–	–	–	–	176	(155)	21
Land:														
– Operational land	748	–	748	–	–	(1)	–	–	790	–	95	1,632	–	1,632
– Community land	202	–	202	–	–	–	–	–	–	–	26	228	–	228
Infrastructure:														
– Buildings – non-specialised	1,476	(99)	1,377	–	342	–	(38)	325	–	–	224	2,391	(161)	2,230
– Buildings – specialised	20,439	(5,596)	14,843	447	–	(10)	(319)	226	9,837	–	2,430	37,320	(9,866)	27,454
– Other structures	2,345	(704)	1,641	84	219	–	(111)	641	2,094	–	139	6,890	(2,183)	4,707
– Roads	121,405	(18,281)	103,124	20,366	–	–	(1,531)	1,251	–	–	10,980	156,144	(21,954)	134,190
– Bridges	20,525	(4,686)	15,839	–	–	–	(205)	–	–	–	1,689	22,743	(5,420)	17,323
– Footpaths	2,561	(647)	1,914	–	53	–	(32)	–	–	–	203	2,890	(752)	2,138
– Bulk earthworks – levee bank	5,529	(2,273)	3,256	–	–	–	(40)	–	–	–	348	6,127	(2,563)	3,564
– Stormwater drainage	1,610	(955)	655	–	–	–	(23)	–	–	–	42	1,718	(1,044)	674
– Water supply network	21,310	(9,701)	11,609	113	–	–	(542)	132	–	–	2,130	22,800	(9,358)	13,442
– Sewerage network	12,044	(5,095)	6,949	1	–	–	(195)	5	–	–	687	13,023	(5,576)	7,447
– Swimming pools	2,422	(1,049)	1,373	–	265	–	(60)	–	–	–	120	2,907	(1,209)	1,698
– Other open space/recreational assets	1,024	(114)	910	–	21	–	(22)	137	–	–	80	1,273	(147)	1,126
– Airport	3,939	(1,605)	2,334	–	–	–	(54)	–	–	–	266	4,399	(1,853)	2,546
Total infrastructure, property, plant and equipment	232,044	(56,472)	175,572	22,133	1,087	(130)	(4,628)	–	13,026	–	19,459	295,750	(69,231)	226,519

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

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

By aggregated asset class	At 1 July 2020			Asset movements during the reporting period							At 30 June 2021		
	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000	Additions renewals ¹ \$ '000	Additions new assets \$ '000	Carrying value of disposals \$ '000	Depreciation expense \$ '000	WIP transfers \$ '000	Transfers to assets held for sale \$ '000	Revaluation increments to equity (ARR) \$ '000	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000
Capital work in progress	1,503	–	1,503	2,375	601	–	–	(1,504)	–	–	2,975	–	2,975
Plant and equipment	9,496	(4,338)	5,158	1,781	–	(80)	(1,287)	–	–	–	10,871	(5,299)	5,572
Office equipment	358	(178)	180	58	–	–	(45)	27	–	–	443	(223)	220
Furniture and fittings	178	(136)	42	–	–	–	(11)	–	–	–	176	(145)	31
Land:													
– Operational land	754	–	754	–	3	–	–	–	(9)	–	748	–	748
– Community land	202	–	202	–	–	–	–	–	–	–	202	–	202
Infrastructure:													
– Buildings – non-specialised	1,452	(62)	1,390	23	–	–	(37)	1	–	–	1,476	(99)	1,377
– Buildings – specialised	19,416	(5,457)	13,959	354	545	–	(313)	773	(475)	–	20,439	(5,596)	14,843
– Other structures	2,020	(553)	1,467	16	137	–	(99)	–	(29)	149	2,345	(704)	1,641
– Roads	103,001	(17,163)	85,838	17,757	–	–	(1,118)	647	–	–	121,405	(18,281)	103,124
– Bridges	17,904	(4,507)	13,397	2,601	–	–	(179)	20	–	–	20,525	(4,686)	15,839
– Footpaths	2,021	(620)	1,401	–	540	–	(27)	–	–	–	2,561	(647)	1,914
– Stormwater drainage	1,611	(933)	678	–	–	–	(23)	–	–	–	1,610	(955)	655
– Water supply network	21,117	(9,224)	11,893	–	–	–	(390)	–	–	106	21,310	(9,701)	11,609
– Sewerage network	11,935	(4,894)	7,041	–	–	–	(155)	–	–	63	12,044	(5,095)	6,949
– Swimming pools	1,813	(936)	877	–	426	(34)	(57)	36	–	125	2,422	(1,049)	1,373
– Bulk earthworks – levee bank	5,529	(2,233)	3,296	–	–	–	(40)	–	–	–	5,529	(2,273)	3,256
– Airport	3,939	(1,541)	2,398	–	–	–	(64)	–	–	–	3,939	(1,605)	2,334
– Other open space/recreational assets	556	(89)	467	–	375	–	(15)	–	–	83	1,024	(114)	910
Total infrastructure, property, plant and equipment	204,805	(52,864)	151,941	24,965	2,627	(114)	(3,860)	–	(513)	526	232,044	(56,472)	175,572

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

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

Accounting policy

Infrastructure, property, plant and equipment are held at fair value. Independent comprehensive valuations are performed at least every five years, however the carrying amount of assets is assessed by Council at each reporting date to confirm that it is not materially different from current fair value.

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Industry (DoI) – Water.

Increases in the carrying amounts arising on revaluation are credited to the 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 revaluation reserves directly in equity to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

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.

Capitalisation Thresholds

Items of infrastructure, property, plant and equipment are not capitalised unless their cost of acquisition exceeds the following:

Land	100% Capitalised
Plant and Equipment	>\$5,000
Buildings and Land Improvements	>\$5,000
Water and Sewer Assets	>\$5,000
Stormwater Assets	>\$5,000
Transport Assets	>\$5,000
Other Infrastructure Assets	>\$5,000

When infrastructure, property, plant and equipment are acquired by Council for nil or nominal consideration, the assets are initially recognised at their fair value at acquisition date.

Depreciation

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	Bulk earthworks	100
Sealed roads: structure	50	Swimming pools	5 to 60
Unsealed roads	20	Unsealed roads	20
Bridge: concrete	100	Other open space/recreational assets	20
Bridge: other	50	Other infrastructure	20
Road pavements	60		
Kerb, gutter and footpaths	40		

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

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

Council has elected not to recognise land under roads acquired before 1 July 2008. Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

Crown reserves

Crown reserves under Council's care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated.

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".

Council has assessed the value of the rural fire fighting assets ("Red Fleet") and determined the value of these assets are not material and have not recognised them in the financial statements.

C2 Leasing activities

C2-1 Council as a lessee

Council has leases over some assets including land and buildings. However, those leases are at below market value.

Leases at significantly below market value – concessionary / peppercorn leases

Council has a number of leases at significantly below market for land and buildings which are used for:

- workshop; and
- truckyard.

The leases are generally for 20 years and require payments of a maximum amount of \$3,000 per year. The use of the right-of-use asset is restricted by the lessors to specified community services which Council must provide, these services are detailed in the leases.

Council does not believe that any of the leases in place are individually material from a statement of financial position or performance perspective.

Accounting policy

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

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

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

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

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

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

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

Exceptions to lease accounting

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

Leases at significantly below market value / Concessionary leases

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

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties to community groups. This property is held to meet community service delivery objectives rather than to earn rental or for capital appreciation. 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:

	2022 \$ '000	2021 \$ '000
(i) Assets held as property, plant and equipment		
Lease income (excluding variable lease payments not dependent on an index or rate)	125	126
Total income relating to operating leases for Council assets	125	126

Accounting policy

When Council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

When Council has a sub-lease over an asset and is the intermediate lessor then the head lease and sub-lease are accounted for separately. The classification of the sub-lease is based on the right-of-use asset which arises from the head lease rather than the useful life of the underlying asset.

If the lease contains lease and non-lease components, 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 for an operating lease and as finance income using amortised cost basis for finance leases.

C3 Liabilities of Council

C3-1 Payables

	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
Goods and services – operating expenditure	210	–	780	–
Goods and services – capital expenditure	270	–	824	–
PAYG Tax Instalments	70	–	99	–
Accrued expenses:				
– Salaries and wages	175	–	185	–
– Interest on bonds and deposits	4	–	5	–
– Other expenditure accruals	–	–	1	–
Advances	186	51	185	46
Security bonds, deposits and retentions	137	–	105	–
Other	79	–	94	–
Total payables	1,131	51	2,278	46

Payables relating to restricted assets

	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
Externally restricted assets				
Water	6	–	1	–
Payables relating to externally restricted assets	6	–	1	–
Total payables relating to unrestricted assets	1,125	51	2,277	46
Total payables	1,131	51	2,278	46

Accounting policy

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

Payables

Payables represent liabilities for goods and services provided to Council prior to the end of financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

C3-2 Contract Liabilities

		2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
	Notes				
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	3,749	-	7,119	-
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	17	-	-	-
Total grants received in advance		3,766	-	7,119	-
Total contract liabilities		3,766	-	7,119	-

Notes

(i) 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) The contract liability relates to grants received prior to the revenue recognition criteria in AASB 15 being satisfied since the performance obligations are ongoing.

Contract liabilities relating to restricted assets

	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
Externally restricted assets				
Unspent grants held as contract liabilities (excl. Water & Sewer)	3,766	-	7,119	-
Contract liabilities relating to externally restricted assets	3,766	-	7,119	-
Total contract liabilities relating to restricted assets	3,766	-	7,119	-
Total contract liabilities	3,766	-	7,119	-

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

	2022 \$ '000	2021 \$ '000
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	7,119	363
Total revenue recognised that was included in the contract liability balance at the beginning of the period	7,119	363

Significant changes in contract liabilities

Drop in values year over year is a result of delivery of services promised at the end of last year.

Accounting policy

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

C3-3 Borrowings

	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
Loans – secured ¹	159	1,250	167	1,409
Total borrowings	159	1,250	167	1,409

(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

	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
Externally restricted assets				
Water	24	–	31	24
Borrowings relating to externally restricted assets	24	–	31	24
Total borrowings relating to restricted assets	24	–	31	24
Total borrowings relating to unrestricted assets	135	1,250	136	1,385
Total borrowings	159	1,250	167	1,409

(a) Changes in liabilities arising from financing activities

	2021		Non-cash movements				2022
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	1,576	(167)	–	–	–	–	1,409
Total liabilities from financing activities	1,576	(167)	–	–	–	–	1,409

	2020		Non-cash movements				2021
	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	1,735	(159)	–	–	–	–	1,576
Total liabilities from financing activities	1,735	(159)	–	–	–	–	1,576

C3-3 Borrowings (continued)

(b) Financing arrangements

	2022 \$ '000	2021 \$ '000
Total facilities		
Credit cards/purchase cards	30	25
Total financing arrangements	30	25
Undrawn facilities		
– Credit cards/purchase cards	30	25
Total undrawn financing arrangements	30	25

Breaches and defaults

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

Accounting policy

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down.

Borrowings are removed from the Statement of Financial Position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or borrowing costs.

C3-4 Employee benefit provisions

	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
Annual leave	393	–	354	–
Long service leave	668	78	524	98
Other leave – RDO	37	–	39	–
Total employee benefit provisions	1,098	78	917	98

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

	2022 \$ '000	2021 \$ '000
	752	662
	752	662

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

Provisions – employees benefits	752	662
	752	662

Accounting policy

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

Short-term obligations

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

Other long-term employee benefit obligations

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

On-costs

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

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

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation reserve

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

D Council structure

D1 Results by fund

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

D1-1 Income Statement by fund

	General 2022 \$ '000	Water 2022 \$ '000	Sewer 2022 \$ '000
Income from continuing operations			
Rates and annual charges	1,206	754	484
User charges and fees	987	362	–
Interest and investment revenue	96	20	8
Other revenues	617	–	–
Grants and contributions provided for operating purposes	9,234	2	–
Grants and contributions provided for capital purposes	33,837	–	–
Other income	125	–	–
Total income from continuing operations	46,102	1,138	492
Expenses from continuing operations			
Employee benefits and on-costs	5,222	182	113
Materials and services	2,490	616	149
Borrowing costs	65	2	–
Depreciation, amortisation and impairment of non-financial assets	3,130	545	196
Other expenses	174	105	53
Net losses from the disposal of assets	116	–	–
Total expenses from continuing operations	11,197	1,450	511
Operating result from continuing operations	34,905	(312)	(19)
Net operating result for the year	34,905	(312)	(19)
Net operating result attributable to each council fund	34,905	(312)	(19)
Net operating result for the year before grants and contributions provided for capital purposes	1,068	(312)	(19)

D1-2 Statement of Financial Position by fund

	General 2022 \$ '000	Water 2022 \$ '000	Sewer 2022 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	17,365	2,033	1,590
Receivables	416	305	59
Inventories	202	–	–
Contract assets and contract cost assets	2,910	–	–
Other	26	–	–
Total current assets	20,919	2,338	1,649
Non-current assets			
Infrastructure, property, plant and equipment	205,216	13,696	7,607
Total non-current assets	205,216	13,696	7,607
Total assets	226,135	16,034	9,256
LIABILITIES			
Current liabilities			
Payables	1,125	6	–
Contract liabilities	3,766	–	–
Borrowings	135	24	–
Employee benefit provision	1,098	–	–
Total current liabilities	6,124	30	–
Non-current liabilities			
Payables	51	–	–
Borrowings	1,250	–	–
Employee benefit provision	78	–	–
Total non-current liabilities	1,379	–	–
Total liabilities	7,503	30	–
Net assets	218,632	16,004	9,256
EQUITY			
Accumulated surplus	158,890	2,905	846
Revaluation reserves	59,742	13,099	8,410
Council equity interest	218,632	16,004	9,256
Total equity	218,632	16,004	9,256

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of Council.

Council's objective is to maximise its return on cash and investments while maintaining an adequate level of liquidity and preserving capital. The finance team manage the cash and investments portfolio with the assistance of independent advisers. Council has an investment policy which complies with s 625 of the Act and the Ministerial Investment Order. The policy is regularly reviewed by Council and a monthly investment report is provided to Council setting out the make-up and performance of the portfolio as required by local government regulations.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance team under policies approved by the Councillors.

The fair value of receivables, loans, investments and financial liabilities approximates the carrying amount. The risks associated with the financial instruments held are:

- interest rate risk – the risk that movements in interest rates could affect returns
- liquidity risk – the risk that Council will not be able to pay its debts as and when they fall due
- credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to the Council.

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

(a) Market risk – interest rate and price risk

	2022	2021
	\$ '000	\$ '000
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	196	143

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, whether through exposure to individual customers, specific industry sectors and/or regions.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

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
2022				
Gross carrying amount	(112)	546	77	511
Expected loss rate (%)	0.00%	54.21%	100.00%	53.00%
ECL provision	–	296	77	373
2021				
Gross carrying amount	–	458	36	494
Expected loss rate (%)	0.00%	65.28%	100.00%	53.00%
ECL provision	–	299	36	335

Receivables - non-rates and annual charges

Council applies the simplified approach for non-rates debtors to provide for expected credit losses prescribed by AASB 9, which permits the use of the lifetime expected loss provision. To measure the expected credit losses, non-rates and annual charges debtors have been grouped based on shared credit risk characteristics and the days past due. The loss allowance provision as at 30 June 2022 is determined as follows. The expected credit losses incorporate forward-looking information.

	Not yet overdue \$ '000	0 - 30 days \$ '000	Overdue debts \$ '000			Total \$ '000
			31 - 60 days \$ '000	61 - 90 days \$ '000	> 91 days \$ '000	
2022						
Gross carrying amount	3,522	102	6	–	145	3,775
Expected loss rate (%)	2.07%	5.00%	7.00%	10.00%	100.00%	5.92%
ECL provision	73	5	–	–	145	223
2021						
Gross carrying amount	8,143	1,361	124	359	74	10,061
Expected loss rate (%)	0.43%	5.00%	7.00%	10.00%	54.00%	1.86%
ECL provision	35	69	9	36	40	189

(1) 2021 figures were adjusted to include contract assets balances.

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
2022							
Payables	0.00%	137	994	51	–	1,182	1,182
Borrowings	4.91%	–	159	1,250	–	1,409	1,409
Total financial liabilities		137	1,153	1,301	–	2,591	2,591
2021							
Payables	0.00%	105	2,173	46	–	2,324	2,324
Borrowings	5.28%	–	167	1,409	–	1,576	1,576
Total financial liabilities		105	2,340	1,455	–	3,900	3,900

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).

\$ '000	Notes	Fair value measurement hierarchy							
		Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2022	2021	2022	2021	2022	2021	2022	2021
Infrastructure, property, plant and equipment	C1-7								
Plant and equipment		30/06/20	30/06/20	–	–	5,404	5,572	5,404	5,572
Office equipment		30/06/20	30/06/20	–	–	193	220	193	220
Furniture and fittings		30/06/20	30/06/20	–	–	21	31	21	31
Operational land		30/06/20	30/06/20	–	–	1,632	748	1,632	748
Community land		30/06/20	30/06/20	–	–	228	202	228	202
Buildings – non-specialised		30/06/18	30/06/18	2,230	1,377	–	–	2,230	1,377
Buildings – specialised		30/06/18	30/06/18	–	–	27,454	14,843	27,454	14,843
Other structures		30/06/21	30/06/21	–	–	4,707	1,641	4,707	1,641
Roads		30/06/20	30/06/20	–	–	134,190	103,124	134,190	103,124
Bridges		30/06/20	30/06/20	–	–	17,323	15,839	17,323	15,839
Footpaths		30/06/20	30/06/20	–	–	2,138	1,914	2,138	1,914
Bulk earthworks – Levee banks		30/06/20	30/06/20	–	–	3,564	3,256	3,564	3,256
Stormwater drainage		30/06/20	30/06/20	–	–	674	655	674	655
Water supply network		30/06/22	30/06/18	–	–	13,442	11,609	13,442	11,609
Sewerage network		30/06/22	30/06/18	–	–	7,447	6,949	7,447	6,949
Swimming pools		30/06/21	30/06/21	–	–	1,698	1,373	1,698	1,373
Other open spaces/recreational assets		30/06/21	30/06/21	–	–	1,126	910	1,126	910
Airports		30/06/20	30/06/20	–	–	2,546	2,334	2,546	2,334
Total infrastructure, property, plant and equipment				2,230	1,377	223,787	171,220	226,017	172,597

Valuation techniques

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

Infrastructure, property, plant and equipment (IPPE)

There has been no change in valuation techniques during the reporting period.

The values of Plant and Equipment, Office Equipment, and Furniture and Fittings have been disclosed at cost due to the nature of these assets.

E2-1 Fair value measurement (continued)

All buildings and other structures were valued by an external registered valuer on the basis of fair value. The values include normal fixtures and fittings, internal finishes, electrical and mechanical services, fire / security, transportation, and roofing. The specialised buildings and other structures have no active market and have been classified as Level 3.

Roads, comprising roadway, roadside shoulders, kerb and guttering, have been valued on a rolling basis by Council's engineer on a fair value basis. This group has been classified as level 3 as market based evidence could not be supported.

Bridges, Footpaths, Stormwater Drainage, Levee Banks, Swimming Pools, Open Space and Recreation Assets, and Airports have all been externally valued on a fair value basis. As market based evidence was unable to be supported for these categories they have all been classified as level 3.

Water Supply Network and Sewerage Services Network have been externally valued by a qualified independent valuer on a fair value basis. They are classified as level 3 as market evidence was not supported. These assets have been indexed annually at an indexation rate supplied by the Department of Planning, Industry and Environment – Water.

Fair value measurements using significant unobservable inputs (level 3)

For changes in Level 3 input fair value asset classes refer to Note C1-7.

There were no transfers into or out of the Level 3 fair valuation hierarchy.

Valuation process and significant unobservable valuation inputs used (for level 2 and 3 fair value hierarchy asset classes)

Land - Values were determined with reference to the NSW Valuer General's 2019 land valuation.

All Other Level 2 and 3 Asset Classes

Where there was an active and liquid market as evidenced by sales transactions of similar property types, a Market Approach by way of Direct Comparison, Income Capitalisation or Summation methods was utilised.

These are accepted valuation methodologies under AASB 13. If a Market Approach is adopted, the building valuation is deemed to be a Level 2 input.

Direct comparison and summation methods involve analysis of sales evidence and comparisons with the subject taking into account matters such as method of construction, size, condition, age, land area and location. The land value is subtracted from the Market Value of the property to measure the building asset Fair Value.

For those assets not assessed under a Market Approach due to their predominantly specialised nature, a Current Replacement Cost (CRC) approach to valuation has been adopted, being an accepted valuation methodology under AASB 13. The CRC approach is deemed Level 3 methodology on the Fair Value Hierarchy.

Where there is no depth of market, as determined for the specified Brewarrina Shire Council assets, the net current value of an asset is the gross current value less accumulated depreciation to reflect the consumed or expired service potential of the asset.

Under this approach, the following process is adopted:

- Published/available market data for recent projects, and/or published cost guides are utilised to determine the estimated replacement cost (gross value) of the asset, including allowances for preliminaries and professional fees. This is considered a Level 2 input.
- A condition assessment is applied, which is based on factors such as the age of the asset, overall condition as noted by the Valuer during inspection, economic and/or functional obsolescence. The condition assessment directly translates to the level of depreciation applied. The conditions assessed are considered a Level 3 input.
- While the replacement cost of the assets could be supported by market supplied evidence (level 2), other unobservable inputs (such as estimates of residual value, useful life, asset condition) were also required (level 3).

To calculate the appropriate amount of accumulated depreciation, assets were either subject to a site inspection or an assessment to determine remaining useful life. Where site inspections were conducted (i.e. for visible aboveground assets), the assets were allocated a condition assessment, which was used to estimate remaining useful life.

Where site inspections were not conducted (i.e. for passive assets and active assets for which no site inspections were undertaken), the remaining useful life was calculated on asset age and estimated useful life.

E2-1 Fair value measurement (continued)

The valuation techniques used in the determination of fair values maximise the use of observable data where it is available and relies as little as possible on entity specifics. The disclosure of valuation estimates is designed to provide users with an insight into the judgements that have been made in the determination of fair values.

Infrastructure - Calculation of Current Replacement Cost

Water and Sewerage Infrastructure

The water assets were segregated into Systems; Reticulation, Raw Supply, Potable Storage, and Treatment assets; reticulation assets were not further componentised and consisted of mains, hydrants, stop valves and water meters. Other asset systems were componentised based on usage profile. Unit rates were applied based on similar recent project costs, unit rate databases, indices, Rawlinson's Construction rates and quotations.

The remaining system assets consisted of treatment, pumping and storage assets. These assets were componentised and valued individually, with allowances for complexity, size, function and site factors. These are generally totalled to a lump sum item and compared against recent similar projects and in-house databases to check for relativity, appropriateness and sensibility.

Location factors, soil type, weather conditions, raw material access and service level standards were assumed to be uniform across the council area.

Unit rates were increased depending on project complexity to allow for project overheads including survey, environmental and investigation costs, engineering design, planning and project management.

Road Infrastructure

The Roads infrastructure assets were classified as passive assets; passive assets were further componentised and consisted of Formation, Pavement and Seal for roads assets. Unit rates were applied based on similar recent project costs, unit rate databases, indices, Rawlinson's Construction rates and quotations.

Roads were segmented based on the main roads standard, these are categorised as Formed, Unformed and then further by sealed and unsealed types.

The Current Replacement Cost was calculated by reference to asset length and width for Formation and Seal and Depth for Pavements. Location Factors, soil type, weather conditions, raw material access and service level standards were assumed to be uniform across the council area.

Valuation Processes

Council's valuation policies and procedures are set out by the leadership team which comprises the General Manager, Finance and Admin Manager, and the Transport Manager. They are reviewed annually taking into consideration an analysis of movements in fair value and other relevant information. Non-recurring fair value measurements are made at the point of reclassification by a registered valuer.

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.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors above, each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers, and hence shares in the associated gains and losses (to the extent that they are not borne by members).

Description of the funding arrangements.

Pooled Employers are required to pay future service employer contributions and past service employer contributions to the Fund.

The future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current future service employer contribution rates are::

Division B	1.9 times member contributions for non-180 Point Members; Nil for 180 Point Members*
Division C	2.5% salaries
Division D	1.64 times member contributions

* For 180 Point Members, Employers are required to contribute 7.5% of salaries for the year ending 30 June 2022 (increasing to 8.0% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$40 million for 1 July 2019 to 30 June 2021 and \$20.0 million per annum for 1 January to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2021. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

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

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

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding additional contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

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 2022 was \$21,155.31. The last valuation of the Scheme was performed by Richard Boyfield FIAA as at 30 June 2021.

The amount of additional contributions included in the total employer contribution advised above is \$11,937.48. Council's expected contribution to the plan for the next annual reporting period is \$15,078.84.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2022 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,376.6	
Past Service Liabilities	2,380.7	99.8%
Vested Benefits	2,391.7	99.4%

* excluding member 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 0.06% as at 30 June 2022.

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	5.5% 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, which will be a triennial actuarial investigation will be completed by December 2022.

(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 30/6 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.

(iv) Other guarantees

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

E3-1 Contingencies (continued)

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.

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:

	2022 \$ '000	2021 \$ '000
Compensation:		
Short-term benefits	880	931
Post-employment benefits	71	71
Other long-term benefits	99	19
Total	1,050	1,021

Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between 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.

Other specific transactions are detailed below.

Nature of the transaction	Ref	Transactions during the year \$ '000	Outstanding balances including commitments \$ '000	Terms and conditions
2022				
Supply of Materials & Services	1	1,259	-	30-day term on invoice
Employee expenses relating to close family members of KMP	2	58	-	Council Staff Award

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
2021				
Supply of Materials & Services	1	226		– 30-day term on invoice
Employee expenses relating to close family members of KMP	2	62		– Council Staff Award

Council purchased materials and services from

- Tyres from Ocker's Mechanical owned by the KMP of the council. The total payment value is \$151,054.00.
- Services from T J Slack Smith owned by the KMP of the council. The total payment value is \$35,413.13.
- Services from Gordon & Kirby Pty Ltd and J.A Gordon Enterprise owned by closed family member of council KMP. The total value is \$202,425.40.
- Services from A.PIPPOS & M.B. PIPPOS owned by the KMP of the council is \$ 1,170.00.
- Services from Telegraph Motel owned by the KMP of the council is \$2,680.00.
- Services from Barwon Livestock Pty Ltd owned by the closed family member of KMP of the council. The total payment is \$858,244.71.
- Services from Swan ill bus Lines employed by the KMP of the council. The total payment is \$1,020.35.

2 Close family members of Council's KMP are employed by the council under the state award on an arm's length basis. There are 2 close family members of KMP currently employed by the council.

F1-2 Councillor and Mayoral fees and associated expenses

	2022	2021
	\$ '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	16	27
Councillors' fees	107	98
Other Councillors' expenses (including Mayor)	25	16
Total	148	141

F2 Other relationships

F2-1 Audit fees

	2022 \$ '000	2021 \$ '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:		
(i) Audit and other assurance services		
Audit and review of financial statements	64	54
Remuneration for audit and other assurance services	64	54
Total audit fees	64	54

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

	2022 \$ '000	2021 \$ '000
Net operating result from Income Statement	34,574	24,946
Add / (less) non-cash items:		
Depreciation and amortisation	3,871	3,108
(Gain) / loss on disposal of assets	116	(55)
Non-cash capital grants and contributions	(13,026)	–
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Revaluation decrements / impairments of non-financial assets direct to P&L	–	362
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	4,690	(3,829)
Increase / (decrease) in provision for impairment of receivables	72	(67)
(Increase) / decrease of inventories	(19)	119
(Increase) / decrease of other current assets	83	(104)
(Increase) / decrease of contract asset	1,579	1,156
Increase / (decrease) in payables	(570)	394
Increase / (decrease) in other accrued expenses payable	(11)	18
Increase / (decrease) in other liabilities	(7)	108
Increase / (decrease) in contract liabilities	(3,353)	6,756
Increase / (decrease) in employee benefit provision	161	(238)
Net cash flows from operating activities	28,160	32,674

G2-1 Commitments

Capital commitments (exclusive of GST)

	2022 \$ '000	2021 \$ '000
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Buildings	–	2
Other Structures	152	4,434
Total commitments	152	4,436
These expenditures are payable as follows:		
Within the next year	152	4,436
Total payable	152	4,436
Sources for funding of capital commitments:		
Unrestricted general funds	152	4,436
Total sources of funding	152	4,436

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 performance measures

G4-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2022	Indicator 2022	Indicators 2021 2020		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	853	6.14%	3.74%	27.05%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	13,895				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	4,659	9.76%	14.87%	24.33%	> 60.00%
Total continuing operating revenue ¹	47,732				
3. Unrestricted current ratio					
Current assets less all external restrictions	16,003	9.96x	5.09x	5.33x	> 1.50x
Current liabilities less specific purpose liabilities	1,606				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	4,791	20.47x	15.61x	29.84x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	234				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	161	6.02%	7.12%	7.13%	< 10.00%
Rates and annual charges collectable	2,674				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	20,988	26.08 months	21.16 months	15.31 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	805				

(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies

(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

G4-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2022	2021	2022	2021	2022	2021	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	10.33%	3.10%	(27.42)%	11.02%	(3.86)%	0.00%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹							
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions ¹	6.57%	11.14%	99.82%	91.38%	100.00%	100.00%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	9.96x	5.09x	77.93x	70.13x	∞	∞	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	19.23x	12.90x	117.50x	132.50x	∞	∞	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	1.46%	6.09%	10.88%	13.54%	11.98%	0.00%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	24.70 months	18.83 months	26.96 months	33.62 months	60.57 months	52.64 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(1) - (2) Refer to Notes at Note 25a above.

(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

End of the audited financial statements



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Brewarrina Shire Council

To the Councillors of Brewarrina Shire Council

Opinion

I have audited the accompanying financial statements of Brewarrina 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 2022, the Statement of Financial Position as at 30 June 2022, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2022, 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).

I have fulfilled my other ethical responsibilities in accordance with 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 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 2022 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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



Manuel Moncada
Delegate of the Auditor-General for New South Wales

31 October 2022
SYDNEY



Cr Vivian Slack-Smith
 Mayor
 Brewarrina Council
 PO Box 125
 BREWARRINA NSW 2839

Contact: Manuel Moncada
 Phone no: 02 9275 7333
 Our ref: D2222680/1699

31 October 2022

Dear Mayor

**Report on the Conduct of the Audit
 for the year ended 30 June 2022
 Brewarrina Shire Council**

I have audited the general purpose financial statements (GPFS) of the Brewarrina Shire Council (the Council) for the year ended 30 June 2022 as required by section 415 of the *Local Government Act 1993* (the Act).

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

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2022 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Operating result

	2022	2021	Variance
	\$m	\$m	%
Rates and annual charges revenue	2.44	2.39	↑ 2.1
Grants and contributions revenue	43.07	31.77	↑ 35.6
Operating result from continuing operations	34.57	24.95	↑ 38.6
Net operating result before capital grants and contributions	0.74	0.19	↑ 290

Rates and annual charges revenue (\$2.44 million) increased by \$56,000 (2.1 per cent) in 2021–2022.

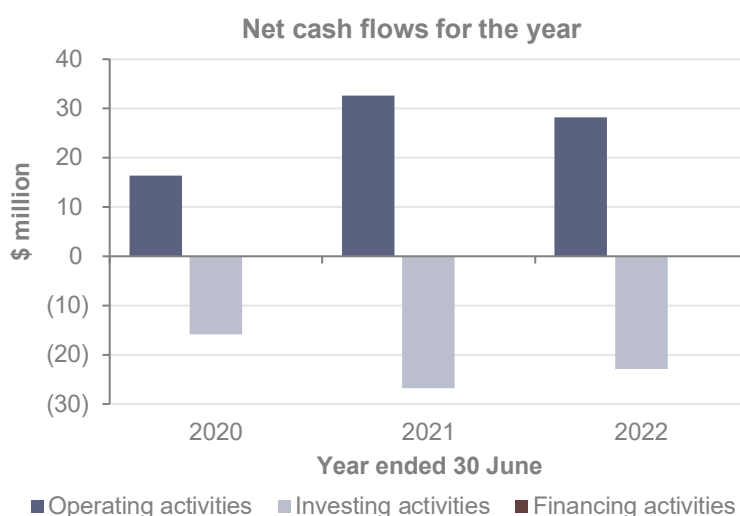
Grants and contributions revenue (\$43.07 million) increased by \$11.3 million (35.6 per cent) in 2021–2022. This was primarily due to the receipt of contributed assets of \$13 million relating to the Yetta Dhinnakkai Correction Centre.

Council’s operating result (\$34.57 million including the effect of depreciation and amortisation expense of \$3.87 million) was \$11.3 million higher than the 2020–21 result. This was mainly due to receipt of contributed assets of \$13 million relating to the Yetta Dhinnakkai Correction Centre.

The net operating result before capital grants and contributions (\$0.74 million) was \$551,000 higher than the 2020–21 result. This was mainly due to increased receipts of financial assistance grants.

STATEMENT OF CASH FLOWS

- The Statement of Cash Flows illustrates the flow of cash and cash equivalents moving in and out of Council during the year and reveals that cash increased by \$5.1 million to \$21 million at the close of the year.



FINANCIAL POSITION

Cash and investments

Cash and investments	2022	2021	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	21.0	15.8	<ul style="list-style-type: none"> External restrictions include unspent specific purpose grants, domestic waste management charges and water and sewerage funds. Balances are internally restricted due to Council policy or decisions for forward plans including works program.
Restricted cash and investments:			
<ul style="list-style-type: none"> External restrictions Internal allocations 	8.4 12.1	12.3 3.5	

Debt

After repaying principal and interest of \$234,000 during the financial year, total debt as at 30 June 2022 was \$1.4 million (2021: \$1.6 million).

PERFORMANCE

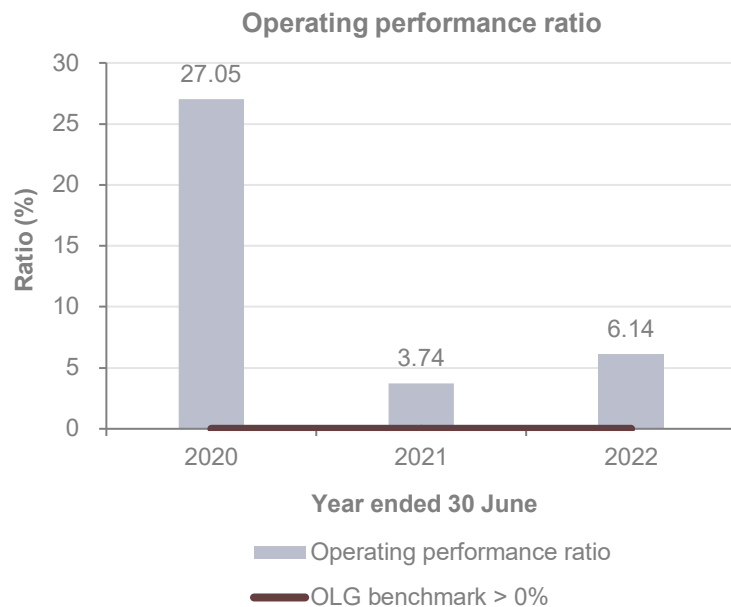
Performance measures

The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning and Environment.

Operating performance ratio

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

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



Own source operating revenue ratio

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

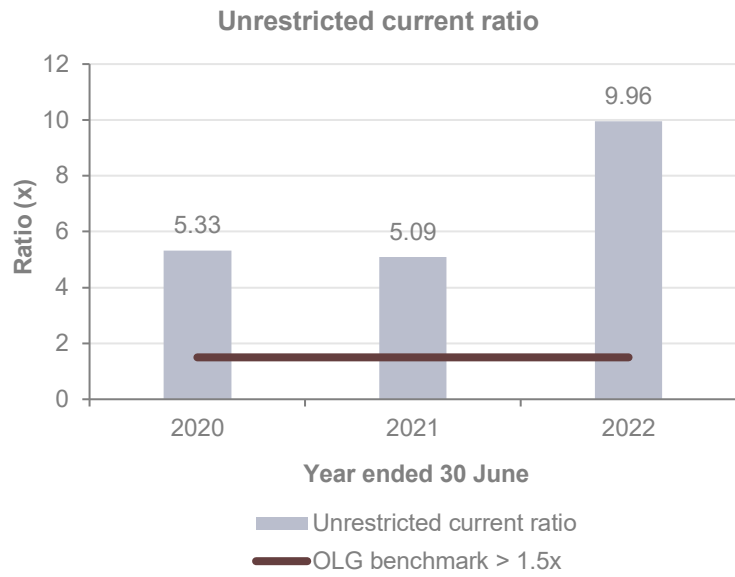
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

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

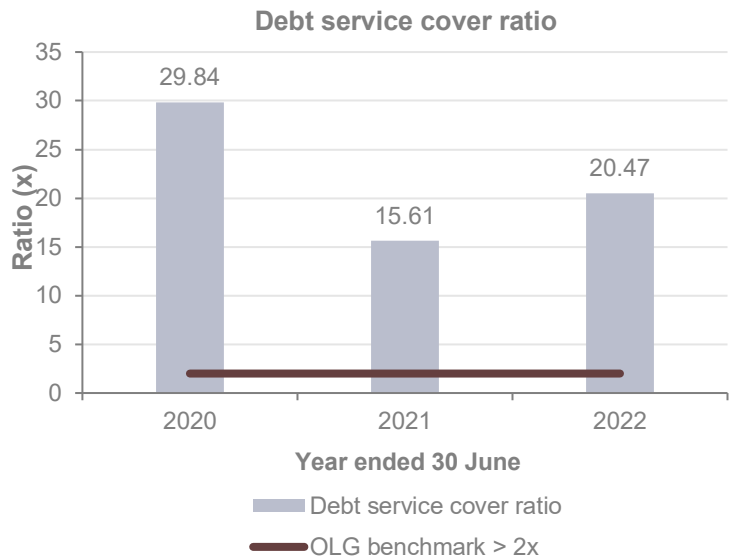
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

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

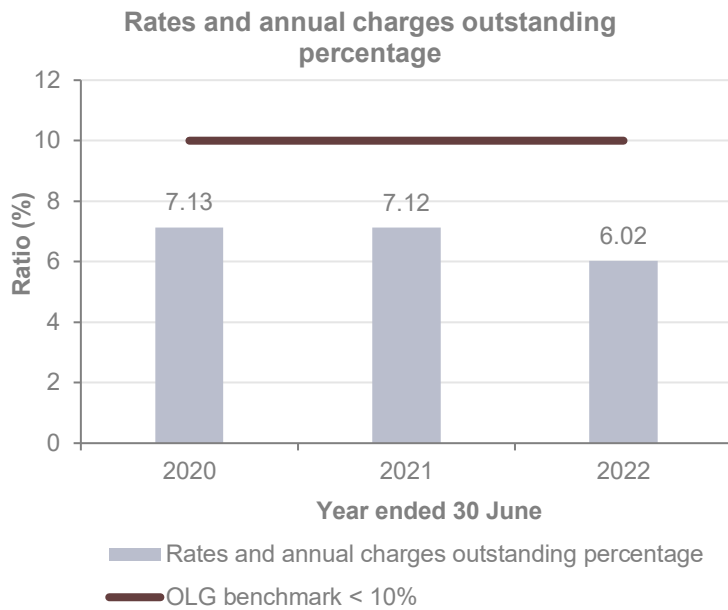
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

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

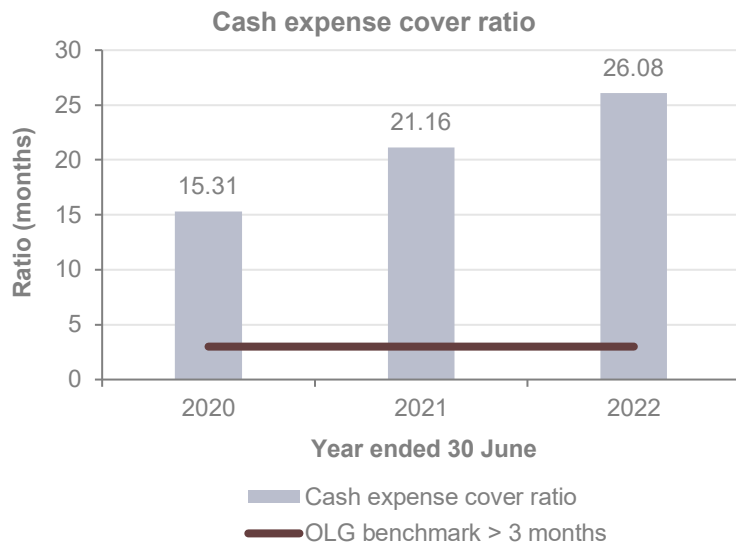
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent regional and rural councils.



Cash expense cover ratio

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

This liquidity ratio indicates the number of months the council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.



Infrastructure, property, plant and equipment renewals

- Council's asset renewal additions for the year were \$22.1 million compared \$25 million for the prior year
- The level of asset renewals during the year represented 478 percent of the total depreciation expense (\$4.6 million) for the year.

OTHER MATTERS

Legislative compliance

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

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

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

The Council's:

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



Manuel Moncada

Delegate of the Auditor-General for New South Wales

Brewarrina Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022

*Building on the economic and social sustainability
in order to preserve the rich heritage of the community*



Brewarrina Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2022

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 – Significant Accounting Policies	8
Auditor's Report on Special Purpose Financial Statements	10

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).

Brewarrina Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2022

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:

- the NSW Government Policy Statement 'Application of National Competition Policy to Local Government',
- the 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,
- the NSW Office of Water Best-Practice Management of Water and Sewerage Guidelines.

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, and
- accord with Council's accounting and other records.
- 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 29 July 2022.



Vivian Slack-Smith

Mayor

29 July 2022



Angelo Pippas

Deputy Mayor

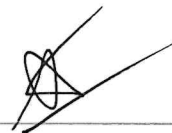
29 July 2022



David Kirby

Acting General Manager

29 July 2022



Ang Pasang Rai

Responsible Accounting Officer

29 July 2022

Brewarrina Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2022

	2022 \$ '000	2021 \$ '000
Income from continuing operations		
Access charges	754	746
User charges	362	338
Interest and investment income	20	8
Grants and contributions provided for operating purposes	2	104
Other income	–	11
Total income from continuing operations	1,138	1,207
Expenses from continuing operations		
Employee benefits and on-costs	182	159
Borrowing costs	2	4
Administration and engineering supervision	319	312
Materials and services	297	191
Depreciation, amortisation and impairment	545	393
Other expenses	105	15
Total expenses from continuing operations	1,450	1,074
Surplus (deficit) from continuing operations before capital amounts	(312)	133
Surplus (deficit) from continuing operations after capital amounts	(312)	133
Surplus (deficit) from all operations before tax	(312)	133
Less: corporate taxation equivalent (25%) [based on result before capital]	–	(35)
Surplus (deficit) after tax	(312)	98
Plus accumulated surplus	3,217	3,084
– Corporate taxation equivalent	–	35
Closing accumulated surplus	2,905	3,217
Return on capital %	(2.3)%	1.1%
Subsidy from Council	811	41
Calculation of dividend payable:		
Surplus (deficit) after tax	(312)	98
Surplus for dividend calculation purposes	–	98
Potential dividend calculated from surplus	–	49

Brewarrina Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2022

	2022 \$ '000	2021 \$ '000
Income from continuing operations		
Access charges	484	474
Interest and investment income	8	4
Total income from continuing operations	492	478
Expenses from continuing operations		
Employee benefits and on-costs	113	106
Administration and engineering supervision	113	121
Materials and services	36	34
Depreciation, amortisation and impairment	196	155
Other expenses	53	62
Total expenses from continuing operations	511	478
Surplus (deficit) from continuing operations before capital amounts	(19)	–
Surplus (deficit) from continuing operations after capital amounts	(19)	–
Surplus (deficit) from all operations before tax	(19)	–
Surplus (deficit) after tax	(19)	–
Plus accumulated surplus	865	865
Plus adjustments for amounts unpaid:		
Closing accumulated surplus	846	865
Return on capital %	(0.2)%	0.0%
Subsidy from Council	297	106
Calculation of dividend payable:		
Surplus (deficit) after tax	(19)	–
Surplus for dividend calculation purposes	–	–
Potential dividend calculated from surplus	–	–

Brewarrina Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2022

	2022 \$ '000	2021 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	2,033	1,908
Receivables	305	336
Total current assets	2,338	2,244
Non-current assets		
Infrastructure, property, plant and equipment	13,696	11,964
Total non-current assets	13,696	11,964
Total assets	16,034	14,208
LIABILITIES		
Current liabilities		
Payables	6	1
Borrowings	24	31
Total current liabilities	30	32
Non-current liabilities		
Borrowings	-	24
Total non-current liabilities	-	24
Total liabilities	30	56
Net assets	16,004	14,152
EQUITY		
Accumulated surplus	2,905	3,217
Revaluation reserves	13,099	10,935
Total equity	16,004	14,152

Brewarrina Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2022

	2022 \$ '000	2021 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	1,590	1,417
Receivables	59	57
Total current assets	1,649	1,474
Non-current assets		
Infrastructure, property, plant and equipment	7,607	7,108
Total non-current assets	7,607	7,108
Total assets	9,256	8,582
Net assets	9,256	8,582
EQUITY		
Accumulated surplus	846	865
Revaluation reserves	8,410	7,717
Total equity	9,256	8,582

Note – Significant Accounting Policies

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

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

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

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993 (Act)*, the *Local Government (General) Regulation 2005 (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)

Council has no Category 1 business activities.

Category 2

(where gross operating turnover is less than \$2 million)

a. Brewarrina Shire Water Supplies

Comprising the whole of the water supply operations and net assets servicing the town of Brewarrina and the village of Goodooga.

b. Brewarrina Shire Sewerage Service

Comprising the whole of the sewerage reticulation and treatment operations and net assets servicing the town of Brewarrina and the village of Goodooga.

Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs. However, where Council does not pay some taxes, which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in special purpose financial statements. For the purposes of disclosing comparative information relevant to the 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% (20/21 26%)

Note – Significant Accounting Policies (continued)

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 **\$100 + 1.6%**. For the remaining combined land value that exceeds \$4,616,000 a premium marginal rate of **2.0%** applies.

Payroll tax – **4.85%** on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with the Department of Planning, Industry & Environment – Water guidelines, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the Best Practice Management of Water Supply and Sewer Guidelines as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to the DPIE – Water guidelines is not a prerequisite for the payment of the tax equivalent charges; however the payment must not exceed \$3 per assessment.

Income tax

An income tax equivalent has been applied on the profits of the business activities. Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested. Accordingly, the return on capital invested is set at a pre-tax level – gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 25% (20/21 26%).

Income tax is only applied where a gain from ordinary activities before capital amounts has been achieved. Since the taxation equivalent is notional – that is, it is payable to the 'Council' as the owner of business operations – it represents an internal payment and has no effect on the operations of the Council.

Accordingly, there is no need for disclosure of internal charges in the SPFS. The rate applied of 25% is/is not the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

A calculation of the equivalent rates and charges for all Category 1 businesses has been applied to all assets owned, or exclusively used by the business activity.

Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that Council business activities face 'true' commercial borrowing costs in line with private sector competitors. In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

(i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed. Subsidies occur where Council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations. The overall effect of subsidies is contained within the Income Statements of business activities.

(ii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses 'would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field'.

Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council's business activities on the Income Statement.

(iii) Dividends

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

Brewarrina Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2022



INDEPENDENT AUDITOR'S REPORT
Report on the special purpose financial statements
Brewarrina Shire Council

To the Councillors of Brewarrina Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Brewarrina 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 2022, the Statement of Financial Position of each Declared Business Activity as at 30 June 2022 and the Significant accounting policies note.

The Declared Business Activities of the Council are:

- Water supply
- Sewerage

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's Declared Business Activities as at 30 June 2022, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2021–22 (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).

I have fulfilled my other ethical responsibilities in accordance with 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 believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

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

Other Information

The Council's annual report for the year ended 30 June 2022 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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



Manuel Moncada
Delegate of the Auditor-General for New South Wales

31 October 2022
SYDNEY

Brewarrina Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2022

*Building on the economic and social sustainability
in order to preserve the rich heritage of the community*



Brewarrina Shire Council

Special Schedules

for the year ended 30 June 2022

Contents	Page
Special Schedules:	
Permissible income for general rates	3
Report on infrastructure assets as at 30 June 2022	7

Brewarrina Shire Council

Permissible income for general rates

	Notes	Calculation 2021/22 \$ '000	Calculation 2022/23 \$ '000
Notional general income calculation ¹			
Last year notional general income yield	a	1,114	1,136
Plus or minus adjustments ²	b	–	(22)
Notional general income	c = a + b	1,114	1,114
Permissible income calculation			
Or rate peg percentage	e	2.00%	0.70%
Or plus rate peg amount	i = e x (c + g)	22	8
Sub-total	k = (c + g + h + i + j)	1,136	1,122
Total permissible income	o = k + n	1,136	1,122
Less notional general income yield	p	1,136	1,120
Catch-up or (excess) result	q = o – p	1	2
Carry forward to next year ²	t = q + r + s	1	2

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (2) Carry forward amounts which are in excess (an amount that exceeds the permissible income) require ministerial approval by order published in the NSW Government Gazette in accordance with section 512 of the Local Government Act 1993. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Brewarrina Shire Council

To the Councillors of Brewarrina Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Brewarrina Shire Council (the Council) for the year ending 30 June 2023.

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 2021–22 (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).

I have fulfilled my other ethical responsibilities in accordance with 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 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 2022 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 2022'.

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

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

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

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

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

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

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

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



Manuel Moncada
Delegate of the Auditor-General for New South Wales

31 October 2022
SYDNEY

Brewarrina Shire Council

Report on infrastructure assets as at 30 June 2022

Asset Class	Asset Category	Estimated cost				Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard \$ '000	to bring to the agreed level of service set by Council \$ '000	2021/22 Required maintenance ^a \$ '000	2021/22 Actual maintenance \$ '000			1	2	3	4	5
Buildings	Buildings – specialised	192	192	57	136	25,024	33,901	29.0%	67.0%	3.0%	2.0%	(1.0%)
	Buildings – non-specialised	81	81	158	36	2,003	2,141	58.0%	40.0%	0.0%	2.0%	0.0%
	Sub-total	273	273	215	172	29,684	36,042	30.7%	65.4%	2.8%	2.0%	(0.9%)
Other structures	Other structures	30	30	24	144	4,707	6,681	53.0%	8.0%	4.0%	8.0%	27.0%
	Sub-total	30	30	24	144	4,707	6,681	53.0%	8.0%	4.0%	8.0%	27.0%
Roads, Bridges & Footpaths	Sealed	1,072	1,072	807	777	51,752	69,508	61.0%	29.0%	5.0%	5.0%	0.0%
	Unsealed roads	938	938	915	715	73,183	75,239	99.0%	1.0%	0.0%	0.0%	0.0%
	Bridges	8	8	11	33	15,633	20,524	47.0%	51.0%	2.0%	0.0%	0.0%
	Footpaths	18	18	39	160	1,935	2,614	55.0%	45.0%	0.0%	0.0%	0.0%
	Sub-total	2,036	2,036	1,772	1,685	153,651	167,885	76.2%	19.4%	2.3%	2.1%	0.0%
Water supply network	Water supply network	192	192	158	237	11,312	21,555	8.0%	41.0%	29.0%	22.0%	0.0%
	Sub-total	192	192	158	237	13,442	21,555	8.0%	41.0%	29.0%	22.0%	0.0%
Sewerage network	Sewerage network	114	114	106	56	7,447	13,023	10.0%	69.0%	9.0%	12.0%	0.0%
	Sub-total	114	114	106	56	7,447	13,023	10.0%	69.0%	9.0%	12.0%	0.0%
Stormwater drainage	Stormwater drainage	20	20	24	8	632	1,610	1.0%	12.0%	87.0%	0.0%	0.0%
	Sub-total	20	20	24	8	674	1,610	1.0%	12.0%	87.0%	0.0%	0.0%
Open space / recreational assets	Swimming pools	20	20	19	34	1,778	2,687	50.0%	3.0%	45.0%	2.0%	0.0%
	Other recreational	60	60	44	271	1,046	1,181	91.0%	9.0%	0.0%	0.0%	0.0%
	Sub-total	80	80	63	305	2,824	3,868	62.5%	4.8%	31.3%	1.4%	0.0%
Aerodromes	Aerodromes	41	41	47	52	2,280	3,939	0.0%	83.0%	9.0%	8.0%	0.0%
	Sub-total	41	41	47	52	–	3,939	0.0%	83.0%	9.0%	8.0%	0.0%
Additional asset class (if required)	Levee Bank – Levee Bank	5	5	5	–	3,215	5,529	29.0%	22.0%	38.0%	11.0%	0.0%
	Sub-total	5	5	5	–	3,215	5,529	29.0%	22.0%	38.0%	11.0%	0.0%
Total – all assets		2,791	2,791	2,414	2,659	215,644	260,132	57.5%	30.5%	6.8%	4.6%	0.6%

Brewarrina Shire Council

Report on infrastructure assets as at 30 June 2022 (continued)

(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

Brewarrina Shire Council

Report on infrastructure assets as at 30 June 2022

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2022	Indicator 2022	Indicators		Benchmark
			2021	2020	
Buildings and infrastructure renewals ratio					
Asset renewals ¹	22,809	719.07%	918.79%	613.23%	>= 100.00%
Depreciation, amortisation and impairment	3,172				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	2,791	1.28%	1.61%	1.88%	< 2.00%
Net carrying amount of infrastructure assets	218,427				
Asset maintenance ratio					
Actual asset maintenance	2,659	110.15%	88.35%	69.30%	> 100.00%
Required asset maintenance	2,414				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	2,791	1.06%	1.26%	1.41%	
Gross replacement cost	262,354				

(*) 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.

Brewarrina Shire Council

Report on infrastructure assets as at 30 June 2022

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2022	2021	2022	2021	2022	2021	
Buildings and infrastructure renewals ratio							
Asset renewals ¹							
Depreciation, amortisation and impairment	969.46%	1,238.01%	20.85%	0.00%	0.51%	0.00%	>= 100.00%
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	1.29%	1.68%	1.43%	1.59%	1.51%	1.57%	< 2.00%
Asset maintenance ratio							
Actual asset maintenance							
Required asset maintenance	110.05%	86.97%	150.00%	91.30%	52.83%	144.44%	> 100.00%
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council							
Gross replacement cost	1.10%	1.32%	0.89%	0.88%	0.88%	0.92%	

(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.



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Brewarrina Shire Council

To the Councillors of Brewarrina Shire Council

Opinion

I have audited the accompanying financial statements of Brewarrina 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 2022, the Statement of Financial Position as at 30 June 2022, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2022, 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).

I have fulfilled my other ethical responsibilities in accordance with 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 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 2022 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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



Manuel Moncada
Delegate of the Auditor-General for New South Wales

31 October 2022
SYDNEY



Cr Vivian Slack-Smith
 Mayor
 Brewarrina Council
 PO Box 125
 BREWARRINA NSW 2839

Contact: Manuel Moncada
 Phone no: 02 9275 7333
 Our ref: D2222680/1699

31 October 2022

Dear Mayor

**Report on the Conduct of the Audit
 for the year ended 30 June 2022
 Brewarrina Shire Council**





I have audited the general purpose financial statements (GPFS) of the Brewarrina Shire Council (the Council) for the year ended 30 June 2022 as required by section 415 of the *Local Government Act 1993* (the Act).

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

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2022 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Operating result

	2022	2021	Variance
	\$m	\$m	%
Rates and annual charges revenue	2.44	2.39	 2.1
Grants and contributions revenue	43.07	31.77	 35.6
Operating result from continuing operations	34.57	24.95	 38.6
Net operating result before capital grants and contributions	0.74	0.19	 290

Rates and annual charges revenue (\$2.44 million) increased by \$56,000 (2.1 per cent) in 2021–2022.

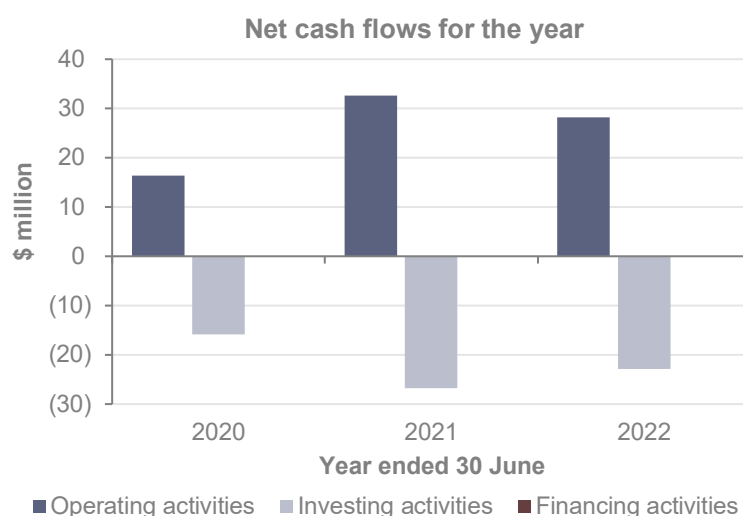
Grants and contributions revenue (\$43.07 million) increased by \$11.3 million (35.6 per cent) in 2021–2022. This was primarily due to the receipt of contributed assets of \$13 million relating to the Yetta Dhinnakkai Correction Centre.

Council’s operating result (\$34.57 million including the effect of depreciation and amortisation expense of \$3.87 million) was \$11.3 million higher than the 2020–21 result. This was mainly due to receipt of contributed assets of \$13 million relating to the Yetta Dhinnakkai Correction Centre.

The net operating result before capital grants and contributions (\$0.74 million) was \$551,000 higher than the 2020–21 result. This was mainly due to increased receipts of financial assistance grants.

STATEMENT OF CASH FLOWS

- The Statement of Cash Flows illustrates the flow of cash and cash equivalents moving in and out of Council during the year and reveals that cash increased by \$5.1 million to \$21 million at the close of the year.



FINANCIAL POSITION

Cash and investments

Cash and investments	2022	2021	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	21.0	15.8	<ul style="list-style-type: none"> External restrictions include unspent specific purpose grants, domestic waste management charges and water and sewerage funds. Balances are internally restricted due to Council policy or decisions for forward plans including works program.
Restricted cash and investments:			
<ul style="list-style-type: none"> External restrictions Internal allocations 	8.4 12.1	12.3 3.5	

Debt

After repaying principal and interest of \$234,000 during the financial year, total debt as at 30 June 2022 was \$1.4 million (2021: \$1.6 million).

PERFORMANCE

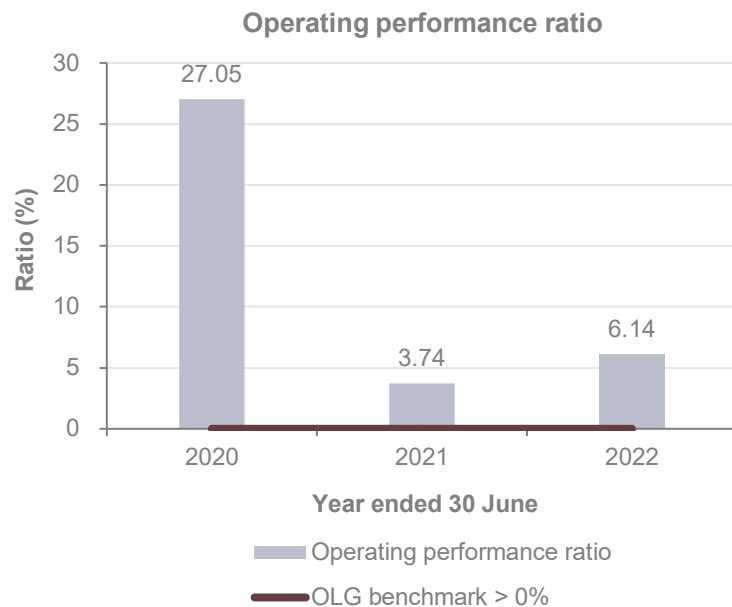
Performance measures

The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning and Environment.

Operating performance ratio

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

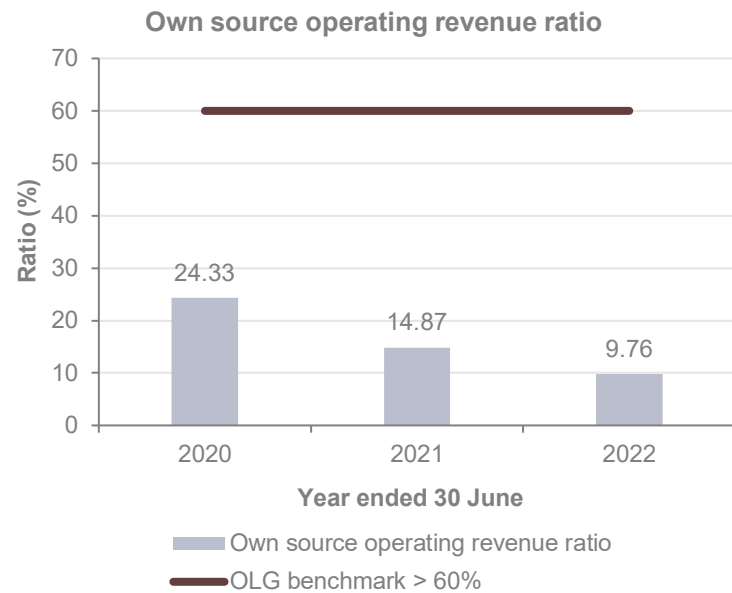
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



Own source operating revenue ratio

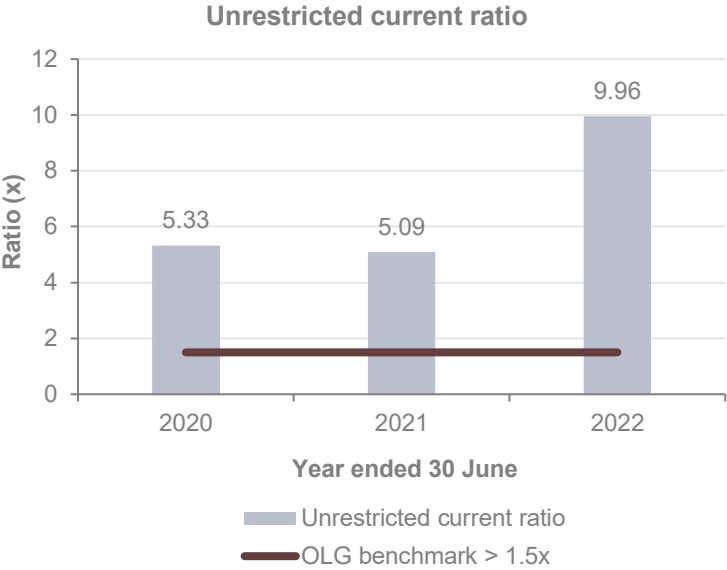
The Council did not meet the OLG benchmark for the current reporting period.

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



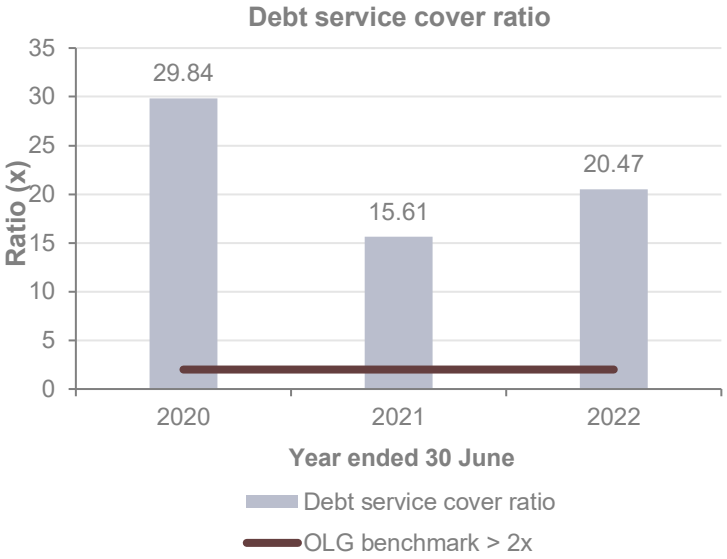
Unrestricted current ratio

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



Debt service cover ratio

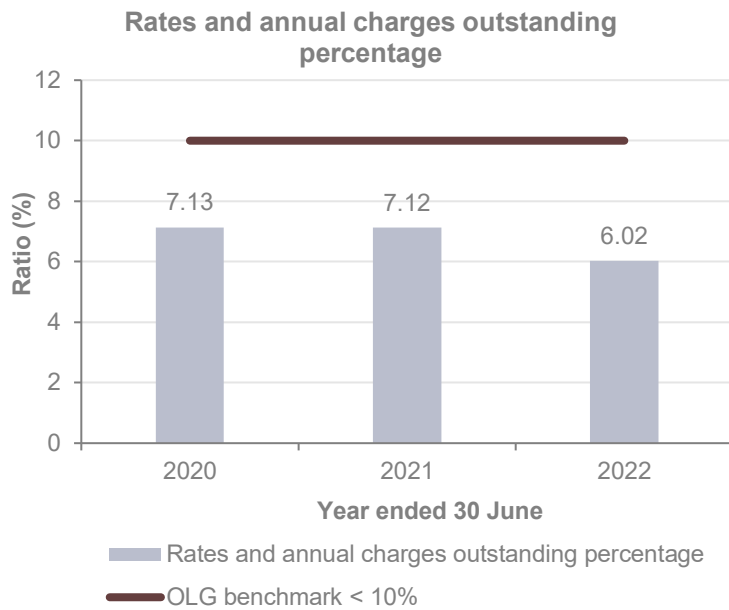
The Council met the OLG benchmark for the current reporting period. The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

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

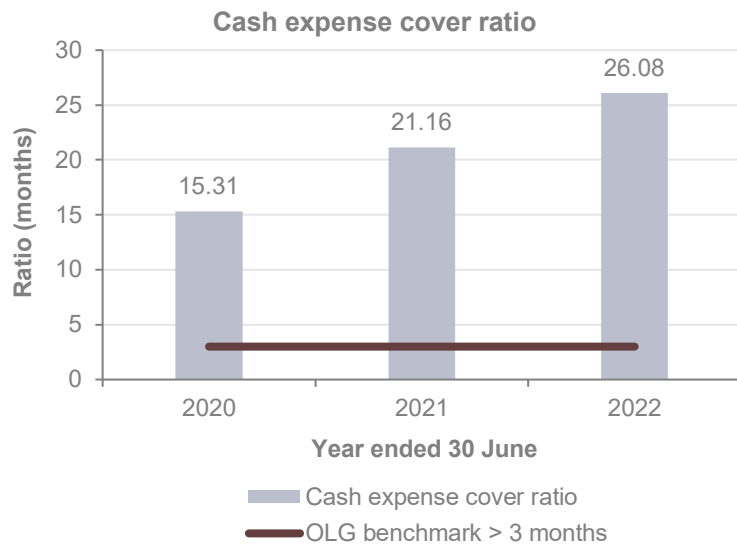
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent regional and rural councils.



Cash expense cover ratio

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

This liquidity ratio indicates the number of months the council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.



Infrastructure, property, plant and equipment renewals

- Council's asset renewal additions for the year were \$22.1 million compared \$25 million for the prior year
- The level of asset renewals during the year represented 478 percent of the total depreciation expense (\$4.6 million) for the year.

OTHER MATTERS

Legislative compliance

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

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

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

The Council's:

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



Manuel Moncada

Delegate of the Auditor-General for New South Wales

BREWARRINA SHIRE COUNCIL

Agenda Submission for Ordinary Meeting held on Friday 25th November 2022

TITLE:	2021-2022 ANNUAL REPORT	DOC REF: GM: 4
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REPORT BY:	David Kirby GENERAL MANAGER	DATE: 16 th Nov 2022
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IP&R REFERENCE:

Theme 4: A Community with Integrated Leadership - L4.3.4

PURPOSE:

The purpose of this report is to present Councillors with the Annual Report 2021-2022, for review and adoption by Council.

RECOMMENDATION:

That:

- 1. The Annual Report for the year ending 30th June 2022 be received and adopted by Council.**

CONTENT:

ANNUAL REPORT 2021/2022

The Brewarrina Shire Council's 2021/2022 Annual Report is prepared under the IP&R Guidelines as set out by the NSW Office of Local Government.

"The annual report is one of the key points of accountability between a council and its community. It is not a report to the Office of Local Government or the NSW Government; it is a report to the community. The annual report focuses on the council's implementation of the Delivery Program and Operational Plan because these are the plans that are wholly the council's responsibility.

The report also includes some information that is prescribed by the Local Government (General) Regulation 2005. This information has been included in the Regulation because the Government believes that it is important for community members to know about it – to help their understanding of how the council has been performing both as a business entity and a community leader."
NSW OLG Guidelines"

Local Government Act describes the following as a summary of the requirements of section 428 of the Act:

The Council must prepare an annual report within five months of the end of the financial year.

The report will outline the council's achievements in implementing its Delivery Program.

The annual report in the year of the ordinary election will also include an outline of achievements in implementing the Community Strategic Plan.

The report must contain the Council's audited financial statements and notes and any information required by the regulation or the guidelines.

A copy of the report must be posted on the Council's website and provided to the Minister.

Clause 217 of the Regulation requires the following information to be included in the annual report:

- Details of overseas visits by Councillors and Council Staff
- Details of Mayoral and Councillor fees, expenses and facilities including
 - the attendance of Councillors at conferences and seminars,
 - the provision of induction training for Councillors, supplementary induction training
 - for Mayors and professional development programs for Mayors and other Councillors,
 - other training of Mayors and Councillors and the provision of skill development for Mayors and Councillors
- Contracts awarded by the Council
- Amounts incurred in relation to legal proceedings
- Private works and financial assistance
- Details of external bodies, companies and partnerships
- Details of the General Manager's total remuneration
- Details of the total expenditure on Senior Staff remuneration
- Information on storm water levies and charges
- Information on companion animals management
- A statement of the activities undertaken by the council to implement its equal employment opportunity management plan.
- Remuneration of General Manager and Senior Staff

The Annual Report has been prepared under the above guidelines as set by the NSW OLG.

CONSULTATION:

Council Staff and Councillors.

GOVERNANCE IMPLICATIONS:

Section 428 of the Local Government Act 1993 requires Council to publish its annual report including the annual accounts before end of November each year.

CONCLUSION:

Council provide feedback on any additions or omissions to the Annual Report.

David Kirby
General Manager

ATTACHMENTS:

Council's Draft Annual Report 2021/2022

BREWARRINA SHIRE COUNCIL

Agenda Submission for Ordinary Meeting held on Friday 25th November 2022

TITLE:	Project Allocation for Infrastructure Betterment Fund	DOC REF: GM: 5
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REPORT BY:	Tim Williams TRANSPORT MANAGER	DATE: 16 th Nov 2022
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IP&R REFERENCE: INFRASTRUCTURE:

3.2: Good quality community infrastructure and facilities.

PURPOSE:

The purpose of this report is for Council to determine priorities for eligible works under the Australian Government and NSW State Government's Infrastructure Betterment Fund.

RECOMMENDATION:

- 1. That Council receive the report;**
- 2. That Council endorse the projects put forward for the funding.**

CONTENT:

During October 2022, the Australian Government and NSW State Government have joined to deliver a program that helps makes infrastructure more resilient when natural disasters occur. There are two programs running, the Infrastructure Betterment Fund and the Regional Roads and Transport Recovery Package. Brewarrina Shire Council are only eligible for one program, which is the Infrastructure Betterment Fund.

The objective of the \$200 million IBF is to support targeted NSW *Eligible Infrastructure* that are public assets that have been *Directly Damaged* by the NSW 2019/20 Bushfires (AGRN 871), February and March 2021 Storm and Floods (AGRN 954 and 960) and February and March 2022 NSW Severe Weather and Flooding (AGRN 1012) for the purpose of improved *resilience*, productivity and economic benefits. The IBF is co-funded between the Australian and NSW Governments and will be administered by Department of Regional NSW (DRNSW).

Tech services have numerous projects that are eligible for the funding which include;

East Culgoa Road – Continuing on resheeting the remainder of the road, which will help with minimizing damage that occurs with wet weather and will give access to essential services for residents living on the road.

West Culgoa Road, North and South - Re-forming and resheeting this road will help will making the roads more resilient to wet weather and flood events, which will provide residents better access to amenities during weather events.

Burbar Bridge – This project is the missing link on Jobs Gate Road that requires bridge widening and the approaches reconstructed. This will make the road more resilient during major flooding and provides a more secure route for Weilmoringle residents during flood events.

Brenda – Goodooga Road – This project would include installing culverts in two sections of the Benda Goodooga road where the Culgoa River crosses the road. Residents in this area of the Shire have been isolated for weeks to months because of these sections of the road. The road would be more resilient during flooding events if culverts were installed.

Billybingbone Road – This road is a vital link for the shire as I provides access for residents to the south and east to Arthur Hall Way and Brewarrina. This road has been closed for serval months during this current event and would benefit with some reforming and culvert works to help build to road up and make it more resilient during flood events.

The above projects are all weak points with in our road network and do require some attention to help improve their standard and make access for residents and tourist using our network during these events safer and more reliable.

GOVERNANCE IMPLICATIONS:

Nil – budget provided in annual budget

CONCLUSION:

This report provides Council with information and will require a decision on proceeding with the above project and priorities.

ATTACHMENTS: Nil

David Kirby
General Manager

BREWARRINA SHIRE COUNCIL

Agenda Submission for Ordinary Meeting held on Friday 25th November 2022

TITLE:	ALCOHOL FREE ZONES BREWARRINA AND GOODOOGA	DOC REF: GM: 6
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REPORT BY:	David Kirby GENERAL MANAGER	DATE: 15 th Nov 2022
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IPR / MANAGEMENT PLAN REFERENCE:

Theme 2: A Healthy Natural Environment

- H1.2.2.1 Manage our natural environment by providing environmental, health, building and town planning services to Brewarrina Shire
- Delivery continuation of the established Alcohol Free Zones

PURPOSE:

The purpose of this report is to inform Council of the expiration of current Alcohol Free Zones in the Brewarrina and Goodooga and propose the commencement of consultation to extend existing Alcohol Free Zones until 30th June 2025.

RECOMMENDATION:

That Council;

- 1. Council endorse community consultation process to commence on the re-establishment of existing Alcohol Free Zones in Brewarrina and Goodooga for the period up until 30 June 2025.**

CONTENT:

Brewarrina Shire Council has prescribed Alcohol Free Zones within the towns of; Brewarrina and Goodooga Villages and has done since 2011. The current zones expired on 30 June 2022.

The Local Government Act 1993 does not make any provision for the zones to be renewed. Therefore the following is to take place:

- Meeting with Licensees and Police to determine future Alcohol Free Zones and their commitment to the Liquor Accord.
- Consultation process to invite comments on re-establishing the Alcohol Free Zones by advertising in the local paper as well as letters sent to local organisations.
- Review of all submissions to be put to Council.
- Council determination on extending the Alcohol Free Zones for another three years, to 30 June 2025.

CONSULTATION:

The Brewarrina Shire will provide an advertisement in the local paper and write to relevant licensees, Liquor Accord and the Police Local Area Commander concerning the extension of Alcohol Free Zones.

GOVERNANCE IMPLICATIONS-FINANCIAL:

Nil.

David Kirby
General Manager

ATTACHMENTS:

- Ministerial Guidelines on Alcohol-Free Zones

Ministerial Guidelines on Alcohol - Free Zones

February 2009

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Website www.dlg.nsw.gov.au

OFFICE HOURS

Monday to Friday

8.30am to 5.00pm

(Special arrangements may be made if these hours are unsuitable)

All offices are wheelchair accessible.

ALTERNATIVE MEDIA PUBLICATIONS

Special arrangements can be made for our publications to be provided in large print or an alternative media format. If you need this service, please contact our Executive Branch on 02 9289 4000.

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FOREWORD

The NSW Government has made clear its determination to tackle the growing problem of anti-social behaviour and alcohol-related violence in our community. The Government has introduced a comprehensive package of initiatives to help address this issue, including amendments to the alcohol-free zone provisions in the *Local Government Act 1993* to give Police and local council enforcement officers more power to enforce alcohol-free zones.

These Ministerial Guidelines have been prepared under section 646(1) of the *Local Government Act*. The Guidelines take effect on 5 February 2009 replacing the previous Guidelines issued in 1995.

The principal object of an alcohol-free zone is to prevent disorderly behaviour caused by the consumption of alcohol in public areas in order to improve public safety.

Alcohol-free zones are most effective if they form part of a larger program in which the local community is actively involved directed at irresponsible alcohol consumption. Used in isolation they may only move the problem from one place to another.

The Guidelines provide councils with detailed procedures to be followed when considering the establishment of alcohol-free zones. The guidelines include details on the application process, consultation and operational requirements, as well as guidance on enforcing alcohol-free zones. Councils are encouraged to establish a good working relationship with their Police local area command to enhance the effectiveness of alcohol-free zones.

There is evidence that when alcohol-free zones are established in appropriate areas and operated with the required level of resources to promote and enforce the zones, they are an effective tool in assisting Police and councils manage public safety.

I encourage all councils to consider the appropriate use of alcohol-free zones to manage alcohol related anti-social behaviour in their community.



The Hon. Barbara Perry, MP
Minister for Local Government
5 February 2009

Contents

Foreword	3
Introduction	5
Guidelines for Councils	6
Valid Establishment of an Alcohol-Free Zone	6
Application for an Alcohol-Free Zone	6
Proposal for the establishment of an Alcohol-Free Zone	6
Reasons to support an Alcohol-Free Zone	7
Location of an Alcohol-Free Zone	7
Alcohol-Free Zones and Alfresco Dining	8
Duration of an Alcohol-Free Zone	8
Consultation with the Police	8
Council consultation with interested parties	8
Council resolution to establish an Alcohol-Free Zone	9
Operation of an Alcohol-Free Zone	10
Signage of the Alcohol-Free Zone	10
Suspension or cancellation of an Alcohol-Free Zone	11
Re-establishment of an Alcohol-Free Zone	12
Recording of Alcohol-Free Zones	13
Enforcement of Alcohol-Free Zones	13
Alcohol-Free Zones and Community Education	14
Contacts	15
Appendix 1 Application for Alcohol-Free Zone	16
Appendix 2 Councils which must consult with Anti-Discrimination Board	17

INTRODUCTION

The object of alcohol-free zones is an early intervention measure to prevent the escalation of irresponsible street drinking to incidents involving serious crime.

The drinking of alcohol is prohibited in an alcohol-free zone that has been established by a council. Public places that are public roads, footpaths or public car parks may be included in a zone. Alcohol-free zones promote the use of these roads, footpaths and car parks in safety and without interference from irresponsible street drinkers.

Any person living or working within an area, the local police or a local community group may ask a council to establish an alcohol-free zone or a council itself may decide to do so. A proposal to establish an alcohol-free zone must in all cases be supported by evidence that the public's use of those roads, footpaths or public car parks has been compromised by street drinkers. For example, there could be instances of malicious damage to property, littering, offensive behaviour or other crimes.

The council must undertake a consultation process to decide if an alcohol-free zone is appropriate. Once established by council resolution, the roads, footpaths and public car parks within the zone must be signposted and notice of the zone must appear in the local press. The maximum duration of an alcohol-free zone is four years, although it may be re-established at the conclusion of the original period, following a review by council of its continuing applicability. Alcohol-free zones may also be established for special events only.

Alcohol-free zones are enforced by the police or by council enforcement officers where the Commissioner of Police gives written authorisation. Any person observed to be drinking in an alcohol-free zone may have the alcohol in their possession immediately seized and tipped out or otherwise disposed of.

Alcohol-free zones are most effective if they are part of a larger program directed at irresponsible alcohol consumption in which the local community is actively involved. Used in isolation they may only move the problem from one place to another.

These Ministerial Guidelines provide local councils with detailed procedures which must be followed in the establishment of an alcohol-free zone. They supplement the relevant provisions of the *Local Government Act 1993*.

Each of the paragraphs of these Guidelines are accompanied by the relevant section reference in the Act. As set out in section 646 of the Local Government Act, the Ministerial Guidelines must be used by councils when establishing an alcohol-free zone.

The Commissioner of Police may separately issue directions relating to the enforcement of alcohol-free zones.

GUIDELINES FOR COUNCILS

VALID ESTABLISHMENT OF AN ALCOHOL-FREE ZONE

sections 644, 644A, 644B, 644C and 646

To validly establish an alcohol-free zone a council must comply with the procedures in sections 644 to 644C of the Local Government Act as well as those set out in these Guidelines.

The Act identifies that alcohol-free zones can be established in those areas which have identified problems with regard to street drinking.

APPLICATION FOR AN ALCOHOL-FREE ZONE

section 644 (1) and (2)

One or more of the following people may make application to a local council to establish an alcohol-free zone:

- a person who is a representative of a community group active in the area,
- a police officer, or
- a person who lives or works in the area.

An application to the relevant council is to be made in the form set out at Appendix 1 to these Guidelines. A council may adapt the form, provided the same information is required as a minimum. Councils may consider making the application form available on their website.

An application fee is not appropriate.

If council receives more than one application referring to the same roads, footpaths or public carparks, they may be joined in a single alcohol-free zone proposal.

PROPOSAL FOR THE ESTABLISHMENT OF AN ALCOHOL-FREE ZONE

section 644

A council may prepare a proposal for the establishment of an alcohol-free zone. In this case, receipt of an application is not necessary as the council itself is initiating action for a zone.

A proposal must be prepared in respect of every proposed alcohol-free zone.

An alcohol-free zone is a means by which a council may limit the locations within its area where the consumption of alcohol is permitted. Because it will impose restrictions on the personal freedom of citizens, a proposal to establish a zone must adequately address the following matters:

1 Reasons to Support an Alcohol-Free Zone

The irresponsible consumption of alcohol on roads and footpaths and in public car parks can compromise their safe use by members of the public without interference. Each individual zoning is to be considered according to its particular circumstances.

Reasons for supporting alcohol-free zones must be included and must reflect the fact that irresponsible behaviour arising from the consumption of alcohol is occurring on those roads and footpaths and in those public car parks included in the proposal. This could involve instances of obstruction, littering, the actual commission of, or police intervention to avoid the commission of, more serious offences under the *Law Enforcement (Powers and Responsibilities) Act 2002*, *Summary Offences Act 1988* or the *Crimes Act 1900*, such as malicious damage, etc.

It is not appropriate to consider an alcohol-free zone for reasons that are unrelated to the irresponsible behaviour of drinkers, for example, the congregation of drinkers where irresponsible behaviour does not occur, general conduciveness to business or tourist activities or the personal beliefs of particular citizens.

2 Location of an Alcohol-Free Zone

An alcohol-free zone may only be established to include a public road, footpath or a public place that is a car park (ie car parks on public land or Crown land). Private car parks (being on private land and not under the control of the council) may not be included.

Generally, an alcohol-free zone should be as small as is possible and must only extend to areas which can be supported by reasons as set out in point 1 above. However, larger alcohol-free zones, sometimes known as 'whole-town' alcohol-free zones may be effective in some rural and remote towns where they are supported generally by all stakeholder groups in that community. There are legal issues that need to be considered by councils when such 'whole-town' zones are proposed, as some relevant areas of a town will not be public roads, footpaths or public car parks.

Large alcohol-free zones need to be established in a way which is complementary with public places signposted under section 632 of the *Local Government Act 1993*. It is not usually appropriate to establish an entire local government area, or a substantial part of that area, as an alcohol-free zone. Similarly, it would usually be inappropriate to zone the greater part of a town, suburb or urban area as alcohol-free.

Alcohol-free zones should primarily be located adjacent to outlets supplying alcohol where drinkers congregate. In the absence of such an outlet a zoning should be considered only in exceptional circumstances. For example, a known hot spot for inappropriate street drinking may be in a public car park adjacent to a beach or public reserve, but which is many kilometres from an outlet supplying alcohol.

Alcohol-free zones and alfresco dining

In some circumstances an alcohol-free zone may be proposed for an area that includes footpath alfresco dining areas for cafés and restaurants which fall within the zone. When a council issues a licence for the use of public footpaths for such dining use in an alcohol-free zone, it must impose conditions on the licensee (eg restaurant operator) about the requirements of the zone, including clear delineation and control of the licensed area from the alcohol-free zone.

3 Duration of an Alcohol-Free Zone

An alcohol-free zone may be established for a maximum period of four years. Once established, it applies twenty-four hours per day.

Where a problem with irresponsible street drinking exists only in relation to a special event within the local area, an alcohol-free zone may be established only for that special event. A “special event” is not defined in the Local Government Act. It could be applied to any event that is of significance to the local area, for example, a local show day, a cultural event such as Tamworth’s Country Music Festival, or a particular time of year such as New Year’s Eve celebrations. It is for the relevant council to decide what is a “special event” for the purposes of establishing an alcohol-free zone.

An alcohol-free zone declared for a special event also has a maximum duration of four consecutive years. The proposal and related signage needs to define the special event that the alcohol-free zone relates to.

The duration of an alcohol-free zone established prior to 3 December 2008 is not extended.

4 Consultation with the Police

In preparing a proposal to establish an alcohol-free zone a council must consult with the relevant Police Local Area Commander about the appropriate number and location of alcohol-free zones.

COUNCIL CONSULTATION WITH INTERESTED PARTIES

section 644A

After preparing a proposal to establish an alcohol-free zone a council is required to undertake a public consultation process. The process under the Act involves all of the following:

1. Publish a notice of the proposal in a newspaper circulating in the area of the proposed alcohol-free zone, allow inspection of the proposal and invite representations or objections within 30 days from the date of publication. The notice should state the exact location of the proposed alcohol-free zone, and the place and time at which the proposal may be inspected.

Ministerial Guidelines on Alcohol-Free Zones

2. Send a copy of the proposal to:

- a) the Police Local Area Commander and the officer in charge of the police station within or nearest to the proposed zone,
- b) liquor licensees and secretaries of registered clubs whose premises border on, or adjoin or are adjacent to, the proposed zone,

and invite representations or objections within 30 days from the date of sending the copy of the proposal, AND

3. Send a copy of the proposal to the NSW Anti-Discrimination Board, if the local area is listed in Appendix 2 to these Guidelines, and invite representations or objections within 30 days from the date of sending the copy of the proposal. Other councils have the option of advising the Board if they wish to seek the Board's views on the proposed alcohol-free zone.

In addition to these statutory requirements there are other consultative avenues that may enhance the effectiveness of any alcohol-free zone that is subsequently established. Accordingly, a council is also required to:

4. Send a copy of the proposal to any known organisation representing or able to speak on behalf of an identifiable Aboriginal or culturally and linguistically diverse group within the local area and invite representations or objections within 30 days from the date of sending the copy of the proposal.

A council is to give proper consideration to any representations, submissions or objections received and as a result may amend or withdraw a proposal to establish an alcohol-free zone. However, any amendment that extends the location of the proposed alcohol-free zone must be supported by reasons (as outlined above).

COUNCIL RESOLUTION TO ESTABLISH AN ALCOHOL-FREE ZONE

section 644B (1) and (2)

After complying with the procedures a council may, by resolution, adopt a proposal to establish an alcohol-free zone. The resolution itself will establish the zone.

After resolution, a council's usual administrative processes would apply in informing interested parties including any applicant, the Anti-Discrimination Board (if applicable), the relevant police Local Area Commander and officer in charge of the local police station (if different), affected liquor licensees and club secretaries and other organisations advised of the original proposal.

OPERATION OF AN ALCOHOL-FREE ZONE

section 644B (3) and (4)

A council must publicly advise the establishment of an alcohol-free zone by notice published in a newspaper circulating in the area that includes the zone.

An alcohol-free zone will not operate until 7 days after publication of the notice AND until the roads, footpaths and public carparks affected are adequately signposted.

Signage for Alcohol-Free Zones

A council is required to consult with the police regarding the placement of signs.

As a minimum, signs are to be placed at the outer limits of the zone, at the site of specific trouble spots (as indicated by the police) and at other suitable intervals within the zone.

Signs designating an alcohol-free zone must indicate that the drinking of alcohol is prohibited in the zone. Signs should note that alcohol may be seized and disposed of if alcohol is being consumed in the zone. Starting and finishing dates for the operation of the zone should also be included.

It is recommended that signs use consistent, easily recognisable symbols and include a map of the area defining the location of the zone. Some councils may choose to complement erected notices with spray-painted no-alcohol symbols on the footpaths.

Graphic representation on signs is an option. However, Standards Australia does not have an internationally recognised symbol for alcohol and considers that depiction of a bottle, glass AND can would be ideal to avoid confusion. The International Organisation for Standardisation (ISO) provides advice on methods that can be used to create different types of prohibition signs (ISO 7010-2003 *Safety Signs used in Workplaces and Public Areas*). This can be read with ISO 3864.3-2006 (*Design Principles for Graphical Symbols for use in Safety Signs*) which is used to ensure symbols and signs have the intended meaning and can be comprehended by persons as they enter the area the sign applies to. The Standard provides sizing requirements and font sizes for letters used in symbols.

Councils are encouraged to utilise symbols on their signage which don't rely on high levels of literacy.

The local Aboriginal community may be engaged to design signs which are also appropriate for their community.

Ministerial Guidelines on Alcohol-Free Zones

The content of the sign below is considered a minimum standard.



** Insert appropriate directional arrow or map*

On such signs the dates may be inserted in a manner that allows re-use of the sign, provided the dates cannot be removed during the period of operation.

Signs are to be removed as soon as practicable, but no longer than 30 days, after the end date of an alcohol-free zone.

SUSPENSION OR CANCELLATION OF AN ALCOHOL-FREE ZONE

section 645

The power to suspend or cancel an alcohol-free zone during its period of operation is provided so that a council may respond to more immediate situations that arise within the area of the zone.

A council must pass a valid resolution to suspend or cancel a particular alcohol-free zone. Such action may be taken as a result of a request received from any person or body, or at a council's own initiative.

Liaison with the local police, before and after the council resolution, is essential to ensure that both groups are informed and action is coordinated. Additionally, a council may undertake any other consultation that it considers necessary.

A council must publish notice of a suspension or cancellation as required under section 645 (1) and (3). In the case of cancellation of an alcohol-free zone the signs should be removed immediately.

Ministerial Guidelines on Alcohol-Free Zones

A council is not limited in the reasons for which it may suspend or cancel an alcohol-free zone. A suspension would not usually be appropriate for any period longer than one month, and generally would be of a much shorter duration eg. to accommodate a specific community event. Alcohol-free zone signage should be removed for the duration of any suspension of the zone.

The four year operation of an alcohol-free zone is not extended by any suspension occurring within that period.

RE-ESTABLISHMENT OF AN ALCOHOL-FREE ZONE

section 644B(4)

An alcohol-free zone is essentially a short-term control measure and in many instances a zone will achieve the desired objectives within its operational period.

There is no general provision for an alcohol-free zone to be extended. However, the roads, footpaths or public carparks comprising a zone may be included in another alcohol-free zone of the same or different configuration, immediately following the cessation of the existing zone or at any future time.

All the requirements for the valid establishment of a zone apply whether or not any of the roads, footpaths or carparks concerned have previously been zoned as alcohol-free.

Where a proposal for an alcohol-free zone includes roads, footpaths or public carparks that have previously been zoned as alcohol-free, a council is to have regard to that previous zoning.

The evaluation criteria that councils use when considering the re-establishment of an alcohol free zone should include the following:

- what were the factors which originally supported a zoning in that area?
- how successful was the previous alcohol-free zone in achieving a reduction in unacceptable street drinking?
- what do police statistics indicate about the value of re-establishing an alcohol-free zone in that area?
- what other measures may need to be considered (eg a community education program) if unacceptable street drinking is still of concern in that area?
- has the community's perceptions of safety improved?

The re-establishment procedure provides a council with the opportunity to focus again on any community problems associated with irresponsible alcohol consumption and the range of strategies that may be implemented to address these problems.

RECORDING OF ALCOHOL-FREE ZONES

The maintenance of appropriate records is essential for established alcohol-free zones. As a minimum, records need to be kept in sufficient detail:

- to document that all the steps for valid establishment have been undertaken
- to provide for removal of signs at the conclusion of the zone's operation
- to identify suspensions or cancellations of alcohol-free zones
- to avoid overlap in the establishment of alcohol-free zones
- to provide a reference base where re-establishment of an alcohol-free zone is sought.

ENFORCEMENT OF ALCOHOL-FREE ZONES

sections 642 and 648

Alcohol-free zones may be enforced by any officer of the NSW Police Force or an enforcement officer. An enforcement officer means an employee of a council authorised in writing by the Commissioner of Police to be an enforcement officer for the purpose of section 642 of the Local Government Act.

The legislation applies to all persons, including minors.

The power to seize and tip out or otherwise dispose of alcohol without the need to issue a warning applies within an alcohol-free zone.

Where a council has authorised enforcement officers, the council will be required to adopt a procedure regarding the disposal of any alcohol that is seized.

A Police officer or authorised council enforcement officer may use their discretion to issue a warning to a person who is drinking in an alcohol free zone, for example, where the person may be unaware of the zone.

It should also be noted that in circumstances where a person does not co-operate with a Police officer or authorised council enforcement officer, they can be charged with obstruction under section 660 of the Local Government Act which carries a maximum penalty of \$2,200.

The Commissioner of Police has the power to authorise council officers to enforce alcohol-free zones. The Commissioner may delegate his or her authority to Police Local Area Commanders. Where councils identify benefits to their communities for their officers to enforce alcohol free zones, the general manager will need to liaise with the Local Area Commander to ensure that council officers are suitable for this enforcement role.

Only authorised employees of a council and not contractors, who may be otherwise engaged by a council to provide regulatory services, may be authorised for this purpose.

Councils are responsible for ensuring that their authorised enforcement officers have appropriate identification to support this enforcement role.

Ministerial Guidelines on Alcohol-Free Zones

Councils with authorised council enforcement officers need to establish a system to record the number of occasions that these officers enforce the Alcohol-Free Zone legislation in their area. This should include monitoring the number of authorised council enforcement officers and how often alcohol is tipped out or otherwise disposed of. Councils may from time to time be required to report this data to the Department of Local Government to inform the evaluation of the usage of the Alcohol-Free Zone powers by councils.

It is important that the Police Local Area Commander and the officer-in-charge of the local police station (if different) are involved in the establishment procedure so that the zone operates and is enforced most effectively.

ALCOHOL-FREE ZONES AND COMMUNITY EDUCATION

As well as the requirement to publish information in the local media about the establishment of an alcohol-free zone, the community will be better educated about the intent of the alcohol-free zone if a community education campaign is run in line with the establishment of the zone.

Councils may wish to engage their local Community Drug Action Team or Drug and Alcohol Service within their Area Health Service so that responsible drinking messages can be promoted within the community to coincide with the establishment of the alcohol-free zone.

Posters and other information about the consequences of irresponsible street drinking may be displayed in local licensed premises and bottle shops. Collaboration between council, the police and stakeholders including liquor licensees may be assisted through a local Liquor Accord. Further information on Liquor Accords is available on the Office of Liquor, Gaming and Racing website at www.olgr.nsw.gov.au.

CONTACTS

Department of Local Government

Level 1, 5 O'Keefe Avenue
(Locked Bag 3015)
Nowra, 2541

Telephone: (02) 4428 4100

Website: www.dlg.nsw.gov.au

Anti-Discrimination Board

Level 4, 175 Castlereagh Street,
Sydney
(PO Box A2122, Sydney South, 1235)

Telephone:

General Enquiry Service & Employers Advisory Service (02) 9268 5544
For rural and regional New South Wales only 1800 670 812

Website: www.lawlink.nsw.gov.au/adb

NSW Police Service

1 Charles Street
(Locked Bag 5102)
Parramatta, 2150

Telephone: 1800 622 571

Website: www.police.nsw.gov.au

Appendix 1

APPLICATION FOR ALCOHOL-FREE ZONE

(Local Government Act 1993, section 644)

To(Name of Council)

I
(Full Name)

of
(Address) (Telephone No.)

3 **Being** (tick appropriate box):

(a) a representative of
(Name of Community Group in area)

(b) a police officer stationed at

(c) a person living in the area

(d) a person working in the area at
.....
(work address)

apply to the Council to establish an alcohol-free zone.

4 **Roads or parts of roads ('roads' includes 'footpaths') and/ or public car parks to be included in the alcohol-free zone:**

.....
.....
.....
.....

(Specify exactly by referring to street numbers or other landmarks)

5 **Reasons for requesting the alcohol-free zone:**

.....
.....
.....
.....

(Give details of obstruction, littering, personal injury, property damage, police intervention, etc. that have occurred on those roads or in those car parks)

Signed.....

Date.....

Documents supporting the information on this form may be attached.

Appendix 2

COUNCILS WHICH MUST CONSULT WITH THE ANTI-DISCRIMINATION BOARD

Sixteen councils are required to consult with the NSW Anti-Discrimination Board in their establishment of an alcohol-free zone to provide a measure of protection against the possibility of a discriminatory impact upon certain groups in the community. These councils are:

Blacktown
Bourke
Campbelltown
Dubbo
Kempsey
Lake Macquarie
Liverpool
Moree Plains
Newcastle
Penrith
Randwick
Shoalhaven
South Sydney
Tamworth
Walgett
Wollongong

REPORTS FOR INFORMATION

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BREWARRINA SHIRE COUNCIL

Agenda Submission for Ordinary Meeting held on Friday 25th November 2022

TITLE:	REPORTS FOR INFORMATION	DOC REF: Item: a
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REPORT BY:	David Kirby GENERAL MANAGER	DATE: 16 th Nov 2022
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IP&R REFERENCE:

Objective 5.2: A Council that provides quality service to ratepayers and residents and delivers cost-effective services to these customers

PURPOSE:

The purpose of this report is for Councillors to receive the Status Report, Councils Information Reports as well as the items for Correspondence.

RECOMMENDATION:

That the Status Report, Information Reports, which are listed from a-m, and the Items for Correspondence be received as information.

CONTENT:

This report will cover the July Status Report, the Information Reports for each department that was compiled during the reporting period and Correspondence for Information. (All reports attached)

The reports will be received in the following order;

- **Status Report**
- **Information Report**
 - a. General Manager / Mayor
 - b. Roads
 - c. Plant
 - g. Library
 - h. Human Services
 - k. CDC
 - m. Human Resources
- **Items for Correspondence:**
 1. Circular 22-30 - Guidelines on the recruitment of senior council executives
 2. Circular 22-33 - Misuse of Council Resources – March 2023 State Election
 3. Circular 22-34 - Consultation on review of the Local Government Boundaries Commission
 4. Circular 33-35 - Councils' decisions on the administration of their September 2024 ordinary

GOVERNANCE IMPLICATIONS: NA

CONCLUSION:

To inform Council of the monthly activities undertaken by the various departments within the Council.

David Kirby
General Manager

ATTACHMENTS:

- **Status Report**

- Information Report**

- a. General Manager / Mayor
 - b. Roads
 - c. Plant
 - g. Library
 - h. Human Services
 - k. CDC
 - m. Human Resources

- **Items for Correspondence:**

1. Circular 22-30 - Guidelines on the recruitment of senior council executives
2. Circular 22-33 - Misuse of Council Resources – March 2023 State Election
3. Circular 22-34 - Consultation on review of the Local Government Boundaries Commission
4. Circular 33-35 - Councils' decisions on the administration of their September 2024 ordinary

Status Report: Council Resolutions and Tasks to be Finalised.

27th July 2018 - Ordinary Council Meeting			
Resolution Number	Officer Action	Information:	Action Taken:
134/18	GM	<p>RESOLVED on MOTION by Councillor Pippos Seconded by Councillor Chapman;</p> <p>That Council accept the grant from the Office of Local Government and note the requirement to utilise the funding for the purposes of developing compliant plans under the Crown lands Management Act for crown reserves.</p>	<p>14/11/2022 – No Change</p> <p>12/10/2022 – Plans referred to Crown lands for comment – No change</p> <p>17/02/2022 – No Change.</p> <p>11/10/2021 – In progress – still waiting on approval.</p> <p>14/09/2021 – Sought approval for Draft Management Plans from Crown Lands – proceeding.</p> <p>16/08/2021 – No Change.</p> <p>12/07/2021 – No Change.</p> <p>15/06/2021 – Land Categorisation awaiting response from Crown Lands</p> <p>11/05/2021 – Referred Categorisation to Crown Lands – advertising not required.</p> <p>13/04/2021 – Report to Council this month.</p> <p>15/03/2021 – Draft report received for review.</p> <p>15/02/2021 – Had site visits, awaiting draft reports</p> <p>16/11/2020 General Manager had follow up meeting with Dubbo Regional Council and a new consultant has been appointed.</p> <p>12/10/2020 No Change waiting consultant.</p> <p>15/09/2020 No Change waiting consultant.</p> <p>16/03/2020 - 17/08/2020 No Change waiting consultant.</p> <p>10/02/2020 Anticipating consultant undertaking project in March.</p> <p>17/07/2019 – Dubbo Regional Council are drawing up the plans and they are progressing.</p> <p>14/06/2019 Meeting with Crown Lands and discussed Councils view</p> <p>13/05/2019 – Engaged Contractor with the assistance Dubbo Regional Council to prepare plans.</p> <p>7/3/2019 GM discussed with GM of Dubbo Regional City regards joint project to produce plans.</p> <p>12/02/2019 General Manager to meet with Dubbo City Council to pursue joint project.</p> <p>30/11/2018 Funding Received</p> <p>16/10/2018 – In Progress</p> <p>13/08/2018 – Awaiting action plan.</p>

Status Report: Council Resolutions and Tasks to be Finalised.

24th July 2020 - Ordinary Council Meeting			
Resolution Number	Officer Action	Information:	Action Taken:
98/20	GM	<p>RESOLVED on MOTION by Councillor Wheatley, Seconded by Councillor Slack-Smith;</p> <p>That Council endorse the proposal for the Council to utilise funding from the Local Roads and Community Infrastructure Fund for the following identified projects:</p> <ol style="list-style-type: none"> 1. Goodooga Road Rest Stop Budget \$100k 2. Weilmoringle Tennis Courts \$100k 3. Culgoa Tennis Courts \$80k 4. Tourism Signage – with proposals to be discussed and referred to Council \$80k 5. Fish Traps interpretative Signage, new seating revamp of the carpark & viewing platform etc. \$160k. 6. Balance of funds approx. \$260 to be allocated on dollar for dollar basis with R2R funds for road repair up North. 	<p>14/11/2022 – Finalising Tourism Signage – Pending Current Floods</p> <p>12/10/2022 – Finalising Tourism Signage – No change</p> <p>11/11/2021 –</p> <p>1. Completed.</p> <p>2. Completed.</p> <p>3. Completed. } Waiting on tennis net post + nets.</p> <p>4. Nearing Completion</p> <p>5. Nearing completion.</p> <p>6. Completed.</p> <p>14/09/2021 –</p> <p>1. Completed.</p> <p>2. Completed.</p> <p>3. Synthetic grass to be laid.</p> <p>4. Still waiting on available staff to install huts.</p> <p>5. Nearing completion.</p> <p>16/08/2021 –</p> <p>1. Completed.</p> <p>2. Completed.</p> <p>3. In Progress.</p> <p>4. Panels going to print – waiting on staff to get huts in.</p> <p>5. Nearing completion.</p> <p>12/07/2021 – In progress.</p> <p>15/06/2021 – In progress</p> <p>11/05/2021 –</p> <ul style="list-style-type: none"> • Frames for tourism signage have been delivered – some require re-welding; otherwise are ready to be put up. <p>14/03/2021 –</p> <p>1. Goodooga Rest Stop Completed.</p> <p>2. Tennis Courts upgrade have been put on hold due to wet weather.</p> <p>3. Frames for tourism signage are to be delivered in May.</p> <p>4. Land Scaping at Barbwire Park has been put on hold due to rising water.</p> <p>5. Re-sheeting Completed.</p> <p>15/03/2021 –</p> <p>1. Goodooga rest stop completed, to final inspection.</p> <p>2. Weilmoringle and Culgoa Tennis Court contracts awards.</p>

Status Report: Council Resolutions and Tasks to be Finalised.

			<p>3. Frames for tourism signage to be transported to Brewarrina next week.</p> <p>4. Landscapers to start in April at Barbwire Park.</p> <p>5. Re-sheeting completed, minor item outstanding.</p> <p>15/02/2021-</p> <ul style="list-style-type: none"> • Goodooga Rest Stop – Concrete Slab completed, awaiting on plumbing and shower heads, • Weilmoringle and Culgoa Tennis Court – Works Commence March 2021. • Landscape designer to come and inspect the park at the fish traps on 18th Feb. <p>16/11/2020-</p> <ul style="list-style-type: none"> • Goodooga Road Rest Stop Budget \$100k- AWARDED. • Weilmoringle and Culgoa Tennis Courts – TENDERS RECALLED. <p>12/10/2020 In progress 15/09/2020 In progress 17/08/2020 In progress, submissions /proposals to council - See report to Council.</p>
27th November 2020 – Ordinary Council Meeting			
Resolution Number	Officer Action	Information:	Action Taken:
159/20	GM	<p>RESOLVED on MOTION by Councillor Stanton, Seconded by Councillor Loughnan;</p> <p>That Council endorse the proposal with the following amendments for the Council to utilise funding from the Local Roads and Community Infrastructure Fund Extension for the continuing replacement of road safety ramps and other programs as follows;</p> <ul style="list-style-type: none"> • Road Safety Grid Program allocation of \$200,000.00 • Goodooga Skate Park allocation of \$100,000.00 • Brewarrina Memorial Park Picnic Areas allocation of \$100,000.00 • Brewarrina Memorial Pool – Toddlers Pool allocation of \$190,000.00 	<p>14/11/2022 – In progress - No Change</p> <p>12/10/2022 – In progress – Tender specifications to be organised to go out in June – In Progress – No Change</p> <p>17/02/2022 – No Change.</p> <p>11/11/2021 –</p> <ul style="list-style-type: none"> • Not started. • Update from Council decision to be actioned. • Ongoing • Ongoing. <p>14/09/2021 – Ongoing.</p> <p>16/08/2021 – Ongoing.</p> <p>12/07/2021 – Ongoing.</p> <p>15/06/2021 – Road safety grid program queried awaiting final approval.</p> <p>11/05/2021 – Local Roads and Community Infrastructure Program Phase 2 Work Schedule – Project Nomination completed and submitted – awaiting confirmation that work can proceed.</p>

Status Report: Council Resolutions and Tasks to be Finalised.

		18th December 2020 - Ordinary Council Meeting					
Resolution Number	Officer Action	Information:			Action Taken:		
185/20	TM	RESOLVED on MOTION by Councillor Pippas Seconded by Councillor Stanton; That Council approves including the following contractors on the panel for fencing installation on the Brewarrina - Goodooga – Hebel Rd.			14/11/2022 – No Change 12/10/2022 – No change 06/09/2022 – No change 17/02/2022 – Nearing Completion. 11/10/2021 – Ongoing. 14/09/2021 – No Change. 16/08/2021 – No Change. 12/07/2021 – Ongoing. 15/06/2021 – Ongoing. 11/05/2021 – No Change. 13/04/2021 – Ongoing. 15/03/2021 – Ongoing 15/02/2021 – New Contractor on-site MKD fencing.		
		Description	Unit	Unit Rate \$ + GST			
				MKD Fencing Pty Ltd Forest Grove - NSW		Red Dog Rural Contracting Duramana - NSW	GG & SG Halls Hebel - QLD
		Installing a 7 line 900 m Hinge Joint Roll	m	\$0.90		\$1.26	\$1.40
		Installing Steel Strainer	Each	\$20		\$20	\$50
		Installing end assemblies type “H”	Each	\$110		\$100	\$120
		Installing 14 foot Gate	Each	\$25		\$30	\$30
Installation Rate \$ per m		\$1.16	\$1.50	\$1.74			

Status Report: Council Resolutions and Tasks to be Finalised.

25th June 2021 - Ordinary Council Meeting			
Resolution Number	Officer Action	Information:	Action Taken:
82/21	GM / CHB	RESOLVED on MOTION by Councillor Stanton, Seconded by Councillor Loughnan; that Council note that the General Manager is authorised to approve the issue of a Stop Work Order concerning construction work being undertaken at Branglebar, provided he is satisfied that this is warranted, and that any submissions received from the owners (within the time given to respond) by Council in terms of the validity (or otherwise) of Development Consent 12-2001 have been reviewed and given due consideration.	14/11/2022 – No Change – Still awaiting a response 12/10/2022 – Council awaiting response on issue of non-compliance with approval – No change 17/02/2022 – Report to Council in Closed Session. 11/10/2021 – Hearing set for 10 December – Council currently represented by Barristers and a Solicitor. 14/09/2021 – Hearing set for 10 December – Council currently represented by Barristers and a Solicitor. 16/08/2021 – Subject to Appeal from Land and Environment Court. 12/07/2021 – Stop Work Order issued.
23rd July 2021 – Ordinary Council Meeting			
Resolution Number	Officer Action	Information:	Action Taken:
97/21	GM	RESOLVED on MOTION by Councillor Pippas, Seconded by Councillor Slack-Smith; that Council offer to sell blocks of land, Lots No. 35 to 45, excluding 40, between Cato and Culgoa Street for the purposes of establishing workshop and storage facilities for Lukas Building and Excavation and authorise the General Manager to offer a price of \$2,000 per block - \$22,000 total including GST, and execute the necessary documents.	14/11/2022 – No Change 12/10/2022 – No change 17/02/2022 – No Change. 11/10/2021 – Waiting on response. 14/09/2021 – No Change. 16/08/2021 – Lukas Building advised – awaiting response.
24th September 2021 – Ordinary Council Meeting			

Status Report: Council Resolutions and Tasks to be Finalised.

Resolution Number	Officer Action	Information:	Action Taken:
118/21	UM	RESOLVED on MOTION by Councillor Pippos, Seconded by Councillor Slack-Smith; that Council approve the conceptual design of the proposed Brewarrina Aboriginal Fishtraps Viewing Platform.	14/11/2022 – No Change – EIS still in progress 12/10/2022 – EIS in progress – No change 17/03/2022 – No change 17/02/2022 – Development Application Process Initiated. 11/10/2021 – For public consultation – November edition of Bre News.
		24th February 2022 – Ordinary Council Meeting	
Resolution Number	Officer Action	Information:	Action Taken:
11/22	GM	RESOLVED on MOTION by Councillor Pippos, Seconded by Councillor Stanton; that Council note the report and approve the General Manager to continue to examine options to enable Council to comply with ARIC guidelines once the review is completed.	14/11/2022 – No Change 12/10/2022 – No change
		25 th March 2022 – Ordinary Council Meeting	
Resolution Number	Officer Action	Information:	Action Taken:
35/22	GM	RESOLVED on MOTION by Councillor SHERIDAN, Seconded by Councillor FRAIL; That; Council’s defer consideration of this matter until an independent building inspection report can be carried out on the Memorial Hall.	14/11/2022 – No Change 12/10/2022 – No Change 06/07/2022 – Letter sent to IBA to consider RED! occupying the hall
36/22	GM/ CHB	RESOLVED on MOTION by Councillor JEFFRIES, Seconded by Councillor FRAIL; That Council; 1. Advise that amendments (Standard Instrument LEP Agritourism Amendment Order) to the LEP be agreed to subject to the use requiring Development Consent from Council. 2. That Council’s Consultant Planner commence a review of the clauses of the LEP in relation to: a) Concessional lots and all old villages in the Shire to see if extending the RU5 zones to existing lots and possible future expansions of the RU5 and /or R5 (Large Lot Residential) in and around the existing villages. b) The minimum lot size for Community Title Schemes.	14/11/2022 – Report going to November Council 12/10/2022 – Report going to October Council

Status Report: Council Resolutions and Tasks to be Finalised.

22nd April 2022 – Ordinary Council Meeting			
Resolution Number	Officer Action	Information:	Action Taken:
57/22	GM	RESOLVED on MOTION by Councillor JEFFRIES, Seconded by Councillor PIPPOS; That; 1. Council accept the proposal to build a new facility 2. RFS to reconsider the location due to being a residential area and ongoing contamination issues 3. A further detailed proposal be provided to Council before a final decision is made	14/11/2022 – RFS looking at detailed design 12/10/2022 – No Change 10/08/2022 – Report going to Council this month
26th August 2022 – Ordinary Council Meeting			
Resolution Number	Officer Action	Information:	Action Taken:
110/22	GM	RESOLVED on MOTION by Councillor PIPPOS, Seconded by Councillor FRAIL; That; Council receive this report as information and consider implementing the buy local program for free camping at the Goodooga Bore Baths and the Brewarrina 4 Mile Camping Reserve and investigate appropriate signage.	14/11/2022 – No Change 12/10/2022 – No Change
114/22	GM	RESOLVED on MOTION by Councillor PIPPOS, Seconded by Councillor SHERIDAN; That; Council receive this report and consider the future options relating to the development of the Visitor Information Centre Auditorium after implantation of the Brewarrina town street Master plan.	14/11/2022 – No Change 12/10/2022 – No Change

BREWARRINA SHIRE COUNCIL

Agenda Submission for Ordinary Meeting held on Friday 25th November 2022

TITLE:	GENERAL MANAGER - DIARY	DOC REF: Item: a
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REPORT BY:	David Kirby General Manager	DATE: 16 th Nov 2022
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IPR / MANAGEMENT PLAN REFERENCE:

Theme 4: A community with integrated leadership Governance.

PURPOSE:

The purpose of this report is to provide Council with a summary of meetings and functions attended during the reporting period.

GENERAL MANAGER ACTIVITY:

- Aboriginal Water & Sewer Meeting – 19/10/2022
- Critical Communication Enhancement Program (CCEP) meeting – 17/10/2022
- REDS Update Draft Presentation - Western Plains – 18/10/2022
- LGNSW online forum on IPART review rate peg methodology – 18/10/2022
- Towards Zero Collaboration Hub information share webinar – 20/10/2022
- Local Emergency Management Committee Meeting – 21/10/2022
- Regional NSW – Krystal Bock 27/10/2022
- Department Community Justice - Rikki Price and EDM 26/10/2022
- Local Emergency Management Meeting – 27/10/2022
- Fixing Country Info Session – 28/10/2022
- Active Transport Meeting – 01/11/2022
- Monthly meeting TfNSW – 02/11/2022
- Local Emergency Management Meeting – 02/11/2022
- Rural Fire Service District Superintendent meeting – 03/11/2022
- Local Emergency Management Meeting – 07/11/2022
- Rural Fire Service Meeting – 09/11/2022
- Essential Energy Executive Meeting – 10/11/2022
- Regional Recovery Committee – 10/11/2022
- Local Emergency Management Meeting – 11/11/2022
- Remembrance Day Service RSL Club – 11/11/2022
- Local Emergency Management Meeting – 14/11/2022
- Mannex Meeting with Managers – 14/11/2022
- Business Industry & Tourism Sub-Committee - Central West, Orana and Far West Regional Recovery Committee – 15/11/2022
- Brewarrina - PCMF Procurement Framework demo (part 2) – ArcBlue – 15/11/2022
- Resilience NSW Briefing: Central West Flood Recovery – 16/11/2022

BREWARRINA SHIRE COUNCIL

Agenda Submission for Ordinary Meeting held on Friday 25th November 2022

TITLE:	MAYOR - DIARY	DOC REF: Item: a2
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REPORT BY:	David Kirby General Manager	DATE: 16 th Nov 2022
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IPR / MANAGEMENT PLAN REFERENCE:

Theme 4: A community with integrated leadership Governance.

PURPOSE:

The purpose of this report is to provide Council with a summary of meetings and functions attended during the reporting period.

MAYOR ACTIVITY:

- 4/11/2022 – Teleconference with Mark Coulton re: Australia Post
- 7/11/2022 – LEMC Meeting
- 7/11/2022 – Opening of Kim Hardy Art Show
- 9/11/2022 – Attendance at Clontarf Foundation Award Presentation
- 11/11/2022 – LEMC Meeting
- 14/11/2022 – LEMC Meeting
- Numerous phone calls with Local Landholders regarding DPI, LLS Services and Loss of Stock.
- Phone Call with Mark Urquhart – Walgett GM re: Australia Post Services / offering assistance.
- Phone call with Tim Horan – Coonamble Mayor re: Services into the town during isolation.

CONSULTATION:

Various Staff, Councillors & Agencies.

GOVERNANCE IMPLICATIONS:

For Information.

CONCLUSION:

For Council Information.

RECOMMENDATION:

That Council receive the Mayors Diary Report as Information.

David Kirby
General Manager

ATTACHMENTS:

Nil

BREWARRINA SHIRE COUNCIL

Agenda Submission for Ordinary Meeting held on Friday 25th November 2022

TITLE:	ROADS INFORMATION REPORT	DOC REF: Item: b
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REPORT BY:	Tim Williams TRANSPORT MANAGER	DATE: 15 th Nov 2022
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IP&R REFERENCE:

Theme 1: A Growing Economy

- E2.10 Set priorities to improve local roads

Theme 2: A Healthy Natural Environment

- H1.2.6.15 Provide services to manage and maintain rural roads.

Theme 3: A Caring Community

- C5.4.1 Support local residents ability to access Services available in regional centres

PURPOSE:

The purpose of this report is to update Council on various road maintenance and construction activities completed in the previous month and provide a work program for the coming period.

CONTENT:

Maintenance Works:

Maintenance works are progressing well around the shire, crews have been conducting patching works, guide posting and signage works were required. Crews are being hindered by wet weather but are still progressing well. The past month has been considerably wet on the whole network, including flooding on some roads which make them impassable.

Due to flooding and wet weather there were no grading works conducted on Council Roads during October

Road Maintenance Council Contract (RMCC)

Works have been coming along well with the RMCC crews. The crews have been conducting inspections, patching works, signage works and vegetation works where possible. This month there has been significant works conducted on Arthur Hall Way due to the road being closed to light vehicles. Crews have been working 24-hour shifts guarding each end of the road to ensure that no light vehicles enter floodwaters. The Kamilaroi Hwy still remains closed in both directions from Brewarrina due to flooding from the Barwon and Bogan Rivers.

Capital Works

Jobs Gate Rd – Stage 02 & 03

Works on the Jobs Gate road during October have been slowed due to wet weather. The crew has been working on importing base material from the nearby gravel pit. Once tipped on the subgrade it's spread at a 200mm thick layer and stabilized with a tri blend of lime slag and cement to help give it some strength. Crews have imported a total of 2.5kms of base and have stabilized 900m before the wet weather interrupted this process. Once the wet weather subsides, the remaining base material will be stabilized and sealed completing another 2.5kms on the Jobs Gate Road Project.

Flood Damage works

AGRN 987

A consultant has been engaged to help sort the current data and information needed to complete this claim. The information has been sorted in the Recover software we are just needing some photo evidence to complete the claim for this event. Tech services are working to get this information through to the consultant for processing.

AGRN 1034

During September the Brewarrina Shire Council was declared as being in a natural disaster area. This entitles council to claim funding through the federal government in helping clean up and get our assets back to a good standard. Currently as crews can gain access to each road a inspection is conducted where photos and evidence will be collected. Once the evidence is collected a grader will conduct maintenance works on the road to bring it back to a good standard. During October it has been hard to get any access to roads as the network has been wet or flooded, once we can gain access to our network we can start working on this event.

David Kirby
General Manager

ATTACHMENTS: Nil.

BREWARRINA SHIRE COUNCIL

Agenda Submission for Ordinary Meeting held on Friday 25th November 2022

TITLE:	PLANT REPORT	DOC REF: Item: c
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REPORT BY:	Jake Boney WORKSHOP SUPERVISOR	DATE: 15 th Nov 2022
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IP&R REFERENCE: Theme 2: A Healthy Natural Environment - H.1.2.6 Council Assets

PURPOSE: The purpose of this report is to update Council on the status on the 2022 Fleet Performance for the period ending October/November 2022. This is a monthly plant report showing the current position of Council's Fleet.

Plant No	Plant Number Description	Work Performed
861 + 862	Kahmoo camp gensets	<ul style="list-style-type: none"> • Carry out engine services every 10 days • Service and valve adjustments
042	Hilux	<ul style="list-style-type: none"> • Clean 5th injector • Clear OBD fault codes
007	Triton	<ul style="list-style-type: none"> • Service • Repair Bullbar
554	Amman Rubber Tyre Roller (Kahmoo)	<ul style="list-style-type: none"> • Carry out service
555	Amman padfoot roller (Kahmoo)	<ul style="list-style-type: none"> • Carry out service
655	John Deer Mower	<ul style="list-style-type: none"> • Replace Radiator
	New Water Pump from Yetta	<ul style="list-style-type: none"> • Fit control box • Charge battery • Order fitting
002	Prado	<ul style="list-style-type: none"> • Drain petrol • Replace filters • Fill with diesel and test drive • Fit phone booster
893	Yanmar water pump	<ul style="list-style-type: none"> • Replace starter motor • Replace fittings
086	Hilux	<ul style="list-style-type: none"> • Replace RHR window

065	Hilux	<ul style="list-style-type: none"> • Limp mode – Forced DPF burn • Test drive
069	D-max	<ul style="list-style-type: none"> • Replace air filter (Flood Damage)
068	Hilux	<ul style="list-style-type: none"> • Replace lower control arms • Wheel alignment (Bourke)
659	John Deer Mower	<ul style="list-style-type: none"> • Carry out service • Replace blades • Repair fan and flashing lights
104	Kenworth Prime Mover	<ul style="list-style-type: none"> • Replace radiator/fan (Flood Damage)
138	Isuzu tipper	<ul style="list-style-type: none"> • Repair mud flaps
139	Garbage truck	<ul style="list-style-type: none"> • Replace PTO
008	Triton	<ul style="list-style-type: none"> • Clean radiator and condenser
005	Hilux	<ul style="list-style-type: none"> • Flood Damage • Replace starter motor • Replace diff oils
662	Slasher deck CAT 1400	<ul style="list-style-type: none"> • Replace clutch pack
131	Isuzu Tipper	<ul style="list-style-type: none"> • Replace radiator and fan (Flood Damage)
896	Yanmar water pump	<ul style="list-style-type: none"> • Replace starter motor
069	D-max	<ul style="list-style-type: none"> • Remove CV joints • Parts ordered

David Kirby

General Manager

BREWARRINA SHIRE COUNCIL

Agenda Submission for Ordinary Meeting held on Friday 25th November 2022

TITLE:	BREWARRINA LIBRARY INFORMATION REPORT	DOC REF: Item: g
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REPORT BY:	Carol Norton LIBRARY OFFICER	DATE 3 rd Nov 2022
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IPR REFERENCE:
Theme 3 – A Caring Community – C5.4.1.5

PURPOSE:
To inform Council on the activities of the Brewarrina Shire Council Library. For December 2021-January 2022.

CONTENT:

Brewarrina Shire Council is affiliated with North West Slopes and Plains Regional Library. This partnership includes Moree, Walgett, Lightning Ridge, Mungindi and Brewarrina. Brewarrina contributes to the regional partnership by way of a subscription each year which enables Brewarrina to have access to the regional Library Management system for management of books and also regular book exchanges. The reasonable small amount this does cost the council out weighs the cost of council buying new books ourselves and managing and maintaining a Library Management system.

Saturday Morning Program

NSW State library increased funding which has given Council the opportunity to increase service delivery for community to access and utilise the wonderfully new renovated library space and technologies. At present in recess owing to Covid restrictions.

Book Club

Saturday Morning Book Club Program commenced on the 28th May 2022.

Our next Book Club book is “Nora Webster” by COLM T’OIB’IN and has been issued to all our book club members. Our review will be on a date to be advised.

Local History Project will be starting to catalogue local history objects and documents.

Professional Development

Spydus 10.5 upgrade went live on the 11th November 2020.

Big Sky Library (BSL) Strategic Planning

BSL has contracted a consultant to review, gather and interpret all necessary information from stakeholders during this month using online platforms. This information will be collated to form the new BSL strategic plan for the next 3-5 years. A copy will be attached when it is complete.

Monthly Activity Statistics:

ACTIVITY	CUSTOMER VOLUME-per month
Number of books renewed	72
Number of books returned	75
Number of books requested from other libraries	0
Library Computer Bookings	54
Library books through kiosk	15
Library visits	276
Number of new members signed up or re-registered	4

Library Use	Total
Borrowing	72
Public PC	54
iPad table	19
WiFi	3
Play	16
Reading (eg. newspapers)	5
Reading (eg. books)	0
VR	0
Relaxing	4
Other:	19
Membership	514

David Kirby
General Manager

ATTACHMENTS: Nil.

BREWARRINA SHIRE COUNCIL

Agenda Submission for Ordinary Meeting held Friday 25th November 2022

TITLE:	BREWARRINA SERVICES AUSTRALIA	DOC REF: Item: h
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REPORT BY:	Carol Norton SERVICES AUSTRALIA	DATE: 3 rd Nov 2022
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IPR REFERENCE:

Theme 3 – A Caring Community – C5.4.1.2 and C5.4.1.1 Provision SERVICES AUSTRALIA, Services

PURPOSE:

To inform Council on the activities of the Brewarrina Shire Council Services Australia Agent. For December 2021 - January 2022.

CONTENT:

Brewarrina Shire Council has entered into an Agreement with Services Australia for the provision of services to Brewarrina. This agreement provides council with payment to cover 25 hours per week.

With the changes with Centrelink we now provide all Federal Government services on the Centrelink computers such as:

• Centrelink	• Medicare	• Child Support
• Australian tax Office		

Monthly Activity Statistics:

Below is the breakdown of the monthly statistics that we send to Centrelink:

MyGov	29
Centrelink	94
Medicare	1
Child Support	0
Trial	0
Other (ATO)	10
Assistance Provided	
Register customer for MYGov	2
Register Customer for Agency Linking Codes	7
Assist Customer with MyGov website	0
Assist Customer with MyGov App	7
Assist Customer with own Device	2
Assist Customer on computer (sst)	46
Assist Customer with document upload (Scan)	10
Assist customer using Silver Service	31
Assist customer with faxing	3
Assist with Identity confirmation	6

Assist with form completion	5
Assist providing forms/publications	4
Refer Customer to Service Australia phones(Smart call centre)	12
Time Taken	
Less than 5 minutes	57
5 to 15 Minutes	34
15 to 30 Minutes	14
30 to 60 minutes	13
Over 60 minutes	3

As part of the Centrelink response to Coronavirus, Brewarrina Agency has been asking clients to sign in, and for those from out of town, to provide contact details, in the advent of an outbreak, which would be passed to health authorities to assist with tracing.

Counts of service	Residency
94	Brewarrina

David Kirby
General Manager

ATTACHMENTS: Nil.

BREWARRINA SHIRE COUNCIL

Agenda Submission for Ordinary Meeting held on Friday 25th November 2022

TITLE:	Youth and Community	DOC REF: Item: k
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REPORT BY:	Claire Priestley COMMUNITY DEVELOPMENT COORDINATOR	DATE: 1 st Nov 2022
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IP&R REFERENCE:

- 1.1 Improve social well-being to offer a competitive lifestyle to attract and retain working families
- 1.1.2 Maintain high levels of community cohesion and community spirit
- 1.1.3 Provide leadership and coordination of service providers in the Brewarrina Shire
- 1.1.6 Co-ordinate and support community groups to promote events and activities within the local community
- 1.2 Support young people and encourage their development
- 1.2.1 Provide leadership and coordination of the Brewarrina Youth Centre to coordinate actions to assist all youth

PURPOSE:

To inform Councillors about Child, Youth & Families and Community programs and events.

RECOMMENDATION:

That Council accepts the Youth and Community report for October 2022 as information

CONTENT

Youth and Community Development

Council holds a five year Targeted Earlier Intervention (TEI) contract with the Department of Communities and Justice which guides the delivery of flexible supports to children, young people, families and community members who may be experiencing or at risk of vulnerability. Council delivers activities under the following categories;

Community Connections have several different categories in which activities and supports are provided:

- **Community Sector Coordination**; undertaken to support coordination and collaboration; strengthen organisational capacity of other local TEI organisations i.e. Mission Australia and Catholic Care via Leading the interagency and coordinating new services.
- **Information/Advice/Referral**; which is a provision of standard advice/guidance or information for individuals or families in relation to a specific topic. This is primarily delivered but not limited to the Centrelink/library space where the Community Development Coordinator works from. This also includes the development and distribution of specific resources that inform and build capacity in families, community and agency prospective.

- **Social Participation**: which means initiate or facilitate community activities that are in line with TEI outcomes this is done via youth week, seniors week, community movies, carers week, NAIDOC week, disability week, child protection etc.

The information below is both quantitative and qualitative of how council is providing such activities.

Community Sector Coordination

The new Community Development Coordinator continues to focus on re-engaging with community and services and navigating the required program reporting tools. Flooding events have caused the postponement of relevant monthly events. Training for the Data Exchange to meet the DCJ contractual target requirements is ongoing with the six monthly report due at the end of January 2023. DEX graphs and reports will be available for Council reports once training is completed.

Interagency Meeting

This will be the first interagency meeting for the new Community Development Coordinator and new Economic Development Manager. Meeting to be scheduled when services not so busy with current flooding event.

Bre Net Meeting – Postponed

Due to predicted isolation of Brewarrina and surrounding towns, the quarterly Bre Net meeting set for 24th November 2022 has been postponed until early 2023

Flood Transport commencing 7 October 2022

The Youth Centre bus has been utilised for transporting West Brewarrina residents to town for health services and grocery runs. This is a collaboration between Council and Brewarrina Local Aboriginal Lands Council with the assistance of the Transport for NSW SOS Grant that commenced in September 2021.

Youth off the Streets – Mental Health Wellbeing workshop meeting 17 October 2022

The Community Development Coordinator liaised with Rikka Lamb, Aboriginal Mental Health Advisor from Youth off the Streets to have a workshop at the Girls Afternoon Tea session for 1 November 2022. Workshop postponed due to flooding.

Family Planning NSW meeting 21 October 2022

Community Development Coordinator liaised with Family Planning NSW via Teams Meeting to assist with promotion of their outreach program for Aboriginal women 25 years and over for cervical cancer education. This promotion was shared to relevant services and women's groups via email networks and Brewarrina News Facebook.

Girls Afternoon Tea Program – Meeting for end of 4th Term – 31 October 2022

Attendees: Brewarrina Council, Brewarrina Police, Maranguka, Brewarrina Aboriginal Child and Family Centre (ACFC), Parents as First Teachers (PAFT), National Aboriginal Sporting Chance Academy (NASCA).

Apologies: Mission Australia & Brewarrina Ambulance

Summary: 7 more sessions of the program to be delivered by each service, with the last session to be held on Tuesday 13 December 2022.

Topics include: Cyberbullying, Crime Prevention, AOD, Domestic Violence/Homelessness, Feeling Fantastic, Pay it Forward, Emotions Tree and Christmas Party with gifts.

Accidental Counselling 3 day workshop 21-23rd November 2022 – Visitor Information Centre

Council assisted in planning and promoting this suicide prevention workshop run by RaRMS, Lifeline and ACON.

Information/Advice/Referral

The Community Development Coordinator works with the Centrelink Agent and Library Officer to assist community members who seek advice and require support from other agencies. Possibly due to the flooding situation, there were no community members that presented requiring face-to-face advice/referrals.

In order, to maximise, the delivery of information to community, Council has promoted events in face-to-face settings in community, the centrelink agency, posters/flyers, Bre Services email network and Facebook.

- Referrals: Nil
- Facebook posts on Brewarrina News reached 11,211 (event promotion)
- Bre Services network received 12 email updates about events and outreach services

Social Participation

Flooding events have caused the postponement of relevant social participation monthly events such as Small Business month for November.

Professional Development Community Services Sector Workshops – Postponed until 2023

The Trauma and Addictions Mental Health and New Managers and Coordinators workshops have been rescheduled for 2023 due to the current flooding events. These workshops are aimed at increasing knowledge and relationships within the sector for better outcomes, particularly those services committed to DCJ - TEI contracts. Workshops to be facilitated by the RTO Centre for Community Welfare Training (CCWT).

Community centres:

Provides children, youth, families and community an opportunity to connect with others at the youth centre, community hall, informal location, or online. Including providing a meeting space or hiring out rooms to functions or forums, parenting groups, youth groups, early childhood education, care or support, maternal and child health services, Aboriginal Elders, Men's and Women's Groups, Aboriginal enterprises; and/or providing access to internet and Wi-Fi; and/or equipment, such as toys, books and car seats. This focuses on social participation via but not limited to;

- School holiday Activities
- Drop in Centre

Targeted support:

Encompasses several different categories for children, youth, families and community. This focuses on individual needs and goals via specific youth and community centre activities and workshops.

- Education and skills training that builds the knowledge and skills of people with known vulnerabilities. This is done through youth night in and parent support group
- Family capacity building is done during case management which involves undertaking activities within an individual's case plan i.e. support (legal, language or to access TIS), advocacy, counselling; mediation; referrals and skills development to help people achieve their goals.
- Information/advice/referral
- Intake and assessment

Bush to Beach Program | 6-10 October 2022 - Postponed

A risk assessment was carried out, determining that due to heavy rains continuing in both Sydney, central and western NSW causing damaged roads and swollen rivers, the Bush to Beach trip was postponed. Interest in the program remains high with the number of children to attend the trip reaching the maximum of 40.

As the Youth Team Leader and Youth Worker positions are still vacant, Council is currently only supporting three programs at the Youth Centre on Tuesdays, Wednesdays and Thursday. The Community Development Coordinator has been attending these joint programs where possible to assist and engage with the youth and other agencies such as the Police, to work on future programs.

- Girl's Afternoon Tea programs: 4
- Cultural program/dance programs: 3
- Women with a Purpose program: 1
- The Youth Centre was not open from 28th September 2022 – 11th October 2022 as both Council and Maranguka did not have a Youth Worker available.

Girls Afternoon Tea Program

Joint program with other relevant services such as Police and Mission Australia

Tuesday 11 October 2022

General activities at the Youth Centre. Supported by Council, and Maranguka

- 11 attended

Tuesday 18 October 2022

Topic: 'I am beautiful'. Supported by Council, Maranguka and PAFT followed by homemade body scrub

- 12 attended

Tuesday 25 October 2022

Topic: 'Sense of purpose and goals'. Supported by Council, Maranguka, Brewarrina Police, Ambulance, NASCA and PAFT

- 13 attended

Cultural Program.

The Waroowagirri Dance and Council program delivered 3 sessions

- 12 October 2022 - 17 attended
- 19 October 2022 – 15 attended
- 26 October 2022 – 13 attended

Halloween

31 October 2022

Dinner and music with cake decorating. Supported by Maranguka NASCA and Brewarrina LALC.

- 16 attended



Women with a Purpose Program

27 October 2022

Catholic Care and Council program. The women painted cultural scenes for the upcoming Brewarrina Art exhibition opening on 7 November 2022. Supported by Council, Brewarrina LALC and Yarru Indigenous Corporation.

- 5 attendees

Professional Development

- DEX (Data Exchange) ongoing

Funding Grants Written and Submitted

2023 Communities and Justice Reducing Social Isolation Grant | \$50,000.00 | 26 October 2022

Council were notified by The Hon. Mark Coure MP Minister for Multiculturalism and Seniors of the successful application submitted by the Community Development Coordinator. This funding will support seniors with regular activities in Brewarrina, Goodooga and surrounding villages, with the vision of continuing self-sustaining programs and social connectivity.

Up and Coming

- Brewarrina Art Exhibition | Connected Communities with Council, Central School, LALC & TAFE - 7 November 2022

CONSULTATION:

Consultation with community and service providers that work predominately with youth of the Brewarrina Shire.

GOVERNANCE IMPLICATIONS:

Nil – budget provided in annual budget

CONCLUSION:

This report provides Council with information and an update on the progress of the Brewarrina Youth and Community Services.

David Kirby
General Manager

ATTACHMENTS:

- Nil.

BREWARRINA SHIRE COUNCIL

Agenda Submission for Ordinary Meeting held on Friday 25 November 2022

TITLE:	HUMAN RESOURCES INFORMATION REPORT	DOC REF: Item: m
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REPORT BY:	Olivia Hecksher HUMAN RESOURCES MANAGER	DATE: 14 th Nov 2022
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IP&R REFERENCE:

5.2: Council to be an employer of choice under the NSW Local Government Award.

PURPOSE:

The purpose of this report is to inform Council on Human Resources current position vacant and training that will be ongoing throughout 2022.

CONTENT:

The below table outlines training and conferences that have been attended and/or scheduled during the reporting period.

TRAINING & CONFERENCES:

DATE	TITLE	DESCRIPTION OF TRAINING / CONFERENCE
October 2022	AUVIS Training	Sydney – Workshop Supervisor
October 2022	LG Finance Conference	Sydney – Finance Manager – scheduled for November
October 2022	General Construction Induction Card	Casual Labourer

RECRUITMENT & ADVERTISING:

Position	Reason	Filled or Readvertised
Finance and Administration Manager	Resignation	Filled – commenced 17 October.
Economic Development Manager	Resignation	Filled – commenced 10 October.
Environmental Health and Building Manager	Resignation	Advertised – interviews conducted.
Youth Centre Team Leader - Goodooga	Resignation	Advertised.
Youth Worker - Goodooga	Support Staff	Advertised.
Customer Service Officer – SNWS/Records	Resignation	Advertised.
Apprentice Mechanic	Resignation	Advertised.

EMPLOYEE STATISTICS:

	Number	Percentage
Male	55	70.51%
Female	23	29.49%
Indoor	23	29.49%
Outdoor	55	70.51%
Indigenous	50	64.10%
Non-Indigenous	28	35.90%
Full-Time	45	57.69%
Part-Time	4	5.13%
Casual	22	28.21%
Term of Contract	7	8.97%
Manager	5	6.41%
Supervisor	5	6.41%
Brewarrina Based	61	78.21%
Goodooga Based	17	21.79%

TOTAL EMPLOYEES	78
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APPOINTMENTS/RESIGNATIONS FOR REPORTING MONTH:

APPOINTMENTS:

- Finance & Administration Manager
- Economic Development Manager
- Casual CSO Tourism
- Casual Youth Worker

RESIGNATIONS:

- Apprentice Mechanic
- Customer Service Officer – SNSW/Records
- Casual Labourer – Water and Sewer Operator

BUILDING REPAIR & MAINTENANCE UPDATE:

- Roller door repaired – 43 Church Street
- Test and tag being conducted at all Council buildings.
- Safety sign replacement ordered for pool.
- Pest control being scheduled for all Council buildings – Date TBA.
- Gutter cleaning has started on Council buildings.
- New shower screen ordered for 5 King Street – awaiting delivery and installation.
- Light fittings cleaned at Visitor Information Centre.
- 41 Church Street furnished.
- Property inspection conducted at 4/17 Doyle Street.
- Hot water system installed at Council Depot.

INCIDENT REPORT UPDATE:

- Nil for reporting period.

Performance Reviews:	Month to Date	Year to Date
	6	24

FINANCIAL IMPLICATIONS:
Budget variations to training.

CONCLUSION:
To inform Council of the monthly activities.

ATTACHMENTS:
Nil.

David Kirby
General Manager

ITEMS FOR CORRESPONDENCE

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Circular Details	Circular 22-30 / 21 October 2022 / A831056
Previous Circular	21-22 Updated guidance on the appointment and dismissal of senior staff
Who should read this	Councillors/General Managers/Joint Organisation Executive Officers/Human Resources Staff
Contact	Council Governance Team / 02 4428 4100 / olg@olg.nsw.gov.au
Action required	Council to Implement

Guidelines on the recruitment of senior council executives

What's new or changing

- The “departmental chief executive” of the Office of Local Government (OLG) has issued *Guidelines on the recruitment of senior council executives* under section 23A of the *Local Government Act 1993* (the Act). The Guidelines are available [here](#).
- The Guidelines have been issued in response to the Independent Commission Against Corruption’s corruption prevention recommendations arising from its investigation of the former Canterbury City Council (Operation Dasha).

What this will mean for your council

- The Guidelines provide guidance on the following topics:
 - merit selection in recruitment processes
 - the development of staff capabilities and the use of internal recruitment processes
 - the need for councils to have recruitment policies
 - the use of recruitment/human resources specialists when recruiting for senior executive roles
 - the use of subject matter experts when recruiting for senior executive roles
 - the role of internal audit in auditing recruitment processes
 - the role of councillors in the recruitment of staff
 - consultation with councillors on “senior staff” appointments, and
 - reporting wrongdoing in recruitment processes.
- Under section 23A of the Act, general managers and councils must consider the Guidelines when exercising their functions in relation to the recruitment of senior executives and other roles where relevant.

Where to go for further information

- The Guidelines are available [here](#).
- For further information please contact OLG's Council Governance Team on (02) 4428 4100 or by email at olg@olg.nsw.gov.au.

Melanie Hawyes

Group Deputy Secretary, Crown Lands and Local Government

Guidelines on the recruitment of senior council executives

2022



Office of Local Government, Department of Planning and Environment
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Introduction

In its investigation of the former Canterbury City Council (Operation Dasha), the Independent Commission Against Corruption (ICAC) identified several corruption risks associated with the recruitment of senior council executives.

These guidelines are informed by the corruption prevention recommendations arising from Operation Dasha and are designed to ensure councils have appropriate systems and recruitment practices in place to address the corruption risks associated with the recruitment of senior council executives identified by ICAC.

These guidelines apply broadly to the recruitment of all senior council executives, not just the holders of "senior staff" positions employed under fixed term contracts.

Merit selection

Councils deliver a broad range of services and infrastructure to their communities and exercise important regulatory functions. It is critical that the staff employed by councils to undertake these activities have the skills and capabilities necessary to do so.

This is particularly the case at the senior executive level. Senior council executives exercise key roles in councils in overseeing the delivery of services and infrastructure and the exercise of the council's regulatory functions. They have responsibility for large budgets and the management of significant cohorts of staff.

To ensure that councils' functions are undertaken by personnel with the necessary skill and capabilities, the *Local Government Act 1993* (the Act) requires all council recruitment decisions, including the appointment of the general manager and senior council executives, to be made on merit selection principles, unless the appointment is a demotion or lateral transfer.

The key provisions embedding merit selection principles in council recruitment decisions are set out in sections 348 and 349 of the Act. These sections require the following:

- where it is proposed to make an appointment to a position in the organisation structure of the council, the position must be advertised in a manner sufficient to enable suitably qualified persons to apply for the position
- only a person who has applied for appointment to a position may be appointed to it
- that person must be the applicant who had the greatest merit among the pool of applicants eligible for appointment
- the merit of persons eligible for appointment to a position is to be determined according to the nature of the duties of the position, and the abilities, qualifications, experience, and standard of work performance of those persons relevant to those duties
- in determining the merit of a person eligible for appointment to a position, consideration must also be given to equal employment opportunity principles.

These requirements do not apply to the re-appointment of senior council executives under a new contract where they hold a "senior staff" position in the council and are employed under a fixed term contract.

They also do not apply to appointments if the term of employment is for not more than 12 months, or two or more periods that together are not more than 12 months in any period of 2 years.

Internal recruitment

One of the guiding principles prescribed for councils under section 8A(1)(i) is that councils should be responsible employers and provide a consultative and supportive working environment for staff.

As responsible employers, councils should encourage the development of the skills and capabilities of their staff through activities such as training, multi-skilling, and job rotation. Staff development and organisational design that develops opportunities for career paths within councils can improve productivity and effectiveness in the achievement of the council's objectives.

By actively promoting the development of staff capabilities, councils may find that they have a pool of suitably qualified persons to meet changes in the needs of the council and its community over time.

Where vacancies arise, councils that have actively developed the capabilities of their staff may find that some vacancies can be filled on merit through internal advertisement. This can reduce the time and cost of external advertising and in training external appointees to undertake the role they have been appointed to. It can also provide opportunities for the career progression of staff, particularly in country areas where it may be difficult to attract applicants with the necessary skills and experience.

Before deciding to fill a position through internal advertisement, councils must first be satisfied that there is a suitably skilled and qualified pool of staff so that a merit-based appointment can be made. If the council is not satisfied that this is the case, then it should externally advertise the role.

As noted above, appointments to vacancies may also be filled by lateral transfer without the need to advertise and councils have the discretion to fill positions by the transfer of staff with equivalent skills, accountabilities, and remuneration. This will be particularly important where the organisational structure has changed or for the purposes of job rotation.

Recruitment policies

One of the corruption risks identified by ICAC in Operation Dasha was that, while the council

had a recruitment and selection policy, procedures and user guide, the document did not cover the recruitment and selection of senior council executives.

ICAC noted that the absence of a policy governing the appointment of senior executives afforded the general manager a wide discretion in relation to decisions such as the composition of interview panels, allowed inconsistent practices to evolve and exposed the process to an unnecessary risk of corruption.

All councils should have a recruitment policy to guide their recruitment practices and to ensure merit selection principles are correctly applied when making decisions on appointments. The recruitment policy should apply to the appointment of all staff including senior executives.

Councils should provide a copy of their recruitment policy together with a copy of these guidelines to all members of recruitment panels for senior council executive positions to ensure proper processes are followed and merit selection principles are correctly applied.

Use of external recruitment specialists

ICAC noted in Operation Dasha, that the involvement of an external recruitment consultant in the recruitment process for the position of the Director of City Planning ultimately helped highlight the integrity problems in the recruitment process and demonstrated the inherent value in councils using the expertise of human resources professionals during recruitment for senior executive positions.

In undertaking recruitments for senior executive positions, councils should ensure that a senior human resources manager or external recruitment consultant is involved in the recruitment process and has a role in verifying that council processes and

procedures are followed in making appointments.

That person should be provided with copies of the council's recruitment policy and these guidelines to assist them.

Use of subject matter experts

In Operation Dasha, ICAC observed that no one on the interview panel for the Director of City Planning position had formal qualifications in planning or a related field such as architecture, urban design, or law.

Councils should ensure that a suitable, impartial subject matter expert is included on interview panels for the appointment of senior executives, especially for high-risk positions that require specialised technical knowledge or skills.

Combined with relevant and rigorous questions, subject matter experts have an important role in ensuring that candidates have both suitable experience and the technical knowledge to perform the role.

The role of internal audit

Councils can use their internal audit function to provide a level of independent assurance over recruitment and employment processes for senior council executives through the conduct of periodic reviews.

Internal audits can add value by recommending ways to improve a council's recruitment processes. They can also help deter corruption by letting staff know that transactions, processes and actions are subject to review and check.

Among other things, periodic internal audits may examine whether:

- positions are adequately advertised in accordance with section 348 of the Act
- a senior human resources manager or external recruitment consultant is involved

in recruitment processes to verify that council processes and procedures are followed

- recruitment panels include suitable, impartial subject matter experts where appropriate
- only persons who applied for positions are appointed to them, and
- in the case of appointments to "senior staff positions" the general manager has consulted with the governing body of the council prior to making the appointment as required under section 337 (see below).

The role of councillors

Section 335 of the Act expressly confers on the general manager responsibility for the appointment of all staff, including senior executives.

Councillors should not, as a rule, be included on recruitment panels for senior executives or other staff, except in the circumstances set out below.

As ICAC has noted, the inclusion of councillors on recruitment panels has the potential to create confusion about who is responsible for the appointment of the successful candidate. It may also send the wrong message to the employee as to who may give directions about the exercise of their functions. Under the Act senior and other staff are subject to direction by the general manager and not councillors.

The only circumstances where it would be appropriate for councillors to participate in recruitment panels for staff is where the role involves the provision of administrative or other support directly to councillors. When recruiting for such roles, councillors should only comprise a minority of panel members.

Consultation with councillors on senior staff appointments

Under section 337 of the Act, general managers must consult with the governing

body of the council before making appointments to "senior staff" positions.

"Senior staff" positions are determined by the governing body in consultation with the general manager. The holders of senior staff positions are employed under a fixed term contract based on the standard contract approved by the Office of Local Government.

Under section 332 of the Act, a council may not determine a position to be a "senior staff" position unless:

- the responsibilities, skills and accountabilities of the position are generally equivalent to those applicable to the Executive Band of the *Local Government (State) Award*, and
- the total remuneration package payable with respect to the position is equal to or greater than the minimum remuneration package (within the meaning of Part 3B of the *Statutory and Other Offices Remuneration Act 1975*) payable with respect to senior executives whose positions are graded Band 1 under the *Government Sector Employment Act 2013*. As of 2020/21 this is \$192,600.

It is important to note that section 337 requires this consultation to occur before a decision on appointment has been made. The requirement to consult with the governing body under section 337 will not be satisfied where a general manager informs councillors of their decision after it has been made.

Consultation with the governing body of the council on the appointment of senior staff need not necessarily occur at a formal council meeting. For example, consultation can occur at a councillor briefing, an informal workshop or with each councillor individually by telephone or email.

Where consultation occurs outside of a council meeting, the requirement to consult with the "council" under section 337 necessarily requires that this be undertaken in a way that ensures that all members of the governing body are informed of the proposed decision

and are given the opportunity to provide comment to the general manager.

When consulting with councillors on decisions to appoint senior staff, the general manager should inform them of their proposed decision and provide sufficient information to allow councillors to understand the reasons for the decision and to allow them to provide input into the decision.

When consulting councillors on a decision to appoint a senior staff member, the general manager should consider the views of councillors. However, the ultimate decision to appoint senior staff rests with the general manager and not the governing body. It is therefore not open to the governing body of the council to direct the general manager on the appointment of senior (and any other) staff.

Reporting

If anyone has any concerns that proper processes may not have been followed in relation to the recruitment of senior council executives, they may report them to the Office of Local Government.

Alternatively, if anyone suspects corrupt conduct in relation to the recruitment of a senior council executive, they should report their concerns to ICAC.



Circular Details	Circular No 22-33 / 2 November 2022 / A839741
Previous Circular	18/41 <i>Misuse of Council resources – 2019 State Election</i>
Who should read this	Councillors / General Managers / All council staff
Contact	Council Governance Team/ 02 4428 4201/ olg@olg.nsw.gov.au
Action required	Information / Council to Implement

Misuse of Council Resources – March 2023 State Election

What's new or changing?

- In the lead up to the 25 March 2023 State election, councillors, council staff and other council officials need to be aware of their obligations under the *Model Code of Conduct for Local Councils in NSW* (the Model Code) in relation to the use of council resources.

What this will mean for your council

- It is important that the community has confidence that council property and resources are only used for official purposes.
- Councils are encouraged to ensure that councillors, council staff and other council officials are aware of their obligations regarding the use of council resources.

Key points

- The Model Code provides that council officials must not:
 - use council resources (including council staff), property or facilities for the purpose of assisting their election campaign or the election campaign of others unless the resources, property or facilities are otherwise available for use or hire by the public and any publicly advertised fee is paid for the use of the resources, property or facility
 - use council letterhead, council crests, council email or social media or other information that could give the appearance it is official council material for the purpose of assisting their election campaign or the election campaign of others.
- These obligations apply to all election campaigns including council, State and Federal election campaigns.
- Councils should also ensure that they exercise any regulatory powers in relation to election activities such as election signage in an impartial and even-handed way and in accordance with established procedures and practices.
- Failure to comply with these requirements may result in disciplinary action under the code of conduct.

Where to go for further information

- For more information, contact OLG's Council Governance Team by telephone on 4428 4100, or by email to olg@olg.nsw.gov.au.

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Circular Details	Circular No 22-34 / 10 November 2022 / A833081
Previous Circular	N/A
Who should read this	Councillors / General Managers / All council staff
Contact	Policy Team / 02 4428 4100 / olg@olg.nsw.gov.au
Action required	Response to OLG

Consultation on review of the Local Government Boundaries Commission

What's new or changing

- The Minister for Local Government has initiated an independent review of the New South Wales Local Government Boundaries Commission (Boundaries Commission).
- Dr Juliet Lucy has been appointed to carry out the review. Dr Juliet Lucy has legal experience with a strong focus on administrative and public law.
- A discussion paper has been released to outline the current composition, function and processes of the Boundaries Commission and to invite submissions seeking suggestions for improvement. The discussion paper is available [here](#).
- The independent reviewer's findings and recommendations will be provided to the Minister at the end of March 2023.

What this will mean for your council

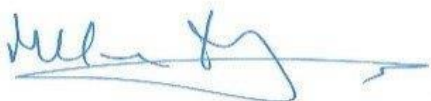
- Anyone, including councils, individual councillors, council staff and members of the public, can make submissions in response to the discussion paper.
- Information on how to make submissions is contained in the discussion paper.
- Submissions close **5.00 pm 16 December 2022**.

Key points

- The Boundaries Commission's role is to examine and report on any matter referred to it in relation to the boundaries of local government areas in NSW. These matters include proposals for the constitution, amalgamation, de-amalgamation and alteration of boundaries of local government areas.
- The review's terms of reference are available [here](#).

Where to go for further information

- Further information about the review of the Boundaries Commission is available on the OLG website [here](#).
- For more information, contact the Office of Local Government's Policy Team on 02 4428 4100 or by email at olg@olg.nsw.gov.au.



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Circular Details	Circular No 22-35/ Date 11 November 2022/ A839620
Previous Circular	18-43 – <i>Council decisions on the administration of the September 2020 elections</i>
Who should read this	Councillors / General Managers / Council governance staff
Contact	Council Governance Team / 02 4428 4100 / olg@olg.nsw.gov.au
Action required	Council to Implement

Councils' decisions on the administration of their September 2024 ordinary elections

What's new or changing

- Under section 296AA of the *Local Government Act 1993* (the Act), councils are required to make a decision on how their ordinary elections in September 2024 are to be administered by **13 March 2023**.
- Each council must resolve **either**:
 - to enter into an election arrangement with the NSW Electoral Commissioner (NSWEC) to administer all the council's elections, polls and constitutional referenda **or**
 - that the council's elections are to be administered by another electoral services provider engaged by the council.
- If a council does not resolve to engage the NSWEC to administer its elections by **13 March 2023**, it must engage another electoral services provider to do so.

What this will mean for your council

- Councils are required to make a decision under section 296AA by 13 March 2023 on the administration of their next ordinary election. Information to assist councils in making that decision is provided in the attached FAQ.
- If a council is proposing to engage the NSWEC to administer its elections, it should resolve to do so as soon as possible and notify the NSWEC.

Key points

- Where councils resolve to engage the NSWEC to administer their elections, polls and referenda, a model resolution is suggested in the attached FAQ.
- If a council resolves to adopt an electoral services provider other than the NSWEC, the resolution must state whether the general manager has identified an electoral services provider to be engaged for the next ordinary election and, if so, the name of that provider.

Where to go for further information

- Further information to assist councils' decisions on the administration of their September 2024 ordinary elections is contained in the FAQ attached to this circular.
- Contact the Office of Local Government's Council Governance Team by telephone on 02 4428 4100 or by email at olg@olg.nsw.gov.au.
- Contact Steve Robb at the NSW Electoral Commission by telephone on 1300 135 736.

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