

annual report

2024

ENDORSED BY COUNCIL 27 NOVEMBER 2024
RESOLUTION NUMBER 184/24



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Acknowledgement of Country

Tenterfield Shire Council would like to acknowledge the Ngarabal people, the traditional custodians of this land, and also pay our respect to the Jukembal, Bundjalung, Kamilaroi, Githabul and Wahlubul people of our Shire, and extend our respect to all people.

mayoral message

As we end 2024 Council has a new senior management team with General Manager Hein Basson, Director of Infrastructure Matthew Francisco and Director of Corporate Services Liz Alley. Our leadership team is working with a significantly reduced but dedicated staff.



Highlights of the year included:

- Tripartite Agreement with Transport for NSW and NSW Reconstruction Authority for disaster funding which provides upfront staged funding instead of council having to pay first and wait for a rebate. This dramatically improves council's cash flow and sincere thanks to Minister Aitchison for responding to our plea. This is an immense game-changer for our Council. Outstanding assessments and approvals have also been expedited as many of these have been in limbo for over 2 years. Council has been frustrated by slow government assessment and approvals of disaster claims from 2021 onwards so we look forward to these works now progressing.
- Ongoing Bridge replacements.
- Completion of the Urbenville Water Augmentation program.
- Commencement of the new waste cell at Boonoo Boonoo landfill.
- Commencement of Emergency Water Programs for Legume, Liston, Drake and Torrington and repair of the bore in Shirley Park.
- Full operation of the Tenterfield Water Treatment plant, continuing works replacing aged pipe infrastructure through town and installation of Smart Meters in Tenterfield CBD.
- Near completion of Drake Village Revitalisation roads, drainage and footpath works.
- Rural addressing signs underway.
- Removal of roadside vegetation in bushfire areas.
- Border Mountain Trails signage near completion.
- Increased social media promotion of the Shire attractions through the Tenterfield Chamber of Tourism, Industry and Business (TCIB) contract and new brochures being printed for Shire attractions, town heritage walk, cemetery walk and a decision pending on a TCTIB face to face visitor centre.
- Establishment underway of a Not for Profit Organisation to oversee the School of Arts, and advocacy for National Heritage listing of the site to open an additional funding pathway.
- Cobb & Co Heritage weekend at Tenterfield and Liston, Cobb & Co Heritage Drive application.
- Construction of new outdoor basketball court at Jubilee Park and refurbishment of the netball courts, improvements to playgrounds/parks.
- Heavily reduced swimming pool entry fees trial to encourage water safety.
- Library programs including Make it 'Storytime', Youth and Seniors Weeks Support and Tech Savvy workshops.
- Establishment of Memorial Garden and shelter in Millbrook Park by Tenterlife.
- Commencement of work on the restabilisation of the Tenterfield Creek through Rotary and Millbrook Parks.
- Engagement fo Transport for NSW for the design and construction of the new Molesworth St Bridge.
- Strong financial management since 2022 has been a key factor. The improved financial situation and consideration of community impacts allowed Councillors to twice defer further requests for rate increases so there will be no Special Rate Variation at least until 2026/27 however the financial situation remains challenging and staffing levels have been reduced to 82 Full Time Equivalent down from 112.
- Advocacy continues for assistance for NSW landowners following the devastating October 2023 bushfires equitable to that received by the Qld landowners; health services including a 4WD ambulance for Tenterfield; fairer Federal distribution of financial support for councils and removal of cost shifting by governments; bridge; swimming pool and airport funding; and extension of the Angry Bull Trail program.

your councillors

<p>Ward A</p> <p>Councillor Tim Bonner Councillor Peter Petty</p>		
<p>Ward B</p> <p>Councillor John Macnish (Deputy Mayor) Councillor Bronwyn Petrie (Mayor)</p>		
<p>Ward C</p> <p>Councillor Peter Murphy Councillor Tom Peters</p>		
<p>Ward D</p> <p>Councillor Kim Rhodes</p>		<p>Vacant for 2023/24</p>
<p>Ward E</p> <p>Councillor Greg Sauer Councillor Geoff Nye</p>		

getting involved

There are a number of ways you can get involved and help shape decisions for our community by:

- Attending Council meetings
- Making an appointment to speak with the Mayor or Councillors
- Making an appointment to speak with the General Manager or relevant Director
- Writing to or telephoning Council about the issues important to you
- Attending a public meeting or forum to discuss specific issues
- Joining a Council committee

Council Meetings

Council and committee meetings are held in Council's meeting rooms, situated at 247 Rouse Street, Tenterfield. Ordinary Council Meetings are held on the fourth Wednesday of each month commencing at 9.30am. You have the opportunity to participate in the Council Meetings by:

- viewing the council meetings via the livestream on Council's website.
- making a deputation on an agenda item. Deputations are allocated five minutes to address Council and are limited to one speaker in the affirmative and one in the negative for each agenda item. Deputations can also be made online. Deputation requests must be lodged with the General Manager by 5.00 pm on the Monday preceding the meeting. Deputations are held at 9am.

Availability of business papers

Business papers are available on the Thursday 5.00 pm preceding the Council meeting on Council's website:

tenterfield.nsw.gov.au/your-council/council-committee-meetings/council-business-papers

Livestreaming council meetings

Meetings are live-streamed to council's youtube channel. Live streaming or recording of Council meetings increases the transparency of Council decision making and allows access to all members of the community who may not be physically able to attend meetings.

News and information

We aim to better inform our community about Council's activities. We do this through a number of platforms. Tenterfield Shire Council proactively uses traditional and digital media to relay information and seek information from the community.

Council notices

Are published in the local newspaper "Town & Country" and council website:

tenterfield.nsw.gov.au

Social media

Tenterfield Shire Council's Facebook page

facebook.com/TenterfieldShireCouncil/

Media releases, advertisements and documents on exhibition are available on Council's website tenterfield.nsw.gov.au

organisation structure 2023-24



General Manager
Hein Basson



Acting Chief Corporate
Officer
Roy Jones



Director of Infrastructure
Matthew Francisco

Finance & Technology

- Corporate & Governance
- Environmental Management
- Livestock Saleyards
- Buildings & amenities
- Swimming Complex
- Planning & Regulation

Civic Office

- Organisation Leadership
- Economic Growth
- Arts, Culture & Library Services
- Workforce Development
- Emergency Services

Asset Management

- Water Supply
- Plant, Fleet & Equipment
- Stormwater Management
- Transport Infrastructure
- Swerage Services
- Waste Management
- Commercial Works
- Parks, Gardens & Open Space

our mission, vision + corporate values

Our Mission

"Quality Nature, Quality Heritage and Quality Lifestyle" provides focus and direction in the manner in which Council provides leadership and services.

Our Vision

- To establish a Shire where the environment will be protected and enhanced to ensure sustainability and inter-generational equity
- To recognise and actively develop our cultural strengths and unique heritage
- To establish a prosperous Shire through balanced, sustainable economic growth which is managed in a way to create quality lifestyles and satisfy the employment, environmental and social aims of the community
- To establish a community spirit which encourages a quality lifestyle, supports health and social well-being, promotes family life and lifestyle choices
- To establish a community spirit which promotes opportunities to participate in sport and recreation, promotes equal access to all services and facilities, and
- To encourage all people to participate in the economic and social life of the community with a supportive attitude towards equal life chances and equal opportunity for access to Shire resources

Our Corporate Values

Our Corporate values express how Council seeks to conduct itself and reflects how Council engages with the community.

Our five corporate values are:

Integrity - ensuring openness and honesty in all our activities

Community Focus - delivering prompt, courteous and helpful advice

Accountability - accepting responsibility for providing quality services and information

Respect - treating people with courtesy, dignity and fairness regardless of our personal feelings about the person or issue

Excellence - being recognised for providing high-quality services and programs, that aim for best practice

shire profile

place

The Shire of Tenterfield is set astride the Great Dividing Range at the northern end of the New England high country and covers an area of 7,333 square kilometres including mountains and rural landscapes.

Tenterfield Shire has many areas of natural beauty, with approximately half the Shire in the Clarence River Catchment on the east and the western half in the Upper Murray Darling Basin. The Shire generally consists of undulating to hilly landscapes and ranges from approximately 150m to 1500m above sea level.

people

Tenterfield Shire Council would like to acknowledge the Ngarabal people, the traditional custodians of this land, and also pay our respect to the Jukembal, Bundjalung, Kamilaroi, Githabul and Wahlubul people of our Shire, and extend our respect to all people.

Tenterfield Shire's population is 6,810 with a median age of 55 years and median household income of \$46,020 (ABS Tenterfield 2021 Census All persons Quickstats)

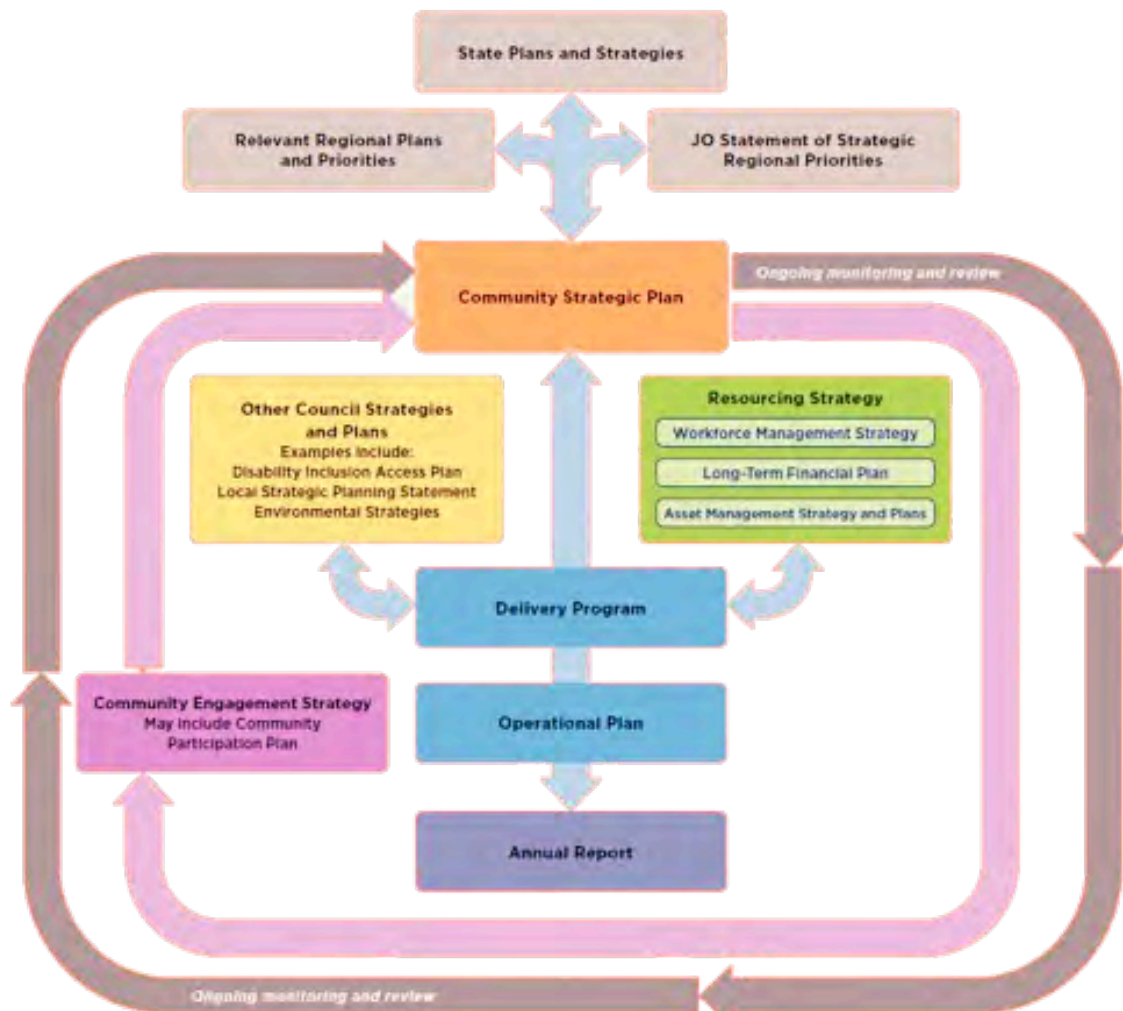
History

The Tenterfield Township was gazetted on 7 October 1851, with the Municipality of Tenterfield being incorporated on 22 November 1871.

A significant and far reaching event in the history of Tenterfield was the '*Federation speech*' in 1889 by then NSW Premier, Sir Henry Parkes, which led to Federation of the Australian States on 1 January 1901 and gave Tenterfield the name of '*Birthplace of a Nation*'.



integrated planning + reporting framework



The Annual Report forms part of the NSW Office of Local Government's Integrated Planning and Reporting Framework (IP&R). There are a number of key elements in the framework that focus on planning and reporting requirements. The diagram above illustrates where the Annual Report fits in the overall framework and how our plans interrelate.

IP&R is legislation that requires council to prepare a number of plans, which detail how the Council intends to deliver services and infrastructure in the short and long-term, based on community priorities identified through community engagement during the planning process.

The IPR Framework is more fully explained on pages 11 and 12.

ipr framework

“Quality Nature, Quality Heritage and Quality Lifestyle” provides focus and direction in the manner in which Council provides leadership and services”

This vision, together with our priorities and any aspirations for the future are encompassed in the Tenterfield Shire Community Strategic Plan and then translated into actions in our four-year Delivery Program and annual Operational Plan.

Council has an ongoing commitment to work with the different members and groups of our community to continually shape, represent and support our shared vision for the Tenterfield Shire. The legislation requires councils and their communities to engage in discussions about funding priorities and acceptable service levels, taking into consideration local conditions and opportunities to plan for a sustainable future.

Our Community Strategic Plan is built around five key themes:

COMMUNITY **ECONOMY** **ENVIRONMENT** **LEADERSHIP** **TRANSPORT**

The NSW Government's Integrated Planning and Reporting framework (illustrated on previous page) outlines how local government's capture the community's main priorities and aspirations for the future and outlines how these will be achieved. These documents are linked through a series of cascading actions that detail how the community's long term aspirations and outcomes will be achieved. All councils have a:

Community Strategic Plan



The **Community Strategic Plan** identifies the community's future goals (minimum 10 years), and strategies to achieve those goals by posing four key questions:

- Where are we now?
- Where do we want to be in 10 years time?
- How will we get there?
- How will we know when we've arrived?

Delivery Program & Operational Plan (Combined Document)



This is the point where the directions outlined in the CSP are systematically translated into actions. The Delivery Program and Operational Plan (combined document) is designed as a single point of reference for all day to day activities to be undertaken by the Council during their elected term.

The **Delivery Program (DP)** identifies what Council is responsible for delivering to support the Community Strategic Plan. The **Operational Plan (OP)** details the actions and programs to be undertaken each year to support the Delivery Program.

ipr framework

Resourcing Strategy



The Community Strategic Plan (CSP) can not be fulfilled without sufficient resources - time, money, assets and people to actually carry them out.

The Resourcing Strategy has three components:

- **Asset Management Planning**
- **Workforce Management Planning**
- **Long Term Financial Plan**

The Resourcing Strategy assists Council to translate the outcomes identified in the CSP, for which it is responsible, into actions. Some issues will be the responsibility of Council, some will be the responsibility of other levels of government and some will rely on input from community groups or individuals.

Annual Report



State of Our Shire Report



Progress Reports



The **Annual Report** (this report) focuses on our implementation of the Delivery Program & Operational Plan (combined document). The report also includes some information that is prescribed by the *Local Government (General) Regulation 2021*. This information has been included in the Regulation to help the community members understand how council has been performing both as a business entity and a community leader.

Councils are required every four years to produce a **State of Our Shire Report** on the progress in implementing the Community Strategic Plan. The Report covers the term of office for an elected council.

In accordance with the Intergrated Planning and Reporting requirements, progress reports must be provided to Council at least every 6 months. At Tenterfield Shire Council we present a **Monthly Operational Report** to Council. This monitoring mechanism provides a snapshot of accomplishments and any shortfalls in achieving Council's goals and priorities.

*our progress +
achievements*

our achievements in implementing our delivery program/operational plan 2023-2024

achievements 2023-2024

Below is a snapshot of achievements in Tenterfield Shire for 2023/24, it includes works commenced and completed. For a complete look at our progress refer to the Delivery Program/Operational Annual Report 2023-24 (Appendix 1)

<p>community</p>	<ul style="list-style-type: none"> • Cobb & co Heritage weekend at Tenterfield and Liston • Construction of new outdoor basketball court at Jubilee Park and refurbishment of the netball courts, improvements to playgrounds/parks • Library programs including Make It 'Storytime', Youth and Seniors Weeks support, Tech Savvy workshops
<p>economy</p>	<ul style="list-style-type: none"> • Social media promotion of the Shire attractions through the Tenterfield Chamber of Tourism, Industry and Business contract • Establishment underway of a not for profit Organisation to oversee the School of Arts, and advocacy for National Heritage listing of the site to open additional funding pathway.
<p>environment</p>	<ul style="list-style-type: none"> • Completion of the Urbenville Water Augmentation program • Commencement of new waste cell at Boonoo Boonoo landfill • Commencement of Emergency Water Programs for Legume, Liston, Drake and Torrington and repair of bore in Shirley Park • Full operation of the Tenterfield Water Treatment plant
<p>transport</p>	<ul style="list-style-type: none"> • Ongoing Bridge Replacements
<p>leadership</p>	<ul style="list-style-type: none"> • Tripartite Agreement with Transport for NSW and NSW Reconstruction Authority • Advocacy for assistance for NSW landowners post October 2023 bushfires equitable to QLD assistance received • Advocacy for improved Health services including a 4WD ambulance for Tenterfield • Advocacy for fairer Federal distribution of financial support for councils and removal of cost shifting by governments

our achievements in implementing our community strategic plan

achievements 2021-2024

LG Act s428(1)(2) and (3)

Tenterfield Shire Council has produced the State of Our Shire Report (previously End of Term Report). The Report covers the term of office for an elected council and outlines achievements in Implementing the Community Strategic Plan (CSP).

Below is a snapshot of Council's achievements in implementing the community strategic plan over the previous term. For a complete look at our progress refer to the State of Our Shire Report 2021-2024 (Appendix 2).

<p>community</p>	<ul style="list-style-type: none"> • Tenterfield National Monument Recovery Project • Youth Precinct bike pump track, skatepark & basketball courts • Upgrading of disability access to amenities blocks across the shire • Shire wide signage project • Mingoola Heritage Trail • Sporting & Playground facilities across the shire
<p>economy</p>	<ul style="list-style-type: none"> • Livestock Saleyards - lighting upgrade and double height loading ramp • Transport infrastructure improvements • Nurturing and augmenting of economic development projects • Partnering with Tenterfield Chamber of Commerce to provide destination marketing initiatives
<p>environment</p>	<ul style="list-style-type: none"> • New Water Treatment Plant for Tenterfield • Replacement of major water main Tenterfield • Posi-shell unit deployed to Boonoo Boonoo landfill • Megamuncher worm farms - Torrington waste station • Urbenville, Muli Muli and Woodenbong Flood Study • New weather stations deployed and online
<p>transport</p>	<ul style="list-style-type: none"> • sealing and pavement rehavilitation at various locations along the Mt Lindesay Hwy, with full pavement reconstruction of 12km between Legume and Woodenbong • Sealed sections of over 14 local roads • Replaced 5 timber bridges with concrete • Replaced footpaths in Tenterfield and Urbenville
<p>leadership</p>	<ul style="list-style-type: none"> • Winner of NSW government “Most Innovative Youth Week Program” • Library Refurbishment • Music & Food Events • Cultural & Theatre Events • Sports Events • Public Art • Seniors Week • Excellence in Crown Land Management 2023 Award

statutory information

councillor attendance

Cr Bronwyn Petrie was elected as Mayor on 27 September 2023

Cr John Macnish was elected as Deputy Mayor on 27 September 2023

statutory information

COUNCILLOR	11 ORDINARY MEETINGS	3 EXTRAORDINARY MEETINGS
Cr Tim Bonner	9	3
Cr Peter Petty	8	3
Cr John Macnish	11	3
Cr Bronwyn Petrie	11	3
Cr Peter Murphy	10	3
Cr Tom Peters	11	3
Cr Kim Rhodes	11	3
Cr Greg Sauer	10	2
Cr Geoff Nye	11	2

overseas visits

LG Reg s217(1)(a)

Tenterfield Shire Councillors were not involved in any overseas travel during the year.

statutory information

councillor expenses and facilities

LG Reg s217(1)(a)

Total cost during the year of the payment of expenses of, and the provision of facilities to councillors in relation to their civic functions.

COUNCILLOR EXPENSES	\$
Mayoral Allowance	28,430.04
Councillor Fees	117,269.64
Travel reimbursements to Councillors	12,773.54
Other reimbursements to Councillors (eg Food)	15.91
Provision of dedicated office equipment allocated to councillors	0
Telephone & Internet Expenses	3,385.15
Attendance of Councillors at conferences and seminars	12,970.93
The provision of induction training and professional development for Mayor and other Councillors	0
Other training of Councillors and provision of skill development	0
Interstate visits by Councillors, including transport, accommodation and other out-of-pocket travelling expenses	5,326.60
Spouse attendance at Civic Activities/Functions/Meetings	0
Carer	0
TOTAL	180,171.81

councillor training and professional development

LG Reg s186

No Councillor training or professional development took place over the 2023/2024 reporting period.

statutory information

staffing profile

LG Reg s217(1)(d)

The table adjacent provides details of the staffing resources available to deliver the works and services identified in the Operational Plan as at Wednesday 14 February 2024.

TOTAL NUMBER OF PERSONS EMPLOYED AS AT 14 FEB 2024	
FULL TIME	73
PART TIME	7
CASUAL	4
FIXED TERM CONTRACT	1
SENIOR STAFF MEMBERS	2
APPRENTIC/TRAINEES	1
TOTAL	88

senior staff remuneration

LG Reg s217(1)(b)&(c)

The number of staff designated as senior staff employed by Tenterfield Shire Council under the Local Government Act is 2.

The total value of the remuneration packages of senior staff is:

\$303,362.00 for the period 2023/24 financial year.

The total value of the remuneration package of the General Manager is \$295,000.00

These remuneration figures includes the salary component, superannuation contributions (employer or salary sacrifice), non-cash benefits and FBT for non-cash benefits for the senior staff.

equal employment opportunity

LG Reg s217(1)(a9)

Statement of activities undertaken to implement its Equal Employment Opportunities (EEO) management plan.

Tenterfield Shire Council is committed to upholding the anti-discrimination laws of the Commonwealth and NSW Governments. The Local Government Act 1993 further focuses Council's attention on Equal Employment Opportunity and implementation of an EEO Management Plan. Council's four priority target groups identified in our EEO Management Plan; women, people of culturally and linguistically diverse (CALD) background, people of Aboriginal or Torres Strait Islander decent (ATSI) and people with a physical disability.

statutory information

procurement of goods and services

LG Act s428(4)(c)

Council did not have any issues raised by the Anti-Slavery Commissioner during 2023/24.

Council has included provision in all tender and quotation requests for suppliers and contractors to affirm that goods and services will be provided in accordance with all relevant legislation, including NSW and Commonwealth Modern Slavery Acts 2018. Goods and services are also acquired under prescribed contracts provided by prescribed bodies (per section 163 of NSW Local Government (General) Regulation 2021). Inclusion of suppliers and contractors to these prescribed contracts are consequent to them providing undertakings relevant to Modern Slavery legislation.

contracts awarded

LG Reg s217(1)(a2)

The following contracts, over \$150,000 were awarded during the reporting year:

CONTRACTOR	NATURE OF GOODS/SERVICES	AMT (\$) EXCL GST
Brisbane Asphalt	Bituminous Surfacing	2,078,567.55
Multiple Contractors	Hire of Civil Services Plant & Equipment	Variable
Multiple Contractors	Hire of Professional Services	Variable
Bridge Knowledge	Provision of Engineering Consulting Services - Various Bridges in Tenterfield	361,020.00
Interflow	Relining and CCTV for sewer	523,874.76

statutory information

contributions and donations

LG Act s356 and LG Reg s217(1)(a5)

Section 356 of the Local Government Act enables Council to make donations or provide financial assistance to persons or groups.

For the 2023/24 financial year contributions and donations are listed in the following table.

DONATIONS - FINANCIAL ASSISTANCE PROGRAM 2022/23		\$
Drake Primary School	Presentation Night	150.00
Jennings Public School	Presentation Night	150.00
St Joseph's Convent School	Presentation Night	150.00
Sir Henry Parkes Memorial Primary School	Presentation Night	150.00
Tenterfield High School	Presentation Night	150.00
Urbenville Public School	Presentation Night	150.00
Woodenbong Public School	Presentation Night	150.00
Drake Primary School	Learn to Swim - contribution to transport	550.00
Urbenville Public School	Learn to Swim - contribution to transport	550.00
Westpac Helicopter Rescue Service	Helicopter Rescue Service - Annual Contribution	2,000.00
Liston Hall Committee	Annual contribution to assist with operating costs	500.00
Bolivia Hall Committee	Annual contribution to assist with operating costs	500.00
Legume Hall Committee	Annual contribution to assist with operating costs	500.00
Drake Hall Committee	Annual contribution to assist with operating costs	500.00

statutory information

contributions and donations continued

LG Act s356 and LG Reg s217(1)(a5)

DONATIONS - FINANCIAL ASSISTANCE PROGRAM 2022/23		\$
Urbenville Hall Committee	Annual contribution to assist with operating costs	500.00
Steinbrook Hall Committee	Annual contribution to assist with operating costs	500.00
Sunnyside Hall Committee	Annual contribution to assist with operating costs	500.00
Mingoola Hall Committee	Annual contribution to assist with operating costs	500.00
Torrington Hall Committee	Annual contribution to assist with operating costs	500.00
Tenterfield Highlander Pipe Band	Annual contribution to assist with operating costs	500.00
Urbenville Community	Bus Registration Costs	650.00
Tenterfield Shire Council	Advertising & Administration	200.00
	Total	10,000

disability inclusion Action Plan

Disability Inclusion Act 2014, s13(1)

Council's Disability Inclusion Action Plan (DIAP) has been prepared to meet the requirements of the NSW Disability Inclusion Act 2014. Council's new DIAP was endorsed by Council in December 2023 and will remain in place until 2026.

statutory information

legal proceedings and results

LG Reg s217(1)(a3)

Tenterfield Shire Council had no legal proceedings related to development regulatory functions in the 2023/2024 Financial Year.

DEVELOPMENT REGULATORY FUNCTIONS

Proceedings related to development consents and regulatory functions, including costs for obtaining ancillary legal advice.

CONTRACT DISPUTES

Contract disputes can at times involve legal action. During this period Council was not involved in any disputes in respect to contracts.

PUBLIC LIABILITY AND PROFESSIONAL INDEMNITY

During this period, Tenterfield Shire Council had no legal proceeding costs paid by Council (being payment of excess of claims) associated with public liability or professional indemnity.

INDUSTRIAL RELATIONS

During this period, there was no legal costs associated with industrial relations advice and assistance provided by Local Government New South Wales (LGNSW) or Council's appointed legal service providers.

audited financial statements

LG Act s428(r)(a) LG code of accounting practice and financial reporting

The Audit Office of New South Wales audit Council's financial records.

See Appendix 3 for the full set of financial reports including the auditor's report, for 1 July 2023 to 30 June 2024.

delegated external bodies

LG Reg s217(1)(a6)

Tenterfield Shire Council had nil delegated external bodies in the 2023/2024 Financial Year.

controlling interest in companies

LG Reg s217(1)(a7)

Tenterfield Shire Council had nil controlling interest in companies in the 2023/2024 Financial Year.

corporations, partnerships, cooperatives and joint ventures

LG Reg s217(1)(a8)

Tenterfield Shire Council had nil participation in corporations, partnerships, cooperatives and joint ventures in the 2023/2024 Financial Year.

statutory information

special variation to general income

LG Act s508A

Special Rate Variation 2014-2015

In June 2014, IPART approved an application from Council to increase general rates by 15 percent in 2014-2015 and 10 percent in 2015-2016, 2016-2017 and 2017-2018 (with the increases to remain permanently in Council's rate base). Over 10 years, the Special Rate Variation is expected to raise \$9.98 Million.

Expenditure

A summary of expenditure for 2023/2024 is provided in Table 1.

Table 1 - Summary of Project Expenditure for 2023-2024

Category	SRV funded projects budget from 1 July 2014 to 30 June 2024	SRV funded projects actual expenditure from 1 July 2014 to 30 June 2024	Unspent SRV funding transferred to future years
Capital expenditure			
Building Renewal	\$584,000.00	\$584,000.00	\$0.00
Saleyards Renewal	\$250,735.00	\$250,735.00	\$0.00
Recreation Facilities Renewal	\$450,000.00	\$450,000.00	\$0.00
Cemetery Improvements	\$290,000.00	\$260,244.33	\$29,755.67
Road Construction	\$ 70,000.00	\$ 37,291.04	\$32,708.96
Road Resheeting	\$2,103,420.00	\$2,103,420.00	\$0.00
Road Resealing	\$879,000.00	\$879,000.00	\$0.00
Drainage Improvements	\$120,000.00	\$120,000.00	\$0.00
Bridges & Causeways Renewal	\$3,740,000.00	\$2,984,839.79	\$755,160.22
Main street - principle repayments	\$1,121,690.00	\$1,059,237.64	\$62,452.36
sub-total	\$ 9,608,845.00	\$ 8,728,767.80	\$ 880,077.21

Table 1 - Summary of Project Expenditure for 2023-2024 - continued

Category	SRV funded projects budget from 1 July 2014 to 30 June 2024	SRV funded projects actual expenditure from 1 July 2014 to 30 June 2024	Unspent SRV funding transferred to future years
Operating Expenditure			
Main street renewal - interest repayments	\$ 410,831.00	\$ 242,853.47	\$ 167,977.53
Total to 2023-2024	\$ 10,019,676.00	\$ 8,971,621.27	\$ 1,048,054.74

- Approved SRV indicated the expenditure budget for the first 6 years would be greater than the income above the rate peg. Thereafter the expenditure budget would be lower than the rate peg.

As at 30 June 2024, Council had unspent funds of \$1,048,054.74 relating to SRV 2014-2015. Of this, \$755,160.22 is unspent for bridges and causeways renewal. Due to natural disasters experienced by the shire a significant amount of work has been done which has been funded by grant funding. Council will commit to spending the remaining balance for future bridge and causeways infrastructure or other infrastructure projects to consume the unspent monies.

Outcomes

A summary of the outcomes achieved as a result of the actual program of expenditure in 2023/2024 is detailed below in Table 2.

Table 2 - Outcomes achieved as a result of actual program expenditure

Project Description	Expenditure in 2023-2024	Outcome
Capital Expenditure		
Building Renewal	\$0.00	No capital expenditure in 2023-2024 - SRV program was fully expended as of 30 June 2022
Saleyards Renewal	\$ 26,354.93	Improvements to loading ramps & traffic facilities \$26,354.93
Recreation Facilities Renewal	\$ 2,596.18	Swimming pool - shade canopy \$ 2,596.18
Cemetery Improvements	\$ 138,918.32	Tenterfield Cemetery - earthworks preparation for Stage 1 Expansion - \$ 20,359.69 Tenterfield Cemetery - expansion, construction of road access and carpark - \$ 77,103.63 Tenterfield Cemetery - memorial niche wall \$ 41,455.00
Road Construction	\$ 34,591.04	Mt McKenzie Tower - construct access road \$ 34,591.04

Table 2 - Outcomes achieved as a result of actual program expenditure - continued

Project Description	Expenditure in 2023-2024	Outcome
Road Resheeting	\$ 0.00	No capital expenditure in 2022/2023 - SRV Program was fully expended as of 30 June 2021
Road Resealing	\$ 0.00	No capital expenditure in 2022/2023 - SRV Program was fully expended as of 30 June 2022
Drainage Improvements	\$ 0.00	No capital expenditure in 2022/2023 - SRV Program was fully expended as of 30 June 2021
Bridges & Causeways Renewal	\$ 3,495.85	Concrete Bridges renewal program - \$ 515.85 Boonoo Boonoo Bridge, Mt Lindesay Road - Restart NSW grant - Council funded contribution \$ 2,980.00
Main Street Renewal - Principle Repayments	\$ 135,736.85	Principal repayments on Main Street Loan (\$1.2million) for 2023/2024
Sub Total	\$ 341,693.17	
Operating Expenditure		
Main Street Renewal - Interest Repayments	\$ 8,939.93	Interest payments on Main Street Loan (\$1.2million) for 2023/2024
Total in 2023/2024	\$ 350,633.10	

Significant Variations

The current Long Term Financial Plan (LTFP) reflects changes in the timing of some projects from those originally proposed. As a result, there are no significant variations in projects proposed to be completed using funding provided by the Special Rates Variation. This provides alignment with Council's Asset Management Plans and also provides for a closer match between income to be received from the Special Rate Variation and proposed expenditure on a year to year basis.

A summary of the total expenditure from the commencement of the Special Rates Variation in 2014/2015 is provided in Table 3.

Table 3 - Summary of Income above the Rate Peg (as per SRV) and Actual Expenditure (all years)

Category	Income above the Rate Peg	Actual Expenditure	Unspent SRV Income
	\$	\$	\$
2014/2015 - 2023/2024	9,980,155.00	8,971,621.27	1,008,533.73

There is a \$39,521 difference between the SRV funded projects budget (Table 1, above) and income above rate peg (Table 3, above). This is due to an over-projection of program works in the original SRV application.

Long Term Financial Plan

A summary of the actual revenues, expenses and operating balances against the projected revenues, expenses and operating balances, as outlined in the Long Term Financial Plan provided in Council's application is provided in Table 4.

Table 4 - Operating Result - Projected vs Actual

Year ended 30 June 2024 (General Fund Consolidated) (*) Excludes water and sewerage funds.	Projected \$	Actual \$
Total revenue (including capital income)	20,466,000	43,220,000
Total expenses	23,549,000	26,963,000
Operating result from continuing operations	(3,083,000)	16,257,000

Special Rate Variation 2023/2024

In June 2023, IPART approved an application from Council to increase general rates by 43 percent (including rate peg) in 2023/2024 (with the increase to remain permanently in Council's rate base). Over 4 years, the Special Rate Variation is expected to raise \$7.50 Million in revenue.

Expenditure

A summary of expenditure for 2023/2024 is provided in Table 1.

Table 1 - Summary of Project Expenditure for 2023/2024

Category	SRV funded projects budget from 1 July 2023 to 30 June 2024 \$	SRV funded projects actual expenditure from 1 July 2023 to 30 June 2024 \$	Unspent SRV funding transferred to future years \$
Operating Expenditure			
Roads, Transport, Stormwater and Drainage	1,077,964.70	1,077,964.70	0.00
Buildings renewal and maintenance	144,212.00	18,712.00	125,500.00
Sub Total	1,222,176.70	1,096,676.70	125,500.00
Capital Expenditure			
Roads, Transport, Stormwater and Drainage	330,525.30	330,525.30	0.00
Buildings renewal and maintenance	137,488.00	0.00	137,488.00

Table 1 - Summary of Project Expenditure for 2023/2024 - continued

Category	SRV funded projects budget from 1 July 2023 to 30 June 2024 \$	SRV funded projects actual expenditure from 1 July 2023 to 30 June 2024 \$	Unspent SRV funding transferred to future years \$
Aquatics, Parks and Open Space	187,800.00	12,201.64	175,598.36
Sub Total	655,813.30	342,726.94	313,086.36
Total to 2023/2024	1,877,990.00	1,439,403.64	438,586.36

As at June 2024, Council has identified a list of projects which will be funded by the unspent monies. Due to finalisation of the organisation restructure along with resources allocated to other projects council was unable to expend the full allocation of monies in financial year 2023/2024.

Outcomes

A summary of the outcomes achieved as a result of the actual program of expenditure in 2023/2024 is detailed below in Table 2.

Table 2 - Outcomes achieved as a result of actual program expenditure

Project Description	Expenditure in 2023/2024 \$	Outcome
Operating Expenditure		
Roads, Transport, Stormwater and Drainage Maintenance	86,406.60	Rivertree Road
	80,317.08	Mole River Road
	69,575.67	Silent Grove Road
	60,598.02	Torrington Road
	51,281.53	Tooloom Road
	47,332.37	Paddys Flat Road
	45,264.65	Paddys Flat Road North
	43,356.28	Wylie Creek Road

Table 2 - Outcomes achieved as a result of actual program expenditure continued

Project Description	Expenditure in 2023/2024 \$	Outcome
Operating Expenditure		
Roads, Transport, Stormwater and Drainage Maintenance	39,068.29	Plains Station Road
	38,929.49	Mt Speribo Road
	35,558.29	Sandy Flat Road
	32,625.44	Mud Flat Road
	26,178.37	Cheviot Hills Road
	25,092.97	Bruxner Road
	23,891.47	Thulimbah Road
	23,758.78	Billirimba Road
	23,332.66	Vinegar Hill Road
	21,883.89	Pyes Creek Road
	18,831.92	Sugarbag Road West
	18,793.91	Undercliffe Road
	17,642.52	Red Hill Road
	17,435.07	Rocky River Road

Table 2 - Outcomes achieved as a result of actual program expenditure continued

Project Description	Expenditure in 2023/2024 \$	Outcome
Operating Expenditure		
Roads, Transport, Stormwater and Drainage Maintenance	17,328.54	Mt McKenzie Road
	16,610.89	Dalmoak Road
	15,729.42	Quarry Road
	15,706.34	Tarban Loop Road
	15,216.31	Bluff River Road
	14,974.50	Summit Road
	14,702.18	Rockdale Road
	13,539.98	Cullendore-Maryland Road
	13,465.86	Gibraltar Road
	13,238.55	Snake's Valley Road
	12,242.43	Hootens Road
	12,103.95	White Swamp Road
	11,581.55	Mole Station Road
	11,503.36	Scrub Road

Table 2 - Outcomes achieved as a result of actual program expenditure continued

Project Description	Expenditure in 2023/2024 \$	Outcome
Operating Expenditure		
Roads, Transport, Stormwater and Drainage Maintenance	11,491.30	Harrigans Lane
	10,964.42	Timbarra Road
	10,409.85	Long Gully Road
Total - Roads, Transport, Stormwater and Drainage	1,077,964.70	
Buildings renewal and maintenance	18,712.00	Mingoola Hall - Repairs from Termite Infestation
Sub Total	1,096,676.70	
Capital Expenditure		
Roads, Transport, Stormwater and Drainage - Renewal Gravel Roads	42,473.01	Main Camp Road
	35,496.81	Upper Rocky River Road
	30,861.25	Morgan's Creek Road
	28,551.33	Bungulla Platform Road
	18,750.74	Back Creek Road
	15,947.20	Paterson's Road
	15,577.58	Cullendore Creek Road
	14,110.52	Urbenville Road
	12,067.64	Bondi Road
	11,003.17	Bunjiah Road

Table 2 - Outcomes achieved as a result of actual program expenditure continued

Project Description	Expenditure in 2023/2024 \$	Outcome
Capital Expenditure		
Roads, Transport, Stormwater and Drainage Maintenance	10,333.16	Herding Yard Creek Road
	10,189.53	Razorback Creek Road
	9,831.00	Border Gate Road
	9,614.79	Fairfield Road
	9,486.66	Bonners Road
	9,353.47	Flagstone Road
	9,233.58	Ross's Road
	8,863.42	Leslie Creek Road
	8,735.93	Fagg's Road
	8,647.54	Stoney Ridge Road
	8,370.00	Old Main Camp Road
	3,026.97	Brassington Creek Road
Total - Roads, Transport, Stormwater and Drainage	330,525.30	
Buildings renewal and maintenance	0	

Table 2 - Outcomes achieved as a result of actual program expenditure continued

Project Description	Expenditure in 2023/2024	Outcome
	\$	
Aquatics, Parks and Open Space	12,201.64	Urbenville Cemetery - Fence Upgrades
Sub Total	342,726.94	
Total to 2023/2024	1,439,403.64	

Significant Variations

The current Long Term Financial Plan (LTFP) reflects changes in the timing of some projects from those originally proposed. As a result, there are no significant variations in projects proposed to be completed using funding provided by the Special Rates Variation. This provides alignment with Council's Asset Management Plans and also provides for a closer match between income to be received from the Special Rate Variation and proposed expenditure on a year to year basis.

A summary of the total expenditure from the commencement of the Special Rates Variation in 2023/2024 is provided in Table 3.

Table 3 - Summary of Income including the Rate Peg (as per SRV) and Actual Expenditure (All Years)

Category	Income including the Rate Peg	Actual Expenditure	Unspent SRV Income
	\$	\$	\$
2023/2024 - 2023/2024	1,877,990.00	1,439,403.64	438,586.36

Productivity Savings and Cost Containment Measures

Council as part of its submission to IPART mentioned:

Putting a moratorium on filling 20 full time equivalent (FTE) vacancies and consider a leaner organisation structure to make future savings. As at 30 June 2024 Council did realise these saving as reflected in Employee On cost and benefit where expenses were \$7.396 Million in FY 2023/2024 compared to \$8.349 Million in FY 2022/2023. Reflecting a new saving of \$950k.

Council continues to have a positive unrestricted cash post SRV determination and reduction in employee cost compared to FY 2021 where council breached the Local Government Act of utilizing externally restricted funds for general fund operations.

Productivity Improvements

Councils Organisation structure has been adopted in August 2024 and future productivity improvements include moving from 112 full time equivalent employees to 82 will be reflected over the course of next year.

statutory information

stormwater levy

LG Reg s217(1)(e)

Income raised from the stormwater levy in 2023/2024 to funded the replacement and upgrade of stormwater networks, as indicated in Table 2 - (Outcomes, achieved as a result of actual program expenditure).

local government environmental upgrade agreement

LG Act s54P(1)

No agreements were entered into by Tenterfield Shire Council in the 2023/2024 period.

rates and charges debt recovery

LG Reg s132

The table below is a summary of rates and charges written off during financial year 2023-2024 - Pensioner Concessions

The 2023/24 rates, charges written off totalled \$334,404.00

fund	total rates and/or charges written off	total rebate recieved from other levels of government	net cost to council of rates and/or charges written off
	\$	\$	\$
general fund rates and charges written-off	131,763.00	74,120.00	57,643.00
waste charges written-off	102,198.00	55,536.00	46,662.00
water charges written-off	53,098.00	28,818.00	24,280.00
sewer charges written-off	47,345.00	25,678.00	21,667.00
total	334,404.00	184,152.00	150,252.00

enforcement and compliance with companion animals act

statutory information

LG REG s217(1)(f) and companion animals act 1998

LODGEMENT OF POUND COLLECTION DATA TO THE OFFICE OF LOCAL GOVERNMENT (OLG)

Animal Shelter collection data for the reporting period was lodged with the Office of Local Government in July 2023.

Animal Shelter Data 2023/2024		
	Dogs	Cats
Impounded	23	1
Euthanized	22	17
Surrendered	0	19
Animals returned to owner	5	0
Animals released to rescue/sold	18	0

LODGEMENT OF DATA RELATING TO DOG ATTACKS WITH OLG

Council notifies the OLG within 72-hours where possible when Council officers have investigated complaints of dog attacks. A total of 3 dog attacks either on a person and/or animal were reported to the OLG for 2023/24.

DESEXING COMMUNITY EDUCATION PROGRAMS

Community education programs carried out and strategies the council has in place to promote and assist the desexing of dogs and cats. Council participates in an annual desexing program in Tenterfield in conjunction with the local vet clinic and this runs each May. Council contributed \$2,220.00 to the program which resulted in 24 dogs and 13 cats being desexed in May 2024.

REQUIREMENTS UNDER S64 COMPANION ANIMALS ACT 1998

Strategies in place for complying with the requirement under s64 of the CA Act to seek alternatives to euthanasia for unclaimed animals. Local Rescue Organisations have assisted in the release of 8 cats and 8 dogs since July 2023 to June 2024.

OFF LEASH AREAS PROVIDED IN THE TENTERFIELD SHIRE COUNCIL AREA

- Hockey Field Park, cnr of Landers Lane and Martin Street Tenterfield
- Apex Park, 8968 New England Highway South Tenterfield
- Tenterfield Bird Park, cnr Derby Street and Bulwer Street Tenterfield

AMOUNT OF FUNDING SPENT ON COMPANION ANIMAL MANAGEMENT AND ACTIVITIES

Council received no funding from the Companion Animals Fund for the 2023/24 year.

COMPANION ANIMALS MANAGEMENT PLAN

Zero fund money was allocated towards a Companion Animals Management Plan.

statutory information

private works

LGA s67(2)(b) and (3) and LG REG s217(1)(a4)

in accordance with section 67 of the *Local Government Act 1993*, Council is permitted to provide, at current approved market rates, specific services on private land. Any private works carried out in 2023/24 were charged as per Tenterfield Shire Council's adopted fees and charges.

No private works were carried out for less than the adopted fees and charges.

voluntary planning agreements

Environmental Planning and Assessment Act, s7.5

No voluntary planning agreements were entered into in 2023/2024.

developer contributions and levies

EPA Reg 2021 s218A(1) and (2)(a),(b),(c),(d),(e),(f),(g)

No planning agreements were entered into in 2023/2024.

developer contributions and levies

EPA Reg 2021 s218A(3)(a),(b)

Fund	Total value of all contributions and levies received during the year in \$
Developer Contributions Section 7.11	\$ 448,039.94
Developer Contributions Section 7.12	\$ 2,590.08
Contributions to Works Section 94 - Waste	\$ 9,460.00
Contributions to Works Section 94 - Stormwater	\$ 1,188.00
Contributions to Works Section 64 - Water	\$ 8,927.49
Contributions to Works Section 64 - Sewer	\$ 30,583.94

swimming pool inspections

Swimming Pools Act 1992 (SP Act), s22F(2)
Swimming Pools Regulation 2018 (SP Reg), s23

statutory information

SWIMMING POOL INSPECTIONS	NUMBER OF INSPECTIONS
Inspections undertaken 2023/2024	6
Tourist and Visitor Accommodation	0
Premises with more than 2 dwellings	0
resulted in issuance certificate of compliance	3
resulted in issuance certificate of non-compliance	0

public interest disclosure

Public Interest Disclosures Act 1994 no. 92
Public Interest Disclosures Regulation 2011 s4

Council lodges a six-monthly return to the NSW Ombudsman reporting any disclosures made under the NSW Public Interest Disclosure Act 1994. Nil disclosures were made in the reporting period.

public access to information

Public Interest Disclosures Act 1994 no. 92
Public Interest Disclosures Act 1994 no. 92

Council is committed to the proactive release of information under the Government Information (Public Access) Application (GIPA Act 2009). The GIPA Act stipulates access arrangements as follows:

Mandatory Disclosure allows a large amount of information to be available free of charge on Council's website.

Proactive Release allows some types of information not published on Council's website to be available for viewing unless there is an overriding public interest against its release.

Informal Access allows information to be released in response to an Informal request unless there is an overriding public interest against its disclosure.

Formal Access where informal access is not possible, formal GIPA procedures and associated fees apply.

Formal applications for information under GIPA should be accompanied by a \$30 application fee. A \$30 per hour processing fee is charged to access documents that are not for personal information (about the applicant) and cannot be obtained under other legislation.

Council's GIPA Act 2009 Annual Report for 2023/2024 was developed in accordance with Section 125 of the GIPA Act and outlines access requests made during the reporting period (see Appendix 4).

statutory information

fisheries management

Fisheries Management Act 1994, s220ZT(2)

Council does not have any current obligations under this provision of the Act.

carers recognition

Carers Recognition Act 2010, s8(2)

Council is not considered a 'human service agency' under the Carers Recognition Act 2010.

appendices

- A1 Delivery program/Operational plan final report 2024
- A2 State of Our Shire report 2021-2024
- A3 Financial Statements 2023-2024
- A4 GIPA Act 2009 Annual Report 2023-2024

A1

Delivery Program
Operational Plan Final Report
2024

1. CIVIC OFFICE

Business Unit: Civic Office – Responsible Officer: General Manager	
Action	Progress Comment
1.1.1.1 Improve and maintain communication methods in accordance with the Community Engagement Strategy.	<p>Community engagement was undertaken in accordance with the Community Engagement Strategy over the 2023-2024 reporting period. Centium have been engaged for the purpose of Community Engagement for the preparation of updating the Community Strategic Plan as part of the Integrated Planning and Reporting Framework as required under legislation.</p> <p>All documents in the IPR suite were updated in 2023 for the 2024-2025 financial year and put on public exhibition for comments and submission before being adopted by Council at the 26 June, for the 2024-2025 financial year.</p>
1.1.1.2 Provide opportunities for the community to participate in decision making.	Council has provided opportunities for the community to participate in decision making throughout the 2023-2024 reporting period. These opportunities have been through public participating in various council committees, public presentations given before each Council meeting. Council documents on exhibition for comment and submission. Social media posts, Your Local News (Newsletter), Stakeholder meetings for example Tenterfield Shire Chamber of Commerce and Website “have your say” programs.
1.1.2.1 Support and contribute to NAIDOC week.	Council provided in-kind support to the Reconstruction NSW officer with promotional materials for the NAIDOC Ball 2023.
1.2.4.1 Promote and recognise the work of volunteers in the community.	An extensive review of volunteer on-boarding was conducted which saw the development of the new volunteer on-boarding procedure, volunteer position description and volunteer’s handbook. This was to ensure compliance requirements across multiple areas of legislation, including workplace health and safety, and the operational requirements of the School of Arts.
2.1.3.1 Investigate, advocate for, and source funding to improve transport infrastructure access across the shire.	<p>Funding for projects is sought through the available grant funding sources, for identified projects.</p> <p>In the 2023/2024 reporting period a total \$22,754,813 million was received in grant funding to improve transport infrastructure.</p>

<p>5.1.1.9 Influence and advocate support from Federal and State government in relation to promotion of Tenterfield community objectives.</p>	<p>Council has an ongoing commitment to advocate for the Tenterfield Shire and community in its dealings with all levels of governments across all forums.</p>
<p>5.1.1.10 Advocate to hand back Bruxner Way and Mt Lindesay Road to State Government.</p>	<p>Lobbying of State Government regarding the handing back of the Bruxner Way and Mt Lindesay Road is ongoing.</p>
<p>5.1.1.11 Develop and maintain communications, media and information channels and ensure that all channels are fit for purpose with as broad reach as is sustainably possible.</p>	<p>Tenterfield Shire Council Facebook Page increased its followers over the 2023-2024 reporting period, with posts having an average reach of 2000. This is a cost-effective way to reach our residents across a large shire. Facebook has also become a useful way of communicating to the public particularly timely advice for example road closures.</p> <p>Our website also delivers up to date and historical information. Allows for residents to “have their say” and is a digital resource of our IP&R suite of documents and supporting plans.</p>
<p>5.1.1.12 Deliver councillor services and provide support to all councillors in a transparent and non-discriminatory manner including training, research, legislative and evidence-based advice.</p>	<p>The Executive Leadership Team and Executive Assistant provided councillor services as standard operating procedure and support administrative activities. Senior staff provided Councillors with subject matter expertise and evidence-based reporting and advice.</p>
<p>5.2.2.1 Advocate for health services throughout the Region and ensure future government planning aligns with community needs.</p>	<p>The Mayor and Deputy Mayor through their stakeholder engagement with Regional, State and Federal bodies have advocated for the ongoing improvement of health services within our region. An example of this is the identification of Ambulance vehicles not being suitable to access all areas within the Local Government Area, hence the local State Member of Parliament supportive of Council’s view that at least one all-terrain Ambulance be provided.</p>

2. ORGANISATION LEADERSHIP

Business Unit: Organisation Leadership – Responsible Officer: General Manager	
Action	Progress Comment
1.2.3.1 Deliver and report to the OLG on the Council's Disability Inclusion Action Plan.	A new Disability Inclusion Action Plan (DIAP) was prepared and adopted by Council in December 2023. The DIAP will be utilised in the preparation and planning of infrastructure into the future.
5.1.2.4 Implement the long-term financial strategy, aligning the Long-Term Financial Plan with the Asset Management Plan and importantly councils sustainable, financial and resource capability.	In the 2023-2024 reporting period a full Buildings and Amenities revaluation took place, this data has now been utilised in our Long-Term Financial Planning. Council also reviewed its Asset Management Plan and began an Asset revaluation process which will generate up to date road and bridge data which will inform the new Asset Management Plans. These plans, once completed will be integrated with Council's Long Term Financial Plan.
5.1.2.5 Ensure the continued review of council's operations to ensure financial sustainability.	Council continues to review its operations to ensure financial sustainability within its IT structure and service delivery. Primary areas of improvement focus on Information Technology, Telecommunications and Digital Geographic Information Systems (GIS). IT Systems will see a better than 40% (approx. \$1.5 million over the next 5 years) operating cost reduction after the implementation projects have been completed, with a move to the cloud environment and current Software as a Service (SaaS) Enterprise Resource Planning (ERP) solutions to drive advanced reporting for accurate operational and economic decision making.
5.1.2.6 Council will divest itself of underperforming assets.	Council reviewed its current holdings 2023-2024, with the renegotiations of some leases underway. One Council owned property at Clarence Street, Tenterfield (2.19ha block opposite TAFE) remains on the market.

3. ECONOMIC GROWTH

Business Unit: Economic Growth – Responsible Officer: Senior Advisor Communications & Economic Development	
Action	Progress Comment
2.1.1.1 Seek opportunities that aligns with the Regional Economic Development Strategy (REDS).	Staff worked with the Department of Regional NSW, Glen Innes Severn Council staff and GHD consultants and the Mayor on the Regional Drought Resilience Plan – Northern New England High Country.
2.1.1.2 Deliver and manage Destination Marketing Plan and marketing campaigns and activities.	In the 2023-2024 reporting period, due to restrictions in both human and financial resources, Council negotiated with Tenterfield Chamber of Tourism and Business (TCTIB) to be responsible for Tourism and Destination Marketing campaigns and activities. TCTIB report to Council to give updates on progress and activities.
5.2.3.1 Support future proposals for improved telecommunications infrastructure.	Council has advocated on behalf of Tenterfield Shire for enhanced communications infrastructure, stakeholder nbn has developed a Regional Upgrade Program which will benefit the Tenterfield Local Government Area. Many residents in Tenterfield serviced by the nbn network via a Fibre to the Curb (FTTC) can now upgrade to Fibre to the Premises (FTTP). nbn has also begun work upgrading the nbn Fixed Wireless network in the Shire to help customers access faster speeds and once complete will also allow some customers within the nbn Sky Muster footprint to access the nbn Wireless network.

4. ARTS, CULTURE & LIBRARY SERVICES

Business Unit: Arts, Culture & Library Services - Responsible Officer: Manager Arts, Culture & Library Services	
Action	Progress Comment
<p>1.1.3.1 Provide and support access to arts and culture activities and opportunities that are inclusive and for all age groups such as National Youth Week activities, Arts North West opportunities and the Museums & Galleries NSW Museum Advisor Program.</p>	<p>In 2023/2024 – The Tenterfield Public Library held the following events:</p> <ul style="list-style-type: none"> • Youth Week – National Youth Week Celebrations included: <ul style="list-style-type: none"> ➢ Story Quest – a self-directed activity to discover digital stories created by young people during ‘storyteller workshops’ which were held in the Tenterfield Library. The activity was a short walking trail adventure to find decorated rocks with QR codes attached. When you find the rocks, use a smart device to scan the QR codes to discover our young storyteller’s tales. ➢ Crafty Party – Arts and craft sessions for all ages. ➢ Sausage sizzle ➢ Skateboard clinics – Skate legends Isaac Roxburgh and Tony Chavez Jr from Truck Stop Sk8 Ballina offered a series of 4 x 1 hour skate clinics to help hone tips and tricks like a pro. • Visual Storytelling Workshops • Stop Motion Workshop • Decorate Your Winter Table Workshop • Special Workshop – Hardcover Notebook Binding <p>Council’s NSW Youth Week program was awarded ‘Finalists’ in the NSW Youth Week 2024 ‘Best Small Council with Most Outstanding Youth Week Program’ and ‘Most Innovative Youth Week Program’ by the NSW Government, winning the overall trophy for ‘Most Innovative Youth Week Program’.</p>
<p>1.1.3.2 Provide inclusive library services and programs that reflect contemporary needs for all age groups.</p>	<p>The Tenterfield Public Library continues to support the community through our ongoing weekly children’s Storytime programs.</p> <p>Tenterfield Library was one of the 79 libraries to receive funding under The LBW Trust and FOLA Australian Country Libraries 2024 Program. The library received \$1500 in funding to purchase Storytime Science series books kits. This series will be used to integrate science, technology, engineering, and mathematics (STEM) activities into Storytime sessions, including a book reading and experiments using characters from books in the series.</p>

	<p>The Tenterfield Public Library played host to a special hands-on interactive STEM exhibition from Questacon, Canberra’s National Science and Technology Institute. The exhibition of the ‘Fascinating Science’ travelling pop-up exhibition covered everyday scientific principles and problem-solving puzzles.</p> <p>Visitation at the Tenterfield Public Library totalled 15,659 during this period.</p>
<p>1.1.3.4 Undertake a service review of arts, culture and library services in alignment with Councils Workforce Management Strategy and Long-Term Financial Plan.</p>	<p>The library service review was completed in March 2024 in consultation with the State Library of NSW. The final report was submitted at the April Ordinary Council Meeting with amendments.</p>

5. WORKFORCE DEVELOPMENT

Business Unit: Workforce Development – Responsible Officer: Manager Human Resources, Workforce Development & Safety	
Actions	Progress Comment
5.1.1.4 Develop, manage and deliver the Workforce Management Strategy.	In 2023/2024 the Workforce Development & Safety section provided the following: <ul style="list-style-type: none"> • Structural and workforce considerations moving forward with a fiscal repair strategy aligning with the Operational and Delivery Plan were focus areas, to promote stable and sustainable opportunities for the future. Current Full Time Equivalent (FTE) in August 2023 – 103 • Discussions regarding apprenticeship/traineeship options occurred within the organisation’s essential services areas, where age demographics and potential vacancies will leave the organisation in a critical position and poses a threat to the organisation. • Position description reviews were undertaken to provide more clarity around roles and associated service delivery accountabilities, and to assist in realigning business strategies with operational and delivery plans. • Extensive work was undertaken on Council’s workforce review, Organisational Structure and payroll budget due to financial implications. FTE of 82. The organisational change process along with the Local Government (State) Award instrument processes were adhered to during this time of organisational change.
5.1.1.5 Facilitate worker health and wellbeing consultation, communication, and participation processes.	<ul style="list-style-type: none"> • Flu Vaccinations program was provided to staff and is an ongoing program issued each year as part of our health and wellbeing program. • Audiometric testing was conducted early 2024 following changes in the Workplace Health & Safety legislation, meeting our obligations under the new regulations. Testing was opened to all staff. • All staff had access to Council’s Employee Assistance Program (EAP). This program is ongoing and continues in 2024. Daly & Ritchie attended Council delivering counselling on site monthly. Within the scope of EAP services, Daly & Ritchie were able to include and provide workplace consulting services. This service involved working with teams for the identification of psychosocial hazards and psychosocial safety climates. The purpose of this consulting service is to assist Council in meeting work health safety obligations and to provide a safe psychological workplace for staff.
5.1.1.6 Develop, manage and deliver skills targeted training plans.	<ul style="list-style-type: none"> • Certificate III in Civil Construction Plant Operations – ongoing. • Diploma in Facilities Management – ongoing. • Traineeship – Certificate IV in Library & Information Services.

	Government initiatives and incentives were being investigated for future learning and development programs – ongoing.
5.1.1.7 Develop, manage and deliver Employer of choice recruitment and retention services.	<ul style="list-style-type: none"> • The following senior staff resignations occurred: Chief Corporate Officer September 2023, Chief Executive October 2023 and Director of Infrastructure January 2024. The resignations of all senior staff within a short period of time, saw a change in staff morale. An Interim General Manager was sought and commenced in October 2023 finalising his interim appointment in March 2024. During this tenure, the Director of Infrastructure and General Manager positions were recruited for. • General Manager appointed and commenced in April 2024. • Recruitment of critical technical skilled positions were advertised as approved by the General Manager. • Recruitment challenges are the economic and market climate facing local rural Councils impending acquisition of quality talent.
5.1.1.8 Manage and report on Council's Enterprise Risk Management Framework and Risk Register.	<p>In February 2024, Council commenced on our Enterprise Risk Management Framework, following a review in late 2023.</p> <p>StateCover and Statewide Mutual reports undertaken and submitted.</p>

6. EMERGENCY SERVICES

Business Unit: Emergency Services – Responsible Officer: Manager Human Resources, Workforce Development & Safety	
Action	Progress Comment
<p>3.1.6.1 Develop, manage and deliver Emergency Management functions and facilities.</p>	<ul style="list-style-type: none"> • Mungoola RFS Shed project was awarded to Rhombus Contracting completed in 2023. • Quarterly Service Level Agreement meetings were held with the RFS. Operating within budget. • Community Recovery Officer worked with the community and relevant stakeholders with COVID and Bushfire recovery initiative and support. • The Local Emergency Management Plan was up for review in September 2023 and implemented in 2024. • Bush Fire Management Committee (BFMC) meetings were attended by the Manager HR, Workforce Development & Safety (LEMO, Manager of Emergency Management services) along with the Community Recovery Officer. Some meetings were attended with the Manager Works. • LEMO's were invited to attend Southern Downs Regional Council's Local Emergency Management Committee, providing a cross border network and collaboration on cross border emergencies. • NSW Reconstruction Authority meeting held with Community Recovery Officer and Manager HR, Workforce Development & Safety on the community recovery officer program and deliverables, along with Pre-Event Recovery Plan, which supports the State Emergency Management Plan (EMPLAN) by identifying specific roles and responsibilities within recovery and is a sub-plan of the EMPLAN. • Various bushfire events occurred in 2023 within the Tenterfield LGA. A section 44 was declared. Council provided initial response action to combat agencies, with a Council LEMO attending the Emergency Operations Centre (EOC) in Glen Innes. Council worked closely with the community, various combat agencies and the NSW Reconstruction Authority to provide needed support and advice regarding recovery. • Community Recovery Program was terminated in March 2024.

7. FINANCE & TECHNOLOGY

Business Unit: Finance & Technology – Responsible Officer: Manager Finance & Technology	
Actions	Progress Comments
5.1.2.1 Manage and deliver finance services.	<p>Background</p> <p>On 26 October 2022 Council resolved (Res No.237/22) to request the Chief Executive Officer to notify the Independent Pricing and Regulatory Tribunal of its intent to apply under section 508A of the <i>Local Government Act 1993</i> for a Special Rate Variation of 43% (including the rate peg) in 2023/2024 and 43% (including the rate peg) in 2024/2025 to be a permanent increase retained within the rate base, for the purpose of maintaining current service levels, maintenance and renewal of assets and enhancing financial sustainability.</p> <p>On 12 December 2022 Council had formally applied for a Special Rate Variation of 43% (including rate peg) in 2023/2024 and 43% (including rate peg) in 2024/2025.</p> <p>IPART’s decision on the Special Rate Variation</p> <p>Council’s application to IPART was not approved in full. Based on the assessment of Council’s application against the OLG Guidelines and consideration of stakeholder submission Council was approved a one - year permanent Special Variation of 43%.</p> <p>The one – year SRV of 43% approved was consistent with the first year of the Council’s proposed 2-year SRV of 104.49%. This resulted in Council raising an additional \$1.87 million in rates revenue (above the actual rate peg of 4.2%) in 2023/2024.</p> <p>Council continued to improve its Finance during the financial year 2023/2024 with improvements in Investments and interest earned. Council also did not, take out any loans in the financial year 2023/2024.</p> <p>Council has continued to put a moratorium on recruitment of positions. Council has also received a higher interest on investment income compared to previous years which is attributed to increase in interest rates by Reserve Bank. This is assisting Council finances and cash flow.</p>

	<p>The strong financial management since 2022 has resulted in Council having positive unrestricted cash since 2022 and as part of the fiscal repair strategy key steps have been taken to maintain financial management.</p> <p>On 28 June 2024 Council received 85% of Financial Assistance Grants (FAG) for 2024/2025 as an advance payment. This equated to \$5,724,438 deposited in Council Bank account on 28 June. The remaining 15% of Financial Assistance Grant will be distributed quarterly through the Financial Year 2024-2025 commencing mid – August 2024, November 2024, February 2025, and May 2025.</p>
<p>5.1.2.2 Manage and report on Council’s Long-Term Financial Plan and facilitate and support internal and external audits.</p>	<p>Council Long Term Financial Plan was updated and presented to Council as part of the Integrated Planning and Reporting suite of documents. The recommendation of the Independent Pricing and Regulatory Tribunal (IPART) have further resulted in Council executive presenting a new service level framework to Council with specific reduction in service levels across Council.</p> <p>As part of this new service framework an amended operational plan has been advertised for community consultation and feedback. Council has accepted the amended operational plan and the LTFP has been updated with information so far.</p> <p>As Council continuously works toward a Fiscal Repair Strategy and an updated Roads Asset Management Plan the decisions Council makes will be reflected in the LTFP.</p> <p>As part of the preparation of the Budget 2024/2025 Long term financial plan several cost reductions have been presented. The LTFP also incorporates realistic inflation figures and the impact of inflation to council budget. The preliminary finding of the revaluation of infrastructure assets has been considered with realistic depreciation rates and asset useful life.</p> <p>Audit of Annual Financial Statements – Council has completed the audit of its financial statements and received an unqualified opinion from Auditors.</p>
<p>5.1.2.3 Manage investments – Plan develop and manage Council’s investment portfolio.</p>	<p>Investments are managed within Council’s Investment Policy guidelines. Investments are reported to Council every month as part of the Finance and Accounts report, with the latest update being provided for June 2024.</p> <p>Council staff aim to invest more liquid funds for short time periods to gain maximum investment return without compromising working capital.</p>

	<p>Total Investment Balance as at 30 June 2024 was \$13.0 Million.</p>
<p>5.1.4.1 Develop, manage and deliver Council's Technology Strategic Plan.</p>	<p>Council's Technology Strategic Plan is a work in progress, documents are being updated on a regular basis in conjunction with requirements associated with hardware and cyber security. The focus is Cybersecurity and threats originating from external sources. Council IT staff are in continuous training and development with NSW Cybersecurity.</p> <p>Council IT staff are currently at planning stage with its ERP System provider – IT Vision to move towards a cloud-based solution. The purpose of this transition is to release pressure from Council's server which are approaching its end of useful life and present a high risk to Council IT infrastructure and business continuance if encountered by hardware issues.</p> <p>No IT related issues or breach were reported in June 2024</p>

8. CORPORATE & GOVERNANCE

Business Unit: Corporate & Governance – Responsible Officer: Manager Customer Service, Governance & Records	
Actions	Progress Comments
1.1.3.3 Manage all corporate art, artefacts, honour boards and memorabilia (including audit and security).	Civic artefacts continue to be stored in Council's main administration building and Records House in Manners Street, Tenterfield in June 2024
5.1.1.1 Develop, manage and deliver Customer Services, in accordance with the Customer Service Charter.	Customer Service staff delivered valuable services in accordance with the TSC Customer Service Charter. Throughout the period 2023-2024, staff managed all customer service general enquiries both by phone and in person, handled all transactions for Rates, Water Rates, Registered and took payment for all Companion Animal registrations, receipted payments and registered all applications for: Section 10.7 Planning Certificates Section 603 Certificates Dwelling Permissibility Search Section 735A Sewer Diagrams and Drainage Diagrams. Completed all Australia Post daily tasks and start of day and end of day BPay and reconciliations. The moratorium of staffing left customer service with one full time employee.
5.1.1.2 Develop, manage and deliver Governance Services, in accordance with OLG Compliance Guide, IP&R Framework and Reporting including the Monthly Operational Report, GIPA and PIDS and facilitate and support the ARIC.	Council adopted the revised Risk Framework for risk management and improvement in local government this year. This included adoption of legislated requirements for the Audit, Risk and Improvement Committee, as well as Council's Internal Audit requirements. Council undertook a strategic assurance mapping program, with the outcome identifying service areas where internal audits will be undertaken over the next 3 years. Tenterfield use the Integrated Planning & Reporting (IPR) framework to guide their planning and reporting activities. This year the Operational Plans, Long-Term Financial Plans, Statement of Revenue Policy and Fees and Charges were updated. The Monthly Operational Report was delivered at each Council meeting. Annual Code of Conduct reporting for period 2022/2023 submitted to the Information and Privacy Commission on 28 November 2023.

	<p>Annual Government Information Public Access Act reporting for 2022/2023 submitted to the Information and Privacy Commission on 28 November 2023. Council received 36 GIPA applications during the previous financial year.</p> <p>Public Interest Disclosures reported to the NSW Ombudsman’s Office in July 2024 via the PID online Reporting Tool.</p> <p>Facilitated and supported the Audit, Risk and Improvement Committee, meetings held on: 6 July 2023 – (Special – IPART Determination) 20 September 2023 13 December 2023 19 June 2024</p>
<p>5.1.1.3 Develop, manage and deliver Records Management Services, in accordance with legislation.</p>	<p>Records staff have continued over the 2023/24 period to deliver compliant records management in line with legislative requirements. The Records Management Assessment Program was submitted by 30 March 2024, a mandatory requirement under the <i>State Records Act 1998</i>.</p> <p>Council’s digitisation program has continued through this period for the accurate storage and compliance of Council records.</p> <p>The following has been achieved:</p> <ul style="list-style-type: none"> • School of Arts, Museum and Library Historical Records • Various Committees including Joint Committee, Friends of School of Arts and Local Management Committee, Board of Management for the School of Arts. • Historical Property Cards • Historical Rates records • Historical Roads and Bridges • Public gates • Parish Maps • Bridge Plans • Other miscellaneous historical records including Memorial Hall, Aboriginal Land Claims, Timbarra Gold Mine. • Historical Mayoral Photographs

	<p>Other areas of records compliance are:</p> <ul style="list-style-type: none"> • Destruction of annual records program • Registration of Council emails and distribution to Council officer's • Records compliance reporting • Records security profiling • Museums of History – Transfer of Records planning
<p>5.2.1.1 Deliver independent bi-annual Customer Satisfaction Survey.</p>	<p>The Customer Satisfaction Survey is undertaken every two years as required by the NSW Office of Local Government Integrated Planning and Reporting Guidelines. The next survey will be undertaken as part of Council's community Engagement beginning in November 2024 and will be reported in the 2025 Annual Report.</p>

9. ENVIRONMENTAL MANAGEMENT

Business Unit: Environmental Management – Responsible Officer: Manager Parks, Gardens & Open Space	
Actions	Progress Comments
<p>3.1.2.1 Enforce Companion Animals, Illegal Dumping and Parking Control regulations.</p>	<p>3 x Infringements issued to owner of attacking dog 5 x Illegal dumping incidents reported by members of the public, cleaned up by council. 24 x Parking infringements issued.</p>
<p>3.1.2.2 Manage and deliver the Weeds Management Program, Council's Weeds Action Plan and regional weeds management plans.</p>	<p>Following the guidelines set out by the Northern Tablelands Strategic Weed Management Plan and the Regional Inspection Plan, 206 inspections were done, these include private property, high risk sites, high risk pathway and high-risk waterway inspections. Ongoing treatments and surveillance for Black Knapweed continue on roadsides and private property in the area, a large reduction in plant numbers has been seen since first discovered in 2019. Constant surveillance and control work on Tropical Soda Apple has been carried out. Education and awareness programs have been undertaken in high-risk areas and assistance has been provided to affected landholders through grant funding and some assistance with control work. Four new sites were discovered on private property in 2023/24. Gorse has been contained to a small section of roadside on the Mt Lindesay Highway and Boonoo Boonoo Falls Road, regular inspections on control work are carried out. Yearly inspection for Water Hyacinth on the Dumaresq River has found no evidence of the re-emergence of the weed to date. It is regularly found on dams in Legume and on a Lagoon in the Tabulam area. The roadsides within the Tenterfield LGA have had control work undertaken for asset protection weeds such as Blackberry, Lantana and Giant Parramatta Grass to name a few. Regular roadside inspections have found new incursions of Tropical Soda Apple and Giant Rats Tail Grass on the Mt Lindesay Highway, Bruxner Highway and on Plain Station Road.</p>

10. LIVESTOCK SALEYARD

Business Unit: Livestock Saleyard – Responsible Officer: Manager Parks, Gardens & Open Space													
Action	Progress Comment												
2.1.2.1 Manage and deliver commercial Saleyard Services, including improving hard standing surface at double height ramp.	<p>Sale Totals 2023/2024</p> <table> <tr> <td>Feature Weaner Sales</td> <td>7,484 Head</td> <td>\$6,728,183.07</td> </tr> <tr> <td>Prime Cattle Sales</td> <td>6,106 Head</td> <td>\$5,785,568.25</td> </tr> <tr> <td>Private Weighing</td> <td>823 Head</td> <td>\$646,769.34</td> </tr> <tr> <td>Total</td> <td>14,413 Head</td> <td>\$13,160,520.66</td> </tr> </table> <p>Cattle throughput increased from last financial year by 1000 head.</p> <p>Completion of the Double Height Loading ramp and hard standing surface in the front of the ramp.</p> <p>New laneways to access the loading ramp facility.</p>	Feature Weaner Sales	7,484 Head	\$6,728,183.07	Prime Cattle Sales	6,106 Head	\$5,785,568.25	Private Weighing	823 Head	\$646,769.34	Total	14,413 Head	\$13,160,520.66
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Total	14,413 Head	\$13,160,520.66											

11. PLANNING & REGULATION

Business Unit: Planning & Regulation – Responsible Officer: Manager Planning & Regulation	
Actions	Progress Comments
3.1.1.1 Monitor and deliver the Tenterfield Local Environmental Plan 2013 and Development Control Plan 2014 (as amended).	All development applications assessed and determined in accordance with the provisions of the Tenterfield LEP and DCP. No significant issues with the existing provisions contained within either.
3.1.1.2 Manage and deliver heritage advisory services.	<p>Heritage Fund grants continued for 2023/2024, with five (5) successful projects completed. During 2023-24 the heritage advisory service supported and encouraged a range of conservation works for heritage listed and other historic properties within Tenterfield Shire, project management for the Mingoola Heritage Trail, local heritage grants and providing heritage advice for Development Applications.</p> <p>The Mingoola Heritage Trail put a focus on the rural landscape of this western part of the shire, and all attributes of its heritage including Aboriginal heritage, natural heritage; including the geology, landscape and river system, flora and fauna, agricultural, and industrial heritage, social and multicultural heritage. Two large interpretation signboards have been installed near the Mingoola School and RFS site and 4 detailed brochures are available through the tourist information centre and at selected places and available on Council's website to download from a QR code.</p> <p>This year also saw the completion of 3 projects through the National Monument Recovery fund. These conservation and reconstruction works have made a substantial contribution to the historic Tenterfield Town Centre and inspire future projects and private owners to undertake similar works.</p> <p>The Heritage Panel met on one (1) occasion and raising issues of interest and contributed to ongoing awareness of heritage conservation and consideration of applications under the Local Funding stream for Council consideration.</p> <p>Heritage Advisory Work in 2023-24 included the following:</p> <ul style="list-style-type: none"> • 26 site visits, including meetings with owners and prospective purchasers in relation to historic properties.

	<ul style="list-style-type: none"> • 7 pre-development application advice. • 16 Conservation advice on appropriate materials and/or approaches to heritage management. • Historical research to assist with conservation proposals and development assessment. • Input and advice on 4 development applications and effective statutory management of heritage in the shire and processes. • Assistance and support to owners with grant applications under the Local Heritage Places Grants. • Assistance with preparation of grant applications and supportive statements for applications. • Attendance and contributions to Heritage Panel meetings. • Assistance with Council’s asset management on works within the Conservation Area. • Finalisation of text, photos and concepts for interpretive signage for the Mingoola Heritage Trail and review of graphic layouts in collaboration with Julia Harpham and Janet White and launch for trail.
<p>3.1.1.3 Manage and deliver development, building and construction regulatory services.</p>	<p>Council continued to provide construction assessment and inspections with a single accredited certifier for the 2023/2024 year. In addition to construction, assessment and inspection of on-site sewage management systems across the shire was undertaken. Council saw an increase in the incidents of unauthorized development (mainly in the form of construction without consent, or occupation of farm buildings/sheds as habitable structures). Increased awareness for the community on the need for prior approvals is being promoted via Council’s website and at the pre-purchase stage.</p>

12. BUILDINGS & AMENITIES

Business Unit: Buildings & Amenities – Responsible Officer: Manager Planning & Development	
Actions	Progress Comment
<p>1.2.1.4 Develop and deliver the Property Management Strategy.</p>	<ul style="list-style-type: none"> • RSL Deck to be cleaned, secure existing nails and stained. • Drake, Jennings, Legume & Liston Public Toilets are in the process of being repaired. • Liston and Drake Septic System has now been repaired. These were damaged due to vehicles driving on the pipes. • Replace the Air Conditioning units on the Council Administration Roof in August 2023. • Sealing of the Mt McKenzie Digital Access Road was completed in March 2024, fencing yet to be completed and will be completed in 24/25. • Urbenville Medical Centre hot water system was replaced, and a new Fire System was installed. • Building Inspection Report was completed for the Band Hall and property inspections were completed on Welburn Lane house, Urbenville SES shed, Jubilee Park Amenities, Federation Park amenities and kiosk, Liston RFS shed, Urbenville Medical Centre, Urbenville & Liston Public Toilets (vandalism repairs), Drake public toilets septic system. • Surfacing of the Netball court was completed in March 2024. • Minor maintenance items were completed on Council assets as required. E.g. gutter cleaning, broken windows, carpet cleaning, repairs to tanks etc. • Internal and external lights repaired at School of Arts. • Building works was completed in May 2024 at the Tenterfield Childcare Centre – gutter & soffit repairs, wall repairs, and internal and external painting to areas required.

	<ul style="list-style-type: none"> • Repairs to bathroom and ensuite at Welburn Land Residence was completed and the floor coverings were also replaced in 2024. • Installation of a new modular Stage and ramp at Memorial Hall. • Hand Dryers in Library and Disabled Toilets at the School of arts to be replaced. • Gable roof at Mingoola Hall is leaking and needs to be repaired. • Repairs to Hot Water system at the Depot Administration Office.
<p>1.2.1.5 Manage and update Land and Property Register.</p>	<ul style="list-style-type: none"> • Land and Property register is currently being managed as required – Property Specialist position has been vacant since Dec 2022. • Current Leases were renewed as needed – Tenterfield Childcare Centre, Ten FM and Salvation Army Lease. • General Manager & staff met with Granite Borders Landcare, Tenterfield Naturalists and Moombahlene representatives in Tenterfield Park (Bird Park Section re. developing the area). • Council has received notification from Crown Lands that all Plans of Management (PoMs) are to be completed, exhibited, and approved by the Crown by June 2024. Council Staff are finding this difficult to complete due to the property specialist position being vacant.
<p>1.2.1.6 Develop and deliver the Buildings and Amenities Asset Management Plan.</p>	<p>Draft Lease has been completed between Tenterfield Total Care and Tenterfield Shire Council to be completed once the Subdivision has been finalized and plan registered.</p> <p>Grants completed:</p> <p>2021-2023 NSW Heritage Grant – Community Heritage</p> <ul style="list-style-type: none"> • The Mingoola Heritage Trail.

Drought Communities Programme Extension

- Streetscape Recovery Project.
- Willsons Downfall Cemetery Restoration Project.
- Upgrades to Drake Resource Centre.
- Shire Signs.

Local Drought Stimulus Package

- Memorial Hall Internal Acoustic & Insulation Treatments.

National Bushfire Funding

- Advertising Campaign Expansion & Brochure Production – completed.

Public Spaces Legacy Program

- Tenterfield Youth Precinct & Mountain Bike Trail Head – Acquittal still being completed.
- Jennings Playground Project – Trees have been ordered and waiting on plants to be sent in Spring to be planted, plaque yet to be installed.

Stronger Country Communities Programs

- SCCF4-0948 Improvements to Sunnyside Hall.
- SCCF4-0861 Northern Border Walk.
- SCCF4-0949 Floor Refurbishment to Memorial Hall being completed.
- SCCF4-0948 Improvements to Sunnyside Hall was completed.
- SCCF4-0858 – Upgrades to Drake Hall – Roof replacement and floor resurfacing completed with Painting to be completed in 2024/25.
- SCCF3 – 1312 Shade Cloth Rotary Park.

	<ul style="list-style-type: none"> • SCCF4-0951 - Resurfacing of netball court. <p>Black Summer Funding</p> <ul style="list-style-type: none"> • Mingoola Hall Upgrades to include a toilet. • Removal of dead trees has been completed (Tenterfield Park) • Memorial Hall installation of Emergency lighting and ceiling fans – majority of the work has been completed.
<p>1.2.1.7 Manage Crown Lands and prepare designated Native Title Advice.</p>	<ul style="list-style-type: none"> • To date there are 948 Aboriginal land Claims listed with 315 of these claims either granted, part granted, refused, part refused or withdrawn. • There is still 633 Aboriginal Land Claims with an incomplete status.

13. PARKS, GARDENS & OPEN SPACE

Business Unit: Parks, Gardens & Open Space – Responsible Officer: Manager Parks, Gardens & Open Space	
Actions	Progress Comments
<p>1.2.1.1 Implement and deliver maintenance programs for Parks, Gardens and Open Spaces.</p>	<p>Daily duties include: Public toilet cleaning, park/street bins, BBQ cleaning, playground inspecting Mowing Brush cutting Spraying of town streets and footpaths Tree pruning/limb pick up Graffiti removal Cemetery maintenance including new access road. Garden maintenance, repairs, planting and re mulching. 2 x Rouse Street gardens had to be shortened due to the power poles in the gardens now completed. Assist in event co-ordination setup. Cleaning tables and benches in parks. Replace Timber picnic tables with aluminum in Bruxner Park. Preparations for the opening of the swimming pool. Removal of 13 Tree stumps from town streets. Repairs to the Shirley Park / Netball Court lights. 13 x Pinoaks have been removed due to decay / dyeing / or storm damage. 8 x new Pinoaks replanted.</p>
<p>1.2.1.2 Work with the Tenterfield Shire Village Progress Associations and the Parks, Gardens and Open Space Committee to support individual town and village themes.</p>	<p>Currently no active representatives. Any project undertaken within budget.</p>
<p>1.2.1.3 Implement the tree management plan.</p>	<p>Ongoing. Awaiting on a tree species to replace the pinoaks due to not being unable to be replanted under power lines.</p>

14. SWIMMING COMPLEX

Business Unit: Swimming Complex – Responsible Officer: Manager Planning & Development	
Action	Progress Comment
<p>1.2.2.1 Manage the Tenterfield War Memorial Baths (TWMB) Management Plan and contribute to service delivery.</p>	<ul style="list-style-type: none"> Repairs to the showers and installation of shower curtain rods in the Ladies and Male change rooms were completed in July 2023. Painting was completed by Parks and Gardens Staff In September 2023. Even though the Pool has been painted there are air bubbles, cracks forming and paint peeling off both the 33 m and Wade pool through October 2023. Replacement of the Doser Controller in September 2023 prior to the pool opening in October. An electricity Audit was completed prior to the pool season in October, to ensure there is enough power to run the pool equipment and can collection unit. An upgrade of the transformer would be needed should any more items be added as there may not be enough power. An audit would need to be completed if these items are to be installed. New Shade sail over the toddler pool has been installed in August 2023. Pailentest machine was cleaned and collaborated for the 23/24 pool season. Pool deck grinding was completed prior to the pool opening 23/24 to avoid slips, this was the last of the paint removal from the concrete around the pool and in the change rooms. Staff are continuously pursuing for Grant Funding to upgrade the facility. <p>Events Held over the 23/24 pool season</p> <p>Lap swimming, Gym, Swim Club, Transitional Squad Lessons, Marlins and Senior Squads, Breakfast Club, School Swimming Classes, Learn to Swim Classes, Swim Club Championships School Swimming Carnivals, Classes & Testing, Parents & Baby Classes, Meta Aqua, water familiarization classes, Tenterfield hospital fundraiser, Birthday Parties, THS Sports, Break up parties, and Royal Life Saving - Senior Program.</p>

15. ASSET MANAGEMENT & RESOURCING

Business Unit: Asset Management & Resourcing – Responsible Officer: Manager Asset & Program Planning	
Actions	Progress Comments
5.1.3.1 Develop and implement the Asset Management Strategy and associated systems.	Transport asset assessments under way.
5.1.3.2 Deliver and manage the Pedestrian Access and Mobility Plan (incorporating the Disability Action Plan) and Bike Plan.	The PAMP is under review for generic information within the document and a review of action list priorities.
5.1.3.3 Infrastructure and assets inspections.	Routine asset inspections are impacted by the vacancy of the Asset Inspector (AI) position. The AI position will be advertised following the appointment of an Asset Manager. Council is conducting limited/ reactive inspections as required.
5.1.3.4 Review and update Council's Risk Register and Intervention programs on an ongoing basis in accordance with inspection schedules.	Risk Register is updated noting that a key risk remains, resourcing of technical support and supervision of major construction works. Council will go to tender seeking professional services to assist grant funded projects.

16. COMMERCIAL WORKS

Business Unit: Commercial Works – Responsible Officer: Manager Works	
Action	Progress Comment
5.1.3.7 Commercial Works undertaken in accordance with demand.	Council continues to undertake commercial works in a financially responsible manner, within the limitations of Council's resource pool. Most private works include sealing driveways while adhering to Council's adopted fees and charges rates.

17. STORMWATER DRAINAGE

Business Unit: Stormwater Drainage – Responsible Officer: Manager Asset & Program Planning	
Action	Progress Comment
4.1.2.1 Implement the Stormwater Asset Management Plan.	Further detail and planning required for stormwater infrastructure - awaiting resource allocation.

18. TRANSPORT NETWORK

Business Unit: Transport Network – Responsible Officer: Manager Asset & Program Planning	
Actions	Progress Comments
4.1.1.1 Manage and deliver construction services for transport infrastructure, including footpaths, pavements and cycleways.	Works programmed to include grant funded projects for Transport infrastructure.
4.1.1.2 Manage and deliver maintenance services for transport infrastructure.	Monthly programs submitted to Council of works completed.

19. PLANT, FLEET & EQUIPMENT

Business Unit: Plant, Fleet & Equipment – Responsible Officer: Manager Asset & Program Planning	
Actions	Progress Comments
5.1.3.5 Implementation and delivery of the Fleet Asset Management Plan and the Plant Replacement Program.	<p>Council's Fleet Asset Management Plan and Plant Replacement Program has been under review over the 2023/2024 period.</p> <p>Plant replacement is on a priority basis and Council's focus is to apply funding as it becomes available.</p>
5.1.3.6 Develop and implement the Depot Master Plan.	The Draft Depot Master Plan is under review.

20. WASTE MANAGEMENT

Business Unit: Waste Management – Responsible Officer: Manager Water & Waste	
Action	Progress Comment
3.1.4.1 Deliver and manage Waste and Recycling services.	Tenterfield's waste team continue to deliver waste and recycling services for the community. The new cell designs were approved by EPA, and construction has commenced for the new waste cell, leachate pond and stormwater pond at Boonoo Boonoo. The replacement side loading waste truck has been received.

21. WATER SUPPLY

Business Unit: Water Supply – Responsible Officer: Manager Water & Waste	
Actions	Progress Comments
<p>3.1.3.1 Implement Water Service Strategic Plan in accordance with NSW Office of Water Guidelines.</p>	<p>Tenterfield and Urbenville water supply is compliant with guidelines. Upgrade for Urbenville is underway to improve the raw water quality during flooding situations. Tenterfield's new Water treatment plant is functional and performing well.</p> <p>Tenterfield's IWCM (Integrated Water Catchment Management) plan has progressed and is expected to be completed in 2025.</p>
<p>3.1.3.2 Deliver and manage the Water and Drought Management Plans and Flood Study.</p>	<p>Tenterfield's water team continue to deliver services to the residents of Urbenville, Tenterfield and Jennings.</p> <p>Bore fields in Tenterfield and secondary supply bore in Urbenville, enhance drought management for the towns, the village bore program for livestock and firefighting has progressed with 2 bores nearing operational completion at Legume and Liston.</p> <p>Tenterfield's updated Flood risk management and plan is underway with expected completion in 2025.</p> <p>Urbenville's Risk management study and plan have been released for tender.</p>

22. SEWERAGE SERVICES

Business Unit: Sewage Services – Responsible Officer: Manager Water & Waste	
Action	Progress Comment
<p>3.1.5.1 Maintain and operate the sewerage network, in line with the Asset Management Strategy.</p>	<p>Tenterfield's Sewer Team continue to provide services to the community in line with the asset management strategy. Asset conditions are considered in a good condition for manholes with the repair and relining contract undertaken to lower the residual remaining risks.</p> <p>Tenterfield's IWCM (Integrated Water Catchment Management) plan has progressed and is expected to be completed in 2025.</p> <p>The mains relining contract completed, with 70% of lines inspected and 52% relined, efforts continue to remove infiltration risks with smoke testing completed for Urbenville and Tenterfield.</p>

A2

STATE OF OUR SHIRE REPORT 2021-2024

state of our shire report

2021 -2024

NOTED BY COUNCIL 155/24 23 October 2024



State of our Shire Report

The State of our Shire Report 2021-2024 (formerly the End of Term Report) is part of the Integrated Planning and Reporting Framework, it is the final document in this term of Council and will be included with the Annual Report 2023/24.

This document shows our progress in implementing the 10-year Community Strategic Plan via our 4 year Delivery Program and Operational Plan.

You can view these documents on Council's website www.tenterfield.nsw.gov.au

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ACKNOWLEDGEMENT OF COUNTRY

“Tenterfield Shire Council would like to acknowledge the Ngarabal people, the traditional custodians of this land, and also pay our respect to the Jukembal, Bundjalung, Kamilaroi, Githabul and Wahlubul people of our Shire, and extend our respect to all people.”

Mayor's Message

Council is in a stronger financial position than at the start of this term two and a half years ago when Councillors were informed that an 86% rate rise was required. This was a huge shock even though we were the 18th lowest rated shire in the state. The Independent Pricing and Regulatory Tribunal approved a Special Rate Variation (SRV) increase of 43% for the 2023/2024 financial year, and while that was a blow to the community Councillors have deferred applying for a further SRV for the 2024/25 and 2025/26 financial years. Although council's financial situation remains challenging and Council has had to make some hard decisions, it has also been fortunate to have some funding increases that have reduced the immediate impact on ratepayers, and we have been able to reverse or alter some of those, continue to improve infrastructure and provide community services. We have a new General Manager and leadership team with a significantly reduced but dedicated staff.

Council has been frustrated by slow government assessment and approvals of disaster claims from 2021 onwards, however with the tripartite agreement with the State and Federal governments for disaster funding in May 2024 disaster funding will be provided upfront in stages, dramatically improving council's cash flow, and assessments have been expedited.

Other highlights include: the full bitumen sealing of the Mt Lindesay Road; bitumen sealing of additional roads; bridge replacements; significant road works at Drake to enable disaster evacuation; completion of the new Tenterfield Water Treatment Plant; Urbenville Water Augmentation program; village bore program for Liston, Legume, Drake and Torrington; award winning Tenterfield Youth Activation Precinct including skate park, pump track and basketball court; opening of the Tenterfield Memorial Hall after refurbishment; heritage building restorations in Tenterfield and Urbenville; reopening the School of Arts Museum; contracting tourism promotion to the Tenterfield Chamber of Tourism, Industry and Business; lease of the Tenterfield airport to Friends of Tenterfield Aerodrome; assuming management of the Mt Mackenzie Lookout; removal of bushfire risk roadside vegetation; and establishment of a Council Facebook page.

I express my thanks and gratitude to the Councillor team, the staff and the community.



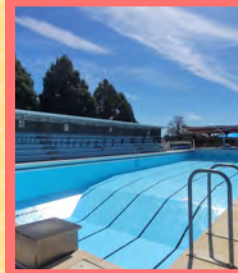
Mayor Bronwyn Petrie

Tenterfield Shire Councillors 2021-2024

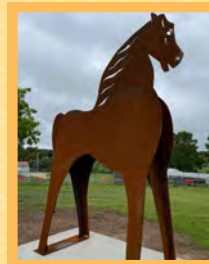


Councillors left to right - John Macnish (Deputy Mayor), Peter Petty, Tim Bonner, Tom Peters, Peter Murphy, Kim Rhodes, Greg Sauer, Geoff Nye, Giana Saccon (resigned)

Tenterfield National Monument
 Recovery Project
 Youth Precinct Bike pump track and
 skatepark
 Upgrading of disability access to
 amenities blocks across the shire
 Shire wide signage project
 Mingoola Heritage Trail
 Sporting & Playground facilities
 across the shire



major achievements 2021-2024

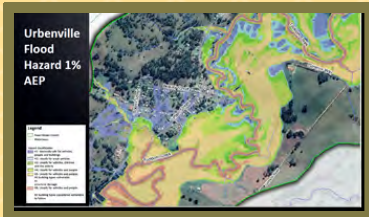


Winner of NSW government
 "Most Innovative Youth Week
 Program"
 Library Refurbishment
 Music Events
 Food Events
 Cultural & Theatre Events
 Sports Events
 Public Art
 Seniors Week

Council has sealed and conducted pavement rehabilitation at various locations along the Mt Lindesay Hwy, With a full pavement reconstruction of 12 km between Legume and Woodenbong. Sealed sections of over 14 local roads. Replaced 5 timber bridges with concrete. Replaced footpaths in Tenterfield and Urbenville.



major achievements 2021-2024



- New Water Treatment Plant for Tenterfield
- Replacement of major water main Tenterfield
- Posi-shell unit deployed to Boonoo Boonoo landfill
- Megamuncher worm farms - Torrington waste station
- Urbenville, Mulli Mulli and Woodenbong Flood Study
- New weather stations deployed and online



People told us they wanted Tenterfield Shire to be a vibrant, inclusive and safe community where diverse backgrounds and cultures are respected and celebrated.

People want the community to be supported by accessible and equitably distributed facilities and recreational opportunities for people of all ages.

Provide opportunities for residents to enjoy access to arts, festivals, sporting activities, recreation, community and cultural activities.

Council secured grant funding from Reconnecting Regional NSW, **Community Events Program Grant** to support a range of community events across the Tenterfield Shire, which included the **Tenterfield CBD, Drake, Urbenville, Mingoola** and **Legume**. The events that were held included:

- Music Events - **Beat the Bush concerts**, the **Bavarian Multicultural Music Festival and Markets, Summer under the Stars** - Bruxner Park.
- Food Events - **Eat Street Tenterfield** and the **Tenterfield Farmers & Makers Market**.
- Cultural and Theatre Events - **'The Night Sky Tour'** with an Indigenous astronomer as part of **NAIDOC week celebrations, Oracles of the Bush** (poetry and music), **School of Arts Theatre Program** and **Carnival of the Animals Village Tour**.
- Sports Events - **Gravel n Granite Mountain Bike ride**.
- Inspirational Events - **Tenterfield Wedding Expo** and **Live, Inspire, Lead** long lunch with keynote speaker, Sam Bloom, aiming to inspire the community to action.
- **Christmas Fairs** in Tenterfield, Sunnyside and Urbenville.
- **Australia Day Events** in Urbenville and Sunnyside, the **Tenterfield Volunteer Expo** and the **Sunnyside Sip and Shop Markets, Drake Community Markets, Back to Legume Picnic Day and Dance** and **Mingoola Bonfire Night**.
- Council supported **Senior's week** activities which included the **Art of Ageing** - photographic display, luncheon and entertainment at the Bowling Club and **Mystery Bus Tour**.
- Contribution to **Arts North West** provides arts and cultural development activities, grants and networking opportunities across the region for local artists and organisations.
- **Public Art** was installed throughout Tenterfield Parks, starting at the Youth Precinct and finishing at Millbrook Park.



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In **2021/2022**, the **Sir Henry Parkes Memorial School of Arts** welcomed **6,531** visitors which constituted attendances for the Museum, live performances, bus tours and live events. Events that were held included; Cinema - screenings (most popular was 'Top Gun Maverick' and 'The Drovers Wife', Theatre (most popular were live performances of the 'Melbourne Comedy Festival' and the production of 'Mother and Son'). Funding was also secured for a series of special school holiday screenings in association with National Youth Week celebrations. The School of Arts (Cinema/Museum/Theatre) closed on 30 July 2023. It was later reopened on 4 February 2024 under a Section 355 Committee.

In **2022/2023** the following **community events** were held:

- **Tenterfield Autumn Festival.**
- **Youth week** - included an **outdoor cinema event** at Bad Manners cafe.
- **Free bike day** in partnership with the Saddlers Mountain Bike Club and Angry Bull Trails. The events were funded through the NSW Government Youth Week grants program.
- Establishment of **'Tenterfield Park Run'** with the Office of Sport & Recreation committing funding to support the initiative.
- **Youth after school music program** 'Get it Together' commenced in 2023 for the duration of 2 school terms. Funded by the NSW Government, Regional NSW Children and Youth People funding.



community

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Provide safe and accessible public spaces and places that are well maintained, clean and fun.

- **Mingoola Hall** Improvements to include installation of a disabled ramp and upgrades to include 2 ambulant toilets and 1 unisex disabled toilet and parent room.
- Construction of 2 village toilets at **Liston** and **Jennings**, gateway signage and village concept plans for all villages. **Urbenville** received an upgrade to Triangle park, **Drake** installation of safe crossing area, picnic/BBQ area within the playground, **Liston** received installation of a covered BBQ area.
- **Tenterfield Town Centre** revitalization - Phase 2 completed with paving to the footpath between High and Molesworth Streets, installation of planter boxes and street trees, and interpretative panels.
- Shade canopy installation - **Rotary Park**
- **Sunnyside Hall** Improvements included construction of an outdoor covered area overlooking the tennis courts, bathroom fit out and installation of baby change facilities and upgrade the of subfloor by replacing stump footings
- Upgrades to **Drake Hall** included external painting, floors sanded and polished, new roof, gutters and downpipes, upgrades to existing solar system.
- Extension to the **Urbenville** footpath from main street to the Urbenville Hospital.
- Repairs to the **Liston RFS Shed** and **Urbenville SES Shed.**
- **Memorial Hall** internal acoustic and insulation treatments with new fire system installed, fans and lighting. Sanding, recoating and installation of line marking for multi-function timber flooring of the recently refurbished complex.
- **Liston Community Hall** toilets and games room extension, including 5000 gallon tank.
- **Urbenville** beautification and **Pioneer Cottage** works include new footpath paving on the western side of Urban Street. Pioneer Cottage works included replacement of guttering, downpipes, veranda timbers, foundation works.
- **Bolivia Hall** upgrades included an addition of the History Museum, a unisex disability toilet and upgrade to standard disabled.
- **Tenterfield Library Refurbishment** - extensive refurbishment of Library space.



community

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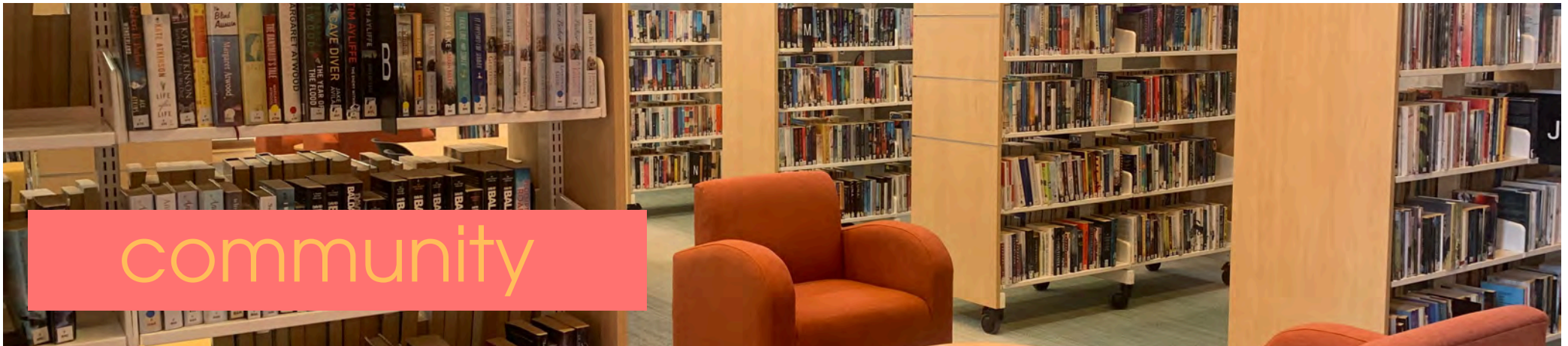
People want the community to be supported by accessible and equitably distributed facilities and recreational opportunities for people of all ages.

Provide safe and accessible public spaces and places that are well maintained, clean and fun.

In **2021/2022** visitation at the **Tenterfield Public Library** totaled **11,580**. An increase in digital user activities were identified with statistics showing that 8,316 searches of the Tenterfield Star newspaper archive were sourced. Digitized Mayoral photographs were included in the **Tenterfield Sesquicentenary Commemorative Book**, managed by the Tenterfield Public Library which was completed and published in 2022.

In **2022/2023** the Tenterfield Public Library established a **self-service library resource hub** at **Urbenville** Community Hall. The Urbenville library resource hub is volunteer managed by the Urbenville Progress Association, operating 3 hours per week on Wednesday mornings. Visitation at the **Tenterfield Public Library** totaled **14,601** during this period. The Library closed from 3 June 2023 to 14 August 2023 to undergo its refurbishment project. Funded by State Library NSW, the funding provided updated visitor user experiences including new meeting and **study areas, activity spaces** and **circulation desk**. The Library project managed implementation activities for the refurbishment which included development of the space design plans, sourcing/selection of approved contractors and suppliers, selection and procurement of furnishings, equipment and flooring, collection management and safe removal and storage of the full collection of materials in preparation for works to commence. The new look library was inspired by the rich colours of Autumn in Tenterfield.

Library staff secured a State Library NSW grant to present **25 Tech Savvy Workshops** available free to the community in the library. The range of programs included introductory level workshops in using smart devices to more advanced workshops in email and cyber safety. The Tenterfield Public Library continues to support the community through ongoing weekly children's **Storytime** programs delivered by **'Make it' Tenterfield**.



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Provide safe and accessible public spaces and places that are well maintained, clean and fun.

In **2023/2024** The Tenterfield Public Library held the following events in Youth Week - National Youth Week Celebrations included:

Story Quest - a self directed activity to discover **digital stories** created by young people during 'storyteller workshops' which were held in the Tenterfield Library. The activity was a short walking trail adventure to find decorated rocks with QR codes attached. When you find the rocks, use a smart device to scan the QR codes to discover our young storyteller's tales.

Crafty Party - **Arts and Craft** sessions for all ages. **Skateboard clinics** - Skate legends Isaac Roxburgh and Tony Chavez Jr from Truck Stop Sk8 offered a series of 4 x 1 hour skate clinics to help hone tips and tricks like a pro. **Visual Storytelling Workshops, Stop Motion Workshop, Decorate your Winter Table Workshop,** and **Hardcover Book Binding Workshop.**

Council's NSW Youth Week program was awarded 'Finalist' in the NSW Youth Week 2024 'Best Small Council with Most Outstanding Youth Week Program' and 'Most Innovative Youth Week Program' by the NSW Government, winning the overall trophy for **'Most Innovative Youth Week Program'**.

Tenterfield Public Library played host to a special hands-on interactive **STEM** exhibition from **Questacon, Canberra's National Science and Technology Institute.** The exhibition of the 'Fascinating Science' travelling pop-up exhibition covered everyday scientific principles and problem-solving puzzles.

Visitation at the **Tenterfield Public Library** totaled **15,659** during this period.



community

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People want the community to be supported by accessible and equitably distributed facilities and recreational opportunities for people of all ages.

Provide a choice of sporting facilities that cater for the diverse needs of the community.

- This term saw the completion of the **Tenterfield Youth Precinct** which included bike pump tracks, skills track and a contemporary concrete skatepark with bowl and full-sized outdoor Basketball Court. Tenterfield Shire Council was the recipient of the **Excellence in Crown Land Management 2023** for this outstanding project.
- **Jennings playground**, exercise area, BBQ area, sealed parking area and free camping area.
- **Drake playground** with picnic and BBQ area.
- **Urbenville playground** and Liston received installation of a covered BBQ area.
- **Tenterfield War Memorial Baths** sourced a new defibrillator, pool painting and renewal. Increased attendances from 16,150 to 18,399.
- **Tenterfield Archery Shelter** Area received the construction of a covered BBQ Area with deck table and chairs.
- **Tenterfield Memorial Hall Sporting Complex** - construction of 2 sets of change rooms, strengthening of floor, installation of retractable seating which seats 400 people, addition of modular stage, and upgrades to the stormwater of the building.
- **Shirley Park Amenity Refurbishment** included upgraded canteen and change rooms, installation of 2 Cricket Nets and lighting.
- Installation of covered exercise area at **Hockey Fields**, 13 station all access gym with shade cover.
- **Tenterfield Rugby Park** had new fencing erected.
- Revitalization of **Tenterfield netball courts**, replaced with tiled courts.

community

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Promote and recognise the work of volunteers in the community.

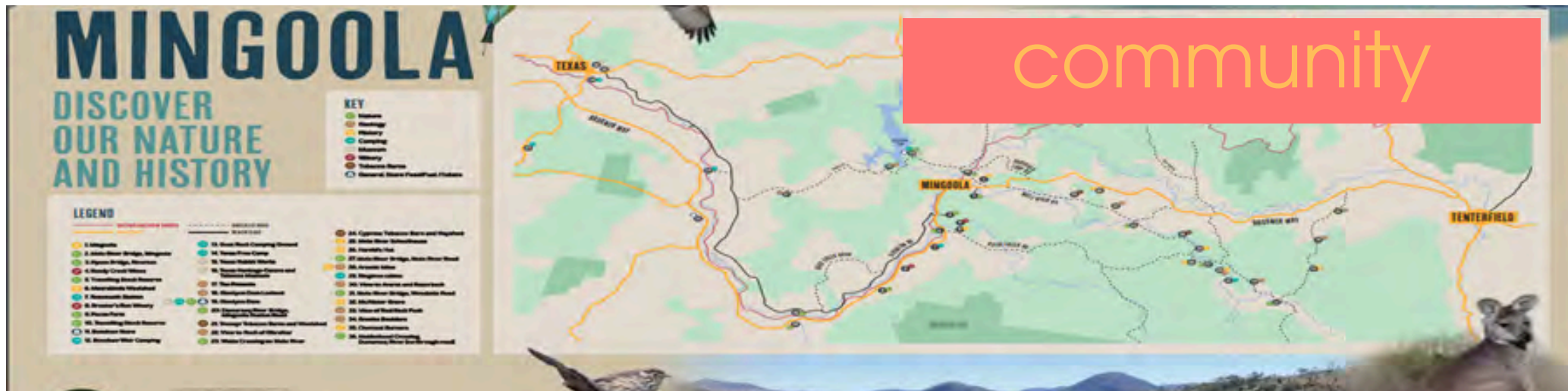
The Sir Henry Parkes Memorial School of Arts was supported by an active group of 14 volunteers participating in the **School of Arts Volunteer Program**. In recognition and acknowledgement of the value and commitment of the volunteer program, Council undertook two volunteer morning tea events and a Christmas party gathering held for volunteers.

The Sir Henry Parkes Memorial School of Arts staff provided ongoing support to the **Volunteer Program** for front of house operations. An extensive review of volunteer on-boarding was conducted which saw the development of the new volunteer on-boarding procedure, volunteer position description and volunteer's handbook. This was to ensure compliance requirements across multiple areas of legislation, including workplace health and safety, and the operational requirements of the School of Arts.

The Sir Henry Parkes Memorial School of Arts staff nominated School of Arts Cinema volunteer, Mr Nick Byrt for the **NSW Volunteer of the Year award** in recognition for this deep commitment to providing projectionist services for the venue and community. Mr Byrt and staff attended the Awards ceremony in Armidale to celebrate his achievements.

Continue to support and partner with the local Aboriginal communities for improved and inclusive outcomes.

In collaboration with the Aboriginal Advisory Committee and Moombeelene Land Council, Tenterfield Shire Council's **'Acknowledgement of Country'** was updated to reflect all aboriginal local groups in the local government area. Acknowledgement is on the opening page of this document.



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People want the community to be supported by accessible and equitably distributed facilities and recreational opportunities for people of all ages.

The individual unique qualities and strong sense of local identity of Tenterfield Shires towns, villages and community groups is respected, recognised.

- **Shire Signage Project** - Village identity signage installed at Amosfield, Deepwater, Dumaresq, Jennings, Legume, Tabulam, Urbenville and Woodenbong.
- **Restoration to the Willsons Downfall Restoration Project** - Historical research, installation of interpretive signs, clearing and grave identification and surveying of the area.
- **Northern Border Walk project** - create, design and installed a series of signs to enhance the walking/riding experience for the hikers/riders along the Northern Border Walking Track.
- **Tenterfield National Monument Recovery Project** - Funded through Council's drought recovery grant, works continued with verandah reconstructions and facade restorations at the Premier Bootmaker, 242 Rouse St, the National Buildings, 271-281 Rouse Street and the former bakery and commercial group, 148-150 High Street.
- **Mingoola Heritage Trail** - Council was successful in gaining a grant to develop a Heritage Trail for Mingoola. The working group of Julia Hapham, Janet White and Deborah Wray collaborated to carry out site visits, research, gather information from local community members and develop ideas for the trail over a two year period. The trail material took the form of four detailed fold out brochures with different routes and places of interest visible from public roads. These were produced in hard copy and electronic form for download on Councils website and two large interpretive sign boards installed near the Mingoola RFS. The major themes of the brochures were **Aboriginal Heritage**, **Our History** (pioneer and early settlement history), **Our Agricultural, Industrial Heritage**, and **Our Natural Heritage** (geology, flora and fauna).



During our community engagement people told us they wanted development of Tenterfield Shire's economic base into a robust and growing economy that supports employment and business opportunities.

Develop and facilitate a diversified and growing economy that is a balance of all economic contributors.

Acknowledging its financial difficulties, Council has been positioning itself to work with and support **community initiatives** that are focused on the nurturing and augmenting of economic development projects, for example, the **Angry Bull Trails** developments. In the same vein, Council has partnered with the local **Tenterfield Chamber of Commerce** to provide exciting destination marketing and initiatives to further grow our visitor economy.

Towards the end of the term, Council has adopted a **renewed focus** on updating and refining its infrastructure **asset management plans**. This action will, over time, translate into Council being in a financial position to adequately maintain and renew its road infrastructure network to facilitate transport of produce and products, including first and last mile considerations.

economy



Manage Council's Livestock Saleyards in a commercial manner.

Council supported the **Livestock Saleyards** with major works including the completion of a lighting upgrade, the installation of a double height loading ramp and the hard stand surfaces fronting the new ramp.

Cattle throughput numbers are slowly increasing income for this facility to hopefully operate on a financial breakeven basis or better into the future.



During our community engagement people told us they wanted development of Tenterfield Shire's economic base into a robust and growing economy that supports employment and business opportunities.

Improve heavy vehicle access across the shire and improve links to regional transport infrastructure to facilitate and support regional development opportunities.

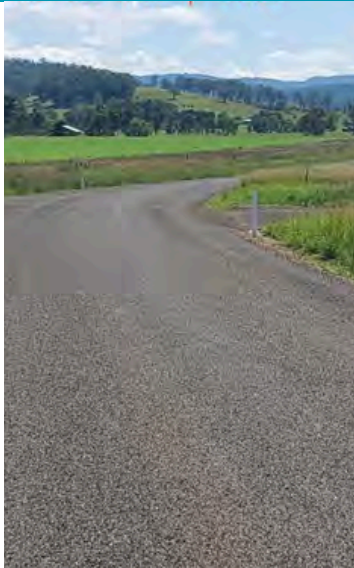
Council has **sealed** a section of Mt Lindesay Road and conducted **pavement rehabilitation** at various locations along Mt Lindesay Road, predominately between Legume and Woodenbong including **full pavement reconstruction** of 12 km of this road.

Council has also **replaced various timber bridges** with concrete structures at the following locations: Boonoo Boonoo Bridge (Mt Lindesay Road), Leeches Gully Bridge, Paddy's Flat Road South, Paddy's Flat Road North, Unnamed Creek and Graham's Creek Road Bridge.

Council has **replaced major timber components** on various bridges, including a new timber superstructure on Cheviot Hills Road, replacement of concrete abutments and construction of timber super structures at Boorook Road Bridge, Mole River Road (Tableland CK) and various others.

The work completed on the Mt Lindesay Road and bridge replacement has improved freight access and access to the **regional transport infrastructure**. These works in turn have linkages to the proposed **Heavy Vehicle Bypass** of Tenterfield.

economy



Council responsible for

- 402 km** sealed rural roads
- 235.3 km** sealed regional roads
- 74 km** sealed Tenterfield & Village Streets
- 963.5 km** unsealed rural roads
- 152** Bridges
- 4,570** culverts and pipes



environment

During our community engagement people told us that they wanted our natural environment to be protected, enhanced and promoted for future generations.

Importantly people want Council to provide secure, sustainable and environmentally sound infrastructure and services that underpin Councils service delivery.

Town and village planning supports and enhances local place making principles to deliver sustainable land use management practices for our natural environment.

- **Shire Signage** installed at Amosfield, Deepwater, Dumaresq, Jennings, Legume, Tabulam, Urbenville and Woodenbong.
- Improvements to Drake Resource Centre included construction of an **emergency response shed** and improvements to gardens and signage.
- Restoration to the **Willsons Downfall Restoration Project** - Historical research, installation of interpretive signs, clearing and grave identification, and surveying of the area.

We are prepared, resourced and educated as a community to deal with natural disasters such as bushfires, storm and flood events.

- **Drought Management Plan** reviewed and updated annually.
- Replacement of the **flood warning gauging system** completed and live online.
- Urbenville, Mulli Mulli and Woodenbong **Flood Study** provided by the DPI Grant Funds completed.
- **New weather stations** deployed and online.
- **Bore and storage tank** completed at Liston and Legume under the Tenterfield Sustainable and Disaster Resilient Communities program.
- **Bore** completed at Shirley Park Tenterfield.



During our community engagement people told us that they wanted our natural environment to be protected, enhanced and promoted for future generations. Importantly people want Council to provide secure, sustainable and environmentally sound infrastructure and services that underpin Councils service delivery.

We are prepared, resourced and educated as a community to deal with natural disasters such as bushfires, storm and flood events.

- **Local Emergency Management Committee** meetings were well attended over the term.
- **Mingoola Rural Fire Service Shed** project completed.
- Community Recovery Officer engaged October 2021 and worked with the community and relevant stakeholders with COVID and **Bushfire recovery initiatives** and support.
- **Local Emergency Management Plan** was reviewed and implemented in 2024.
- **Bush Fire Management Committee (BFMC)** meetings attended.
- Local Emergency Management Committee was invited to attend Southern Downs Regional Council's (QLD) Local Emergency Management Committee, providing a cross border network and collaboration on cross border emergencies.
- **NSW Reconstruction Authority** meeting held with Council staff to work on **Pre-event Recovery Plan**, which supports the Emergency Management Plan (EMPLAN) by identifying specific roles and responsibilities within recovery and is a sub-plan of the EMPLAN.
- Various **bushfire events** occurred in 2023 within the Tenterfield Local Government Area. A section 44 emergency was declared. Council provided initial response action to assist combat agencies, with Council Local Emergency Management Officer attending the Emergency Operations Centre (EOC) in Glenn Innes. Council worked closely with the community, various combat agencies and the NSW Reconstruction Authority to provide needed support and advice regarding recovery.
- Community Recovery Program was terminated in March 2024.



environment

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Our community is educated, encouraged and supported to implement sustainable strategies for the management and protection of our natural resources.

Weeds pose a serious threat to human and animal health, to primary production and our natural environment. They reduce farm productivity, displace native species, harbour pest animals and contribute to ongoing land degradation.

On going monitoring, surveillance and control of State and Regional priority weed species within the Tenterfield LGA has seen the containment and in some cases, the reduction of some of these weeds. **Black knapweed** was found in Tenterfield in 2019 and due to the ongoing treatments and surveillance of roadsides and private property in the area, a large reduction in plant numbers has been seen. Constant surveillance and control work on **Tropical Soda Apple** has been carried out yearly.

Education and awareness programs have been undertaken in high-risk areas and assistance has been provided to affected landholders through grant funding and some assistance with control work.

Gorse has been contained to a small section of roadside on the Mt Lindesay Highway and Boonoo Boonoo Falls Road, regular inspections on control work are carried out. Yearly inspections for Water Hyacinth on the Dumaresq River have found no evidence of re-emergence of the weed to date.

The roadsides within the Tenterfield LGA have improved with the yearly control work that has been undertaken each year for asset protection, targeting weeds such as **Blackberry, Lantana** and **Giant Parramatta Grass** to name a few.

environment



During our community engagement people told us that they wanted our natural environment to be protected, enhanced and promoted for future generations. Importantly people want Council to provide secure, sustainable and environmentally sound infrastructure and services that underpin Councils service delivery.

Deliver a total water cycle management approach including water conservation and complying with relevant acts and legislation.

- **New Tenterfield Water Treatment Plant** completed.
- NSW Dam Safety regulation with compulsory **risk assessment** for the dam under NSW Dam Safety requirements completed. Inspection of Dam completed 2022.
- **Replacement of the major water main** for the new filtration plant in Tenterfield's East Street Reservoir.
- Clive Street Tenterfield, **water main replacement** completed.
- Apex Park **bore** dispenser completed.
- Mag-flow meter installed at East Street reservoir as part of the **leakage reduction pilot program**.
- Stage one of Cowper Street Tenterfield water main replacement is completed with stage two preparations pending.
- The new **Tenterfield Water Treatment Plant** has been put through its paces undertaking two rounds of proof of performance testing.

Deliver an affordable waste management solution for the community to best manage waste and recycling opportunities.

- **Recycling stations** installed at Liston, Drake and Torrington
- **Torrington waste transfer station** completed from conversion of unmanned landfill operation.
- Repair of fire damage to **Boonoo Boonoo Cells 1 and 2 completed**. Fencing of the damaged cells completed. New fluted compactor wheels delivered
- Alternative cover landfill (Posi-shell) spray unit completed and deployed to **Boonoo Boonoo landfill**. Boonoo Boonoo site offices completed. Installation of weighbridge, gates and remote security camera system completed and new leachate pond has commenced construction.
- Roll out of **Mega muncher**, Food Organics Green Organics (FOGO) - **worm farms** for Torrington.
- All **statutory waste reporting** completed.
- Due to Tenterfield Shire having an ageing population, **hydraulic bin lifters** have been deployed to waste transfer stations.

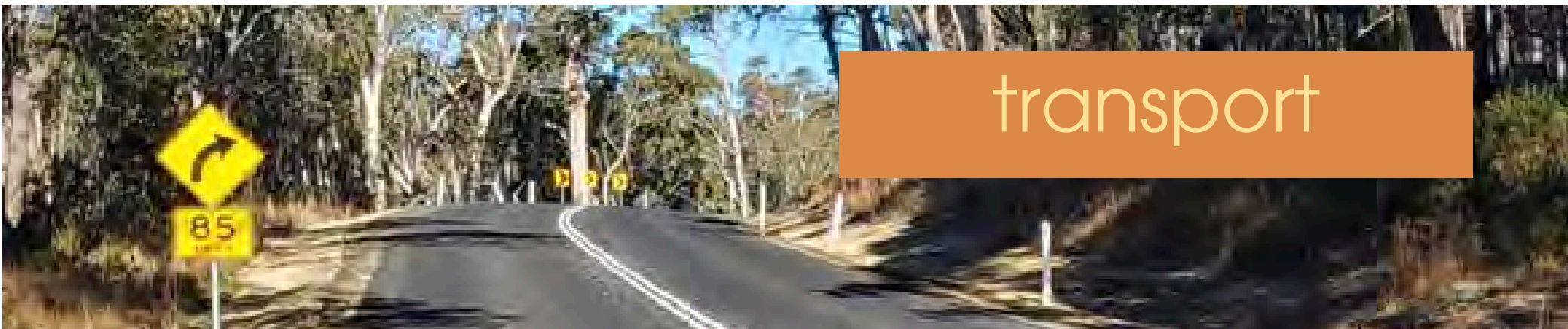


environment

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Deliver affordable and effective wastewater management solutions for the community.

- All **statutory reporting** completed.
- **Manhole refurbishment, replacement and relining** is a program requirement under Environmental Protection Agency (EPA) licensing. Assessment and completion has taken place in Tenterfield, with repairs completed for 37 of the highest risk assets. 25 manholes were relined completing all asset grade 4 and 5 repairs.
- **Network mapping** to ensure the accuracy of current geographical information services (GIS) is complete. The GIS survey was conducted alongside the **manhole asset inspections**.
- Tenterfield **sewer smoke testing** program commenced in 2022 with 17 issues being identified.
- To ensure best performance of the Tenterfield Sewerage Treatment Plant, contractors were engaged to clean the pump stations and de-sludge the Sewerage Treatment Plant sludge lagoons and finishing ponds. Pump station cleaning is complete.
- Pump station 2 at Urbenville, failure of duty and standby pumps installation complete.
- **Integrated Water Catchment Management** (Part 2), asset inspections completed 2024.



Our transport network is important to the Tenterfield Shire community, at our community engagement sessions the community told us that they wanted Tenterfield Shire to have an effective transport network that is safe, efficient and affordable.

Deliver a well-designed, safe road network, including carparking, footpaths and cycleways, that is suitable for all users now and take into consideration future network demand.

Council has sealed sections of **Mt Lindesay Road** - 5.5km section past Harrigan's Lane, 4.1km section south of Maryland Bridge and conducted pavement rehabilitation at various locations along Mt Lindesay Road, predominately between **Legume** and **Woodenbong** including **full pavement reconstruction** of 12km.

Council has **sealed local roads**, including sections on Black Swamp Road, Washpool Creek Road, Leeches Gully Road, Robinsons Lane, Paddy's Flat Road North, Homestead Road, Haddocks Road, Timbarra Sreet and Undercliffe Road.

Council has **replaced various timber bridges** with concrete structures at the following locations: Boonoo Boonoo Bridge (Mt Lindesay Road), Leeches Gully Bridge, Paddy's Flat Road South, Paddy's Flat Road North, Unnamed Creek and Graham's Creek Road Bridge.

Council has replaced major timber components on various bridges, including a **new timber superstructure** on Cheviot Hills Road. Replacement of concrete abutments and construction of timber super structures at Boorook Road Bridge, Mole River Road (Tableland Creek) and various others.

Council has replaced **footpath** on Miles Sreet between Scott Sreet and Rouse Sreet, **Tenterfield**, and Beaury Sreet, **Urbenville**.

Deliver an adequate storm water and drainage infrastructure is provided, maintained and renewed.

Council has **replaced pipes and gully inlets** in Riley Sreet, Landers Sreet and Miles Street. **Earth drainage** works are ongoing in Tenterfield and surrounding villages.

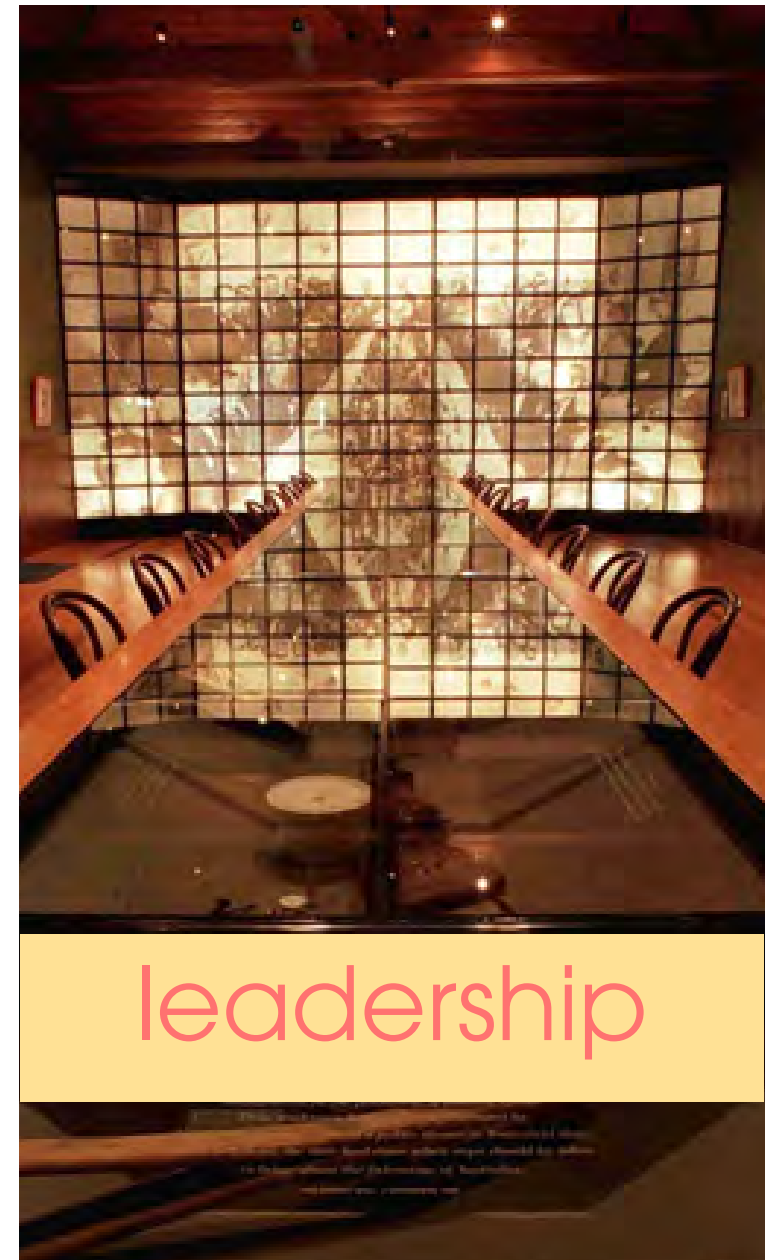
Our community told us that they wanted Council to be a transparent, financially sustainable and high performing organisation, delivering valued services to the community. People told us they wanted the resources and advocacy of Council aligned to support the delivery of the community vision outlined in the Community Strategic Plan.

Ensure the performance of Council as an organisation complies with all statutory guidelines, supported by effective corporate management, sound integrated planning and open, transparent and informed decision making.

Council adopted the revised **Risk Framework** for risk management and improvement in local government during this term. This included adoption of legislated requirements for the Audit, Risk and Improvement Committee, as well as Council's **Internal Audit** requirements. Council undertook a **strategic assurance mapping** program, with the outcome identifying service areas where internal audits will be undertaken in the next term of Council, from September 2024 to June 2027. Council also adopted a range of statutory changes in policies. Examples include, but are not limited to, the Public Interest Disclosure Policy, based on the NSW Ombudsman's Office model policy, and Statement of Business Ethics, to include elements reflecting NSW and Commonwealth Modern Slavery legislation brought into effect during the term.

Tenterfield use the **Integrated Planning & Reporting (IPR)** framework to guide their planning and reporting activities. Beginning with **Community Engagement** which started in early 2022, we developed our **Community Strategic Plan, Resourcing Strategy**, which included 3 inter-related elements: Long-Term Financial Plan, Workforce Management Plan and Asset Management Plan, **Delivery Program** and yearly **Operational Plans**. Tenterfield Shire Council's decision making processes throughout the term have been linked back to IPR to support and deliver the communities needs and aspirations. All statutory reporting completed annually and as required.

Council has participated in the **Records Management Assessment Program** conducted by NSW State Records during this term of Council. The program reports back to State Records on Council's compliance with legislation and regulations around the handling, recording and storage of all official records managed and held by Council. Council has also progressed its **Digitisation Program**, with the bulk of records having been scanned. Categorisation of scanned documents is continuing, in line with the NSW Business Classification Scheme.



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leadership

Ensure the performance of Council as an organisation complies with all statutory guidelines, supported by effective corporate management, sound integrated planning and open, transparent and informed decision making.

Workforce Development & Safety

2021/2022

- Consultation, communication and participation processes in line with legislative requirements relating to worker health and wellbeing. Training conducted in Mental Health First Aid for Managers and Mental Health Awareness for all staff.
- All staff were provided access to Council's Employee assistance Program (EAP). This program was ongoing throughout the term. Employee health checks provided.
- Staff were provided with recognition, incentive and succession planning programs.
- 2021 Workforce Development and Safety continued to assess evolving work practices and procedures in line with the changing COVID environment and NSW health mandates. COVID-19 vaccinations for staff were organised for those eligible. The management of the COVID-19 risk is conducted within council's existing risk management framework and the legislative requirements under the WHS Act and Regulation.
- Training and development funding was sourced to secure free training e.g First Aid.
- Through the supporting apprentices and trainees' retention wage subsidy program, 11 staff members enrolled in Certificate IV in Civil Construction and another in Certificate III in Civil Construction. This was finalised in December 2023.
- Strategic workforce planning occurred and a review of the organisation's structure occurred with a focus on casuals, trainees, contractors and outstanding recruitments.
- Challenges were faced aligning technical skill shortages with skill supply.
- Moratorium on positions was implemented. All vacancies were reviewed by the Chief Executive and recruitment was put on hold unless extenuating circumstances arose due to financial sustainability.
- **2021 Full-time equivalent (FTE) - 112**

2022/2023

- Organisational review of Council's enterprise risks and classifications occurred leading to improved reporting and risk maturity.
- Financial, operational and wellbeing concerns continued to be discussed with staff following the workplace environment of restricted resourcing and the effects on staff morale, output, health and wellbeing service level expectations. An increase to EAP services was obtained to include an outreach program each week.

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leadership

Ensure the performance of Council as an organisation complies with all statutory guidelines, supported by effective corporate management, sound integrated planning and open, transparent and informed decision making.

Workforce Development & Safety

2022/2023 - Continued

- Skin checks were organised and provided to all staff that wished to participate in this initiative, meeting legislative requirements.
- Skill enhancement and career development training curtailed due to financial environment.
- Increase in staff turnover occurred. Recruitment moratorium continued. Some technical roles were being recruited approved by the Chief Executive.
- Implementation of Workforce Management Strategies were impeded by financial constraints.
- The repositioning of staff resourcing occurred to ensure, where possible the retention of valuable staff assets.
- **2022 Full-time equivalent (FTE) - 106**

2023/2024

- Senior staff resignations of Chief Corporate Officer, Chief Executive Officer, and Director of Infrastructure within a short period of time saw a further change in staff morale.
- Interim General Manager commenced October 2023 finalising his appointment in March 2024. During his tenure, the Director of Infrastructure and General Manager positions were recruited.
- **2023 Full-time equivalent (FTE) - 103**
- Recruitment of critical technical skilled positions advertised as approved by the General Manager. Challenges of economic and market climate facing local rural Council's impeding acquisition of quality talent.
- Position description reviews undertaken to provide clarity around roles and associated service delivery accountabilities and to assist in realigning business strategies with delivery and operational plans.
- Audiometric testing conducted 2024 following changes in the Workplace Health & safety legislation. Flu Vaccination program provided to staff.
- Statecover and Statewide Mutual reports undertaken and submitted.
- Extensive work was undertaken on Council's workforce review, Organisational Structure and payroll budget due to financial implications.
- **2024 Full-time equivalent (FTE) - 82**

Our community told us that they wanted Council to be a transparent, financially sustainable and high performing organisation, delivering valued services to the community. People told us they wanted the resources and advocacy of Council aligned to support the delivery of the community vision outlined in the Community Strategic Plan.

Deliver continuous improvements in Council's business, processes and systems.

Council's customers have **adapted to technology** over the term, with significant increases in telephone and email communication to service areas. The average number of telephone calls to customer service each month during the term was 500, with individual months often exceeding 650 calls alone to customer service.

There was a corresponding increase in email traffic to Council's email box, with commensurate increases in the use of **online applications** for Council services. The use of technology has partly assisted the ability of a greatly reduced customer service workforce to handle and process customer and stakeholder enquiries and requests.

Management of Council's assets will be long term and focused on meeting the needs of the community now, and into the future.

Council continues to develop **asset management plans** and maintain current **condition ratings** of assets by inspections of roads and bridges with **data** that will allow Council to have benchmarks for condition rating comparisons into the future.

Plant replacement and plant management is Council's focus by applying funding as available to fund plant replacement.

Asset sustainability is a focus of Council into the future.

Council operates in a financially responsible manner when doing **Commercial Works** by utilising Council's adopted Fees and Charges rates to do works. Council officers monitor that Council profits from these works.



leadership

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Work with key stakeholders and the community to lobby for adequate health services in our region.

The **Mayor** and **Deputy Mayor** through their **stakeholder engagement** with Regional, State and Federal bodies have advocated for the ongoing improvement of health services within our region. An example of this is the identification of Ambulance vehicles not being suitable to access all areas within the Local Government Area, hence the local State Member of Parliament supporting of Council's view that at least one **all terrain Ambulance** be provided.

Services to our community are provided in an equitable, safe, professional, friendly and timely manner consistent with our corporate values.

Council is in a **transitional period** where resources, both human and financial, have been severely restricted to accommodate the Council's financial reality - impacting on its ability to provide services to best practice levels and standards.

With reduced staffing numbers and access to financial resources, Council is pursuing innovative avenues to provide core services to the community in accordance with its **'ICARE' values of Integrity, Community Focus, Accountability, Respect and Excellence.**

Lobby and support government and local service providers to enhance communications infrastructure across the Tenterfield Shire.

Council has advocated on the behalf of Tenterfield Shire for **enhanced communications** infrastructure, stakeholder **nbn** has developed a Regional Upgrade Program which will benefit the Tenterfield Local Government Area. Many residents in Tenterfield serviced by the nbn network via a **Fibre to the Curb** (FTTC) can now upgrade to **Fibre to the Premises** (FTTP). nbn has also started work on upgrading the nbn **Fixed Wireless** network in the Shire to help those customers access faster speeds and once complete will also allow some customers within the nbn Sky Muster footprint to access the nbn Fixed Wireless network.



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Ensure Council operates in an effective and financially sustainable manner to deliver affordable services.

The former Council was elected in December 2021 and inducted in mid - January 2022 and initially conducted community consultation process as part of the Community Strategic Plan in late January 2022, to understand community needs and expectation of Council. Following this a second round of community consultation was held in April 2022 across the Shire with attendance at these events higher than at previous consultations due to the inclusion of the Special Rate variation scenario in the Long-Term Financial Plan to address community expectations.

Council on 25 May 2022 adopted its ten-year long term financial plan as part of the Integrated Planning and Reporting Framework (Resolution 98/22). The plan forecasts a 'Net Operating Result before Grants and Contributions provided for Capital purposes' deficit range between \$3.5 million and \$5.7 million in the general fund for the next ten years without a special rate variation.

Two scenarios were presented as part of the consultation process and form part of the Long-Term Financial plan and the Integrated Planning and Reporting Framework documents on public exhibition.

Scenario (a) - A Special Rate Variation (SRV) of 43% in FY 2023/2024 and a 43% Special Rate Variation in Financial Year 2024/2025, resulting in a compound (accumulative) impact of 104.49%.

Scenario (b) - A Special Rate Variation (SRV) of 28% in FY 2023/2024, 28% Special Rate Variation in Financial Year 2024/2025 and a Special Rate Variation of 28% in Financial Year 2025/2026, resulting in a compound (accumulative) impact of 109.715%.

Community consultations and information sessions were held between April 2022 to September 2022 where Council requested community feedback and provided face to face meetings with executive staff to go through concerns and/or comments regarding the Special Rate Variation.



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leadership

Ensure Council operates in an effective and financially sustainable manner to deliver affordable services. Continued.

On 26 October 2022 Council resolved (237/22) to request the Chief Executive Officer to notify the Independent Pricing and Regulatory Tribunal of its intent to apply under section 508A of the Local Government Act 1993 for a Special Rate Variation of 43% (including the rate peg) in 2023/2024 and 43% (including the rate peg) in 2024/2025 to be a permanent increase retained within the rate base, for the purpose of maintaining current service levels, maintenance and renewal of assets and enhancing financial sustainability.

On 12 December 2022 Council had formally applied for a Special Rate Variation of 43% (including rate peg) in 2023/2024 and 43% (including rate peg) in 2024/2025.

IPART's decision on the Special Rate Variation

Council's application to IPART was not approved in full. Based on the assessment of Council's application against the OLG Guidelines and consideration of stakeholder submission Council was approved a one year permanent Special Variation of 43%.

The one year SRV of 43% approved was consistent with the first year of the Council's proposed 2 year SRV of 104.49%. This resulted in Council raising an additional \$1.87 million in rates revenue (above the actual rate peg of 4.2%) in 2023/2024.

Council continued to improve its finances during the past two years of the Council term.

Investments - In 2022 Council had total investment balance of \$6 million. By the end of term, Council investment balances was \$13 million as at June 2024. Council continues to invest surplus funds in financial markets, in accordance with Council Investment Policy guidelines.

Loans - Since 2022, council borrowed \$2.604 million on 31 March 2022 and another loan of \$3.1 million on 29 March 2023 to keep itself financially viable and have sufficient funds to conduct capital works. Post IPART determination to increase rate revenue by \$1.87 million effective 2023/2024 Financial Year and a reduction on Employee costs by approximately \$1.5 million, Council did not borrow any new funds.

As of 30 June 2024, Council had Principal Loan balance of \$20.128 million compared to \$21.078 million in 2023.

Our community told us that they wanted Council to be a transparent, financially sustainable and high performing organisation, delivering valued services to the community. People told us they wanted the resources and advocacy of Council aligned to support the delivery of the community vision outlined in the Community Strategic Plan.

leadership

Ensure Council operates in an effective and financially sustainable manner to deliver affordable services. Continued.

Corporate Market Loan - In January 2022, Council approved the establishment of a Corporate Markets Loan with the National Australia Bank, with a drawdown facility limit of \$5.0 million to assist in working capital. As of 30 June 2024, Council did not use any amount from this facility. Considering councils improving financial situation, on July 2024 Council resolved to extend the facility for another 12 months but with a revised drawdown facility of \$2.67 million.

The strong financial management since 2022 has resulted in Council having a positive unrestricted cash since then and as part of the fiscal repair strategy key steps have been taken to maintain financial management.

Information Technology and Advancements - During the past two years Tenterfield Shire Council Finance and IT team has taken a proactive approach in reducing IT operating costs and risk, while advancing the technologies in use to ensure efficiency and productivity.

Primary areas of improvement focus around, Information Technology, telecommunications and digital Geographic Information Systems (GIS). IT Systems will see a better than 40% (approx. \$1.5 million over the next 5 years) operating cost reduction after the implementation projects have been completed, with a move to the cloud environment and current SaaS ERP solutions to drive advanced reporting for accurate operational and economic decision making. In this age of cyber security risk, these new solutions provide the highest level of security to protect Tenterfield Shire Council customer's data and privacy.

GIS systems have previously been outsourced to consulting companies at a high cost, Tenterfield Shire council is implementing solutions to bring most of this work in-house. Accurate and integrated GIS systems are a core functional requirement to drive much of the graphical information and historical records required for long term planning of asset management, prioritising maintenance works and financial management to ensure the ongoing improvement of Tenterfield Shire's infrastructure assets.

Tenterfield Shire Council
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(PO Box 214)
Tenterfield NSW 2372

Phone: 02 6736 6000

Email: council@tenterfield.nsw.gov.au

Website: www.tenterfield.nsw.gov.au



A3

FINANCIAL STATEMENTS 2023/2024

Tenterfield Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2024

"Quality Nature, Quality Heritage and Quality Lifestyle"



Tenterfield Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024

"Quality Nature, Quality Heritage and Quality Lifestyle"



Tenterfield Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

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Overview

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

247 Rouse Street
Tenterfield NSW 2372

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

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

Tenterfield Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 23 October 2024.



Bronwyn Petrie
Mayor
23 October 2024



Greg Sauer
Deputy Mayor
23 October 2024



Hein Basson
General Manager
23 October 2024



Roy Jones
Responsible Accounting Officer
23 October 2024

Tenterfield Shire Council

Income Statement

for the year ended 30 June 2024

Original unaudited budget 2024 \$ '000		Notes	Actual 2024 \$ '000	Actual 2023 \$ '000
	Income from continuing operations			
13,927	Rates and annual charges	B2-1	14,181	11,871
2,843	User charges and fees	B2-2	3,116	2,935
551	Other revenues	B2-3	826	805
8,692	Grants and contributions provided for operating purposes	B2-4	18,670	19,727
355	Grants and contributions provided for capital purposes	B2-4	12,516	33,671
121	Interest and investment income	B2-5	1,850	1,066
–	Other income	B2-6	155	258
26,489	Total income from continuing operations		51,314	70,333
	Expenses from continuing operations			
9,360	Employee benefits and on-costs	B3-1	7,396	8,349
4,754	Materials and services	B3-2	9,794	11,764
921	Borrowing costs	B3-3	998	963
9,738	Depreciation, amortisation and impairment of non-financial assets	B3-4	8,177	8,727
1,759	Other expenses	B3-5	689	790
281	Net loss from the disposal of assets	B4-1	5,340	2,534
26,813	Total expenses from continuing operations		32,394	33,127
(324)	Operating result from continuing operations		18,920	37,206
(324)	Net operating result for the year attributable to Council		18,920	37,206
(679)	Net operating result for the year before grants and contributions provided for capital purposes		6,404	3,535

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

Tenterfield Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2024

	Notes	2024 \$ '000	2023 \$ '000
Net operating result for the year – from Income Statement		18,920	37,206
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	16,704	41,282
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-8	396	1,299
Total items which will not be reclassified subsequently to the operating result		17,100	42,581
Total other comprehensive income for the year		17,100	42,581
Total comprehensive income for the year attributable to Council		36,020	79,787

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

Tenterfield Shire Council

Statement of Financial Position

as at 30 June 2024

	Notes	2024 \$ '000	2023 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	67,484	34,891
Investments	C1-2	1,000	–
Receivables	C1-4	3,054	3,604
Inventories	C1-5	119	221
Contract assets and contract cost assets	C1-6	2,490	14,249
Total current assets		74,147	52,965
Non-current assets			
Infrastructure, property, plant and equipment (IPPE)	C1-7	603,077	581,546
Right of use assets	C2-1	206	264
Total non-current assets		603,283	581,810
Total assets		677,430	634,775
LIABILITIES			
Current liabilities			
Payables	C3-1	7,505	5,877
Contract liabilities	C3-2	10,778	4,716
Lease liabilities	C2-1	56	54
Borrowings	C3-3	987	950
Employee benefit provisions	C3-4	1,236	1,240
Provisions	C3-5	1,940	1,678
Total current liabilities		22,502	14,515
Non-current liabilities			
Lease liabilities	C2-1	137	193
Borrowings	C3-3	19,141	20,128
Provisions	C3-5	828	1,137
Total non-current liabilities		20,106	21,458
Total liabilities		42,608	35,973
Net assets		634,822	598,802
EQUITY			
Accumulated surplus		243,381	224,461
IPPE revaluation reserve	C4-1	391,441	374,341
Council equity interest		634,822	598,802
Total equity		634,822	598,802

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

Tenterfield Shire Council

Statement of Changes in Equity

for the year ended 30 June 2024

	Notes	2024			2023		
		Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000	Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000
Opening balance at 1 July		224,461	374,341	598,802	187,255	331,760	519,015
Opening balance		224,461	374,341	598,802	187,255	331,760	519,015
Net operating result for the year		18,920	–	18,920	37,206	–	37,206
Restated net operating result for the period		18,920	–	18,920	37,206	–	37,206
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	16,704	16,704	–	41,282	41,282
– Impairment (loss) reversal relating to IPP&E	C1-7	–	396	396	–	1,299	1,299
Other comprehensive income		–	17,100	17,100	–	42,581	42,581
Total comprehensive income		18,920	17,100	36,020	37,206	42,581	79,787
Closing balance at 30 June		243,381	391,441	634,822	224,461	374,341	598,802

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

Tenterfield Shire Council

Statement of Cash Flows

for the year ended 30 June 2024

Original unaudited budget 2024 \$ '000		Notes	Actual 2024 \$ '000	Actual 2023 \$ '000
Cash flows from operating activities				
<i>Receipts:</i>				
13,869	Rates and annual charges		13,852	11,876
2,786	User charges and fees		2,995	3,110
71	Interest received		1,799	1,034
7,164	Grants and contributions		48,705	38,706
42	Bonds, deposits and retentions received		46	112
549	Other		5,029	5,044
<i>Payments:</i>				
(9,367)	Payments to employees		(7,421)	(8,673)
(4,636)	Payments for materials and services		(10,023)	(15,290)
(969)	Borrowing costs		(924)	(713)
(1,759)	Other		(1,263)	(970)
7,750	Net cash flows from operating activities	G1-1	52,795	34,236
Cash flows from investing activities				
<i>Receipts:</i>				
–	Sale of real estate assets		–	45
2,610	Proceeds from sale of IPPE		–	206
<i>Payments:</i>				
–	Acquisition of term deposits		(1,000)	–
(8,782)	Payments for IPPE		(18,197)	(38,876)
(50)	Purchase of intangible assets		–	–
(6,222)	Net cash flows from investing activities		(19,197)	(38,625)
Cash flows from financing activities				
<i>Receipts:</i>				
–	Proceeds from borrowings		–	3,100
<i>Payments:</i>				
(950)	Repayment of borrowings		(950)	(871)
–	Principal component of lease payments		(55)	(56)
(950)	Net cash flows from financing activities		(1,005)	2,173
578	Net change in cash and cash equivalents		32,593	(2,216)
28,607	Cash and cash equivalents at beginning of year		34,891	37,107
29,185	Cash and cash equivalents at end of year	C1-1	67,484	34,891
–	plus: Investments on hand at end of year	C1-2	1,000	–
29,185	Total cash, cash equivalents and investments		68,484	34,891

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

Tenterfield Shire Council

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Tenterfield Shire Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 23 October 2024. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The material accounting policy information related to these financial statements are set out below. Accounting policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (Act)* and *Local Government (General) Regulation 2021 (Regulation)*, and the Local Government Code of Accounting Practice and Financial Reporting. Council is a not for-profit entity. The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

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 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.

Historical cost convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain infrastructure, property, plant and equipment and investment property.

Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

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. Estimates and assumptions that have a potential significant effect are outlined in the following financial statement notes:

- (i) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-6
- (ii) estimated tip remediation provisions – refer Note C3-5
- (iii) employee benefit provisions – refer Note C3-4.

Significant judgements in applying the Council's accounting policies

- i. Impairment of receivables – refer Note C1-3.
- ii. Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and / or AASB 1058 *Income of Not-for-Profit Entities* – refer to Notes B2-2 – B2-4.
- iii. Determination of the lease term, discount rate (when not implicit in the lease) and whether an arrangement contains a lease – refer to Note C2-1.

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:

A1-1 Basis of preparation (continued)

- General purpose operations
- Tenterfield Water service
- Tenterfield Sewerage service
- Stormwater Management Fund
- Waste Management Fund

Due to their immaterial value and nature, the following committees, entities and operations have been excluded from consolidation:

- Sir Henry Parkes Memorial Management Committee (Joint Committee);
- Tenterfield Saleyards Advisory Committee;
- Aboriginal Advisory Committee;
- Heritage Advisory Committee;
- ANZAC Centenary Steering Committee; and
- Disability, Inclusion and Access Advisory Committee.

The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993 (NSW)* (as amended), a separate and distinct Trust Fund is maintained to account for all money and property received by the council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies. Trust monies and property subject to Council's control have been included in these reports.

A separate statement of monies held in the Trust Fund is available for inspection at the council office by any person free of charge

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities that are recoverable from, or payable to, the taxation authority, are presented as operating cash flows.

Volunteer services

Council does not recognise services provided by volunteers in its income statement due to the immateriality and unjustifiable cost of trying to reliably capture and assign a value to the many services volunteers in our community provide.

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 2024 reporting period.

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

As at the date of authorisation of these financial statements Council does not consider that any of these new (and still to be applied) standards and interpretations are likely to have a material impact on the Council's future financial statements, financial position, financial performance or cash flows.

New accounting standards adopted during the year

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

- **AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates**

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

A1-1 Basis of preparation (continued)

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

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

B Financial Performance

B1 Functions or activities

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

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

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000	2024 \$ '000	2023 \$ '000
Functions or activities										
Civic Office	8	(3)	275	297	(267)	(300)	8	(3)	475	464
Organisation and Leadership	–	–	768	838	(768)	(838)	–	–	–	9
Community Development	52	20	26	345	26	(325)	52	20	832	818
Economic Growth and Tourism	346	2,322	553	745	(207)	1,577	343	2,307	4,217	3,674
Theatre and Museum Complex	34	110	173	364	(139)	(254)	6	4	489	348
Finance and Technology	12,408	11,045	552	481	11,856	10,564	4,155	5,278	48,655	18,532
Corporate and Governance	5	3	708	717	(703)	(714)	–	–	443	438
Workforce Development	252	299	1,087	1,186	(835)	(887)	39	47	–	–
Library Services	93	291	494	466	(401)	(175)	91	283	41	62
Emergency Services	432	448	977	650	(545)	(202)	283	448	1,245	1,106
Asset Management and Resourcing	–	1	321	613	(321)	(612)	–	–	4,214	3,402
Commercial Works	201	135	105	119	96	16	–	–	–	–
Environmental Management	117	237	269	346	(152)	(109)	109	232	48	39
Planning and Regulation	740	701	404	428	336	273	443	388	1,358	556
Plant, Fleet and Equipment	39	50	236	(319)	(197)	369	–	–	6,381	6,906
Buildings and Amenities	768	372	1,166	1,036	(398)	(664)	520	155	19,069	19,031
Livestock Saleyards	148	(17)	173	159	(25)	(176)	–	(162)	2,402	1,838
Parks, Gardens and Open Space	332	322	1,101	1,024	(769)	(702)	192	194	13,802	14,212
Swimming Complex	–	–	242	213	(242)	(213)	–	–	1,527	1,230
Stormwater and Drainage	99	92	123	155	(24)	(63)	2	3	5,125	5,148
Transport Network	22,856	36,167	14,618	14,958	8,238	21,209	22,690	36,099	463,717	458,388
Sewerage Services	3,253	3,052	1,914	2,371	1,339	681	30	13	32,135	29,857
Waste Management	4,290	3,648	2,591	3,047	1,699	601	540	152	17,711	14,834
Water Supply	4,841	11,038	3,518	2,888	1,323	8,150	1,683	7,940	53,544	53,883
Total functions and activities	51,314	70,333	32,394	33,127	18,920	37,206	31,186	53,398	677,430	634,775

B1-2 Components of functions or activities

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

Civic Office

Corporate affairs and relations; the governance framework; overall corporate performance and reporting; community advocacy; mayoral, councillor and committee support; and media and external communications.

Organisation and Leadership

Collaboration with other organisations and governments; continual improvement; overall strategic direction of the administrative arm; community engagement; administrative support; service integration and corporate advertising.

Community Development

Community engagement, development of partnerships, indigenous affairs, inclusiveness, accessible services, supporting diversity and cultural events.

Economic Growth and Tourism

Community prosperity, tourism, connectivity, partnering, promotion and livability. The Office of the Chief Executive directly oversees these outcomes.

Theatre and Museum Complex

Sir Henry Parkes School of Art; cultural diversity, events and art activities; youth engagement; volunteering; and festivals.

Finance and Technology

Information technology; financial sustainability and advise; investments; financial capacity; procurement compliance; regulatory and statutory compliance; business systems; property strategy, overall management and register, land mapping service (GIS).

Corporate and Governance

Statutory reporting, business processes and integration; procurement compliance; audit; community involvement; customer service; governance; information technology and information management; insurance, risk and business continuity; registers and records management, legal services and election support.

Workforce Development

Workplace health and wellbeing, planning and culture; workers compensation; workforce performance; training; recruitment, selection and retention; and internal communications.

Library Services

Home services; vision impaired; review and updating collections; exchanges; internet and Wi Fi access; accessible technology; exhibitions; online training and resources; research and reference services; and the management of corporate art and memorabilia.

Emergency Services

Integrating land use policies to support emergency management; disaster management; review of emergency management plans; inter-agency communication and collaboration; and rural addressing.

Asset Management and Resourcing

Review, investigation, survey, design, development and project management; asset investigation, planning, policy formulation and management (both as a bureau service to whole organisation and for transport infrastructure).

Commercial Works

Private works management, benchmarking, offsetting costs through creating synergies.

Environmental Management

Education; noxious plants; feral pests (advocacy); illegal dumping and pollution; and roads & footpath regulatory enforcement.

B1-2 Components of functions or activities (continued)

Planning and Regulation

Development planning, controls, assessment and certification; regulation of premises; built environment; urban design; land use data, mapping and reporting; building and assessment advice; heritage; domestic animals; public health and pollution.

Plant, Fleet and Equipment

Effective provision and management of plant, fleet, equipment, store and depots; and tendering and procurement.

Buildings and Amenities

Energy management and conservation, asset planning and maintenance scheduling; building and amenities utilisation, income generation and administration.

Livestock Saleyards

Planning, development, maintenance, operations and administration of the Saleyards.

Parks, Gardens and Open Space

Consultation, planning, development; increasing patronage; amenity; maintenance and operations; public art; cycleways; public trees; sportsgrounds (active and passive); cleanliness and administration.

Swimming Complex

Service provision; regulatory compliance; planning; supervision of patrons; and management.

Stormwater and Drainage

Ongoing management and improvement of all stormwater infrastructure, gross pollutant traps, natural urban waterways and erosion control apparatus.

Transport Network

Sustainable management and improvement of all infrastructure used to facilitate transportation: vehicular, aviation, pedestrian and cyclists; car parking; quarries; delineation, line marking, signage and lighting; regulatory compliance; emergency response and on-call; traffic committee administration; and risk mitigation.

Sewerage Services

Ongoing catchment, transportation, and treatment; monitoring, reporting, environmental compliance and emergency management; trade waste and commercial; fees and charges; public education and administration.

Waste Management

Ongoing and sustainably managing waste: reduction; recycling; landfill remediation and development; and public education.

Water Supply

Ongoing water catchment, storage, treatment, distribution, monitoring, regulating, reporting, compliance, charging and administration.

B2 Sources of income

B2-1 Rates and annual charges

	2024 \$ '000	2023 \$ '000
Ordinary rates		
Residential	3,019	2,145
Farmland	3,401	2,361
Mining	14	10
Business	482	335
Less: pensioner rebates (mandatory)	(132)	(122)
Rates levied to ratepayers	6,784	4,729
Pensioner rate subsidies received	74	66
Total ordinary rates	6,858	4,795
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	1,297	1,184
Stormwater management services	72	72
Water supply services	1,407	1,552
Sewerage services	2,838	2,685
Waste management services (non-domestic)	228	207
Waste management facility charge	1,573	1,474
Less: pensioner rebates (mandatory)	(203)	(216)
Annual charges levied	7,212	6,958
Pensioner annual charges subsidies received:		
– Water	29	29
– Sewerage	26	26
– Domestic waste management	56	63
Total annual charges	7,323	7,076
Total rates and annual charges	14,181	11,871
Timing of revenue recognition for rates and annual charges		
Rates and annual charges recognised at a point in time (2)	14,181	11,871
Total rates and annual charges	14,181	11,871

Council has used 2023 year valuations provided by the NSW Valuer General in calculating its rates.

Material accounting policy information

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

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

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

B2-2 User charges and fees

	Timing	2024 \$ '000	2023 \$ '000
Specific user charges (per s502 - specific 'actual use' charges)			
Water supply services	1	1,653	1,494
Sewerage services	1	202	174
Waste management services (non-domestic)	1	315	328
Trade waste	1	28	24
Total specific user charges		2,198	2,020
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s608)			
Inspection services	2	17	17
Planning and building regulation	2	262	280
Private works – section 67	2	201	135
Section 603 certificates	2	29	23
Companion animals	2	7	4
Local government and health act fees	2	9	9
Total fees and charges – statutory/regulatory		525	468
(ii) Fees and charges – other (incl. general user charges (per s608))			
Aerodrome	2	–	1
Cemeteries	2	136	112
Saleyards	2	148	146
Tourism	2	2	15
Cinema	2	6	50
Library	2	1	8
Museum and theatre	2	5	42
Service installation	2	53	49
Other	2	42	24
Total fees and charges – other		393	447
Total other user charges and fees		918	915
Total user charges and fees		3,116	2,935
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		2,198	2,020
User charges and fees recognised at a point in time (2)		918	915
Total user charges and fees		3,116	2,935

Material accounting policy information

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

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service, 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 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

	Notes	Timing	2024 \$ '000	2023 \$ '000
Diesel rebate		2	39	49
Recycling income (non-domestic)		2	81	63
Insurance rebates		2	50	–
Rural fire service program reimbursements		2	149	–
Sale of surplus material		2	–	1
Training reimbursement		2	163	225
Effect from de-recognition of remediation provision	C3-5	2	127	65
Other		2	217	402
Total other revenue			826	805

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)			–	–
Other revenue recognised at a point in time (2)			826	805
Total other revenue			826	805

Material accounting policy information for other revenue

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

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

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

B2-4 Grants and contributions

		Operating 2024 \$ '000	Operating 2023 \$ '000	Capital 2024 \$ '000	Capital 2023 \$ '000
	Timing				
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	283	1,117	–	–
Financial assistance – local roads component	2	91	522	–	–
Payment in advance - future year allocation					
Financial assistance – general component	2	3,872	4,161	–	–
Financial assistance – local roads component	2	1,852	2,076	–	–
Amount recognised as income during current year					
		6,098	7,876	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Water supplies	1	–	43	1,535	7,730
Bushfire and emergency services	2	283	311	–	–
Community centres	1	–	–	66	31
Economic development	2	–	124	–	–
Environmental programs	2	5	20	–	–
Heritage and cultural	1,2	31	240	–	82
Library	2	88	64	3	219
LIRS subsidy	2	7	11	–	–
Noxious weeds	1,2	109	207	–	–
Recreation and culture	2	4	8	966	2,344
Community development	2	52	20	–	–
Street lighting	2	35	34	–	–
Saleyards	2	–	–	–	(162)
Waste management	2	–	–	487	122
Disaster recovery	2	4,616	4,143	4,528	66
Transport (roads to recovery)	2	1,044	1,044	–	–
Transport (other roads and bridges funding)	1,2	4,497	3,782	4,361	22,795
Other councils – joint works/services	1	103	125	–	–
Transport for NSW contributions (regional roads, block grant)	2	1,656	1,625	–	–
FBT contributions	2	39	47	–	–
Waste management services	2	3	3	–	–
Total special purpose grants and non-developer contributions – cash					
		12,572	11,851	11,946	33,227
Total special purpose grants and non-developer contributions (tied)					
		12,572	11,851	11,946	33,227
Total grants and non-developer contributions					
		18,670	19,727	11,946	33,227
Comprising:					
– Commonwealth funding		6,386	17,677	822	4,789
– State funding		12,284	2,050	11,124	28,438
		18,670	19,727	11,946	33,227

B2-4 Grants and contributions (continued)

Developer contributions

	Notes	Timing	Operating 2024 \$ '000	Operating 2023 \$ '000	Capital 2024 \$ '000	Capital 2023 \$ '000
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
G4						
Cash contributions						
S 7.11 – contributions towards amenities/services		2	–	–	503	374
S 64 – water supply contributions		2	–	–	36	57
S 64 – sewerage service contributions		2	–	–	31	13
Total developer contributions – cash			–	–	570	444
Total developer contributions			–	–	570	444
Total contributions			–	–	570	444
Total grants and contributions			18,670	19,727	12,516	33,671
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			–	168	6,209	7,761
Grants and contributions recognised at a point in time (2)			18,670	19,559	6,307	25,910
Total grants and contributions			18,670	19,727	12,516	33,671

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:

Notes	Operating 2024 \$ '000	Operating 2023 \$ '000	Capital 2024 \$ '000	Capital 2023 \$ '000
Grants				
Unspent grants at 1 July	4,585	2,546	4,811	11,946
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	14,986	4,567	934	569
Add: grants received for the provision of goods and services in a future period	–	–	14,471	4,479
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(4,567)	(2,528)	(969)	(693)
Less: Funds received in prior year but revenue recognised and funds spent in current year	–	–	(4,479)	(11,490)
Unspent grants at 30 June	15,004	4,585	14,768	4,811
Contributions				
G4				
Unspent contributions at 1 July	–	–	870	470
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	–	–	596	400
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	–	–	–	–
Unspent contributions at 30 June	–	–	1,466	870

Material accounting policy information

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 may 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.

B2-4 Grants and contributions (continued)

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

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

Developer contributions

Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of sections 7.4, 7.11 and 7.12 of the *Environmental Planning and Assessment Act 1979* (EP&A Act).

While Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon receipt by Council, due to the possibility that individual development consents may not be acted upon by the applicant and, accordingly, would not be payable to Council.

Developer contributions may only be expended for the purposes for which the contributions were required, but Council may apply contributions according to the priorities established in work schedules for the contribution plan.

Other grants and contributions

Assets, including cash, received from other grants and contributions are recognised at fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

B2-5 Interest and investment income

	2024 \$ '000	2023 \$ '000
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	94	70
– Cash and investments	1,756	996
Total interest and investment income (losses)	1,850	1,066

B2-6 Other income

	2024 \$ '000	2023 \$ '000
Rental income		
Other lease income		
Council owned property	155	164
Total other lease income	155	164
Total rental income	155	164
IMF Settlement Income	–	94
Total other	–	94
Total other income	155	258

B3 Costs of providing services

B3-1 Employee benefits and on-costs

	2024 \$ '000	2023 \$ '000
Salaries and wages	5,997	6,969
Employee leave entitlements (ELE)	1,170	1,384
Superannuation	749	823
Workers' compensation insurance	246	222
Fringe benefit tax (FBT)	30	37
Other	14	47
Total employee costs	8,206	9,482
Less: capitalised costs	(810)	(1,133)
Total employee costs expensed	7,396	8,349

B3-2 Materials and services

	Notes	2024 \$ '000	2023 \$ '000
Raw materials and consumables		4,936	3,110
Contractor and consultancy costs		2,861	6,810
Audit Fees	F2-1	84	61
Councillor and Mayoral fees and associated expenses	F1-2	178	175
Advertising		21	44
Cleaning		46	42
Electricity and heating		333	238
Insurance		656	592
Postage		24	39
Printing and stationery		19	17
Street lighting		115	98
Subscriptions and publications		81	89
Telephone and communications		177	192
Travel expenses		5	13
Training costs (other than salaries and wages)		37	95
Other expenses		170	106
– Legal expenses: planning and development		–	1
– Legal expenses: other		25	36
Other		26	6
Total materials and services		9,794	11,764
Total materials and services		9,794	11,764

B3-3 Borrowing costs

	Notes	2024 \$ '000	2023 \$ '000
(i) Interest bearing liability costs			
Interest on leases		8	7
Interest on loans		870	840
Total interest bearing liability costs		878	847
Total interest bearing liability costs expensed		878	847
(ii) Other borrowing costs			
– Remediation liabilities	C3-5	120	116
Total other borrowing costs		120	116
Total borrowing costs expensed		998	963

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

	Notes	2024 \$ '000	2023 \$ '000
Depreciation and amortisation			
Plant and equipment		697	776
Office equipment		61	55
Furniture and fittings		3	3
Land improvements (depreciable)		41	39
Infrastructure:	C1-7		
– Buildings		587	1,016
– Other structures		191	182
– Roads		3,488	3,189
– Bridges		1,093	1,046
– Footpaths		56	47
– Stormwater drainage		115	108
– Water supply network		870	866
– Sewerage network		593	547
– Swimming pools		28	27
– Other open space/recreational assets		208	169
Right of use assets	C2-1	59	16
Other assets:			
– Library books		28	32
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C1-7	227	812
– Quarry assets	C1-7	8	16
Total gross depreciation and amortisation costs		8,353	8,946
Less: capitalised costs		(176)	(219)
Total depreciation and amortisation costs		8,177	8,727
Impairment / revaluation decrement of IPPE			
Infrastructure:	C1-7		
– Roads		(396)	(1,299)
– Bulk earthworks		–	–
Total gross IPPE impairment / revaluation decrement costs		(396)	(1,299)
Amounts taken through revaluation reserve	C1-7	396	1,299
Total IPPE impairment / revaluation decrement costs charged to Income Statement		–	–
Total depreciation, amortisation and impairment for non-financial assets		8,177	8,727

Material accounting policy information

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 C1-6 for IPPE assets and Note C1-7 for intangible assets.

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

Impairment of non-financial assets

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are not tested for impairment since these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore an impairment loss would be captured during this assessment.

Intangible assets not yet available for use, are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired.

Other non-financial assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by

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

which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

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

B3-5 Other expenses

	2024 \$ '000	2023 \$ '000
Other		
Grants funded donations, contributions and assistance to other organisations (incl. Section 356)	40	250
Council funded donations, contributions and assistance to other organisations (incl. Section 356)	132	42
Emergency services levy (includes FRNSW, SES, and RFS levies)	517	498
Total other	689	790
Total other expenses	689	790

B4 Gains or losses

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

	Notes	2024 \$ '000	2023 \$ '000
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		–	1,116
Less: carrying amount of property assets sold/written off		(83)	(962)
Gain (or loss) on disposal		(83)	154
Gain (or loss) on disposal of plant and equipment			
	C1-7		
Non-cash income from trade-in – plant and equipment		1,669	2,170
Less: carrying amount of plant and equipment assets sold/written off		(1,925)	(2,242)
Gain (or loss) on disposal		(256)	(72)
Gain (or loss) on disposal of infrastructure			
	C1-7		
Less: carrying amount of infrastructure assets sold/written off		(5,001)	(2,629)
Gain (or loss) on disposal		(5,001)	(2,629)
Gain (or loss) on disposal of real estate assets held for sale			
	C1-5		
Proceeds from disposal – real estate assets		–	45
Less: carrying amount of real estate assets sold/written off		–	(32)
Gain (or loss) on disposal		–	13
Net gain (or loss) from disposal of assets		(5,340)	(2,534)

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 30 June 2023 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Revenues				
Rates and annual charges	13,927	14,181	254	2% F
User charges and fees	2,843	3,116	273	10% F
Other revenues	551	826	275	50% F
Council received additional training reimbursement income of \$158K in addition to the budgeted amount. Council accounted for \$149K for RFS reimbursement relating to October 2023 bushfire (which was not budgeted as part of June adopted budget).				
Operating grants and contributions	8,692	18,670	9,978	115% F
Council received \$4.30 Million in November 2023 as part of Regional Emergency Road Repair Fund Program. Council further signed for a Tripartite Agreement with NSW Transport to received advance payments for Disaster Recovery Works DRFA 1012, which resulted in approximately net increase of \$5.3 Million in operating grants revenue.				
Capital grants and contributions	355	12,516	12,161	3,426% F
Significant portion of the capital grants income in 2024 comprises of revenue recognised on grant funded projects delivered in 2024 funds for which were receipted in 2023 financial year. Additionally Council was in receipt of advance payment for Dumaresq Bridge as part of the Tripartite Agreement- this resulted in Council receiving approximately \$8.7 Million in June 2024.				
Interest and investment revenue	121	1,850	1,729	1,429% F
Due to significant increase of unseprnt grant related funds at year end as well as due to interest rates being kept high.				
Other income	-	155	155	∞ F
Income from various council leased buildings not budgeted as part of original budget.				

B5-1 Material budget variations (continued)

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Expenses				
Employee benefits and on-costs	9,360	7,396	1,964	21% F
Council had a moratorium on recruitment for over 12 months. As council worked its way through the revised organisational structure the original budget was kept as per earlier adopted org structure. Council new organisational structure has been adopted in FY 24/25.				
Materials and services	4,754	9,794	(5,040)	(106)% U
Due to flood recovery works.				
Borrowing costs	921	998	(77)	(8)% U
Depreciation, amortisation and impairment of non-financial assets	9,738	8,177	1,561	16% F
Mostly due to drop in depreciation for buildings as a result of a detailed componentisation of assets in previous year during comprehensive revaluation.				
Other expenses	1,759	689	1,070	61% F
Reduction in actual due to reduction in service levels due to moratorium on recruitment.				
Net losses from disposal of assets	281	5,340	(5,059)	(1,800)% U
This is a paper-based effect of write-off of undepreciated amount of disposed or impaired assets. It is hard to budget.				
Statement of cash flows				
Cash flows from operating activities	7,750	52,795	45,045	581% F
Council received \$4.30 Million in November 2023 as part of Regional Emergency Road Repair Fund Program. Council further signed for a Tripartite Agreement with NSW Transport to received advance payments for Disaster Recovery Works DRFA 1012, which resulted in approximately net increase of \$5.3 Million in operating grants revenue.				
Cash flows from investing activities	(6,222)	(19,197)	(12,975)	209% U
In line with the increased capital grants income trend.				
Cash flows from financing activities	(950)	(1,005)	(55)	6% U

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

	2024 \$ '000	2023 \$ '000
Cash assets		
Cash on hand and at bank	55,415	28,509
Cash equivalent assets		
– Deposits at call	12,000	6,000
Trust account	69	382
Total cash and cash equivalents	67,484	34,891

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	67,484	34,891
Balance as per the Statement of Cash Flows	67,484	34,891

C1-2 Financial investments

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Debt securities at amortised cost				
Short term deposits	1,000	-	-	-
Total	1,000	-	-	-
Total financial investments	1,000	-	-	-
Total cash assets, cash equivalents and investments	68,484	-	34,891	-

C1-3 Restricted and allocated cash, cash equivalents and investments

	2024 \$ '000	2023 \$ '000
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	68,484	34,891
Less: Externally restricted cash, cash equivalents and investments	(52,188)	(28,078)
Cash, cash equivalents and investments not subject to external restrictions	16,296	6,813
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	10,572	4,587
Specific purpose unexpended grants – water fund	207	124
External restrictions – included in liabilities	10,779	4,711
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants (recognised as revenue) – general fund (including waste and stormwater)	18,868	4,530
Specific purpose unexpended grants (recognised as revenue) – water fund	18	44
Developer contributions – general (including waste and stormwater)	1,251	722
Developer contributions – water fund	130	94
Developer contributions – sewer fund	85	54
RFS reserves	107	111
Water fund	2,348	1,211
Sewer fund	7,724	6,764
Domestic waste management	9,771	8,464
Stormwater management	1,038	991
Trust fund	69	382
External restrictions – other	41,409	23,367
Total external restrictions	52,188	28,078

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.

C1-3 Restricted and allocated cash, cash equivalents and investments (continued)

	2024	2023
	\$ '000	\$ '000

(b) Internal allocations

Cash, cash equivalents and investments not subject to external restrictions	16,296	6,813
Less: Internally restricted cash, cash equivalents and investments	(7,595)	(5,500)
Unrestricted and unallocated cash, cash equivalents and investments	8,701	1,313

Internal allocations

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

Plant and vehicle replacement	850	–
Employees leave entitlement	805	–
FAG Road Component (Advanced)	1,852	–
Special projects infrastructure	2,500	5,500
SRV money unspent 2014	1,048	–
SRV money unspent 2023	439	–
Saleyard specific purpose	101	–
Total internal allocations	7,595	5,500

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

C1-4 Receivables

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Rates and annual charges	720	-	391	-
Interest and extra charges	111	-	88	-
User charges and fees	919	-	707	-
Private works	75	-	83	-
Accrued revenues				
– Interest on investments	54	-	26	-
Government agency receivables	574	-	272	-
Net GST receivable	656	-	1,037	-
Other debtors	-	-	1,055	-
Total	3,109	-	3,659	-
Less: provision for impairment				
Other debtors	(55)	-	(55)	-
Total provision for impairment – receivables	(55)	-	(55)	-
Total net receivables	3,054	-	3,604	-

	2024 \$ '000	2023 \$ '000
Movement in provision for impairment of receivables		
Balance at the beginning of the year	55	55
Balance at the end of the year	55	55

C1-4 Receivables (continued)

Material accounting policy information

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

Impairment

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

When 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 60 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.

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.

Rates and annual charges outstanding are secured against the property.

C1-5 Inventories

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
(i) Inventories at cost				
Stores and materials	119	-	221	-
Total inventories at cost	119	-	221	-
Total inventories	119	-	221	-

(i) Other disclosures

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Notes				

(Valued at the lower of cost and net realisable value)

Movements:

Real estate assets at beginning of the year	-	-	32	-
- WDV of sales (expense)	-	-	(32)	-
Total real estate for resale	-	-	-	-

C1-6 Contract assets

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Contract assets	2,490	-	14,249	-
Total contract assets	2,490	-	14,249	-

Contract assets

Contract Asset (AASB 15)	103	-	170	-
Grant Contract Asset (AASB 1058 - asset exemption)	2,181	-	9,297	-
Accrued Income (AASB 1058)	206	-	4,782	-
Total contract assets	2,490	-	14,249	-

Significant changes in contract assets

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

No significant changes - consistent with prior year.

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

Drop due to receipt of funds for works performed on capital projects in previous year, such as, for example:

- 1) Mt Lindesay Upgrade - received \$1M
- 2) Fixing Local Roads - received \$1M
- 3) Building Better Region Funds Infrastructure Projects - received \$1M
- 4) BLERF - 0737 - Improve Mt Lindesay Road - received \$2.6M
- 5) LRCI - received \$1.5M

Accrued Income - not specific or not enforceable grants (AASB 1058)

Main reason for a drop of accrued income balance was due to receipt of \$2.3M DRFA funds for flood recovery works on AGRN 1012.

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2023			Asset movements during the reporting period									At 30 June 2024		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment reversal (recognised in equity)	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Capital work in progress	46,079	–	46,079	1,253	3,317	(79)	–	–	(44,549)	–	–	–	6,022	–	6,022
Plant and equipment	16,299	(8,102)	8,197	1,839	359	(1,925)	(697)	–	–	–	–	–	16,116	(8,344)	7,772
Office equipment	770	(499)	271	–	–	–	(61)	–	4	–	–	–	773	(559)	214
Furniture and fittings	155	(145)	10	–	3	–	(3)	–	194	–	–	–	351	(147)	204
Land:															
– Crown land - managed by council	1,765	–	1,765	–	–	–	–	–	–	–	–	–	1,765	–	1,765
– Crown land - devolved to council	2,970	–	2,970	–	–	–	–	–	–	–	–	–	2,970	–	2,970
– Operational land	7,220	–	7,220	–	–	–	–	–	–	–	–	238	7,458	–	7,458
– Community land	1,793	–	1,793	–	–	–	–	–	–	–	–	–	1,793	–	1,793
– Land under roads (post 30/6/08)	13	–	13	–	–	–	–	–	–	–	–	–	13	–	13
Land improvements – depreciable	2,054	(788)	1,266	–	154	–	(41)	–	2,121	–	–	40	4,396	(856)	3,540
Infrastructure:															
– Buildings	38,779	(10,414)	28,365	133	369	(83)	(587)	–	1,775	–	–	1,930	43,620	(11,717)	31,903
– Other structures	5,734	(2,458)	3,276	89	85	(65)	(191)	–	158	–	–	100	6,164	(2,712)	3,452
– Roads	319,906	(82,874)	237,032	3,782	913	(2,477)	(3,488)	396	22,576	–	–	5,299	329,248	(65,216)	264,032
– Bridges	104,064	(44,599)	59,465	4,818	–	(1,738)	(1,093)	–	3,803	–	–	1,884	111,756	(44,619)	67,137
– Footpaths	4,449	(1,169)	3,280	17	93	(16)	(56)	–	139	–	(9)	–	4,757	(1,309)	3,448
– Bulk earthworks (non-depreciable)	113,018	(1,393)	111,625	3	115	–	–	–	7,605	–	–	4,111	124,986	(1,527)	123,459
– Stormwater drainage	9,685	(5,543)	4,142	2	8	(1)	(115)	–	6	–	–	27	9,722	(5,653)	4,069
– Water supply network	71,245	(33,183)	38,062	996	385	(520)	(870)	–	5,501	–	–	1,884	81,023	(35,585)	45,438
– Sewerage network	34,403	(12,896)	21,507	518	–	(78)	(593)	–	124	–	–	1,060	36,556	(14,018)	22,538
– Swimming pools	1,614	(1,257)	357	–	7	–	(28)	–	–	–	–	11	1,673	(1,327)	346
– Other open space/recreational assets	5,324	(1,149)	4,175	173	353	(26)	(208)	–	543	–	–	129	6,440	(1,299)	5,141
Other assets:															
– Library books	167	(126)	41	–	–	–	(28)	–	–	–	–	–	167	(154)	13
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):															
– Quarry assets	114	(55)	59	–	–	–	(8)	–	–	(15)	–	–	99	(64)	35
– Tip assets	2,661	(2,085)	576	–	–	–	(227)	–	–	(33)	–	–	2,627	(2,312)	315
Total infrastructure, property, plant and equipment	790,281	(208,735)	581,546	13,623	6,161	(7,008)	(8,294)	396	–	(48)	(9)	16,713	800,495	(197,418)	603,077

(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 2022 ²			Asset movements during the reporting period								At 30 June 2023		
	Gross carrying amount ²	Accumulated depreciation and impairment ²	Net carrying amount ²	Additions renewals ¹	Additions new assets	Carrying value of disposals ²	Depreciation expense	Impairment reversal (recognised in equity)	WIP transfers	Adjustments and transfers	Revaluation increments to equity (ARR)	Gross carrying amount ²	Accumulated depreciation and impairment ²	Net carrying amount
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Capital work in progress	22,978	–	22,978	6,818	21,175	–	–	–	(4,892)	–	–	46,079	–	46,079
Plant and equipment	16,709	(7,732)	8,977	2,164	68	(2,242)	(776)	–	–	–	–	16,299	(8,102)	8,197
Office equipment	770	(444)	326	–	–	–	(55)	–	–	–	–	770	(499)	271
Furniture and fittings	155	(142)	13	–	–	–	(3)	–	–	–	–	155	(145)	10
Land:														
– Operational land	4,649	–	4,649	–	–	(962)	–	–	–	–	3,534	7,220	–	7,220
– Community land	1,673	–	1,673	–	–	–	–	–	–	–	120	1,793	–	1,793
– Crown land - managed by council	1,647	–	1,647	–	–	–	–	–	–	–	118	1,765	–	1,765
– Crown land - devolved to council	2,772	–	2,772	–	–	–	–	–	–	–	198	2,970	–	2,970
– Land under roads (post 30/6/08)	13	–	13	–	–	–	–	–	–	–	–	13	–	13
Land improvements – depreciable	1,917	(711)	1,206	–	16	–	(39)	–	23	–	60	2,054	(788)	1,266
Infrastructure:														
– Buildings	39,295	(21,442)	17,853	–	92	–	(1,016)	–	1,438	–	9,999	38,779	(10,414)	28,365
– Other structures	5,416	(2,155)	3,261	–	–	–	(182)	–	42	–	156	5,734	(2,458)	3,276
– Roads	298,409	(76,886)	221,523	3,333	1,610	(2,052)	(3,189)	1,299	1,592	–	12,916	319,906	(82,874)	237,032
– Bridges	98,066	(41,718)	56,348	909	–	(476)	(1,046)	–	459	–	3,270	104,064	(44,599)	59,465
– Footpaths	3,726	(1,057)	2,669	–	503	–	(47)	–	–	–	155	4,449	(1,169)	3,280
– Bulk earthworks (non-depreciable)	103,704	(1,393)	102,311	859	1,629	–	–	–	693	–	6,133	113,018	(1,393)	111,625
– Stormwater drainage	8,993	(5,039)	3,954	–	–	–	(108)	–	–	–	296	9,685	(5,543)	4,142
– Water supply network	66,057	(30,328)	35,729	301	–	(38)	(866)	–	258	–	2,686	71,245	(33,183)	38,062
– Sewerage network	31,622	(11,524)	20,098	–	157	(61)	(547)	–	352	–	1,507	34,403	(12,896)	21,507
– Swimming pools	1,535	(1,169)	366	–	–	–	(27)	–	–	–	17	1,614	(1,257)	357
– Other open space/recreational assets	3,397	(931)	2,466	–	1,727	(2)	(169)	–	35	–	117	5,324	(1,149)	4,175
Other assets:														
– Library books	167	(94)	73	–	–	–	(32)	–	–	–	–	167	(126)	41
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):														
– Tip assets	3,440	(1,273)	2,167	–	–	–	(812)	–	–	(780)	–	2,661	(2,085)	576
– Quarry assets	152	(40)	112	–	–	–	(16)	–	–	(38)	–	114	(55)	59
Total infrastructure, property, plant and equipment	717,262	(204,078)	513,184	14,384	26,977	(5,833)	(8,930)	1,299	–	(818)	41,282	790,281	(208,735)	581,546

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

(2) Restated - see Note G4-1

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

Material accounting policy information

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.

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

Land is not depreciated unless it was acquired to be controlled by the council for a specified period of time. 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	Water and sewer assets	Years
Office equipment	10	Water - Mains	80 to 90
Office furniture	10 to 20	Water - Pumping Stations	30 to 80
Computer equipment	4	Water Dam	100
Plants - Light vehicles	1	Water - Reservoirs	40 to 80
Plants - Heavy plant/road making equipment	10	Water - Treatment Works	30 to 80
Other plant and equipment	10	Sewerage - Ancilliary	30 to 50
		Sewerage - Pumping Stations	30
		Sewerage - Treatment Works	30 to 70
		Sewerage - Mains	70 to 210
Transportation assets		Stormwater assets	
Sealed roads: surface	30	Drains	80
Sealed roads: pavement base	50		
Sealed roads: pavement sub-base	Infinite		
Unsealed roads surface:			
- depreciable component	25		
- non-depreciable component	Infinite	Buildings	
Bulk earthworks	Infinite	Buildings	15 to 75
Bridge: concrete	100		
Bridge: timber	80	Other infrastructure assets	
Kerb, gutter and footpaths	80	Swimming pools	50
		Other open space/ recreational assets	10 to 100

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date. As at 30 June 2023 only vehicle assets had residual values.

Depreciation starts in the year following the year of acquisition of an asset.

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.

C2 Leasing activities

C2-1 Council as a lessee

Information relating to the leases in place and associated balances and transactions is provided below.

Buildings

Council leases land for operational purposes. The land leases contains an annual pricing mechanism based on CPI movements at each anniversary of the lease inception.

Office and IT equipment

Leases for office and IT equipment are generally for low value assets, except for significant items such as photocopiers. The leases are for 5 years with no renewal option, the payments are fixed, however some of the leases include variable payments based on usage.

(a) Right of use assets

	Office and IT equipment \$ '000	Land \$ '000	Total \$ '000
2024			
Opening balance at 1 July	154	110	264
Depreciation charge	(51)	(7)	(58)
Balance at 30 June	103	103	206
2023			
Opening balance at 1 July	9	117	126
Additions to right-of-use assets	154	–	154
Depreciation charge	(9)	(7)	(16)
Balance at 30 June	154	110	264

(b) Lease liabilities

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Lease liabilities	56	137	54	193
Total lease liabilities	56	137	54	193

C2-1 Council as a lessee (continued)

(c) (i) The maturity analysis

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year \$ '000	1 – 5 years \$ '000	> 5 years \$ '000	Total \$ '000	Total per Statement of Financial Position \$ '000
2024					
Cash flows	62	81	78	221	193
2023					
Cash flows	62	134	88	284	247

(d) Income Statement

The amounts recognised in the Income Statement relating to leases where Council is a lessee are shown below:

	2024 \$ '000	2023 \$ '000
Interest on lease liabilities	8	7
Depreciation of right of use assets	59	16
	67	23

(e) Statement of Cash Flows

	2024 \$ '000	2023 \$ '000
Total cash outflow for leases	62	62
	62	62

(f) Leases at significantly below market value – concessionary / peppercorn leases

Council has a lease at significantly below market for land and building which is used for School of Arts.

The lease is for 80 years and requires payments of a maximum amount of \$1 per year. The use of the right-to-use asset is restricted by the lessor to specified community services which Council must provide, these services are detailed in the lease. Council does not believe that this lease is material from a statement of financial position or performance perspective.

Material accounting policy information

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.

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 (below \$10,000). 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; these leases have been classified as operating leases for financial reporting purposes and the assets are included in the Statement of Financial Position as:

– property, plant and equipment – where the rental is incidental, or the asset is held to meet Councils service delivery objective (refer note C1-6).

	2024	2023
	\$ '000	\$ '000

(i) Assets held as property, plant and equipment

Lease income (excluding variable lease payments not dependent on an index or rate)	155	164
Total income relating to operating leases for Council assets	155	164

(iii) Maturity analysis of undiscounted lease payments to be received after reporting date for all operating leases:

Maturity analysis of future lease income receivable showing the undiscounted lease payments to be received after reporting date for operating leases:

< 1 year	155	164
1–2 years	155	164
2–3 years	155	164
3–4 years	155	164
4–5 years	155	164
> 5 years	155	164
Total undiscounted lease payments to be received	930	984

C3 Liabilities of Council

C3-1 Payables

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Goods and services	6,669	–	4,305	–
Goods and services – accruals	–	–	308	–
Accrued expenses:				
– Borrowings	228	–	274	–
– Salaries and wages	166	–	187	–
Advances	7	–	7	–
Security bonds, deposits and retentions	342	–	296	–
Other	24	–	118	–
Trust account	69	–	382	–
Total payables	7,505	–	5,877	–

Material accounting policy information

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

Payables

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

C3-2 Contract Liabilities

Notes	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Grants and contributions received in advance:				
Unexpended capital grants (to construct Council controlled assets) (i)	10,778	-	4,716	-
Total grants received in advance	10,778	-	4,716	-
Total contract liabilities	10,778	-	4,716	-

Notes

(i) Council has received funding to construct assets to be controlled by the council under Stronger Country Communities Funding and Drought Stimulus Package grant agreements. The funds received are under enforceable contracts 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.

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

	2024 \$ '000	2023 \$ '000
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	4,716	11,490
Total revenue recognised that was included in the contract liability balance at the beginning of the period	4,716	11,490

Significant changes in contract liabilities

Increase in contract liability balance is due to receipt of funds which have not been fully spent by 30 June 2024 for the following projects:

- 1) DRFA AGRN960 EPAR Bruxner Way - Bridge 7325 Dumaresq River Overflow Channel GEN - \$4M unspent;
- 2) FLR00104 - Paddys Flat Road South, Tabulam - \$1M unspent;
- 3) Betterment of Molesworth St Bridge - \$1M unspent.

C3-3 Borrowings

	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
	\$ '000	\$ '000	\$ '000	\$ '000
Loans – secured ¹	987	19,141	950	20,128
Total borrowings	987	19,141	950	20,128

(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.

C3-3 Borrowings (continued)

(a) Changes in liabilities arising from financing activities

	2023		Non-cash movements				2024
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	21,078	(950)	–	–	–	–	20,128
Lease liability (Note C2-1b)	247	(54)	–	–	–	–	193
Total liabilities from financing activities	21,325	(1,004)	–	–	–	–	20,321

	2022		Non-cash movements				2023
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	18,849	(871)	3,100	–	–	–	21,078
Lease liability (Note C2-1b)	149	56	42	–	–	–	247
Total liabilities from financing activities	18,998	(815)	3,142	–	–	–	21,325

(b) Financing arrangements

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

Total facilities

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

Credit cards/purchase cards	50	50
Standby credit facilities	5,000	5,000
Total financing arrangements	5,050	5,050

Drawn facilities

Financing facilities drawn down at the reporting date are:

– Credit cards/purchase cards	5	–
Total drawn financing arrangements	5	–

Undrawn facilities

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

– Credit cards/purchase cards	45	10
– Standby credit facilities	5,000	5,000
Total undrawn financing arrangements	5,045	5,010

C3-4 Employee benefit provisions

	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
	\$ '000	\$ '000	\$ '000	\$ '000
Annual leave	621	–	623	–
Long service leave	615	–	617	–
Total employee benefit provisions	1,236	–	1,240	–

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

	2024	2023
	\$ '000	\$ '000
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	832	837
	832	837

Material accounting policy information

Long-term employee benefit obligations

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

C3-5 Provisions

	2024 Current \$ '000	2024 Non-Current \$ '000	2023 Current \$ '000	2023 Non-Current \$ '000
Other provisions				
Workers compensation	43	–	34	–
Sub-total – other provisions	43	–	34	–
Asset remediation/restoration:				
Asset remediation/restoration (future works)	1,897	828	1,644	1,137
Sub-total – asset remediation/restoration	1,897	828	1,644	1,137
Total provisions	1,940	828	1,678	1,137

Description of and movements in provisions

	Other provisions		
	Workers compensation \$ '000	Asset remediation \$ '000	Total \$ '000
2024			
At beginning of year	34	2,781	2,815
Unwinding of discount	–	120	120
Effect of de-recognition of provision through profit and loss (Note B2-3)	–	(128)	(128)
Remeasurement effect through asset (Note C1-6)	–	(48)	(48)
Other	9	–	9
Total other provisions at end of year	43	2,725	2,768
2023			
At beginning of year	32	3,548	3,580
Unwinding of discount	–	116	116
Effect of de-recognition of provision through profit and loss (Note B2-3)	–	(65)	(65)
Remeasurement effect through asset (Note C1-6)	–	(818)	(818)
Other	2	–	2
Total other provisions at end of year	34	2,781	2,815

Nature and purpose of provisions

Asset remediation

Council has a legal/public obligation to make, restore, rehabilitate and reinstate the council tip and quarry.

Material accounting policy information

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

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

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

Asset remediation – tips and quarries

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs. Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The cost estimates are calculated annually

C3-5 Provisions (continued)

during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

The ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates. As a result, there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.

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

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation reserve

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

D Council structure

D1 Results by fund

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

D1-1 Income Statement by fund

	General 2024 \$ '000	Water 2024 \$ '000	Sewer 2024 \$ '000
Income from continuing operations			
Rates and annual charges	10,036	1,354	2,791
User charges and fees	1,148	1,717	251
Interest and investment income	1,655	50	145
Other revenues	809	8	9
Grants and contributions provided for operating purposes	18,503	141	26
Grants and contributions provided for capital purposes	10,914	1,571	31
Other income	155	–	–
Total income from continuing operations	43,220	4,841	3,253
Expenses from continuing operations			
Employee benefits and on-costs	6,569	516	311
Materials and services	7,654	1,364	776
Borrowing costs	663	215	120
Depreciation, amortisation and impairment of non-financial assets	6,651	898	628
Other expenses	689	–	–
Net losses from the disposal of assets	4,737	525	78
Total expenses from continuing operations	26,963	3,518	1,913
Operating result from continuing operations	16,257	1,323	1,340
Net operating result for the year	16,257	1,323	1,340
Net operating result attributable to each council fund	16,257	1,323	1,340
Net operating result for the year before grants and contributions provided for capital purposes	5,343	(248)	1,309

D1-2 Statement of Financial Position by fund

	General 2024 \$ '000	Water 2024 \$ '000	Sewer 2024 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	56,972	2,703	7,809
Investments	1,000	–	–
Receivables	1,635	1,156	263
Inventories	119	–	–
Contract assets and contract cost assets	1,927	563	–
Total current assets	61,653	4,422	8,072
Non-current assets			
Infrastructure, property, plant and equipment	524,840	53,978	24,259
Right of use assets	206	–	–
Total non-current assets	525,046	53,978	24,259
Total assets	586,699	58,400	32,331
LIABILITIES			
Current liabilities			
Payables	7,085	364	56
Income received in advance	(5)	5	–
Contract liabilities	10,571	207	–
Lease liabilities	56	–	–
Borrowings	646	224	117
Employee benefit provision	1,236	–	–
Provisions	1,940	–	–
Total current liabilities	21,529	800	173
Non-current liabilities			
Lease liabilities	137	–	–
Borrowings	12,436	5,361	1,344
Provisions	828	–	–
Total non-current liabilities	13,401	5,361	1,344
Total liabilities	34,930	6,161	1,517
Net assets	551,769	52,239	30,814
EQUITY			
Accumulated surplus	201,996	25,436	15,949
Revaluation reserves	349,773	26,803	14,865
Council equity interest	551,769	52,239	30,814
Total equity	551,769	52,239	30,814

D2 Interests in other entities

D2-1 Subsidiaries, joint arrangements and associates not recognised

North West Weight of Loads Committee (NWWLC)

Council joined the North West Weight of Loads Committee (NWWLC) in March 2021. The NWWLC is a joint venture between the Council of the Shire of Moree Plains, the Council of the Shire of Narrabri, the Western Plains Regional Council, the Council of the Shire of Glen Innes Severn, the Council of the Shire of Gunnedah, the Council of the Shire of Tenterfield, the Council of the Shire of Inverell and the Council of the Shire of Warrumbungle.

Council's interest in the group capital is 12.5% which has no control or significant influence over the group's activity. The principal activity of the NWWLC is the checking and enforcement of load weights carried by heavy vehicles on roads within the above named Council boundaries.

Tenterfield Shire Council's member contribution to the NWWLC in 2024 financial year was zero (2023: zero).

For the period ended 30 June 2024 NWWLC's net operating income attributable to Tenterfield Shire Council was \$28,723.75 (2023: \$4,377.58).

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.

NSW 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 Council.

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees. Council also seeks advice from its independent advisers before placing any cash and investments.

(a) Market risk – interest rate and price risk

	2024 \$ '000	2023 \$ '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	483	135

(b) Credit risk

Council's receivables for the purposes of credit risk exposure comprise two categories:

1) Category 1: rates and annual charges (including interests on outstanding rates); statutory entitlements (GST receivable); government grants and subsidies; accrued grants income; and interest on investments.

2) Category 2: user charges and fees; private works; other debtors.

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.

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.

E1-1 Risks relating to financial instruments held (continued)

Credit risk profile

Receivables – Category 1

Rates and annual charges (including interest on overdue rates debtors)

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.

Government grants, subsidies, GST receivable

Credit risk on this type of debtors is negligible due to allocation of the funds to the council for the whole period of fund agreements, absence of evidence of default of the Australian Government in the past, currently and in the future and timely payments made by the government.

Interest on investments

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.

Contract Assets

This class of assets comprises of accrued income under various government grants. Credit risk on this type of accruals is negligible due to allocation of the funds to the council for the whole period of fund agreements, absence of evidence of default of the Australian Government in the past, currently and in the future and timely payments made by the government.

	Not yet overdue \$ '000	overdue rates and annual charges < 5 years \$ '000	≥ 5 years \$ '000	Total \$ '000
2024				
Gross carrying amount - Receivables (AASB 9)	720	–	–	720
Contract Assets (AASB 15 and AASB 1058)	2,490	–	–	2,490
2023				
Gross carrying amount - Receivables (AASB 9)	391	–	–	391
Contract Assets (AASB 15 and AASB 1058)	14,249	–	–	14,249

Receivables - Category 2

Fees and charges, Private works and other debtors

Council applies the simplified approach for Category 2 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, Category 2 debtors have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision as at 30 June 2024 is determined as follows. The expected credit losses incorporate forward-looking information.

	Not yet overdue \$ '000	0 - 30 days \$ '000	Overdue debts			Total \$ '000
			31 - 60 days \$ '000	61 - 90 days \$ '000	> 91 days \$ '000	
2024						
Gross carrying amount	4,513	8	5	250	–	4,776
Expected loss rate (%)	0.04%	5.00%	15.00%	20.90%	0.00%	1.16%
ECL provision	2	–	1	52	–	55
2023						
Gross carrying amount	3,005	8	5	250	–	3,268
Expected loss rate (%)	0.00%	10.00%	15.00%	21.38%	0.00%	1.68%
ECL provision	–	1	1	53	–	55

E1-1 Risks relating to financial instruments held (continued)

(c) Liquidity risk

Payables, lease liability and borrowings are both subject to liquidity risk – 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 maintaining an adequate cash buffer.

Payment terms can (in extenuating circumstances) also be extended and overdraft facilities utilised as required.

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs and debt servicing requirements. 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 (for lease liability maturity analysis refer to Note C2-1) and therefore the balances in the table may not equal the balances in the statement of financial position due to the effect of discounting.

	Weighted average interest rate %	Subject to no maturity \$ '000	payable in: ≤ 1 Year \$ '000	1 - 5 Years \$ '000	> 5 Years \$ '000	Total cash outflows \$ '000	Actual carrying values \$ '000
2024							
Payables	0.00%	342	7,163	–	–	7,505	7,505
Loans	4.63%	–	1,867	6,888	19,957	28,712	20,128
Total financial liabilities		342	9,030	6,888	19,957	36,217	27,633
2023							
Payables	0.00%	296	5,581	–	–	5,877	5,877
Loans	4.63%	–	1,695	8,754	19,957	30,406	21,078
Total financial liabilities		296	7,276	8,754	19,957	36,283	26,955

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

The fair value of assets 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	
		2024	2023	2024	2023	2024	2023	2024	2023
Infrastructure, property, plant and equipment	C1-7								
Plant and equipment	30/06/18	30/06/18	–	–	7,803	8,197	7,803	8,197	
Office equipment	30/06/16	30/06/16	–	–	214	271	214	271	
Furniture and fittings	30/06/16	30/06/16	–	–	204	10	204	10	
Crown land	30/06/21	30/06/21	–	–	4,735	4,735	4,735	4,735	
Land – operational	30/06/23	30/06/23	7,458	7,220	–	–	7,458	7,220	
Land – community	30/06/21	30/06/21	–	–	1,793	1,793	1,793	1,793	
Land under roads	30/06/14	30/06/14	–	–	13	13	13	13	
Land improvements – depreciated	30/06/21	30/06/21	–	–	3,540	1,266	3,540	1,266	
Buildings	30/06/23	30/06/23	–	–	31,903	28,365	31,903	28,365	
Other structures	30/06/21	30/06/21	–	–	3,452	3,276	3,452	3,276	
Roads	30/06/24	30/06/19	–	–	264,032	237,032	264,032	237,032	
Bulk earthworks	30/06/21	30/06/19	–	–	123,459	111,625	123,459	111,625	
Footpaths	30/06/24	30/06/19	–	–	3,448	3,280	3,448	3,280	
Bridges	30/06/24	30/06/19	–	–	67,137	59,465	67,137	59,465	
Stormwater assets	30/06/24	30/06/19	–	–	4,069	4,142	4,069	4,142	
Water supply assets	30/06/22	30/06/22	–	–	45,438	38,062	45,438	38,062	
Sewerage network	30/06/22	30/06/22	–	–	22,538	21,507	22,538	21,507	
Swimming pools	30/06/21	30/06/21	–	–	346	357	346	357	
Open space and recreation	30/06/21	30/06/21	–	–	5,141	4,175	5,141	4,175	
Library books	30/06/21	30/06/21	–	–	13	41	13	41	
Tip assets	30/06/22	30/06/22	–	–	315	576	315	576	
Quarry assets	30/06/22	30/06/22	–	–	35	59	35	59	
Total infrastructure, property, plant and equipment			7,458	7,220	589,628	528,247	597,086	535,467	

Valuation techniques

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

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

E2-1 Fair value measurement (continued)

Infrastructure, property, plant and equipment (IPPE)

Crown Land

All valuations of Crown Land are based upon the land valuations issued by the Valuer - General. Crown Land was valued as at 30 June 2021 using the 1 July 2019 VG valuation data. There has been no change to the valuation process during the reporting period.

Community Land

All valuations of Community Land are based upon the land valuations issued by the Valuer - General. Community Land was valued as at 30 June 2021. There has been no change to the valuation process during the reporting period.

Operational Land

The valuation of Operational Land has been based upon relevant sales in the area. In certain locations there was a lack of appropriate comparable sales evidence and in these instances the closest comparable sales and factors relating the land parcels geographic, land use and zoning were also taken into consideration. The last valuation was undertaken at 30 June 2023 by APV Valuers & Asset Management. There has been no change to the valuation process during the reporting period.

Other Structures, Swimming Pools and Open Space & Recreation Assets

The valuation process involved current replacement cost approach. Unobservable inputs such as replacement cost, asset condition and useful life required extensive professional judgement. The unobservable inputs place this class of asset at Level 3. The last valuation was undertaken on 30 June 2021 by APV Valuers and Asset Management Pty Ltd. There has been no change to the valuation process during the reporting period.

Plant & Equipment, Office Equipment, Furniture & Fittings and Library Books

Plant & Equipment, Furniture & Fittings, Library Books and Office Equipment are valued at cost but disclosed at fair value in the Notes of the financial statements. It is assumed that the carrying amount of these asset classes is approximate fair value. Assets include graders, motor vehicles, mowers, chainsaws, computers, tables, chairs, lighting, library books and resources. The key unobservable input is the condition of the assets. There has been no change to the valuation process during the reporting period.

Buildings

Buildings assets are valued externally. Council engaged APV Valuers & Asset Management to perform a comprehensive valuation of buildings assets as at 30 June 2023.

Most of the Council's buildings are specialised by nature and were valued utilising the cost approach. The approach estimated the replacement cost of each building and componentising of significant parts of specific buildings with different useful lives and taking into account a range of factors. Where the unit rates could be supported by market evidence, Level 2 inputs were utilised. Other inputs (such as estimates useful life, asset condition and componentisation) required extensive professional judgement and impacted significantly on the final determination of fair value. As such, these assets have been valued utilising Level 3 inputs.

There were no changes in valuation technique from prior year.

Water supply and Sewerage network assets

Due to specialised nature of the assets all water and sewer network assets were valued using cost approach with the Level 3 input dominating the valuation. As a result, this class of assets is always valued externally with sufficient regularity to ensure carrying amount of the assets is not materially different to fair value. Council engaged independent professional valuer, Australis Asset Advisory Group, to perform a comprehensive revaluation of its water and sewerage supply network assets as at 30 June 2022.

Valuer applied significant judgement in determining following inputs into the valuation process: unit rates, condition assessment and obsolescence, useful life. The valuation technique has not changed from previous year.

Transportation assets

Transportation assets is a valuation class of asset for the purposes of AASB 13 *Fair Value Measurement* which combines following classes of assets from Note C1-6: roads, bridges, footpaths, bulk earthworks, stormwater drainage.

E2-1 Fair value measurement (continued)

This valuation relies on key unobservable inputs such as unit rates, condition ratings, useful life. The key unobservable inputs and no active market place these assets categories at Level 3. The last valuation was undertaken on 30 June 2024 by AVR Consulting.

Remediation Assets for Tips and Quarries

Restoration, cell capping, leachate collection and site closures have been recognised as significant costs for the remediation assets. In particular, the closing of a landfill site will include preparation, final cell capping, site re-vegetation and leachate management. The key unobservable inputs are discount rate, estimated costs, legislative requirements, and timing of remediation and indexation of labour costs. Council engaged an external independent valuation firm (Australis) to update critical estimates related to rehabilitation of a tip and used internal expertise to update critical estimates for remediation of quarries on 30 June 2022.

Fair value measurements using significant unobservable inputs (level 3)

There were no movements between levels of hierarchy during the year. The operational land level of hierarchy was adjusted to Level 2 retrospectively. For schedule of changes in values please refer to Note C1-6.

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

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2023. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation 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.

There is no provision for allocation of any surplus which may be present at the date of withdrawal of an employer.

E3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2024 was \$47,230.74. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2023.

Council's expected contribution to the plan for the next annual reporting period is \$33,569.26.

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

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

* excluding member accounts and reserves in both assets and liabilities.

The share of any funding surplus or deficit that can be attributed to Council is 0.18%

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

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

Investment return	6.0% per annum
Salary inflation *	3.5% per annum
Increase in CPI	3.5% for FY 23/24 per annum 2.5% per annum thereafter

* Plus promotional increases

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 2024.

(ii) Statewide Limited

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

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

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

(iii) StateCover Limited

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

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

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

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

E3-1 Contingencies (continued)

(iv) Other guarantees

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

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.

(ii) Infringement notices/fines

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

The aggregate amount of KMP compensation included in the Income Statement is:

	2024	2023
	\$ '000	\$ '000
Compensation:		
Short-term benefits	615	977
Post-employment benefits	57	81
Interim general manager contract	145	–
Total	817	1,058

F1-2 Councillor and Mayoral fees and associated expenses

	2024 \$ '000	2023 \$ '000
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	28	25
Councillors' fees	117	113
Other Councillors' expenses (including Mayor)	33	37
Total	178	175

F2 Other relationships

F2-1 Audit fees

	2024	2023
	\$ '000	\$ '000

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

Auditors of the Council - NSW Auditor-General:

(i) Audit and other assurance services

Audit and review of financial statements

	84	61
Remuneration for audit and other assurance services	84	61
Total Auditor-General remuneration	84	61
Total audit fees	84	61

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of Operating Result

	2024 \$ '000	2023 \$ '000
Net operating result from Income Statement	18,920	37,206
Add / (less) non-cash items:		
Depreciation and amortisation	8,177	8,727
(Gain) / loss on disposal of assets	5,340	2,534
Net effect from de-recognition of remediation provision	–	(65)
Unwinding of discount rates on reinstatement provisions	120	116
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	550	327
(Increase) / decrease of inventories	102	73
(Increase) / decrease of contract asset	11,759	(8,702)
Increase / (decrease) in payables	2,364	1,261
Increase / (decrease) in accrued interest payable	(46)	134
Increase / (decrease) in other accrued expenses payable	(21)	(3)
Increase / (decrease) in other liabilities	(361)	(70)
Increase / (decrease) in contract liabilities	6,062	(7,005)
Increase / (decrease) in employee benefit provision	(4)	(299)
Increase / (decrease) in other provisions	(167)	2
Net cash flows from operating activities	52,795	34,236

G2-1 Commitments

Capital commitments (exclusive of GST)

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

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, plant and equipment

Water Supply	1,996	279
Waste Management	3,504	222
Roads	9,965	2,350
Parks	5	16
Buildings	75	49
Other	37	820
Total commitments	15,582	3,736

These expenditures are payable as follows:

Within the next year	15,582	3,736
Total payable	15,582	3,736

Sources for funding of capital commitments:

Unrestricted general funds	578	201
Future grants and contributions	2,765	2,112
Externally restricted reserves	3,854	254
Internally restricted reserves	8,385	1,169
Total sources of funding	15,582	3,736

G3-1 Events occurring after the reporting date

Council is unaware of any material or significant 'non-adjusting events' that should be disclosed. No other matters have arisen subsequent to balance date that would require these financial statements to be amended

G4 Statement of developer contributions

G4-1 Summary of developer contributions

	Opening balance at 1 July 2023 \$ '000	Contributions received during the year			Interest and investment income earned \$ '000	Expenditure during year and transfers to unrestricted \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2024 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000	Non-cash Other \$ '000					
Drainage	7	2	–	–	–	–	–	9	–
Roads	457	388	–	–	11	–	–	856	–
New multi-residential development	107	3	–	–	5	–	–	115	–
Open space	7	5	–	–	–	–	–	12	–
Community facilities	19	13	–	–	1	–	–	33	–
Emergency services	36	27	–	–	1	–	–	64	–
Waste management	66	50	–	–	2	–	–	118	–
Other	19	15	–	–	1	–	–	35	–
S7.11 contributions – under a plan	718	503	–	–	21	–	–	1,242	–
Total S7.11 and S7.12 revenue under plans	718	503	–	–	21	–	–	1,242	–
S64 contributions	152	66	–	–	6	–	–	224	–
Total contributions	870	569	–	–	27	–	–	1,466	–

Under the *Environmental Planning and Assessment Act 1979*, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas.

It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

G4-2 Developer contributions by plan

	Opening balance at 1 July 2023 \$ '000	Contributions received during the year			Interest and investment income earned \$ '000	Expenditure during year and transfers to unrestricted \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2024 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000	Non-cash Other \$ '000					
CONTRIBUTION PLAN NUMBER 2013									
Drainage	7	2	-	-	-	-	-	9	-
Roads	457	388	-	-	11	-	-	856	-
New multi-residential development	107	3	-	-	5	-	-	115	-
Open space	7	5	-	-	-	-	-	12	-
Community facilities	19	13	-	-	1	-	-	33	-
Emergency services	36	27	-	-	1	-	-	64	-
Waste management	66	50	-	-	2	-	-	118	-
Other	19	15	-	-	1	-	-	35	-
Total	718	503	-	-	21	-	-	1,242	-

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts	Indicator	Indicators		Benchmark
	2024	2024	2023	2022	
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	11,744	30.27%	16.55%	12.81%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	38,798				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	20,128	39.23%	24.08%	32.79%	> 60.00%
Total continuing operating revenue ¹	51,314				
3. Unrestricted current ratio					
Current assets less all external restrictions	19,695	1.95x	2.73x	1.95x	> 1.50x
Current liabilities less specific purpose liabilities	10,125				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	20,919	10.44x	8.34x	9.02x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	2,003				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	831	5.63%	3.86%	4.01%	< 10.00%
Rates and annual charges collectable	14,754				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	68,484	39.82 months	15.76 months	22.77 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	1,720				

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

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

G5-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2024	2023	2024	2023	2024	2023	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	33.07%	16.58%	(7.58)%	11.28%	40.63%	21.98%	> 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	31.94%	19.29%	64.64%	27.81%	98.25%	98.72%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	1.95x	2.73x	5.53x	5.28x	46.66x	17.28x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	12.93x	10.40x	3.23x	3.57x	9.36x	6.06x	> 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 ⁴	5.28%	3.21%	6.90%	5.41%	6.26%	5.00%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	112.86 months	14.00 months	14.21 months	8.88 months	7.69 months	45.81 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(4) Water and sewer rates and annual charges outstanding ratios were adjusted for 2023 financial year

(1) - (2) Refer to Notes at Note G5-1 above.

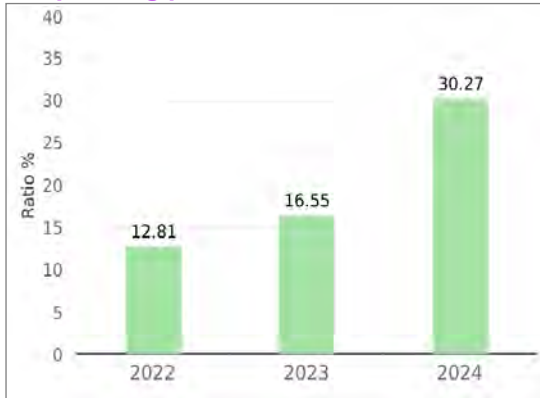
(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

End of the audited financial statements

H Additional Council disclosures (unaudited)

H1-1 Statement of performance measures – consolidated results (graphs)

1. Operating performance ratio



Purpose of operating performance ratio

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

Commentary on 2023/24 result

2023/24 ratio 30.27%

The ratio of 30.27% is higher than the benchmark of >0.00% and higher than last year ratio FY 2022-23 of 16.55%. This is mainly due to increase in revenue by rates of \$1.8 Million due to Special Rate Variation, Advance payment of FAG of approximately \$5.8Million. Council also reduced its Employee cost by \$1.1 Million. Councils received less Capital Grants and Contributions compared to previous year, which impacts the ratio.

Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

2. Own source operating revenue ratio



Purpose of own source operating revenue ratio

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

Commentary on 2023/24 result

2023/24 ratio 39.23%

Council ratio of 39.23% is below the benchmark ratio (>60.00%) in the FY 2023-24. However it improved significantly compared to previous year which had a ratio of 24.08%. This was due to an increased rates revenue as a result of a successful IPART application for Special Rate Variation which approved 43% rates increase (including rate peg) for 2023-24.

Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

3. Unrestricted current ratio



Purpose of unrestricted current ratio

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

Commentary on 2023/24 result

2023/24 ratio 1.95x

Council ratio of 1.95x is above the benchmark of (1.50x) and slightly lower than previous year ratio of 2.73x. Council continues to address its unrestricted funds and maintain good governance over its working capital to ensure the ratio is above the benchmark.

Benchmark: — > 1.50x

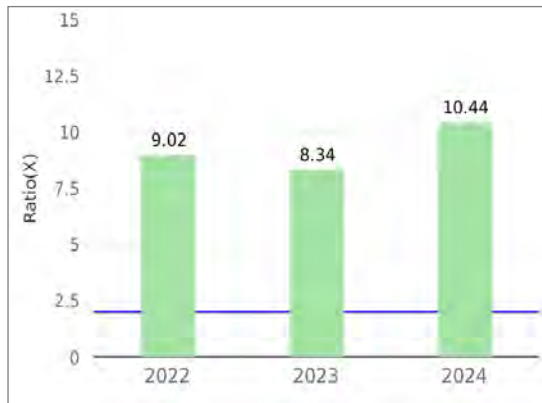
Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

H1-1 Statement of performance measures – consolidated results (graphs) (continued)

4. Debt service cover ratio



Purpose of debt service cover ratio

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

Commentary on 2023/24 result

2023/24 ratio 10.44x

Council continues to maintain its ratio above the benchmark of (>2.00x). Council ratio has improved over last FY ratio of 8.34x. This is mainly due to no new loans were taken out in the Financial Year. Council increased its revenue based by generation an additional \$1.8 Million in rate revenue post Special Rate Variation.

Benchmark: — > 2.00x

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

5. Rates and annual charges outstanding percentage



Purpose of rates and annual charges outstanding percentage

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

Commentary on 2023/24 result

2023/24 ratio 5.63%

Council ratio of 5.63% is well within the benchmark of (<10%). This is slightly higher than LY ratio of 3.86%. Council continues to monitor this ratio and has policies in place to assist ratepayers.

Benchmark: — < 10.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

6. Cash expense cover ratio



Purpose of cash expense cover ratio

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

Commentary on 2023/24 result

2023/24 ratio 39.82 months

Council ratio of 40.00 months is well above the benchmark of (>3 months). This is predominately due to council being in receipt of grants and contribution for both operational and capital purposes.

Benchmark: — > 3.00months

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

H1-2 Council information and contact details

Principal place of business:

247 Rouse Street
Tenterfield NSW 2372

Contact details**Mailing Address:**

PO Box 214
Tenterfield NSW 2372

Telephone: 02 6736 6000

Facsimile: 02 6736 6005

Opening hours:

9:00am - 4:30pm
Monday to Friday

Internet: www.tenterfield.nsw.gov.au

Email: council@tenterfield.nsw.gov.au

Officers**General Manager**

Hein Basson

Responsible Accounting Officer

Roy Jones

Public Officer

Roy Jones

Auditors

Audit Office of New South Wales
GPO Box 12
SYDNEY NSW 2001

Elected members**Mayor**

Bronwyn Petrie

Councillors

John Macnish (Deputy Mayor)

Peter Petty

Tim Bonner

Tom Peters

Peter Murphy

Kim Rhodes

Greg Sauer

Geoff Nye

Other information

ABN: 85 010 810 083



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Tenterfield Shire Council

To the Councillors of Tenterfield Shire Council

Opinion

I have audited the accompanying financial statements of Tenterfield Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2024, the Statement of Financial Position as at 30 June 2024, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

In my opinion:

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

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

Basis for Opinion

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

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

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

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

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

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

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

Other Information

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

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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.



Furqan Yousuf
Delegate of the Auditor-General for New South Wales

25 October 2024
SYDNEY

Cr Bronwyn Petrie
Mayor
Tenterfield Shire Council
PO Box 214
TENTERFIELD NSW 2372

Contact: Furqan Yousuf
Phone no: 02 9275 7470
Our ref: R008-2124742775-7346

25 October 2024

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2024
Tenterfield Shire Council**

I have audited the general purpose financial statements (GPFS) of the Tenterfield Shire Council (the Council) for the year ended 30 June 2024 as required by section 415 of the *Local Government Act 1993* (the Act).

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

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

INCOME STATEMENT

Operating result

	2024	2023	Variance
	\$m	\$m	%
Rates and annual charges revenue	14.2	11.9	↑ 19.5
Grants and contributions revenue	31.2	53.4	↓ 41.6
Operating result from continuing operations	18.9	37.2	↓ 49.1
Net operating result before capital grants and contributions	6.4	3.5	↑ 81.2

Rates and annual charges revenue (\$14.2 million) increased by \$2.3 million (19.5 per cent) in 2023–24 due to the approved special rate variation increase of 43 percent.

Grants and contributions revenue (\$31.2 million) decreased by \$22.2 million (41.6 per cent) in 2023–24. This was mainly due to decrease of:

- \$18.4 million in transport capital grants, as significant work was completed on the Mt Lindsay Road project in the previous financial year
- \$6.2 million in water supply capital grants relating to the new water treatment plant
- \$1.8 million in grants received for financial assistance (FAG) due to receiving 85 per cent of the financial assistance grants for 2024-25 in advance (100 per cent in 2022-23)
- \$1.8 million capital grant for the Mountain bike trail head project received in the previous financial year.

The above decreases were partially offset by:

- combined increase of \$5.7 million in disaster recovery and transport operational funding mainly relating to the Regional Emergency Road Repair Fund.

Council’s operating result from continuing operations (\$18.9 million including depreciation, amortisation and impairment expense of \$8.2 million) was \$18.3 million lower than the 2022–23 result. This was mainly due to decrease in grants and contributions revenue during the year.

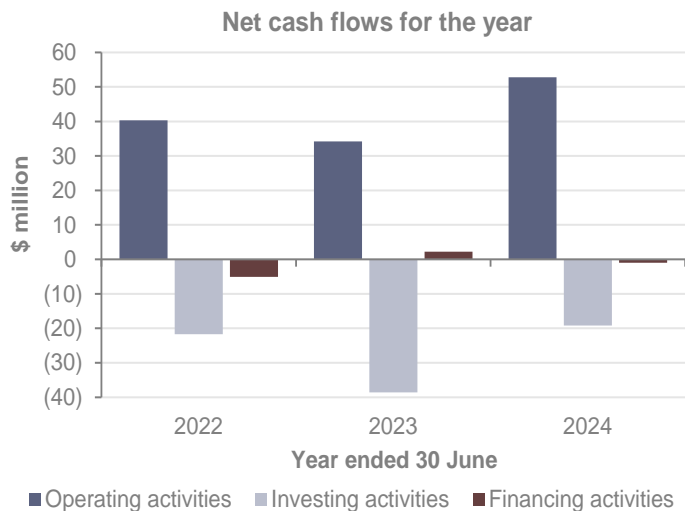
The net operating result before capital grants and contributions (surplus of \$6.4 million) was \$2.9 million higher than the 2022–23 result.

STATEMENT OF CASH FLOWS

Cash from operating activities increased by \$18.6 million, mainly due to an increase in receipt of capital grant funding where works were completed in the previous financial year and a decrease in payments for materials and services as Council did less operational works on the infrastructure asset network this financial year.

Cash outflows from investing activities decreased by \$19.4 million due less spend on asset additions and renewals during the year.

Cash from financing activities decreased by \$3.2 million mainly due to no new borrowings during the year compared to \$3 million proceeds from borrowing in the previous year.



FINANCIAL POSITION

Cash and investments

Cash and investments	2024	2023	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	68.5	34.9	Externally restricted cash and investments are restricted in their use by externally imposed requirements. Council's externally restricted balances comprise mainly of specific purpose unexpended grants (general fund), water funds, sewer funds and domestic waste management.
Restricted and allocated cash, cash equivalents and investments:			
• External restrictions	52.2	28.1	Internal allocations are determined by council policies or decisions, which are subject to change.
• Internal allocations	7.6	5.5	At 30 June 2024 Council holds \$8.7 million in cash after restrictions, cash equivalents and investments (2022-23: \$1.3 million).

Debt

At 30 June 2024, Council had:

- \$20.1 million in secured loans (\$21.1 million in 2022-23)
- \$5.0 million in approved overdraft facility with Nil drawn down
- \$50,000 in credit card facility with \$5,000 used.

PERFORMANCE

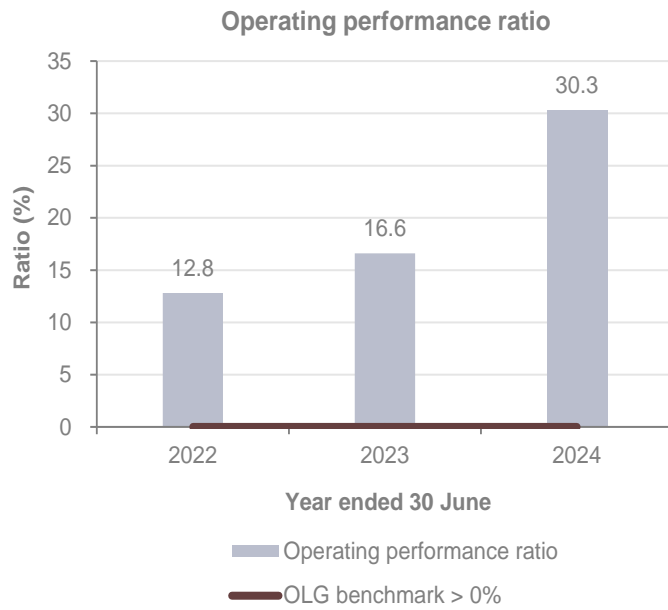
Performance measures

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

Operating performance ratio

Council exceeded the benchmark for the current reporting period.

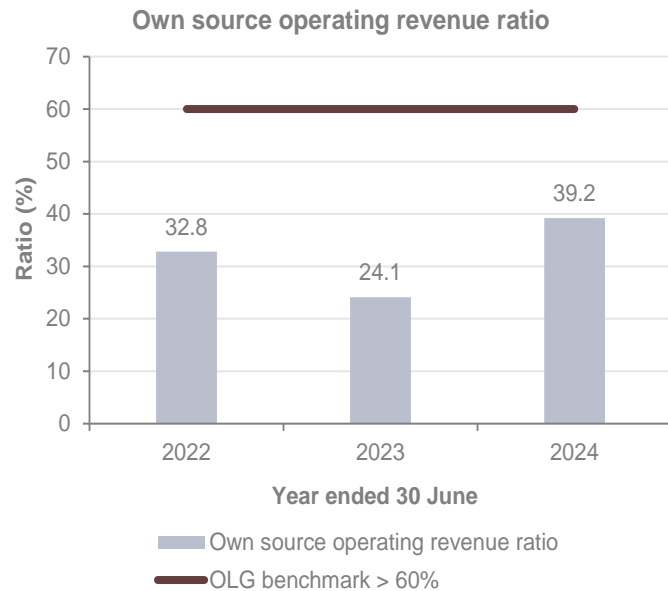
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



Own source operating revenue ratio

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

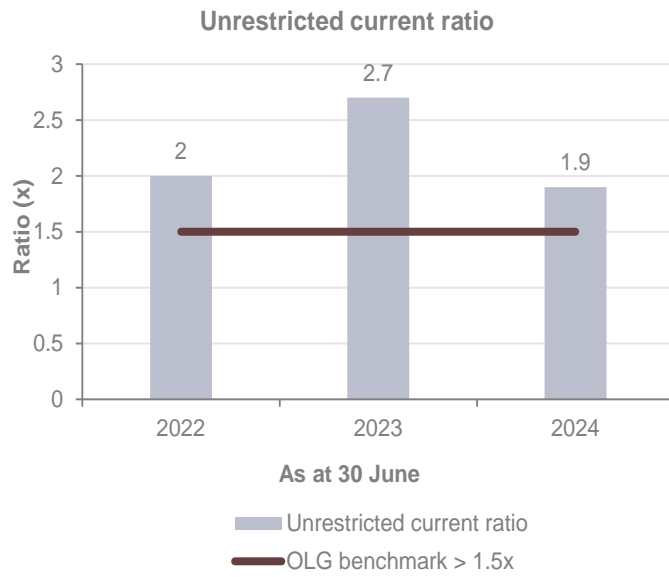
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

Council exceeded the benchmark for the current reporting period.

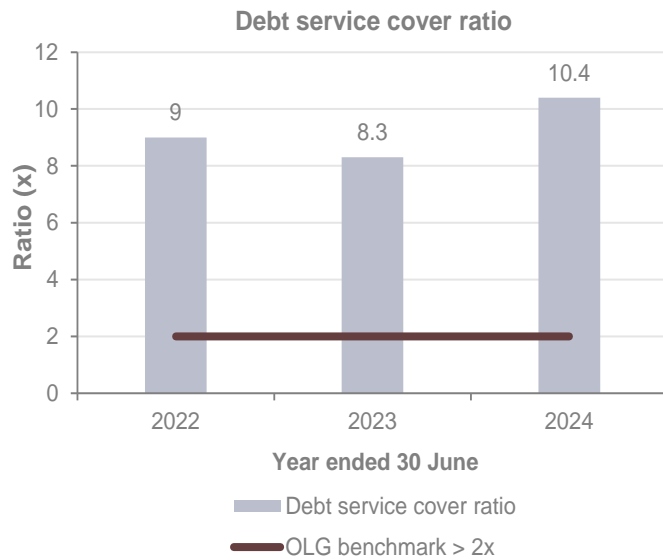
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

Council exceeded the benchmark for the current reporting period.

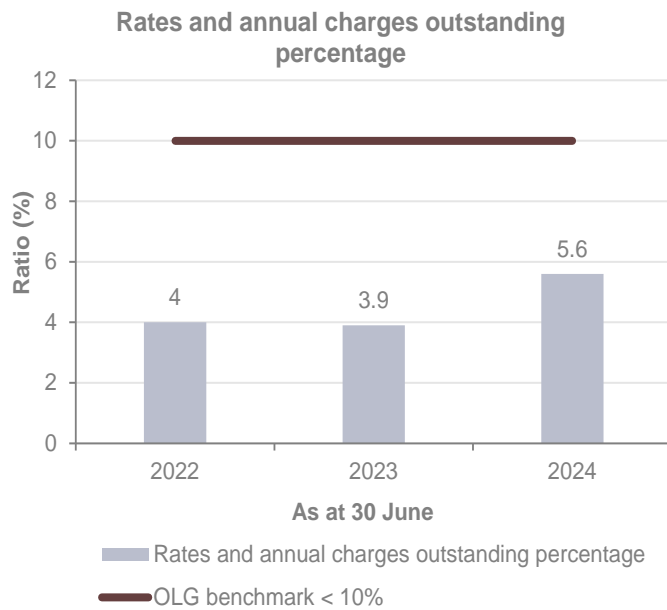
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

Council met the benchmark for the current reporting period.

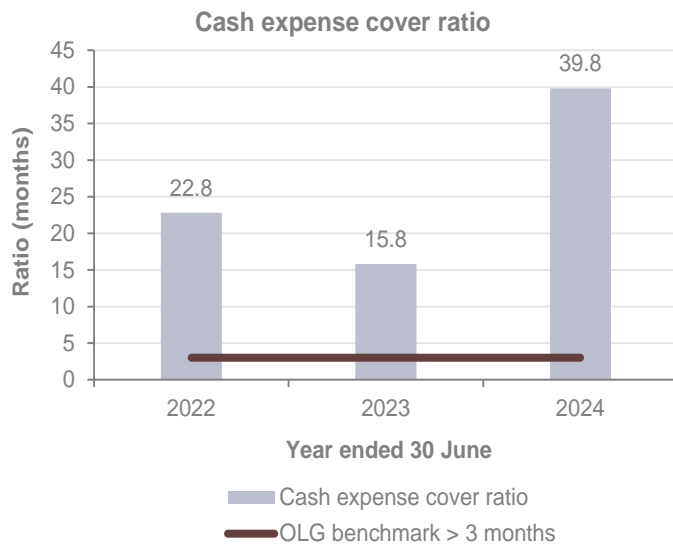
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.



Cash expense cover ratio

Council exceeded the 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 renewed \$12.4 million of infrastructure, property, plant and equipment during the 2023-24 financial year. This was mainly spent on renewals of Bruxner Way Bridge and Mt. Lindsay Road. A further \$2.8 million was spent on new assets during the year.

OTHER MATTERS

Legislative compliance

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

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



Furqan Yousuf
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

Tenterfield Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024

"Quality Nature, Quality Heritage and Quality Lifestyle"



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Background

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

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

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

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).

- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

Tenterfield Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2024

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

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

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

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

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

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

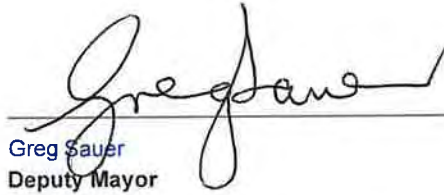
Signed in accordance with a resolution of Council made on 23 October 2024.



Bronwyn Petrie

Mayor

23 October 2024



Greg Sauer

Deputy Mayor

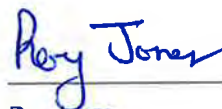
23 October 2024



Hein Basson

General Manager

23 October 2024



Roy Jones

Responsible Accounting Officer

23 October 2024

Tenterfield Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2024

	2024 \$ '000	2023 \$ '000
Income from continuing operations		
Access charges	1,354	1,498
User charges	1,653	1,494
Fees	64	38
Interest and investment income	50	35
Grants and contributions provided for operating purposes	141	183
Other income	8	6
Total income from continuing operations	3,270	3,254
Expenses from continuing operations		
Employee benefits and on-costs	516	464
Borrowing costs	215	255
Materials and services	1,364	1,234
Depreciation, amortisation and impairment	898	896
Loss on de-recognition of assets	525	38
Total expenses from continuing operations	3,518	2,887
Surplus (deficit) from continuing operations before capital amounts	(248)	367
Grants and contributions provided for capital purposes	1,571	7,787
Surplus (deficit) from continuing operations after capital amounts	1,323	8,154
Surplus (deficit) from all operations before tax	1,323	8,154
Less: corporate taxation equivalent (25%) [based on result before capital]	–	(92)
Surplus (deficit) after tax	1,323	8,062
Plus accumulated surplus	24,113	15,959
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	–	92
Closing accumulated surplus	25,436	24,113
Return on capital %	(0.1)%	1.2%
Subsidy from Council	2,354	1,422
Calculation of dividend payable:		
Surplus (deficit) after tax	1,323	8,062
Less: capital grants and contributions (excluding developer contributions)	(1,571)	(7,787)
Surplus for dividend calculation purposes	–	275
Potential dividend calculated from surplus	–	138

Tenterfield Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2024

	2024 \$ '000	2023 \$ '000
Income from continuing operations		
Access charges	2,791	2,638
User charges	202	174
Liquid trade waste charges	28	24
Fees	21	28
Interest and investment income	145	108
Grants and contributions provided for operating purposes	26	26
Other income	9	41
Total income from continuing operations	3,222	3,039
Expenses from continuing operations		
Employee benefits and on-costs	311	324
Borrowing costs	120	128
Materials and services	776	1,273
Depreciation, amortisation and impairment	628	585
Net loss from the disposal of assets	78	61
Total expenses from continuing operations	1,913	2,371
Surplus (deficit) from continuing operations before capital amounts	1,309	668
Grants and contributions provided for capital purposes	31	13
Surplus (deficit) from continuing operations after capital amounts	1,340	681
Surplus (deficit) from all operations before tax	1,340	681
Less: corporate taxation equivalent (25%) [based on result before capital]	(327)	(167)
Surplus (deficit) after tax	1,013	514
Plus accumulated surplus	14,609	13,928
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	327	167
Closing accumulated surplus	15,949	14,609
Return on capital %	5.9%	3.4%
Subsidy from Council	–	136
Calculation of dividend payable:		
Surplus (deficit) after tax	1,013	514
Less: capital grants and contributions (excluding developer contributions)	(31)	(13)
Surplus for dividend calculation purposes	982	501
Potential dividend calculated from surplus	491	251

Tenterfield Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2024

	2024 \$ '000	2023 \$ '000
ASSETS		
Current assets		
Contract assets and contract cost assets	563	2,236
Cash and cash equivalents	2,703	1,473
Receivables	1,156	749
Total current assets	4,422	4,458
Non-current assets		
Infrastructure, property, plant and equipment	53,978	50,857
Total non-current assets	53,978	50,857
Total assets	58,400	55,315
LIABILITIES		
Current liabilities		
Contract liabilities	207	124
Payables	364	501
Income received in advance	5	5
Borrowings	224	215
Total current liabilities	800	845
Non-current liabilities		
Borrowings	5,361	5,585
Total non-current liabilities	5,361	5,585
Total liabilities	6,161	6,430
Net assets	52,239	48,885
EQUITY		
Accumulated surplus	25,436	24,113
Revaluation reserves	26,803	24,772
Total equity	52,239	48,885

Tenterfield Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2024

	2024 \$ '000	2023 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	7,809	6,818
Receivables	263	214
Total current assets	8,072	7,032
Non-current assets		
Infrastructure, property, plant and equipment	24,259	23,177
Total non-current assets	24,259	23,177
Total assets	32,331	30,209
LIABILITIES		
Current liabilities		
Payables	56	299
Borrowings	117	108
Total current liabilities	173	407
Non-current liabilities		
Borrowings	1,344	1,461
Total non-current liabilities	1,344	1,461
Total liabilities	1,517	1,868
Net assets	30,814	28,341
EQUITY		
Accumulated surplus	15,949	14,609
Revaluation reserves	14,865	13,732
Total equity	30,814	28,341

Note – Material accounting policy information

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

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

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

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993 (Act)*, the *Local Government (General) Regulation 2022 (Regulation)* and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, fair value of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

The Statement of Financial Position includes notional assets/liabilities receivable from/payable to Council's general fund. These balances reflect a notional intra-entity funding arrangement with the declared business activities.

National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

Declared business activities

In accordance with Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality, Council has declared that the following are to be considered as business activities:

Category 1

(where gross operating turnover is over \$2 million)

a. Tenterfield Shire Water Supplies

Water supply system servicing the towns of Tenterfield, Urbenville and Jennings.

b. Tenterfield Shire Sewerage Services

Sewerage reticulation and treatment system servicing the towns of Tenterfield and Jennings.

Category 2

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

Nil

Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs. However, where Council does not pay some taxes, which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in special purpose financial statements. 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%** (LY 25%)

Note – Material accounting policy information (continued)

Land tax – the first \$1,075,000 of combined land values attracts **0%**. For the combined land values in excess of \$1,075,000 up to \$6,571,000 the rate is **\$100 + 1.6%**. For the remaining combined land value that exceeds \$6,571,000 a premium marginal rate of **2.0%** applies.

Payroll tax – **5.45%** on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with DCCEEW's regulatory and assurance framework, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

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

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

Income tax

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

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 the equivalent company tax rate prevalent at reporting date.

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.

A local government water supply and sewerage business is permitted to pay annual dividends from their water supply or sewerage business surpluses. Each dividend must be calculated and approved in accordance with the DPIE – Water guidelines and must not exceed 50% of the relevant surplus in any one year, or the number of water supply or sewerage assessments at 30 June 2024 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

Note – Material accounting policy information (continued)

In accordance with the Best Practice Management of Water Supply and Sewer Guidelines, a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are submitted to DPIE – Water.



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Tenterfield Shire Council

To the Councillors of Tenterfield Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Tenterfield Shire Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2024, the Statement of Financial Position of each Declared Business Activity as at 30 June 2024 and the Material accounting policy information note.

The Declared Business Activities of the Council are:

- Water supply
- Sewerage.

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

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

Other Information

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

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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.



Furqan Yousuf
Delegate of the Auditor-General for New South Wales

25 October 2024
SYDNEY

Tenterfield Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2024

"Quality Nature, Quality Heritage and Quality Lifestyle"



Tenterfield Shire Council

Special Schedules

for the year ended 30 June 2024

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Tenterfield Shire Council

Permissible income for general rates

	Notes	Calculation 2023/24 \$ '000	Calculation 2024/25 \$ '000
Notional general income calculation ¹			
Last year notional general income yield	a	4,852	6,933
Plus or minus adjustments ²	b	—	(13)
Notional general income	c = a + b	4,852	6,920
Permissible income calculation			
Percentage increase	d	43.00%	5.70%
Plus percentage increase amount ³	f = d x (c + e)	2,086	394
Sub-total	g = (c + e + f)	6,938	7,314
Plus (or minus) last year's carry forward total	h	(12)	(7)
Sub-total	j = (h + i)	(12)	(7)
Total permissible income	k = g + j	6,926	7,307
Less notional general income yield	l	6,933	7,341
Catch-up or (excess) result	m = k - l	(7)	(33)
Carry forward to next year ⁶	p = m + n + o	(7)	(33)

Notes

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



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Tenterfield Shire Council

To the Councillors of Tenterfield Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Tenterfield Shire Council (the Council) for the year ending 30 June 2025.

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

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

Other Information

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

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

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

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

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

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

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

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.



Furqan Yousuf
Delegate of the Auditor-General for New South Wales

25 October 2024
SYDNEY

Tenterfield Shire Council

Report on infrastructure assets as at 30 June 2024

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard		Estimated cost to bring assets to agreed level of service set by Council	2023/24 Required maintenance ^a	2023/24 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000			\$ '000	1	2	3	4
Buildings	Other	–	147	144	144	144	31,903	43,619	13.4%	42.0%	40.5%	3.7%	0.4%
	Sub-total	–	147	144	144	144	31,903	43,619	13.4%	42.0%	40.5%	3.7%	0.4%
Other structures	Other structures	427	362	147	147	147	3,452	6,165	16.3%	14.0%	45.3%	18.4%	6.0%
	Sub-total	427	362	147	147	147	3,452	6,165	16.3%	14.0%	45.3%	18.4%	6.0%
Roads	Roads	4,924	8,697	2,796	2,796	2,796	264,039	329,245	63.8%	12.7%	16.5%	4.3%	2.7%
	Bridges	2,222	11,888	36	36	36	67,129	111,775	14.4%	29.0%	33.6%	12.3%	10.7%
	Footpaths	20	–	–	–	–	3,447	4,758	34.4%	37.9%	25.6%	2.1%	0.0%
	Bulk earthworks	579	1,331	–	–	–	123,461	124,987	98.5%	0.0%	0.4%	0.0%	1.1%
	Sub-total	7,745	21,916	2,832	2,832	2,832	458,076	570,765	61.5%	13.3%	16.4%	4.9%	3.9%
Water supply network	Water supply	7,839	15,091	561	561	561	45,438	81,008	19.5%	52.3%	4.7%	4.9%	18.6%
	Sub-total	7,839	15,091	561	561	561	45,438	81,008	19.5%	52.3%	4.7%	4.9%	18.6%
Sewerage network	Sewerage network	757	1,015	370	370	370	22,538	36,554	18.0%	35.1%	36.5%	7.6%	2.8%
	Sub-total	757	1,015	370	370	370	22,538	36,554	18.0%	35.1%	36.5%	7.6%	2.8%
Stormwater drainage	Stormwater drainage	1,438	2,781	7	7	7	4,069	9,699	1.0%	26.7%	35.4%	8.2%	28.7%
	Sub-total	1,438	2,781	7	7	7	4,069	9,699	1.0%	26.7%	35.4%	8.2%	28.7%
Open space / recreational assets	Swimming pools	505	1,326	48	48	48	353	1,674	1.0%	3.6%	4.4%	11.8%	79.2%
	Open Space & Recreation	173	257	319	319	319	5,134	6,440	62.4%	21.7%	8.1%	3.9%	3.9%
	Sub-total	678	1,583	367	367	367	5,487	8,114	49.7%	18.0%	7.3%	5.5%	19.5%
Total – all assets		18,884	42,895	4,428	4,428	4,428	570,963	755,924	50.8%	20.4%	17.9%	5.1%	5.8%

(a) Required maintenance is the amount identified in Council's asset management plans.

Infrastructure asset condition assessment 'key'

1 Excellent/very good	No work required (normal maintenance)	4 Poor	Renewal required
2 Good	Only minor maintenance work required	5 Very poor	Urgent renewal/upgrading required
3 Satisfactory	Maintenance work required		

Tenterfield Shire Council

Report on infrastructure assets as at 30 June 2024

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts	Indicator	Indicators		Benchmark
	2024	2024	2023	2022	
Buildings and infrastructure renewals ratio ¹					
Asset renewals ¹	11,784	172.46%	207.22%	42.77%	> 100.00%
Depreciation, amortisation and impairment	6,833				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	18,884	3.27%	4.27%	5.35%	< 2.00%
Net carrying amount of infrastructure assets	576,985				
Asset maintenance ratio					
Actual asset maintenance	4,428	100.00%	100.00%	100.00%	> 100.00%
Required asset maintenance	4,428				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	42,895	5.67%	4.90%	3.03%	
Gross replacement cost	755,924				

(*) All asset performance indicators are calculated using classes identified in the previous table.

(1) Includes renewal works in Work In Progress (WIP).

(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.

Tenterfield Shire Council

Report on infrastructure assets as at 30 June 2024

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2024	2023	2024	2023	2024	2023	
Buildings and infrastructure renewals ratio ¹							
Asset renewals ¹							
Depreciation, amortisation and impairment	191.25%	253.85%	114.48%	73.79%	87.35%	36.20%	> 100.00%
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	2.02%	3.20%	17.25%	19.23%	3.36%	2.49%	< 2.00%
Asset maintenance ratio							
Actual asset maintenance							
Required asset maintenance	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	> 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	4.20%	3.33%	18.63%	20.06%	2.78%	0.87%	

(1) Includes renewal works in Work In Progress (WIP).

(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.

A4

GIPA ACT 2009 ANNUAL REPORT 2023/2024

Clause 8A: Details of the review carried out by the agency under section 7 (3) of the Act during the reporting year and the details of any information made publicly available by the agency as a result of the review

Reviews carried out by the agency	Information made publicly available by the agency
Yes	Yes

No further information was made public, as a result of our review.

Clause 8B: The total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications)

Total number of applications received
32

Clause 8C: The total number of access applications received by the agency during the reporting year that the agency refused either wholly or partly, because the application was for the disclosure of information referred to in Schedule 1 to the Act (information for which there is conclusive presumption of overriding public interest against disclosure)

Number of Applications Refused	Wholly	Partly	Total
	0	0	0
% of Total	0.00%	0.00%	

Schedule 2 Statistical information about access applications to be included in annual report

Table A: Number of applications by type of applicant and outcome*

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm/Deny whether information is held	Application Withdrawn	Total	% of Total
Media	0	0	0	0	0	0	0	0	0	0.00%
Members of Parliament	0	0	0	0	0	0	0	0	0	0.00%
Private sector business	0	0	0	0	0	0	0	0	0	0.00%
Not for profit organisations or community groups	0	0	0	0	0	0	0	0	0	0.00%
Members of the public (by legal representative)	0	0	0	0	0	0	0	0	0	0.00%
Members of the public (other)	31	0	0	1	0	0	0	0	32	100.00%
Total	31	0	0	1	0	0	0	0	32	
% of Total	96.88%	0.00%	0.00%	3.12%	0.00%	0.00%	0.00%	0.00%		

* More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table B.

Table B: Number of applications by type of application and outcome*

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm/Deny whether information is held	Application Withdrawn	Total	% of Total
Personal information applications*	0	0	0	0	0	0	0	0	0	0.00%
Access applications (other than personal information applications)	32	0	0	0	0	0	0	0	32	100.00%
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0	0	0.00%
Total	32	0	0	0	0	0	0	0	32	
% of Total	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		

* A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

Table C: Invalid applications

Reason for invalidity	No of applications	% of Total
Application does not comply with formal requirements (section 41 of the Act)	0	0.00%
Application is for excluded information of the agency (section 43 of the Act)	0	0.00%
Application contravenes restraint order (section 110 of the Act)	0	0.00%
Total number of invalid applications received	1	100.00%
Invalid applications that subsequently became valid applications	0	0.00%

Table D: Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 of Act

	Number of times consideration used*	% of Total
Overriding secrecy laws	0	0.00%
Cabinet information	0	0.00%
Executive Council information	0	0.00%
Contempt	0	0.00%
Legal professional privilege	0	0.00%
Excluded information	0	0.00%
Documents affecting law enforcement and public safety	0	0.00%
Transport safety	0	0.00%
Adoption	0	0.00%
Care and protection of children	0	0.00%
Ministerial code of conduct	0	0.00%
Aboriginal and environmental heritage	0	0.00%
Privilege generally - Sch 1(5A)	0	0.00%
Information provided to High Risk Offenders Assessment Committee	0	0.00%
Total	0	

*More than one public interest consideration may apply in relation to a particular access application and if so, each such consideration is to be recorded (but only once per application). This also applies in relation to Table E

Table E: Other public interest considerations against disclosure: matters listed in table to section 14 of Act

	Number of times consideration used*	% of Total
Responsible and effective government	0	0.00%
Law enforcement and security	0	0.00%
Individual rights, judicial processes and natural justice	0	0.00%
Business interests of agencies and other persons	0	0.00%
Environment, culture, economy and general matters	0	0.00%
Secrecy provisions	0	0.00%
Exempt documents under interstate Freedom of Information legislation	0	0.00%
Total	0	

Table F: Timeliness

	Number of applications*	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	32	100.00%
Decided after 35 days (by agreement with applicant)	0	0.00%
Not decided within time (deemed refusal)	0	0.00%
Total	32	

Table G: Number of applications reviewed under Part 5 of the Act (by type of review and outcome)

	Decision varied	Decision upheld	Total	% of Total
Internal review	0	0	0	0.00%
Review by Information Commissioner*	0	0	0	0.00%
Internal review following recommendation under section 93 of Act	0	0	0	0.00%
Review by NCAT	0	0	0	0.00%
Total	0	0	0	
% of Total	0.00%	0.00%		

*The Information Commissioner does not have the authority to vary decisions, but can make recommendations to the original decision-maker. The data in this case indicates that a recommendation to vary or uphold the original decision has been made by the Information Commissioner.

Table H: Applications for review under Part 5 of the Act (by type of applicant)

	Number of applications for review	% of Total
Applications by access applicants	0	0.00%
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0	0.00%
Total	0	

Table I: Applications transferred to other agencies.

	Number of applications transferred	% of Total
Agency-Initiated Transfers	0	0.00%
Applicant - Initiated Transfers	0	0.00%
Total	0	