



ATTACHMENTS

UNDER SEPARATE COVER

Ordinary Council Meeting

12 November 2024

Table of Contents

25.1	Endorsement of 2023-24 Annual Report	
	Attachment 1 2023-24 Annual Report	4

2023 2024 ANNUAL REPORT



Welcome

**Ngiyanhi Wiradjuri mayiny gawaymbanha nginyalgir Wiradjuri-gu
Ngurabung-gu**

We the Narrungdera Wiradjuri people welcome you all to Wiradjuri Country

Acknowledgement

**Narrandera Shire acknowledges Aboriginal and Torres Strait Islanders as the first
Australians and recognises that they have a unique relationship with the land and water.
Council recognises that we are situated on the traditional lands of the Narrungdera Clan,
of the Wiradjuri Nation who have lived here for thousands of years. We offer our respect
to their elders past and present and through them, to all Aboriginal and Torres Strait
Islander people.**



Narrungdera Earthfest - Malek Afuamua-Lyons

TABLE OF CONTENTS

About This Document.....	4
2023-24 Councillors elected 4 December 2021.....	5
2023-24 Management Team.....	6
Administration & Governance Details.....	6
A Message from the Mayor.....	7
A Message from the General Manager.....	9
General Information.....	10
Section 1 - The Reporting.....	12
Overview.....	12
Our Vision.....	13
Our Values.....	14
1. Our Civic Leadership.....	15
Audit, Risk & Improvement Committee Report – Year Ended 30 June 2024 emailed to JB to amend and return 21/8/24.....	15
Information Management.....	20
Mayoral and Councillor Provisions.....	22
Modern Slavery.....	24
Service Review.....	25
Financial Performance Measures.....	26
Financial Reporting.....	30
Other Entities that can Exercise Some Functions of the Council.....	38
2. Our Community.....	40
The Arts.....	56
Our People.....	59
3. Our Economy.....	69
Economic Development.....	69
Marketing and Tourism.....	75
Australia Day.....	78
Narrandera Hot Rod Run 2024.....	81
Shire Events.....	82
4. Our Infrastructure.....	85
2023-24 Infrastructure Projects.....	85
Road Network.....	95
Water and Sewer Projects.....	99
Stormwater Management.....	101
Report on Infrastructure Assets.....	102
5. Our Environment.....	103
Companion Animals.....	103
What We Do to Manage Our Environment.....	105
Planning & Development.....	112
6. SECTION 2 - THE ATTACHMENTS.....	113

Annual Report to 30 June 2024

Section 1. The reporting	12
Section 2. The attachments	115

Appendix A *Government Information (Public Access) Act 2009* - Annual Report ending 30 June 2024

Appendix B *Public Interest Disclosures Act 1994* - Annual Report for the year ending 30 June 2024

Appendix C Modern Slavery Annual Report 2023-2024

Appendix D Audited Financial Reports for 2023-2024

Appendix E Update for the Disability Inclusion Action Plan 2022-2026 ending 30 June 2024.

Appendix F Delivery Program 2022-2026 Annual Report ending 30 June 2024.

About This Document

This document has been prepared in accordance with Sections 406 and 428 of the Local Government Act 1993 and also the Local Government (General) Regulation 2021. Other statutory and guideline documents include the Government Information (Public Access) Act 2009, Privacy and Personal Information Protection Act 1998, Public Interest Disclosures Act 1994, Carers' Recognition Act 2010, Disability Inclusion Act, 2014 and the Integrated Planning and Reporting Guidelines for local government in NSW issued September 2021 by the Office of Local Government.

This report is accessible for viewing and printing from Council's website, with each section available as a separate document. Please visit www.narrandera.nsw.gov.au, select Council from the main menu and then select Council Reporting.

Copies are on public display at Council's Administration Centre located at 141 East Street, Narrandera and may be viewed between the hours of 9:00am and 4:30pm weekdays. Photocopy charges apply if any page or pages are requested to be copied.

Aboriginal and Torres Strait Islander readers are advised that this document may contain images of deceased Indigenous persons.

2023-2024 Councillors

Elected 4 December 2021

Mayor Cr Neville Kschenka
Deputy Mayor Cr Sue Ruffles

Councillors Cr Jenny Clarke OAM Cr Braden Lyons
 Cr Peter Dawson Cr Kevin Morris
 Cr Cameron Lander Cr Narelle Payne
 Cr Tracey Lewis



Councillor Neville Kschenka



Councillor Sue Ruffles



Councillor Jenny Clarke OAM



Councillor Peter Dawson



Councillor Cameron Lander



Councillor Tracey Lewis



Councillor Braden Lyons



Councillor Kevin Morris



Councillor Narelle Payne

2023-2024 Management Team

General Manager

Mr George Cowan


Deputy General Manager Corporate & Community Services


Mr Martin Hiscox


Deputy General Manager Infrastructure Services

Mr Shane Wilson


Administration & Governance Details

 141 East Street, Narrandera, NSW 2700

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 02 6959 1884

 council@narrandera.nsw.gov.au

 www.narrandera.nsw.gov.au

 <https://www.facebook.com/NarranderaShire/>

 <https://www.instagram.com/narranderashirecouncil/>

 <https://www.linkedin.com/company/narrandera-shire-council/>

HOURS OF OPERATION OF COUNCIL'S ADMINISTRATION CENTRE

Enquiries: 9am to 4.30pm

Cashier: 9am to 4pm



I am delighted to present the Annual Report for 2023-24 showcasing the achievements of Council over the past year. Let me first acknowledge the traditional owners of the land of Narrandera Shire, the Wiradjuri people, and I pay my respects to the Elders past, present and emerging.

Over the past 12 months Council has worked on many projects across the Shire, most of these projects are visible and are detailed later in this report but some projects were less visible such as preparing for a new Economic Development Strategy, preparing for the development of a playground masterplan and preparing for a Active Transport Plan ultimately guiding Council for pedestrian and cycling infrastructure to support pedestrians, cyclists and those people with mobility or limited vision who use a scooter to access goods and services.

Two of our biggest capital projects across the year includes the new Narrandera Destination and Discovery Hub in Marie Bashir Park at Narrandera also the Barellan Sewer Project. The Hub has been an exciting project with the official opening planned for mid July 2024. When all components are in place the centre will contain a dedicated area for visitor services, a permanent exhibition area allowing locals and visitors to discover Narrandera Shire's nature-based and cultural stories in a contemporary space with interactive displays. The Hub will also have an improved access, public amenities and workspaces. Barellan residents will soon have access to a modern reticulated sewerage system which will replace outdated onsite septic tank systems that are currently prone to failure due to hydraulic overloading, unsuitable lot sizes and poor ground conditions.

Most of our projects would not be possible without the support of both the Federal and State Governments and I thank them for their continued commitment to our Shire and to regional Australia.

As Mayor I attended many workshops, conferences and individual meetings with service providers to our Shire. In particular, I held quarterly meetings with NSW Police about staffing matters, incidents and the possibility of planning for a new police station at Narrandera. The General Manager and I liaise closely with the Murrumbidgee Local Health District to both retain and enhance services to our Shire's residents; I am committed to seeing dialysis services for Narrandera Shire residents.

Listening to our community is very important, along with fellow Councillors and senior staff, I attended the annual listening posts at Barellan, Grong Grong, Narrandera and Sandigo. These community sessions provide the ideal opportunity to meet with residents to find out about their concerns, what projects, repair works and road maintenance they would like to see undertaken. The events are also a useful forum for updating the community on current and future projects or other proposals.

I take this opportunity to thank my fellow Councillors and also the staff of Narrandera Shire Council for their efforts, loyalty and support during the reporting year.

Councillor Neville Kschenka, Mayor



The 2023-24 reporting year was again very busy, with Council both delivering a number of completed community projects which are discussed later in this report.

The biggest issue for Council for the reporting year was taking measures to ensure the long term financial position of Council; many NSW Councils face an uncertain future with ongoing rate-pegging at levels below actual cost. For our Council, Council resolved to investigate the possibility of a Special Variation (SV) and commenced the process by engaging with the community at length explaining why a SV was necessary and what the additional revenue would be used for – the consultation process and the financial analysis culminated in a submission to the Independent Pricing and Regulatory Tribunal (IPART). In May 2024 IPART approved Council's application for a permanent cumulative increase of 48.1% SV over 2 financial years to the general rate income representing an annual increase of 25.5% for 2024-25 and 18% for 2025-26.

Along with the Mayor, I attended many workshops, conferences and held individual meetings with service providers to our Shire. In particular, I liaise closely with the Murrumbidgee Local Health District, our State Member and also the Minister for Health about retaining and enhancing services to our Shire residents. I will continue to lobby for dialysis services for Narrandera Shire residents.

I would like to take this opportunity to thank the Mayor and Councillors for their leadership during the reporting year, and to also thank the staff for their efforts and achievements across the year.

George Cowan, General Manager

Our Local Government Area

The Shire has an area of 4,117 square kilometres and provides for a population of 5,698 persons*. The principal centres of population are Narrandera, Barellan and Grong Grong. Narrandera Shire Council manages a broad range of general community services including Narrandera-Leeton Community Transport, Narrandera-Leeton Airport, Narrandera Shire Library, Narrandera Destination and Discovery Hub, Narrandera Arts and Community Centre, as well as recreational facilities such as Narrandera’s Lake Talbot Water Park and the Barellan War Memorial Swimming Pool. Council controls amenities and services such as sporting fields, waste management and recycling services across the Shire, essential water supply and sewerage infrastructure for the town of Narrandera. Council is also responsible for a number of environmental and public health services, such as planning and development services, companion animals’ control, and managing infrastructure including roads, bridges, cemeteries, open space parks and gardens, public amenities, skate park and picnic areas.



Narrandera Shire

(* source 2021 Census data supplied by the Australian Bureau of Statistics – 2021 Census All Persons QuickStats viewed 22 September, 2023 [Your paragraph text](#))

Meetings

Council meetings are held on the third Tuesday of the month commencing at 2.00pm, with any approved public presentations made to Council from 1.30pm. The December meeting is traditionally brought forward one week and there is often no meeting in the month of January. Council's website and social media channels confirm meeting details and any changes of date for the community.

Community members are encouraged to attend public meetings of the Council with livestreaming of Council meetings available through Council's website and Facebook page.

Council conducts most of its business in an open forum. Exceptions are those matters deemed confidential in accordance with Section 10A of the Local Government Act, 1993, such as personnel matters, the personal hardship of any resident or ratepayer, commercial information of a confidential nature or alleged contravention of any code of conduct.



Section 1 - The Reporting

Overview

Council either retained or adopted the following strategic documents in June 2022 for the 2023-24 reporting year:

- Community Strategic Plan 'Our Narrandera Shire' - long term 2022-34
- Delivery Program – 4 year term 2022-26
- Operational Plan – 1 year term 2023-24
- Resourcing Strategy (including a Long-Term Financial Plan, an Asset Management Strategy, and a Workforce Management Plan).

The Community Strategic Plan titled Our Narrandera Shire 2034 and other supporting plans such as Our Disability Inclusion Action Plan 2022-26 can be found on Council's website or by selecting the following link – [Council Plans](#).

Developing and reporting on the plans

The set of strategic documents were developed following extensive community consultation on what the community and Council determined were the aspirations and priorities for the Shire. These strategies are contained within one or more of the five themes within the Plan and identify actions and measurable targets to be delivered.

A major element of Integrated Planning is that Council must report to the community on actions and progress to date within the Delivery Program. Narrandera Shire Council reports on these achievements every six months. These reports are also available for viewing or download from Council's website www.narrandera.nsw.gov.au or by selecting the following link [Council Reporting](#).

Attached within Section 2 Appendix F are the 2022-26 Delivery Program comments as at 30 June 2024.



Our Vision

Achieving Together

The vision of our Community Strategic Plan is ‘to preserve and enhance the lifestyle of our communities by encouraging, promoting and facilitating the sustainable development of the Shire’.

Our Community Strategic Plan is built around five key themes:

1 Civic Leadership

2 Our Community

3 Our Economy

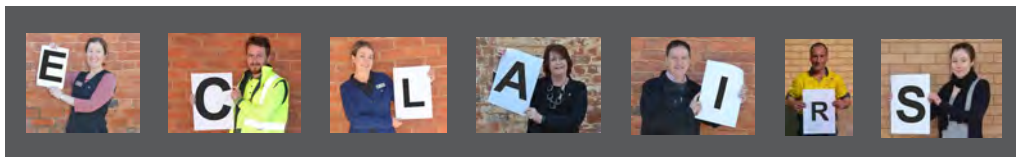
4 Our Infrastructure

5 Our Environment

Our Vision

Achieving Together

Our Values



Ethical

Be transparent and equitable in all our actions



Caring

Be helpful, supportive and thoughtful towards each other and our community



Loyalty

Take pride in our work and our organisation



Accountability

Be responsible for our actions



Integrity

Be trustworthy, honest and consistent



Respect

Respect for each other and the role we play



Safety

Work safely to protect ourselves and the public



Local Government in New South Wales is governed primarily by the Local Government Act 1993, and the Local Government (General) Regulation 2021, however there are many additional statutes that Council must also observe. A particular area where Council has taken a proactive approach over many years to ensure good governance is the establishment of an Audit, Risk and Improvement Committee. The Annual Report from the Committee for the 2023-24 reporting year is provided below and was prepared by the Chairperson, Mr John Batchelor:

AUDIT, RISK & IMPROVEMENT COMMITTEE REPORT – YEAR ENDING 30 JUNE 2024

Report prepared by John Batchelor – Chairperson, Narrandera Shire Council Audit, Risk & Improvement Committee.

Introduction

This report is made in accordance with clause 8.4 of the Audit, Risk and Improvement Committee's (the Committee) Internal Audit Charter and covers the financial year ending 30th June 2024.

The Committee has a key role in the governance framework of Council by providing Council with independent oversight, objective assurance and monitoring of Council's audit processes, internal controls, external reporting, risk management activities, compliance with Council's policies and procedures, and performance improvement activities.

Background

The Committee was formed in 2014 as part of Council's governance structure following the issue of guidelines by the Office Local Government in 2010. For the reporting year the Committee operates under a revised Charter adopted by Council on 21 February 2023 with the objectives of the Committee supported by obligations under Section 428A of the Local Government Act, 1993 for keeping under review the following aspects of Council's operations:

- Compliance,
- Risk management,
- Fraud control,
- Financial management,
- Governance,
- Implementation of the strategic plan, delivery program and strategies,
- Service reviews,
- Collection of performance measurement data by the Council, and
- Any other matters prescribed by the regulations.

Also under this Section, the Committee is also to provide information to Council for the purpose of improving the Council's performance of its functions.

In December 2022, the NSW Office of Local Government issued new guidelines for the Committee which are scheduled to be implemented from 1 July 2024. The Committee has made significant progress to moving to the new guidelines.

Committee Meetings Held During the Period

The Committee met on the following dates:

- 6th July 2023
- 9th August 2023 (extraordinary meeting to consider the draft financial statements for 2022-2023)
- 4th October 2023
- 29th November 2023
- 6th March 2024
- 5th June 2024.

Membership

The Committee comprised the following membership during the reporting period:

<u>Voting Independent External Members</u> John Batchelor (Chairperson)	<u>Meetings Attended</u> 6
Gayle Murphy	6
Stewart Todd (appointed November 2023)	4
<u>Non-Voting Council Representatives</u>	<u>Meetings Attended</u>
Cr Cameron Lander	2
Cr Narelle Payne (as alternate Council deligate)	2
<u>Non-Voting Attendees</u> George Cowan - General Manager	5
Martin Hiscox - Deputy GM Corporate & Community	5
Craig Taylor - Governance and Engagement Manager	5
Bec Best - Finance Manager	1
Secretariat Support	6

Representatives from the NSW Audit Office and Council’s external auditors are invited to the ordinary meetings and usually attended using digital technology.

Mr. Phil Swaffield from the National Audits Group is also invited to the ordinary meetings and attends in person where possible, otherwise attendance is by using digital technology.

Internal Audit Program

The National Audits Group continues to provide Internal Audit services and will continue in this role until 30 September 2026.

During 2023-24 the Committee identified the following areas for Internal Audit reports:

- Personnel Succession Planning/ Attraction
- Corporate Governance Framework
- Treasury Functions - Investments
- Community Transport.

The Committee acknowledges that the implementation of recommendations requires the commitment of significant resources, particularly at senior officer level. The Committee will continue to take an active role in the scoping of internal audit assignments with a view to more precise targeting of assignments to specific areas of risk. It is anticipated that this will reduce the range and number of recommendations that require the attention of senior staff. The Committee has continued to monitor management actions in relation to issues raised in previous Internal Audit Reports.

In addition to the above it is also recognised by the Committee that management -

- Issues reminder to key staff in relation to the importance of identifying risks and then recording options to deal with these risks to ensure that they are within acceptable risk parameters.
- Monitors identified risks and reports any significant incidents or near misses to the Committee.
- Develops and reviews key strategic documents such as the Strategic Internal Audit Plan in consultation with the Committee and the internal auditor. This annual review allows the Committee or internal auditor to identify emerging risk and the opportunity to assess current controls.
- Makes presentations to the Committee on any key documents issued by external authorities such as the Audit Office NSW findings on procurement within local government identifying areas of concern and how Narrandera Shire Council adapted processes and/or procedures to reduce risks in these areas.

Annual Financial Statements Year Ended 30 June 2023 and External Audit

At the meeting held 9 August 2023 the Committee reviewed the draft Annual Financial Statements for the year ended 30 June 2023. Council's Finance team is congratulated on the timely completion of the Statements.

The Committee reported to Council that it knew of no matter that would prevent Council from executing the certificates required by section 413 of the Local Government Act, 1993.

The Committee has also reviewed all correspondence from the external auditor in relation to the external audit. In reviewing the 2023 Financial Statements the Committee did however raise concerns in relation to the potential impact of continuing operating losses in Water Fund operations and drew this to the attention of Council.

Approach of the Committee

The Committee takes what may broadly be described as a 'risk management' approach which includes-

- Monitoring the risk exposure of Council.
- Reviewing the level of resources allocated to internal audit and the scope of its authority.
- Reviewing the scope of internal audit plans and the effectiveness of the function.
- Reviewing reports of internal audit and the extent to which Council and Management react to matters raised by internal audit.
- Facilitating liaison between the internal and external auditor to promote compatibility, to the extent appropriate, between their audit programs.
- Critically analysing and following up on internal or external audit report that raises significant issues relating to risk management, internal control, financial reporting and other accountability or governance issues raised.
- Identifying and referring specific projects or investigations deemed necessary through the General Manager, Internal auditor and the Council as appropriate.
- Addressing issues brought to the attention of the Committee that are within the parameters of its Charter.
- Considering and recommending any changes to the Committee's Charter and the Internal Audit Charter.

Staff

The Committee wishes to formally record its appreciation for the assistance it has received from the General Manager, George Cowan, Deputy General Manager Corporate and Community, Martin Hiscox, Governance and Engagement Manager, Craig Taylor, Finance Manager, Bec Best and the secretarial support provided by Melissa Gilmour and Amanda Collins.

Conclusion

Council's Audit, Risk and Improvement Committee continues to operate effectively and will continue to monitor issues raised both in the External Audit Reports and the Internal Audit Reports and where necessary will highlight issues for the consideration of Council.

John Batchelor Chairperson
Narrandera Shire Council Audit Risk and Improvement Committee
5th September 2024

Information Management

Government Information (Public Access) Act 2009

The focus of Government Information (Public Access) Act 2009 (GIPA) is to maintain and advance a system of responsible and representative democratic government that is open, accountable, fair and effective. The GIPA requires Council to proactively release information where possible, providing there is no over-riding public interest against disclosure. It establishes four ways that the community can access Council information, being Mandatory Disclosure, Informal Release, Formal Access, and Proactive Release. Council continues to work towards providing as much open access information as it can to the community through its website and other mediums.

GIPA Disclosure Log

The following disclosure log records information released in response to formal access applications that may be of interest to other members of the public (unless the applicant objects to its recording). The complete 2023-24 GIPA Annual Report was submitted to the Information and Privacy Commission of NSW on 24 September 2024 and has also been attached to this annual report in Section 2 Appendix A.

Reference	Date of Decision	Topic/ Information Requested	Information Released
GIPA-23-12	12 February 2024	Sought copies of documents relating to the railway viaduct and underbridges from Audley Street, Narrandera to the Sturt Highway, Gillenbah	Available information provided, however any information which may identify individuals was redacted in accordance with Section 14 (2) Table 3 (a) of the Government Information (Public Access) Act 2009 that could reasonably be expected to reveal an individual's personal information.

Public Interest Disclosures Act 1994

Council is required to report annually on its obligations under the Public Interest Disclosures Act 1994 (PID Act).

This is where a disclosure can be made by members of an organisation of illegal, immoral, or illegitimate practices under the control of their employers to persons or organisations that may be able to initiate remedial action. The report must be in accordance with the requirements of Section 31 of the PID Act and Clause 4 of the Public Interest Disclosures Regulation 2011 (PID Regulation).

For the reporting period there were **NO** disclosures received.

The complete 2023-24 PID Annual Report was submitted to the Office of the NSW Ombudsman on 18 July 2024 and has also been attached to this annual report in Section 2 Appendix B.

Privacy and Personal Information Protection Act 1998

Council has adopted the Model Privacy Management Plan as provided to Council by the Office of Local Government without amendment. There were no privacy complaints received during the reporting period.

Mayoral and Councillor Provisions

Council's Councillor Expenses and Facilities Policy details financial, equipment, facilities and support provided for elected members. This policy was reviewed and adopted by Council on 5 January 2022 in accordance with the Local Government Act 1993.

Mayoral and Councillor Financial Provisions

Payments made relating to the Mayor and Councillors for the civic duties for 2023-24 totalled \$172,450 and comprised the following:

Expense Item related to Civic Duty	Amount
Mayoral allowance	\$28,430
Councillor fees	\$117,064
Councillor superannuation	\$7,167
Councillor travelling costs - Councillors	\$1,538
Councillor attendance at LGNSW conference	\$7,905
Councillor attendance at other conferences	\$6,202
Councillor professional development	\$0
iPad and other technology	\$720
Telecommunication costs	\$2,700
Value of telephone calls made by the Mayor or reimbursed to Councillors	\$724
Interstate visits by Councillors	\$0
Overseas visits by Councillors	\$0
Expenses of any spouse or partner of a Councillor	\$0
Expenses for childcare or immediate family care	\$0

For the reporting year, the following Councillors undertook professional development either through personal studies or other delivery methods:

Councillor Name and course or activity undertaken	Amount
All Councillors – Engaging with industry professionals during normal Council business	\$0

Equipment and Facilities - Commitment to Participation, Equity and Access

Narrandera Shire Council encourages all members of the community to be involved in Local Government, in particular to nominate for election to Council.

An elevator from the ground floor to the first floor of Council’s Administration Centre is available for any person with a disability. Large screen monitor, microphones, sound system and hearing aid loop have been installed to support people with a hearing impairment. Council is committed to providing transportation or other reasonable facilities to assist people with disabilities who are involved in civic duties as an elected member.

Use of Equipment and Facilities by the Mayor

Appropriate administrative support is provided for the Mayor to carry out the duties of the Office, including a fully furnished Mayoral Office for Council business and a ceremonial chain. The administrative support cost for the Mayor is estimated to be \$13,500 per year (based on a single support employee for an average of one hour per day multiplied by 250 workdays).

Appropriate stationery such as pens, paper, diary and other appropriate items are provided to assist the Mayor in the performance of the day to day duties at a cost of approximating \$250. The Mayor is provided with a mobile telephone for Council use only which is capped at a monthly limit of \$150.

Appropriate refreshments and beverages are provided as required by the Mayor for hospitality purposes.

Return of Equipment and Facilities

Councillors are to return to the General Manager any Council-owned and provided equipment following completion of their term in office or prior to commencing a period of extended leave of absence or at the cessation of their civic duties. With the next Council election scheduled for 14 September 2024, all items issued to Councillors such as digital technology will be returned to Council, regardless if the Councillor is seeking re-election.

Modern Slavery

Narrandera Shire Council Modern Slavery Annual Report Reporting Period: Financial Year 2023-24

Introduction

This Modern Slavery Statement is provided by Narrandera Shire Council in accordance with Section 428 (4) of the NSW Local Government Act, 1993. This statement outlines Narrandera Shire Council's commitment to combatting modern slavery and the measures we have implemented during this reporting period to reduce the risk of our procurement activities resulting in or contributing to human rights violations.

Organisational Structure and Supply Chain

Narrandera Shire Council recognises the importance of taking steps to ensure that goods and services procured by and for our Council are not the product of modern slavery. Our supply chain includes many suppliers of goods, services or works with the highest categories of spend being transport and communications, recreation and culture, and sewerage network.

Policy

Narrandera Shire Council adopted its revised [Procurement Policy](#) on 16 May 2023 which outlines Council's commitment to preventing and addressing modern slavery in all its procurement activities.

Outcomes

Implementation of the above policy resulted in Council's Procurement Policy being updated and available for reference by all staff.

The Modern Slavery Annual Report for 2023-24 is included as Appendix C at the end of this document

Service Review

Requirements

Councils are required to undertake service reviews as part of 'promoting better practice', a means of assessing performance and promoting continuous improvement. The reviews are designed to act as a 'health check' examining the extent to which there are appropriate strategies, policies, systems and procedures in place in the areas of strategic planning, financial sustainability, governance and service delivery.

While the purpose of a service review is to ensure continuous improvement, a rolling program of service reviews can also put Councils in a better position to:

- Respond to changing customer priorities and needs.
- Determine the right mix of services and align services with the council's vision.
- Define statutory and non-statutory services and consider the potential for divestment of services.
- Generate financial savings.
- Review and optimise service levels and build staff capacity and skills.

Actions taken by Council during 2023-24

Construction of the much-anticipated Destination and Discovery Hub (The Hub) commenced in March 2022 and was officially opened on 18 July 2024 with the NSW State Government Representative the Hon. Stephen Lawrence, and Member for Cootamundra Steph Cooke MP.

The opening finalised the 'Playground on the Murrumbidgee', a collection of ambitious tourism and infrastructure projects designed to grow the environmental tourism offering, further solidifying Narrandera Shire as a key visitor destination.

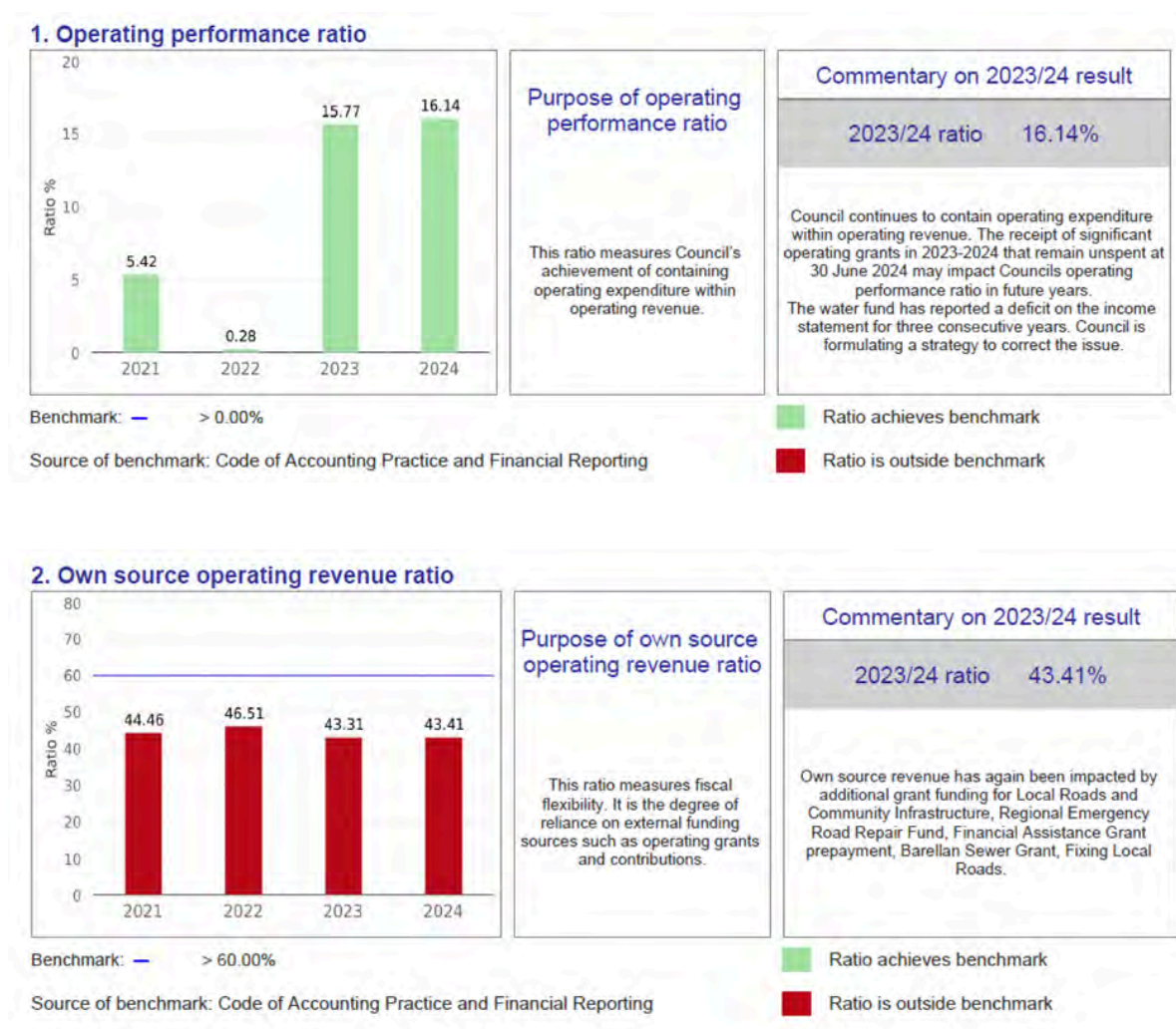
Given that The Hub has been designed to accommodate exhibitions, static displays, retail space, visitor service staff and other members of staff - The Hub was selected for the first service review.

The review commenced in 2022 led by the then Economic Development Manager, however due to the incumbent's resignation, followed by a further appointment and subsequent resignation the recently appointed Economic Development Manager has not been able to progress the service review to completion. It is proposed to finalise the review during the 2024-25 reporting year and include it within the 2024-25 Annual Report, along with a proposed service review from Infrastructure Services.

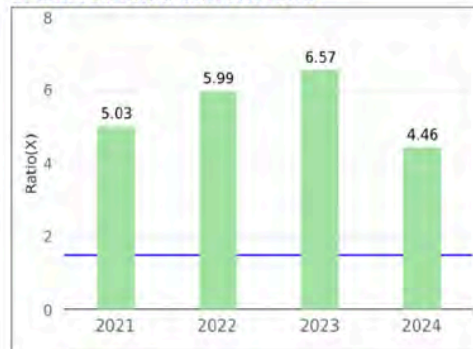
Financial Performance Measures

The audited financial statements for the year ending 30 June 2024 show that Council mostly meets or exceeds the benchmarks established by New South Wales Treasury Corporation (TCorp) except for 'Own Source Operating Revenue Ratio' and 'Infrastructure Backlog Ratio'.

The following graphs have been extracted from the Narrandera Shire Council audited financial statements for the year ending 30 June 2024 which are attached to this document in full within Section 2 Annexure D.



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 4.46x

Council's ratio remains well above the benchmark with more than adequate funds to satisfy its short-term obligations.

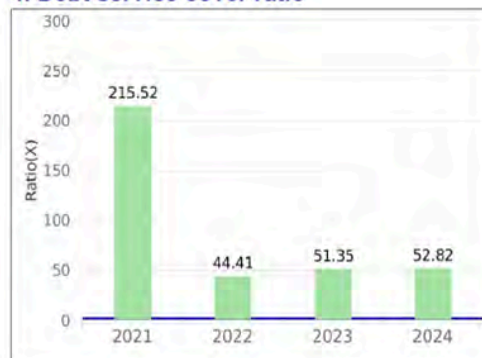
Benchmark: — > 1.50x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

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 52.82x

Council currently has three external loans, one for the Lake Talbot Pool upgrade and two for the Barellean Sewer scheme. Internal loans exist from the Water fund to the General Fund \$126,650.

Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

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 8.32%

Council's outstanding rates remain satisfactory at 30 June 2024 through the use of a fair debt recovery program.

Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

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 22.72 months

Council has adequate cash to meet its obligations for 22 months without requiring additional cash inflows.

Benchmark: — > 3.00months

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Buildings and infrastructure renewals ratio



Buildings and infrastructure renewals ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

Commentary on result

23/24 ratio 181.74%

Council has exceeded the benchmark in renewal of buildings and infrastructure. At 30 June there is a significant amount of renewal projects in work in progress. Council will continue to renew buildings and infrastructure to reduce the infrastructure backlog ratio.

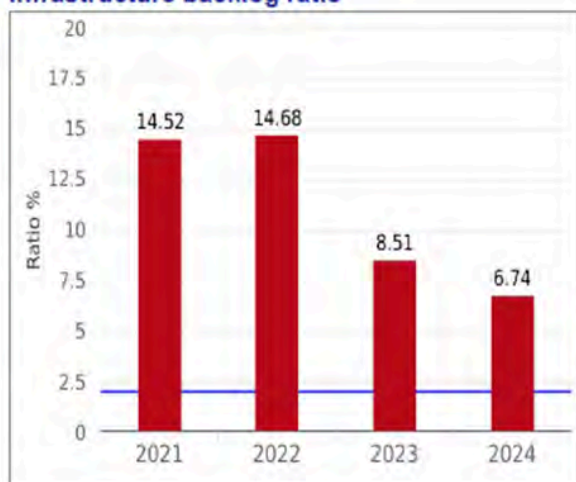
Benchmark: — > 100.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Infrastructure backlog ratio



Infrastructure backlog ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

Commentary on result

23/24 ratio 6.74%

Council is progressively reducing the infrastructure backlog ratio

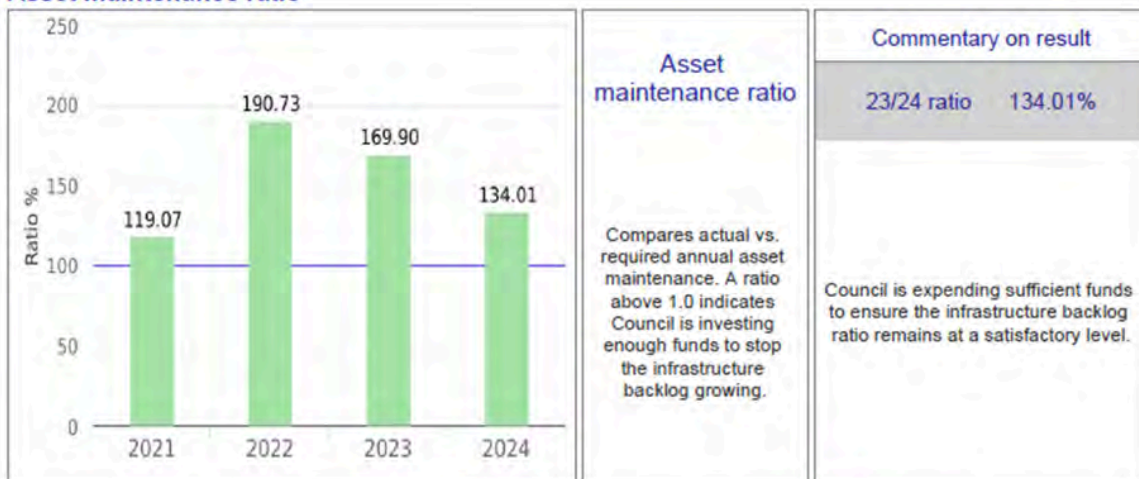
Benchmark: — < 2.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Asset maintenance ratio



Benchmark: — > 100.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

- Ratio achieves benchmark
- Ratio is outside benchmark

Financial Reporting

Statutory Financial Reports

Council's audited financial reports for the year ending 30 June 2024 are attached as Appendix D.

Narrandera Shire Council remains in the top 10 Councils to have its 2023-24 General Purpose audited financial statements completed by the due date.

2024-25 Special Variation

Perhaps the biggest financial issue for Council across the 2023-24 reporting year was taking measures to ensure the long term financial position of Council – Narrandera Shire Council is like many other NSW Councils facing an uncertain future with ongoing rate-pegging at levels below actual cost.

For our Council, Council resolved to investigate the possibility of a Special Variation (SV) and commenced the process by engaging with the community at length explaining why a SV was necessary and what the additional revenue would be used for – the consultation process and the financial analysis culminated in a submission to the Independent Pricing and Regulatory Tribunal (IPART). In May 2024 IPART approved Council's application for a permanent cumulative increase of 48.1% SV over 2 financial years to the general rate income representing an annual increase of 25.5% for 2024-25 and 18% for 2025-26.

Rates and Charges

Abandonments

During the 2023-24 reporting year, rates and charges totalling \$3,462.59 were abandoned due to a statutory requirement or the amount deemed as irrecoverable based on legal advice.

Sundry debtor amounts totalling \$1,024.15 (exclusive of GST) were abandoned as irrecoverable.

Pensioner Rebates Granted and Subsidy Claimed

Pensioner rebates totalling \$209,875 were granted during 2023-24. Of this amount \$115,431 was recovered through subsidies received from the NSW State Government.

Statement Of Council's Principal Activities

Following is a statement for each of Council's principal activities setting out:

- Revenue and expenses for 2023-24
- Assets held by Council at 30 June 2024

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.

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Functions or activities										
Our Community	7,193	5,579	6,253	6,117	940	(538)	5,915	4,357	40,024	34,636
Our Environment	1,324	1,488	1,636	1,624	(312)	(136)	219	496	3,129	2,891
Our Economy	1,644	2,655	2,853	3,332	(1,209)	(677)	7	343	7,540	7,096
Our Infrastructure	10,104	7,581	10,359	9,014	(255)	(1,433)	5,531	4,006	223,235	193,645
Our Civic Leadership	13,962	13,140	3,363	3,195	10,599	9,945	7,732	6,889	22,277	18,800
Total functions and activities	34,227	30,443	24,464	23,262	9,763	7,161	19,404	16,091	296,205	257,068

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.

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Functions or activities										
Our Community	6,468	7,193	6,688	6,253	(220)	940	4,621	5,915	51,245	40,024
Our Environment	1,409	1,324	1,718	1,636	(309)	(312)	125	219	3,179	3,129
Our Economy	1,513	1,644	2,567	2,853	(1,054)	(1,209)	(14)	7	7,684	7,540
Our Infrastructure	16,073	10,104	9,565	10,359	6,508	(255)	11,331	5,531	225,653	223,235
Our Civic Leadership	13,516	13,962	4,010	3,363	9,506	10,599	5,996	7,732	25,126	22,277
Total functions and activities	38,979	34,227	24,548	24,464	14,431	9,763	22,059	19,404	312,887	296,205

Debt Recovery

Legal Proceedings for the Recovery of Overdue Amounts

During 2023-24 Council was involved in legal action for the recovery of overdue rates and charges in addition to overdue debtor accounts.

For the twelve months ending 30 June 2024, Council initiated the following action for recovery of outstanding amounts:

Nature of Action	Amount exluding legal expenses	Legal Expenses	Result
Sundry Debtors 1 sundry debtor matter actioned during the reporting period.	\$1,702.10	\$1,402.00 NOTE: This amount includes legal action costs for arrears carried forward from previous years	Recovered \$2,470.10
Rate/Water Debtors Council actioned the recovery of arrears of rates and charges using the services of Executive Collections for the issuing of letters of demand, Statement of Liquidated Claim, Judgement, Summons of Examination, Writ, Warrant, and Garnishee.	\$0 NOTE: Due to staffing issued with the Finance Department also the preparatory work to complete the 2023-24 financial statements and preparation for the migration to a new Enterprise Management System - no formal legal action to recover arrears was commenced.	\$9,022.38 NOTE: This amount includes legal action costs for arrears carried forward from previous years	Recovered \$142,953.73 Continuing legal action \$137,525.14
Sale of Land 4 matters actioned during 2022-23 sale of land proceedings	\$32,411.71	\$2,490.99	Recovered \$21,605.04 Abandoned as irrecoverable \$0

Summary Of Legal Expenses

Activity Centre	Amount \$ (excel GST)
General advice, property matters, human resource matters	\$3,180
Debt recovery matters	\$12,915.37
Sale of industrial land	\$0.00
TOTAL	\$16,095.37

Contracts

During the 2023-24 reporting year there were five contracts awarded by Council equal to or above \$150,000 being:

Contracts	Value
T 23-24-01 Construction of Barellan Sewer was awarded to Keane Civil and Construction at a cost of	\$7,090,481.98
T 23-24-02 Barellan memorial pool lease was awarded to B and FJ Doyle at a cost of	\$793,695.21
T 23-24-07 Design and construct Barellan memorial pool was awarded to ELM Acquatics at a cost of	\$778,751.60
Q 23-24-70 Regional Drought Resilience Planning Program was awarded to Meridian Urban at a cost of	\$192,863.00
T 22-23-03 Enterprise Management System Replacement was awarded to MagiQ Software Limited at a cost of	\$551,870
T 22-23-03 Enterprise Management System Replacement was awarded to Attekus	\$197,488.50

Statement of all Corporations, Partnerships, Trusts, Joint Ventures, Syndicates or other bodies in which Council held a controlling interest

During the reporting period Council did not hold any controlling interests, either by itself or in conjunction with other councils in any company.

Statement of all Corporations, Partnerships, Trusts, Joint Ventures, Syndicates or other bodies in which the Council participated during the year

Council is a member of the Western Riverina Libraries (WRL), a collaborative of six local government areas sharing resources and technical services. WRL provides the Narrandera Shire Library with access to the greater regional library facility and the mobile library vehicle where clients in remote areas of the Shire or confined to their homes are able to access public library facilities.

Council is a funding contributor to Western Riverina Arts (WRA) with the Community Development Manager a member of the Board. WRA is a not-for-profit organisation dedicated to supporting the development and promotion of the arts.

Council owns 10,000 shares in Narrandera District Investments Limited being the Narrandera franchise of the Bendigo Bank.

Works on Private Land

Council undertook works such as roadworks, the mowing of grass and removing excess vegetation on private land in 2023-24 raising revenue of \$754,185. Council policy about charging for these private rates is as follows:

Plant hire rates	Reviewed each year based on commercial rates, includes operator
Additional labour	Actual cost plus on costs and overheads
Stoes and materials	Actual cost plus 25% for overheads

Section 67 of the Local Government Act, 1993 provides that Council must not carry out work under this section if it is proposed to charge an amount less than the approved fee unless the proposed fee is made by resolution of the Council at an open meeting of Council before the work is carried out.

During the reporting year there were no Private Works undertaken at less than the rates set and therefore no Council resolutions required by Section 67 (2) (b) of the Act.

Capital Works Program 2023-24

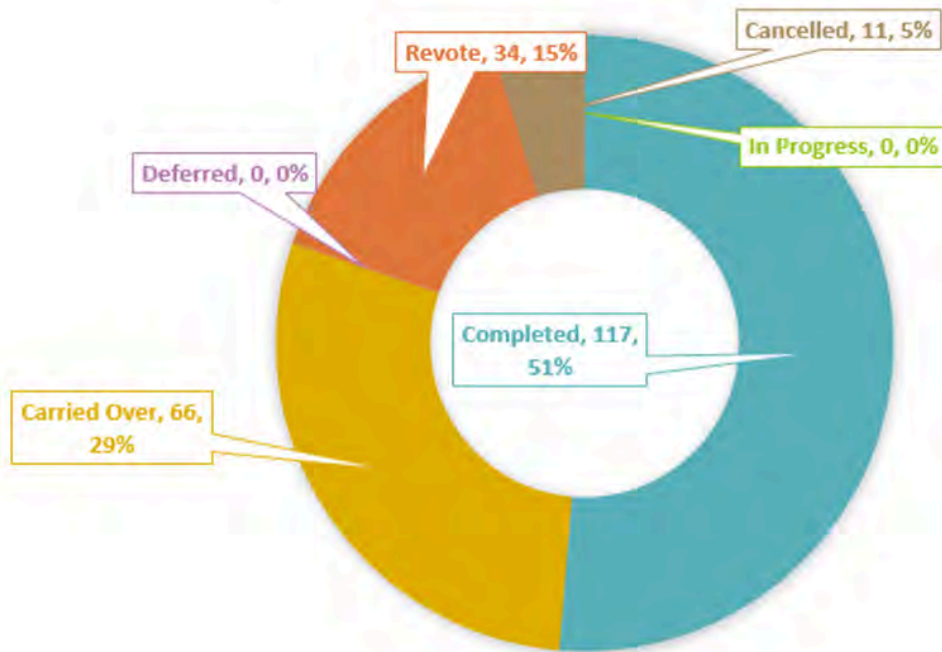
For the 2023-24 capital works program Council adopted an original budget of \$18,412,450 relating to General Fund \$15,477,450, Water Fund \$385,000 and Sewer Fund \$2,550,000.

During the year, Council adopted carry over works and other items not originally in the budget to be added to the program leaving the total budget of the program to be \$32.677 Million.

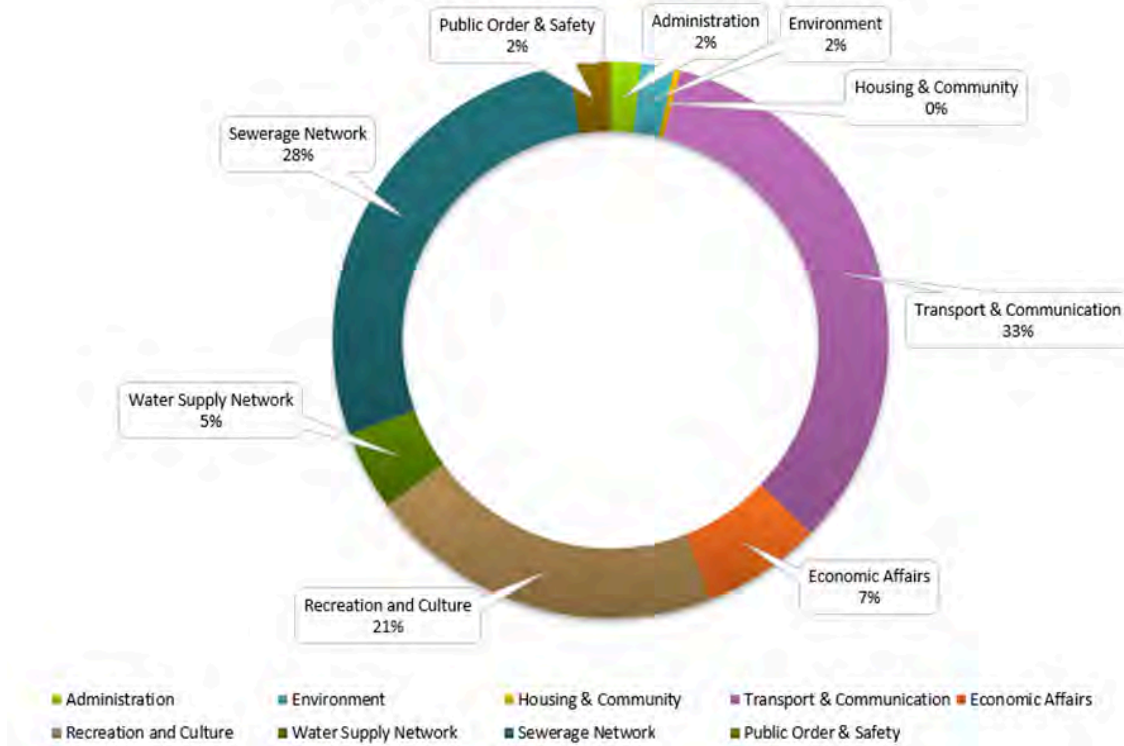
As at 30 June 2024:

- 51% of the program was complete
- 5% was cancelled
- 29% was carried over to 2024-25
- 15% of the program was revoked in the 2024-25 budget

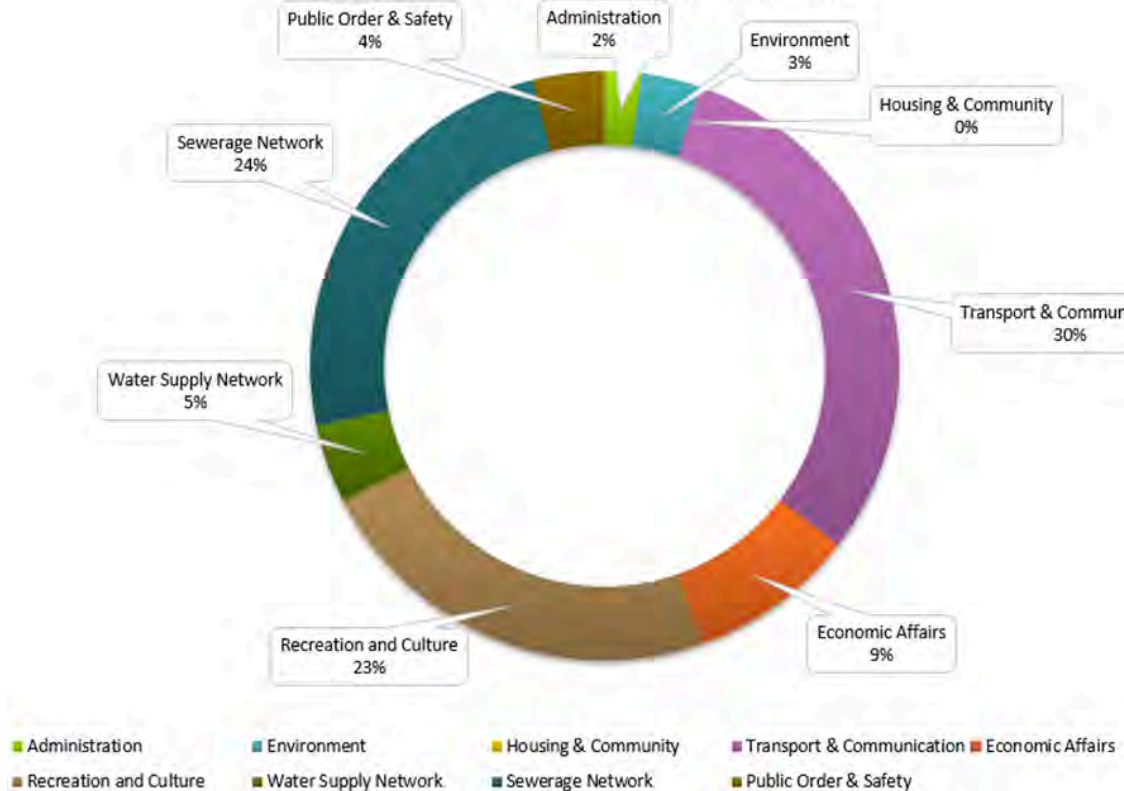
CAPITAL PROGRESS % - 30 JUNE 2024



ALL AREAS BUDGET % - 30 JUNE 2024



ALL AREAS ACTUAL % - 30 JUNE 2024



Council’s transport and communication program below made up a significant portion of Capital Expenditure as at 30 June 2024. The Rural Local Roads and Urban Roads Program had the largest percentage of expenditure with the majority grant funded.



Competitive Neutrality

Council in 2023-24 operated one Category 1 businesses and one Category 2 business.

Category 1 Business

- At 30 June 2024 Council operated one Category 1 business being the Narrandera Water Fund.
- Financial statements for these activities are included within Council's financial statements which form Appendix D to this report.
- The financial statement for Council's Category 1 business activity discloses National Competition Policy National Payments including corporate taxation equivalents, dividends paid and rate of return on capital.

Category 2 Business

- At 30 June 2024 Council operated one Category 2 business, being the Narrandera Sewer Fund. Financial statements for this activity are included within Council's financial statements which form Appendix D to this report.
- The financial statements for Council's Category 2 business activities disclose National Competition Policy Payments including corporate taxation equivalents, dividends paid and rate of return on capital.

Council has a complaint handling mechanism to deal with any concerns about Council not complying with competitive neutrality arrangements applying to the public sector. Council did not receive any complaints in relation to its Category 1 or Category 2. businesses for the financial year 2023-24.

Other Entities that can Exercise Some Functions of the Council

Section 355 Committees

Section 355 of the Local Government Act, 1993 allows Council to delegate some of its functions to an approved Committee. Council uses this delegation in several key areas and appoints community-spirited people to manage facilities or functions through the committee structure.

Community involvement in managing community facilities provides better outcomes for residents, engaging and promoting inclusiveness and providing the opportunity for individuals to participate in local community life.

The revitalised Section 355 Committee structure was adopted by Council in September 2018 and was again endorsed by the new Council in January 2022.

The following Committees operate under the Local Government Act, 1993 and have delegated functions:

- Narrandera-Leeton Shire Council's Joint Airport Management Committee
- Parkside Cottage Museum Committee

The following Advisory Groups do not have delegated functions, but assisted Council in its decision making during 2023-24:

- Audit, Risk and Improvement Committee
- Arts and Culture Advisory Committee
- Australia Day Planning Advisory Committee
- Bettering Barellan Advisory Committee
- Grong Grong Community Advisory Committee
- Koala Regeneration Advisory Committee
- Lake Talbot Environs Advisory Committee
- Narrandera Domestic Violence Advisory Committee
- Narrandera Railway Station Facility Advisory Committee
- Narrandera Stadium Advisory Committee
- Parks and Gardens Advisory Committee
- Sports Facilities Advisory Committee
- Narrandera Youth Advisory Council

Partnerships, Co-Operatives and Joint Ventures

Partnerships, co-operatives or other joint ventures to which Council was a party in 2023-24 included:

- MIA Rural Fire Zone Service Agreement
- Riverina and Murray Joint Organisation (RAMJO)
- Western Riverina Arts (WRA)
- Western Riverina Libraries (WRL)



The 2021 Census information provided by the Australian Bureau of Statistics (ABS) details that there were 5,698 residents within Narrandera Shire. Of these persons, 50.49% were female and 49.51% were male.

Of the total Shire population, 12.68% identified as being of Aboriginal or Torres Strait Islander descent and 23.28% of the population aged 65+. Analysing the Shire workforce 2,463 persons over the age of 15 were reported as being in the workforce, with 58.9% employed full-time, 30.2% employed part-time and 5.6% employed under other conditions.

<https://abs.gov.au/census/find-census-data/quickstats/2021/LGA15800> - viewed 9 October 2024

Youth

The Narrandera Youth Advisory Council held regular monthly meetings to discuss important matters relating to the youth of the Shire, including access to mental health services such as the Blue Tree Project initiative, grant funding opportunities, and various school holiday programs funded by the NSW Government under the School Holiday Break Program.

The Narrandera Youth Advisory Council currently has three active Youth Councillors. At the Youth Mayoral elections, Cr Ruby Hewitt was elected Youth Mayor and Cr Mikalie Vearing was elected Youth Deputy Mayor.



The Community Liaison Officer made several successful grant submissions to facilitate youth-led programs activities, including Youth Week, Winter Break, Spring Break, Summer Break and Autumn Break programs. Activities included movie nights, slime run, craft sessions, art sessions, skateboard workshops, roller skating workshops and discos.

For the younger members of our community the Narrandera Shire Library runs weekly activities for young people such as Lego Club, board games and Saturday Switch. There are also toddler, special group and school holiday story times. The library also co-ordinates a range of school holiday programs and activities including movies, craft and Lego sessions.

This year the Youth Council completed the Blue Tree Project, a mental health initiative where communities paint a dead tree blue to help spark difficult conversations and encourage people to speak up when experiencing health concerns.





The Blue Tree Project –

L to R: Youth Council – Alyssa Sanders, Youth Council – Mikalie Vearing, Youth Council – Ruby Hewitt, Community Liaison Officer - Suz Litchfield, Mayor – Cr Neville Kschenka,

Assistance to Narrandera Playgroup

Council continues to provide a building for use by the Narrandera Playgroup to conduct its weekly activities. The premises are at the rear of the Emergency Operations Centre and the building is currently provided at a nominal hire charge.

Assistance to Narrandera Pre-School on Dixon Park

Council is the owner of the land upon which the Narrandera Pre-School on Dixon Park is sited. The centre provides learning-based activities and social interaction for children prior to entering mainstream schools. The rental per year to occupy the site is a peppercorn amount.

Recreational Activities

The Community Liaison Officer and Community Support Manager actively seek funding to hold events for the children of the Shire.

Playground Equipment

Council continues to replace and enhance play equipment at various locations across the Shire. The adventure playground located at Marie Bashir Park is a much loved and used facility by locals and visitors alike. A new playground has recently been built adjacent to the water reservoirs in Watermain Street, Narrandera.

Participation in Festivals, Street Parades and Competitions

Where possible to do so, children from all schools within the Shire are invited and encouraged to participate in various street festival parades and also participate in colouring in competitions, such as those run as part of the annual bike week.

Assistance with School and TAFE Awards

Council continues to financially sponsor scholastic and merit awards at annual school presentations across the Shire. Council is represented by the Mayor or the General Manager where possible.

Aboriginal Community

Council continues to support the Aboriginal community through representation on relevant committees and administrative support for the interagency group. The Mayor, General Manager and Community Liaison Officer meet quarterly with the Aboriginal Elders Group to discuss matters of interest and concern within the community. These meetings give the Aboriginal community a platform to raise important issues, such as employment and education with Council.

The Aboriginal Elders Liaison Committee held four formal meetings and several informal meetings to discuss matters of importance including the Wiradjuri Wall, NAIDOC Celebrations and several other Council projects.

Council has implemented an Aboriginal careers initiative.

The Narrungdera NAIDOC Committee successfully planned and hosted NAIDOC events with assistance from the Community Liaison Officer. Planned events provided an opportunity for the community to come together to celebrate Aboriginal culture and highlight the significance of the traditions within the Aboriginal culture.



Road Safety

As a partner in the NSW Government's Local Government Road Safety Program (LGRSP), Narrandera Shire Council employs a Road Safety Officer to develop and implement local road safety projects.

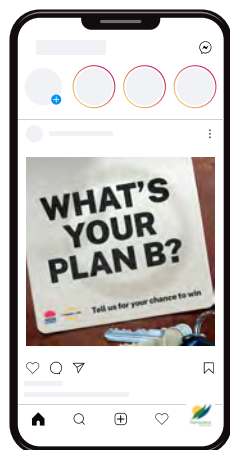
Council again supported NRMA Safer Driving - Wagga Wagga to provide Safer Drivers Courses locally in October 2023 and April 2024. This ongoing commitment improves access to the course for Narrandera learner drivers removing the need to travel to complete the course, placing Narrandera residents at a disadvantage compared to learner drivers in larger centres.



The Safer Drivers Course helps drivers on their L-plates to prepare for driving solo when they graduate to provisional licences. The learner drivers who participated received 20 hours of logbook credit for completing the five-hour course. Council provided a venue, promoted the course, and covered travel costs of presenters to bring the course to Narrandera.

Helping Learner Drivers Become Safer Drivers (HLDBSD) workshops were offered at the same time as the Safer Drivers Course. The HLDBSD workshop is for anyone supervising a learner driver including parents, relatives, friends and carers. The workshop helps supervisors to feel confident and motivated to provide supervision for learner drivers.

Facebook competitions, highlighting sleeping in a swag as Plan B were held over the football Grand Final and Australia Day weekends. To enter participants needed to share their Plan B on the 'win a swag' posts on Council's Facebook page.



Courtesy Breath Testing (CBT) was held in conjunction with the 'win a swag' promotion at events including Narrandera race days. This initiative aims to increase awareness and discussion in the community regarding drink driving and reinforce the Plan B message to avoid driving after drinking.

Council has continued to support the Rotary Youth Driver Awareness (RYDA) program held at Yanco annually by subsidising the attendance cost for Year 11 students attending Narrandera High and Barellan Central Schools. The RYDA Program aims to educate students in many important aspects of road safety and assist in the reduction of traumatic injury, death and destruction on our roads. Council's Road Safety Officer assisted with the organisation and facilitated a session at the program which had over 450 students from 15 schools across the region attend.



Free vehicle and trailer/caravan weighing was conducted in a joint project with Leeton Shire Council over two weekends in May and June. This service helps residents stay within manufactures limits and travel safer. Twenty vehicles were checked over the four days with drivers receiving a comprehensive report. Overall, 60% of vehicles and 40% of caravans weighed had at least one reading over the relevant limit, which highlights the need for this service to improve caravan safety.



Vouchers for free child restraint checks/fitting by an authorised fitter from Safari Motors were provided for nine child restraints to be correctly fitted or existing fitting checked.



Variable Message Sign (VMS) boards were placed on state roads within Narrandera Shire for the December-January and Easter-April holiday period. A range of messages were displayed to drivers, focusing on speed, fatigue, and drink-drug driving. This was supported by a local social media campaign over the same periods.

The Seniors' Road Safety Workshop held during Seniors' Week provided information and tips to improve safety when on or near roads. The workshop included information and checklists for all road use whether driving, riding, walking, catching public transport or using mobility scooters.

Bicycle, skateboard, and scooter safety was highlighted during Youth Week using an online quiz with questions highlighting rules related to road safety and riding on footpaths. The immediate feedback to the entrants helped improve their knowledge of the relevant rules and potential consequences.

A monthly road safety editorial was published in the Narrandera Argus to provide continual road safety messages with local content and relevance. This proactive campaign included promotion of timely road safety messages such as double demerit point periods, fatigue during holiday periods, rural road safety, drink and drug driving, local crash statistics and road safety tips. In addition, a social media campaign was used to deliver road safety messages across a broad range of issues.

Narrandera Shire Library

The library provides a range of services and activities for all members of the community, including internet and computer access, remote printing and free wi-fi. The new 'remote printing service' allows clients to print directly from their phones or other devices. It also allows people working from home to send items directly to the printer 24/7 which can be collected when the library is open. Extensive fiction and non-fiction collections provide resources for adults with young adult, junior and picture book collections for younger readers. A wide selection of DVD titles, magazines, large print and audio books are on offer as is access to eBooks, eAudio and eMagazines through BorrowBox, Hoopla and the NSW State Library Indyreads platform. Hoopla also offers music and video content and comics.



As a community resource, Narrandera Shire Library has a strong focus on literacy, providing support materials for teachers, parents and students, including those who are home schooling. To assist English as a Second Language clients, books in 'Your Language' are available through Indyreads with loans of hard copy editions organised through the NSW State Library. The library is also a valuable resource for local and family history researchers as it holds a collection of local history materials including the Murrumbidgee Cemeteries Database, also microfilm copies of the Narrandera Ensign from 1888-1913 as well as the Narrandera Argus from 1899.

The library is a popular venue for community meetings and activities, and for outside organisations providing access and services to the Narrandera community such as the Centrelink Rural Agency and Sureway. The Youth Space continues to be used by the Youth Council, Fusion and the Nattering Knitters as well as by a range of service providers who come to Narrandera to provide services. It is also the scene for a range of school holiday activities ranging from the annual Christmas craft extravaganza through to Saturday Switch gaming sessions and school holiday movies. It is a very popular spot on Tuesday afternoons for Lego Club, Thursday is for board games, and as a venue for training and meetings where users can take advantage of the high-quality display and conferencing facilities.

The library also provides a very convivial venue for the Seniors' Festival 'Movies and Mocktails' event and the popular 'Tec Exec Device Training' sessions. Following on from the success of the most recent seniors movies, the library has now introduced monthly seniors movie events.



The mobile library vehicle provides a visiting service to schools and pre-schools in Narrandera, Barellan and Binya as well as providing town stops and a home library service at Barellan, Binya, Grong Grong and Narrandera.



Multiculturalism

Council acknowledges the diversity of people within the community and residents have access to LOTE (Languages other than English) materials and resources through Narrandera Shire Library, the Western Riverina Libraries co-operative and using the resources of the NSW State Library.

Customer service team members are aware of the Translating and Interpreting Service (TIS National) where telephone or online assistance is available for people who do not speak English and for English speakers who need to communicate with them.

Brochures and publications in languages other than English are readily available from the NSW Office of Local Government website.



Narrandera Shire Cultural Plan

The Narrandera Shire Cultural Plan 2021-31 was adopted in May 2021 and is a 10- year guide for Council’s investment in the arts and cultural sector. It is intended to be actioned within the context of Council’s Long Term Financial Plan, Community Strategic Plan, Disability Inclusion Action Plan, Positive Aging and Youth Strategies.

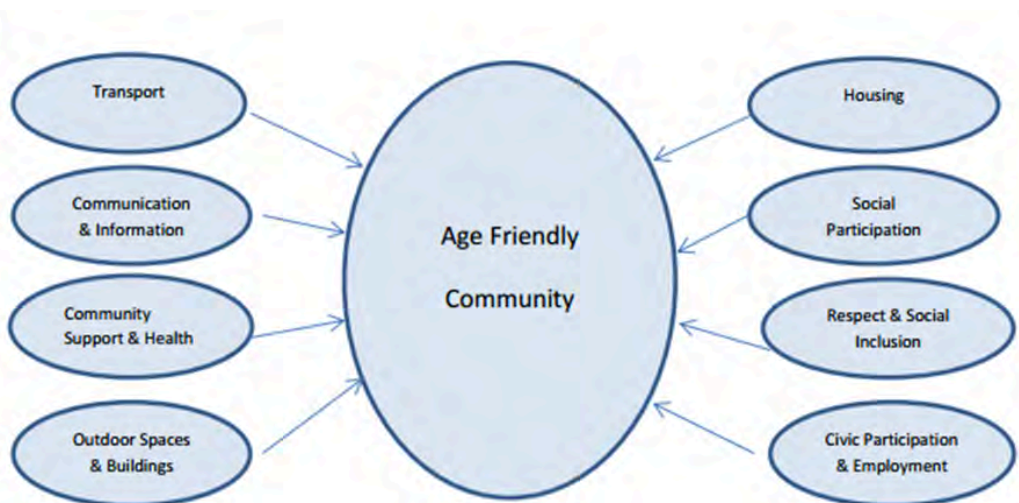
The plan was reviewed in 2023-24 with the Arts and Cultural Advisory Committee actively working on developing an environment of accessible and inclusive arts and culture for residents and visitors to the Narrandera Shire.



Positive Ageing Strategy

Positive Ageing means creating an aged-friendly community by enhancing the quality of life for older people. This can be achieved through the provision of opportunities for improving and preserving a person’s health, their independence, their degree of personal responsibility and their participation and security within the community.

The Positive Ageing Strategy identifies priority issues, addresses Council’s role, and outlines actions both in the short and medium term. The strategy is also integrated into Council’s Community Strategic Plan.



Although Council has adopted the Positive Ageing Strategy, this does not mean all of the issues identified can be completed by Council alone. Often Council requires the support, resources, goodwill and assistance of community groups, business community, individuals and other levels of Government. For example, where there is a need for additional services at the local hospital this is the responsibility of the NSW State Government, however Council can act as an advocate on behalf of the community.

Council provided funding for the annual Seniors' Festival, with the 2024 events including aqua fitness, road safety for seniors, tec-exec classes for smartphones and tablets, movies and mocktails, gentle exercise, brain games, have a natter with the knitters, wander around the Berrembed Weir also Grong Grong village also meander the museum treasures at the Parkside Cottage Museum.



Disability Inclusion Access Plan

The Narrandera Shire Council Disability Inclusion Action Plan 2022-2026 (DIAP) is guiding Council to meet its requirements under the Disability Inclusion Act, 2014. The Disability Inclusion Act, 2014 has four focus areas:

- Positive community attitudes and behaviours
- Liveable communities
- Support access to meaningful employment
- Improving access to services.

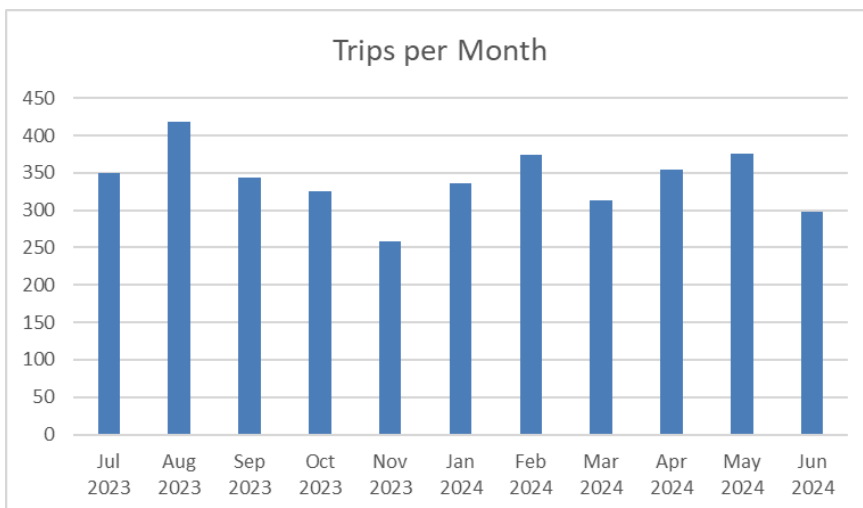
Council initiated extensive consultation with the community during 2021 and 2022 to develop the latest Disability Inclusion Action Plan titled Our Disability Inclusion Action Plan – 2022-26 and ongoing consultation ensures that priorities remain current and appropriate budgets are included.

The 2023-24 annual update on the progress of the Disability Inclusion Action 2022-26 is included in this report as Attachment E.

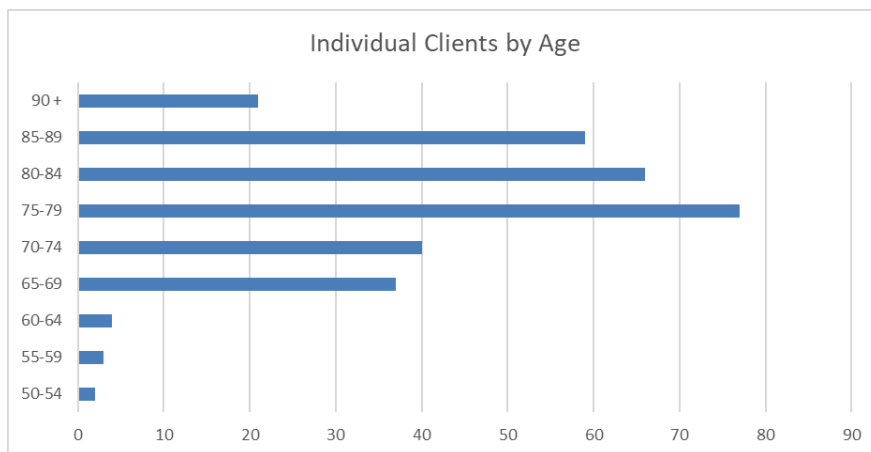
Community Transport and Home Support Programs

Narrandera Shire Council services both Narrandera and Leeton Shires and administers five services under the Commonwealth Home Support Program (CHSP), supported by a Manager, four part-time employees, one casual employee, 25 volunteers and a fleet of 10 vehicles. Narrandera Shire CHSP services are located within the Community Services Building at 4 Victoria Square in Narrandera, with the Leeton Community Transport Office is located within the Multi-Services Building at 3 Wade Avenue, Leeton.

The Commonwealth Home Support Programs funded through the Commonwealth Government are aimed at helping aged community members remain safely in their own homes. During the 2023-24 reporting year, Council provided services such as community transport, social support, flexible respite, home modifications and maintenance to over 322 individual clients aged 65 years and older, or 50 years and over for Aboriginal and Torres Strait Islanders.



Community Transport clients 65 years and older or 50 Years and older for Aboriginal and Torres Strait Islander per month



Commonwealth Home Support clients by age group

Community Transport - Providing Access for our Communities

The Narrandera-Leeton Community Transport service is funded by Transport for NSW on behalf of the Commonwealth Government – the aim of the program is to provide access and social inclusion to the aged and transport disadvantaged members of the Narrandera Shire and Leeton Shire communities.

Clients aged 65 years and over, or 50 years and over for Aboriginal and Torres Strait Islanders, access Community Transport through the My Aged Care referral portal. Those who are transport disadvantaged can access Community Transport by registering for the service at the either the Narrandera office or the Leeton office or by phoning 02 6959 5555.

Community Transport works in partnership with organisations such as Murrumbidgee Local Health District, Murrumbidgee Primary Health Network, Marathon Health, Narrandera CanAssist and Leeton CanAssist to provide transport options to residents needing to attend medical appointments in Wagga Wagga, Griffith or Albury. Community Transport also works with the Narrandera Flag booking provider, providing vouchers to eligible clients for local out-of-hours transport needs.

Equally important is the transport provided to access the local community for shopping and social events - where possible prescheduled bus services are provided from Barellan to Leeton, Barellan to Wagga Wagga, Leeton to Wagga Wagga, Leeton to Griffith and Narrandera to Wagga Wagga.

All Community Transport vehicles display Community Transport branding and are easily identifiable for clients and the general public. Whilst Community Transport did see a slight decline in service delivery during the COVID-19 pandemic in 2023-24 the Narrandera-Leeton Community Transport provided 13,167 trips to residents and travelled over 242,324 kilometres, providing services to over 1,400 active clients. Many of the clients use the service on a regular basis as their sole means of transport.

Wheelchair accessible vehicles are located in both Narrandera and Leeton Shires, with the service increasing its wheelchair accessible vehicles from three to four to accommodate the loss of a wheelchair accessible taxi in Leeton.

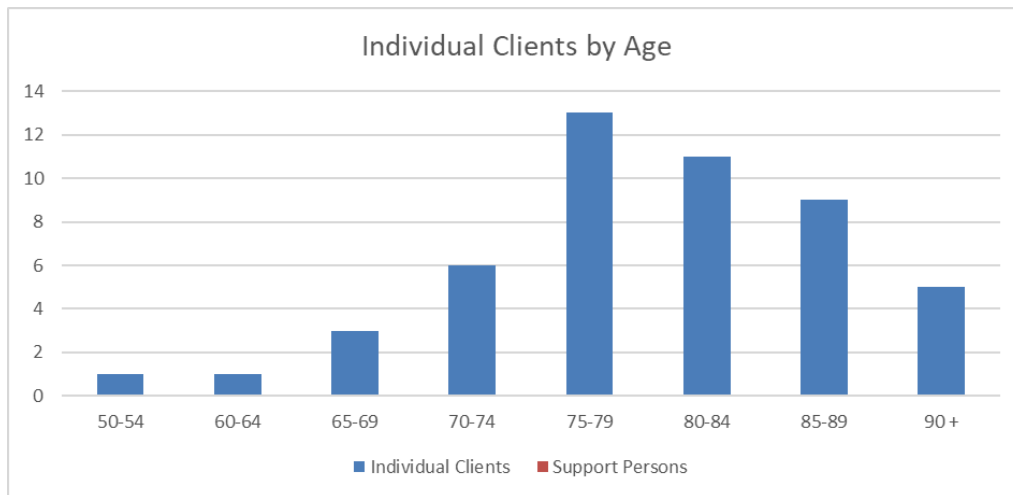
Narrandera and Leeton Community Transport relies heavily on the incredible generosity of 22 volunteer drivers who worked a staggering 7,581 hours within the reporting period.

Social Support and Respite

Social isolation is a critical issue for the aged and those with limited mobility. Through Social Support services provided by CHSP workers and volunteers, eligible clients are assisted to remain integrated in the community, leading to better health and well-being. Under this program a staff or volunteer companion assists clients to attend social activities of the client’s choice. This is a flexible program and has been highly successful in making a real difference to socially isolated people. For the 2023-24 reporting year, over 1,634 hours of combined Social Support was provided to 47 clients located within both Narrandera Shire and Leeton Shire.

Social support services can include day trips and outings, coffee shop visits, shopping, running errands, a quiet drive or even a cup of tea and a long chat at home.

A small program for respite care is provided, primarily for the benefit of carers of frail aged people or people with a disability. It allows the carer to have time out to attend to personal matters.



Social Support Individual Clients by Age Range

Home Modification and Maintenance

Home modification is a service where necessary changes are made to a client's home to allow them to move around safely and continue living in their own home. Many clients are referred to the service upon discharge from hospital. Modifications are clinically assessed by an occupational therapist and include the fitting of handrails, ramps and handheld showers - for the reporting year 17 clients were assisted with modifications. Also, under this program eligible CHSP clients can access services such as yard and garden maintenance, changing of light globes, replacing tap washers. The aim of this program is to assist clients to maintain their home environment as a safe and habitable area – a total of 437 hours of maintenance was provided during the 2023-24 reporting year.

My Aged Care

As of 1 July 2015, all clients over 65, or over 50 for Aboriginal and Torres Strait Islanders, must apply for services through the My Aged Care portal. If seeking only one service, the client is assessed over the phone and a referral sent to the service for eligible clients. Where client needs are more complex, they are referred to the Regional Assessment Service (RAS) for a face-to-face assessment.

National Disability Insurance Scheme

The National Disability Insurance Scheme (NDIS) is a program funded by the Commonwealth Government to help persons under 65 years of age, or 50 years of age for Aboriginal and Torres Strait Islanders, who live with a significant or permanent disability. This program commenced on 1 January 2018 providing people with a disability a choice and greater control over the support services that they receive. It is designed to facilitate greater access for community members and to help set goals for a successful future.

Compliance with the NSW Carers (Recognition) Act 2010

The Act establishes obligations for public sector agencies and additional obligations for human service agencies. For Council this means ensuring that its employees and agents have an awareness and understanding of the NSW Carers' Charter. Council employees and volunteers are made aware of their obligations at induction.

Events like National Volunteer Week recognise the valuable contribution that volunteers make to the community as a whole.

The Arts

Narrandera Arts and Community Centre

The temporary relocation of Visitor Information Services to Narrandera Arts and Community Centre concluded late 2023 with the opening of the new Destination and Discovery Hub. Since then, the Centre has hosted one major exhibition from the CAD Factory but has also hosted a range of community events including a successful high tea organised by the local County Women's Association as well as general meetings and workshops.



Museums

Narrandera Shire Council supports two volunteer-run museums being the Narrandera Parkside Cottage Museum and the Barellan Museum both of which are assisted by Committees and Council employees. Council has partnered with Museums and Galleries NSW to fund a part-time museum advisor to assist with the future development and sustainability of the museums. Both museums have had maintenance works completed during the last twelve months.

Last year the Parkside Cottage Museum was successful in obtaining funds for a residency by Dr David Kaus who provided advice and guidance on the 'First Nations' and the 'Lethbridge Collections'. When preparing his report Dr Kaus consulted with local Elder Uncle Michael Lyons on materials with local relevance, the final report has been delivered to Council and museum volunteers are working through his recommendations. A grant funded activation project called 'Old is New, New is Old' worked with a variety of artists through the CAD Factory to highlight the extensive and treasured collections - outcomes from the activation include 'Narrandera Like a Local' comprising an interactive map of significant town sights, a 'Parkside Cottage Museum' song written by local musician Perter Anthony and recorded and performed by the Narrandera With One Voice Choir. The activation launch evening was a great success with a large number of attendees with and the benefits to the museum are ongoing.

56

Western Riverina Arts Board

The Western Riverina Arts Board is dedicated to actively supporting the development and promotion of the arts in the Narrandera, Leeton, Murrumbidgee and Griffith Council areas. The Board and Regional Arts Director’s mission is to ensure the vitality and sustainability of our community’s diverse and rich culture. The Arts Board, funded by Regional Arts NSW and the local government areas, works in partnership with artists and communities to encourage participation, involvement and passion for all things creative in the Western Riverina. During the past 12 months WRA has provided promotion and training and networking for local artists and assisted in obtaining funding for a number of projects.



Community Financial Assistance

Council contributed a total of \$15,610 to a number of community organisations across the reporting year for a variety of projects and contributed financially to a number of special projects.

The contributions were contributed or granted by Council in accordance with Section 356 of the Local Government Act 1993.

2023-2024 Financial Assistance	Value
Barellan and District Netball Association	\$2,000.00
Barellan United Football Club	\$2,000.00
CWA Barellan Branch	\$2,000.00
Immune Deficiencies Foundation	\$490.00
Narrandera Rodeo Committee	\$300.00
NSW Rural Doctors Network	\$3,000.00
School Awards	\$710.00
REA Wagga Wagga Horse Trials	\$1,400.00

2023-2024 Financial Assistance	Value
RIV Childrens Activity Van Inc	\$2,000.00
Union Picnic Day	\$700.00
Southern Sports Academy	\$450.00
South Wagga Rotary Club Inc	\$560.00

Council also supported the community in other ways such as:

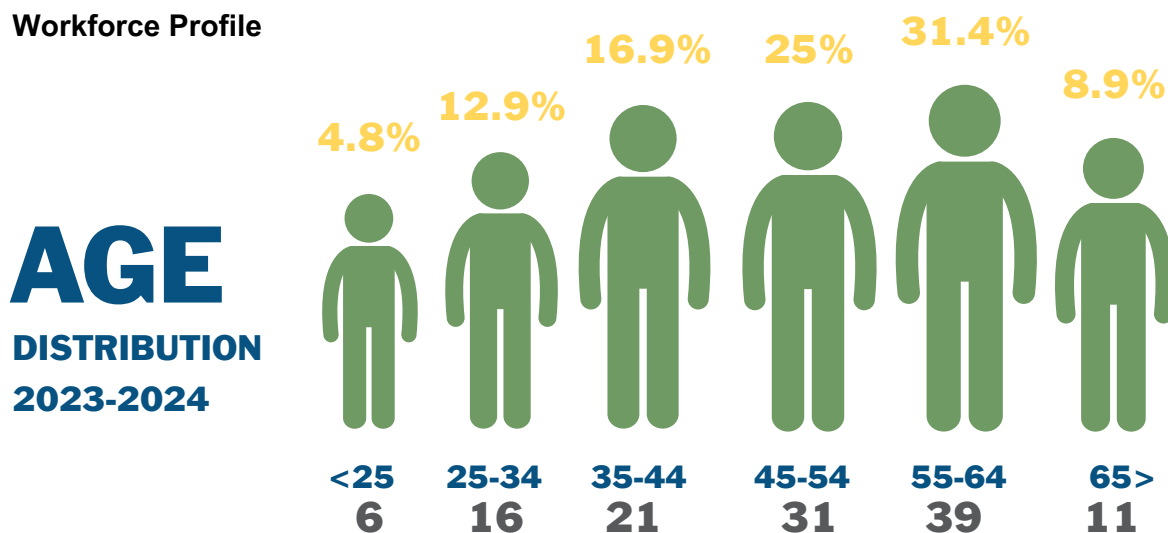
- Assistance by subsidising community art exhibitions at the Narrandera Arts and Community Centre \$325.00.
- Rental assistance provided to a Doctor working at the Narrandera Medical Centre \$1,600.
- Assistance to 2023-24 International Women’s Day \$300.
- Subsidisation of rental for two tenants of Council-owned properties being:
 - Australian Airline Pilot Academy (AAPA) as a debriefing centre for use by trainee pilots. It is hoped that the AAPA will recognise the significance of the airport location and the commitment of Council to enhancing the aviation industry that, at a future date, the airport may be considered as the site of a new flight school. Rental subsidy for the debriefing centre for 2023-24 was \$5,200.
 - A residential property owned by Council is currently leased by the Narrandera Medical Centre. A subsidised rental is provided to retain a skilled professional in Narrandera and the 2023-24 subsidy was \$2,860.
- Narrandera and District Community Radio has a licence agreement with Council for the use of space on the 3 Ngurang Road communications tower. The agreement states that no rental is to be charged to the Narrandera and District Community Radio and for 2023-24 the subsidy equates to \$3,183.91 (incl GST).
- Council also receives requests to waive user fees and charges such as the annual Golden Boot Challenge held at the Narrandera Sportsground.

Our People

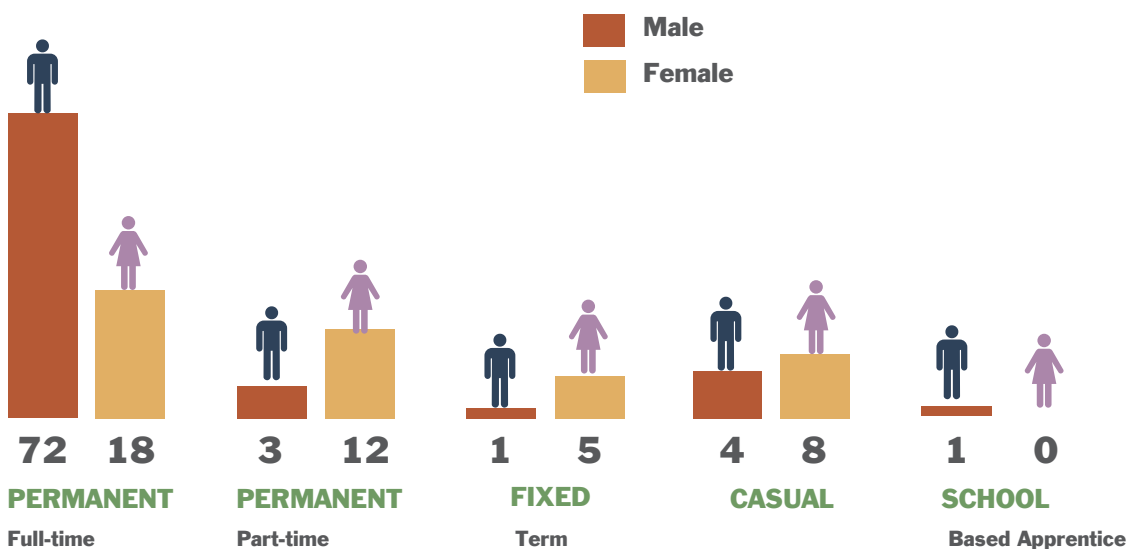
Human Resources

Council continues to recognise that its human capital is one of its most valuable resources and strives to develop a highly skilled and motivated workforce. The 2022-26 Workforce Management Plan has been closely monitored during the 2023-24 reporting period.

Workforce Profile

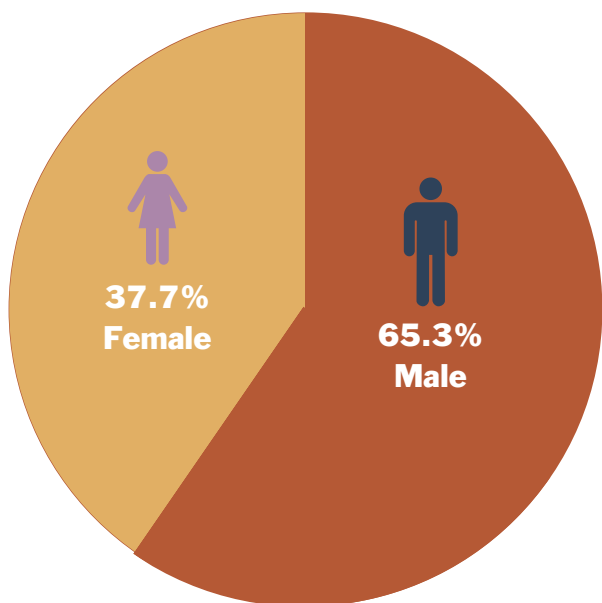


Employment Type Gender Mix 2023-2024



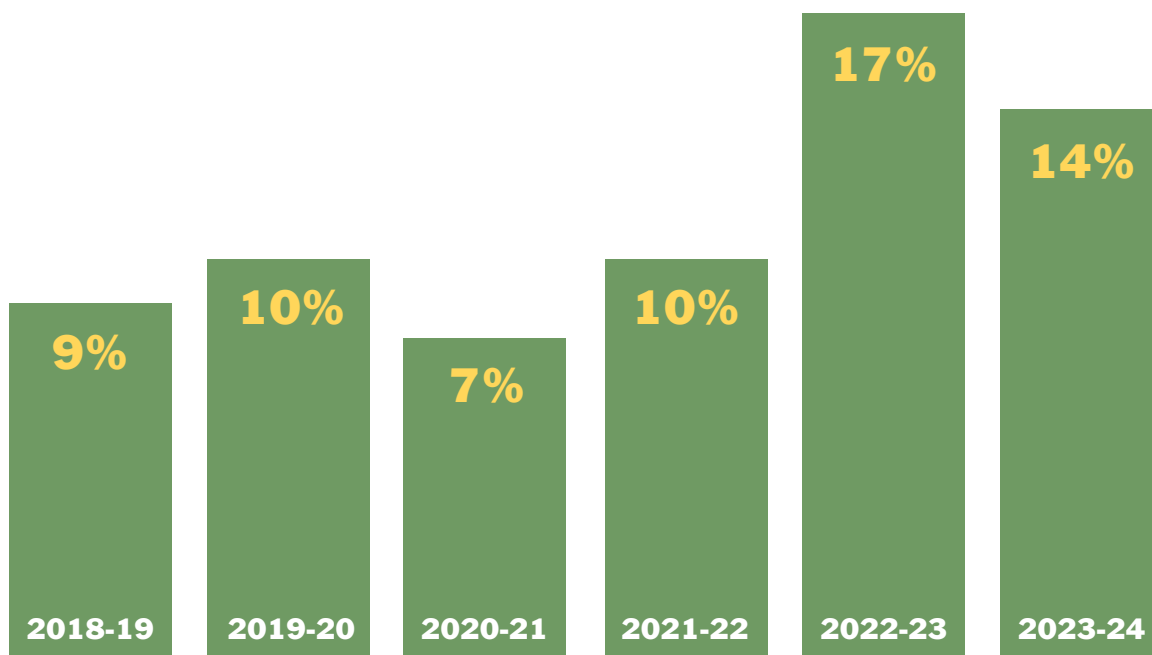
Gender Mix

Whole Organisation July 2023-July 2024



Employment Turnover

Whole Organisation



Employee Training

Employees attend training to maintain and develop the skills required by Council to fulfil its statutory obligations and to efficiently carry out its functions to serve the residents of Narrandera Shire.

Council engaged R & R Corporate Health in March 2024 to undertake an extensive review of psychological safety. All employees were involved in the training and participated in the development of what would form Council’s agreed behaviours. The training has now progressed to Lead the Way training which involves Managers and supervisors’ participation. These sessions are due to be finalised by the end of October 2024.

Key behaviours agreed by all participants are below:

Respectful Workplace Behaviours 

At Narrandera Shire Council we strongly believe in "every action counts". As a team, we've crafted and embraced the following five behaviours to foster an environment of trust, understanding, and psychological safety. Let's uphold these standards together, ensuring everyone feels valued and respected in our workplace community.

Our Agreed key Behaviours

-  **Foster an inclusive work environment**
 This behaviour promotes a sense of belonging and ensures that everyone feels valued and respected, regardless of their background or characteristics.
-  **Champion/lead by example with positive behaviour**
 Leading by example sets the tone for acceptable behaviour within the workplace, encouraging positivity and mutual respect among colleagues.
-  **Treat everyone with respect & decency**
 Respecting each other fosters trust and collaboration, creating an environment where individuals feel safe to express themselves and contribute effectively.
-  **Empathise, accept, and be aware of others' emotions**
 Demonstrating empathy and emotional intelligence allows for better understanding and support of colleagues' needs, promoting a supportive and caring workplace culture.
-  **Recognise and call out poor behaviour when we see it**
 Addressing unacceptable behaviour reinforces the importance of maintaining a respectful and inclusive environment, ensuring that issues are addressed promptly and effectively.



A training needs analysis is prepared annually as part of the performance review process so priorities for training can be determined. Individual and organisational training plans are developed, and training recommended within the constraints of the available budget according to the following hierarchy:

1. Legislative requirement (such as traffic control qualifications)
2. Essential skill competency for salary progression
3. The organisation is at risk by not having knowledge/training.
4. Supports the Community Strategic Plan
5. An identified area of required skill development.

Employees, with their respective manager/supervisor and Human Resources, have a joint responsibility to ensure that training targets are achieved and managed.

Training Cost by Category for 2023-24	Cost
Category 1 - legislative requirement	\$17,475.36
Category 2 - required competency	\$13,935.05
Category 3 - organisational risk	\$106,556.81
Category 4 - supports Community Strategic Plan	\$0
Category 5 - required skill development	\$15,709.72
WHS training	\$42,152.72
Other training costs (includes wages, plant, creditors)	\$132,641.40
Higher education	\$2,453.20
TOTAL	\$330,924.30

Attainment of Qualifications

Five (5) employees achieved qualifications with the support of Council.

Qualification	Number of Employees
Diploma of Library and Information Services	1
Certificate IV in Civic Construction	1
Certificate IV in Leadership and Management	1
Certificate III in Leadership and Management	1
Certificate II in Workplace Skills	1

New Employees

New employees, volunteers, school-based apprentices and work placement students are required to complete an induction program. The program takes each individual through the employee handbook, work, health and safety requirements, policies and Council’s Code of Conduct requirements.

Thirteen inductions were undertaken, including the following work placement students and school-based apprentices.

Performance Appraisal System

Ongoing appraisals are undertaken in accordance with the Local Government (State) Award and Council’s salary system policy. Council continues to improve the online employee performance management system (EPM) and has purchased add-on modules to complement and enhance the module.

Narrandera Shire Council Consultative Committee

Council’s Consultative Committee meets bi-monthly and comprises elected union and employee representatives and management representatives. The Local Government (State) Award identifies key areas of consultation, and these are confirmed in the Committee’s constitution. The Committee provides a participative forum to consult and discuss matters of mutual concern, devise solutions and work cooperatively in workplace reform.

While the Committee does not have power to make decisions, it endorses proposed actions, suggests alternative actions, and can make recommendations to management. Committee members act on behalf of their constituents by raising matters for consideration, providing feedback, and acting as a conduit between employees and management.

Equal Employment Opportunities

Council actively supports the principles of Equal Employment Opportunity (EEO) in the areas of recruitment, selection criteria, training and employee development programs, promotion and conditions of employment. By engaging the EEO principles, Council ensures that all employees (or future employees) have an equal opportunity to enjoy a rewarding and challenging career with Council.

The following table provides insight into how the composition of the Narrandera Shire Council workforce has changed since 2004.

EEO Groups % of total workforce at Narrandera Shire Council	2004	2008	2012	2016	2020	2022	2023	2024
Women in leadership roles %	2.40	3.75	2.51	4.59	6.06	5.88	6.55	5.65
Aboriginal and/or Torres Strait Islander people %	4.94	6.25	5.03	4.59	9.09	10.92	10.65	8.87
People from culturally and linguistically diverse backgrounds (CALD) %	0	1.25	3.35	1.83	1.51	1.68	0.81	8.87
Youth (under 25) %	4.94	6.25	2.51	4.58	6.91	6.72	4.09	4.83
People with disability requiring work-related adjustment %	1.23	1.25	0.84	0.92	1.51	0.84	0.81	0.81

The objectives of Council's EEO Policy are:

- Eliminate and ensure the absence of discrimination in employment on the grounds of race, sex, religion, marital status, sexual preference and physical and/or intellectual impairment in Council
- Promote equal employment opportunities for all employees
- Ensure confidentiality for all applicants for positions with Council.

Council has a focus on groups who are under-represented in the workforce, by encouraging employment applications including:

- Women in senior leadership roles
- Aboriginal people
- People from Culturally and Linguistically Diverse Backgrounds (CALD)
- Young people (under 25 years of age)
- People living with a disability.

The concept and application of workplace diversity is not limited to the above groups. It also embraces other aspects of employees’ life and identity including:

- Age
- Carer’s responsibilities
- Sexual orientation
- Gender identity
- Educational level
- Socio-economic background
- Gender balance in non-traditional roles.

Annual Reporting of Labour Statistics

Circular 24-13 issued by the Office of Local Government 23 July 2024 requires Councils to report on their labour statistics within the Annual Report at a specific ‘relevant day’ – for the 2023-24 reporting year.

The date specified is Wednesday 14 February 2024 and on this day the following were directly employed by Council and performed paid work:

Status	Number of Persons
Permanent full-time	84
Permanent part-time	7
Casual	12
Fixed-term contract	8

On Wednesday 14 February 2024, the following information also applied:

Status	Number of Persons
Senior staff	1
Engaged under contract or other arrangement with employer wholly or principally for the labour	0
Supplied under a contract or other arrangement with employer as apprentice or trainee	0

Senior Staff

At 30 June 2024 Council had one designated senior staff position being the General Manager. The total value of the remuneration package of the General Manager was \$336,492 comprising:

- salary component of \$295,826 (inclusive of rental subsidy of \$8,000)
- 11% superannuation guarantee amount of \$30,962
- \$9,704 in Fringe Benefits.

Employee Assistance Program

Council offers an Employee Assistance Program that provides confidential and professional assistance for employees experiencing difficulties of a personal or work-related nature.

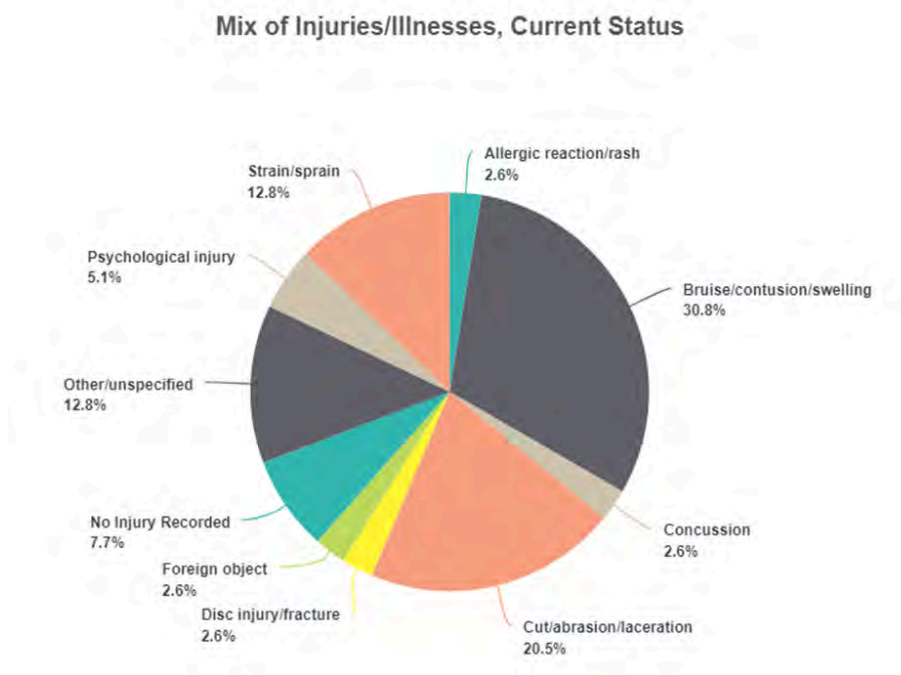
Workplace Health and Safety (WHS)

The Enterprise Risk Management Plan (ERMP) promotes an integrated approach to risk management across all areas of Council. The ERMP was actioned across the organisation during the 2023-24 reporting year. The Council’s Enterprise Risk Register was continually discussed at senior management meetings, and reviewed and updated periodically to ensure all emerging risks were identified and mitigated.

Risk identification is an essential part of every job and aims to decrease the number of incidents and injuries. Risks that could affect workers, the community and the environment are continually reviewed and once identified, are considered in all decision making. To highlight the importance of risk management and ensure workers are informed and using risk management in their everyday roles, WHS Responsibilities and Risk Management training has been arranged for all managers and supervisors to will be carried out every 2 years. Additionally, Enterprise Risk Management training was offered to Senior Management, Managers, Coordinators, Supervisors, Councillors and ARIC members at an operational and strategic level to enable Council to understand the value adding capability of effective, appropriately resource the ERMP.

The number of work-related injuries and accidents continues to decline, with near miss and incidents (not resulting in injuries) reports increasing. This is pleasing to show that there is more awareness around risk. The focus will now be on reducing hazards and risks identified through near miss reporting.

Details of Injuries/Incidents for 2023-24



Workplace Health and Safety Committee

The Health and Safety Committee (HSC) election was held this year to elect new or existing members to the Committee. The HSC meets bi-monthly to discuss all WHS matters. The Committee continues to review new and reviewed policies and procedures and assists in the planning of Council’s WHS objectives. The hazard inspection schedule is carried out monthly by the committee members, inspecting Council properties and worksites. These inspections continue to be a high priority and allow departments the opportunity to rectify hazards as they arise. The HSC works with each section to implement changes to rectify any hazards identified to ensure a safe working environment. In-house training has been arranged for all Committee members on their roles and responsibilities as a part of the Committee.

Safe Work Method Statements (SWMS) are a high priority and continue to be reviewed for each specific project to ensure compliance, that all site-specific risks have been assessed, and action plans developed to mitigate any risks.

Health and Well Being

Council continues to prioritise the physical and mental health of our employees by providing employee health and wellbeing programs throughout the year. These initiatives provide valuable resources and insight into relevant health and wellbeing topics while also providing methods and assistance on how to improve their overall health.

The Human Resources team held the annual Health and Wellbeing Days for all employees in July 2023 and again in April 2024. Sessions included:

- Legal Wellbeing
- Mindfulness – meditation/ yoga
- Nutrition Information
- Mental Health
- Vaping Awareness
- Mental/ brain games
- Health Checks

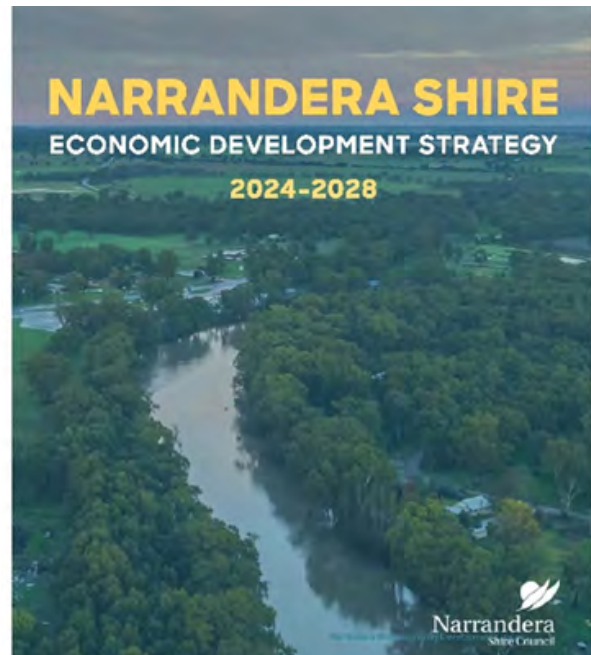




Economic Development

Narrandera Economic Development Strategy

Narrandera Shire Council has updated its Economic Development Strategy (EDS) for 2024-28, with a vision of making Narrandera Shire a destination of choice for living, working, visiting, business and investment. The comprehensive four-year plan has key objective focus on increasing business investment and attraction, improving wellbeing and liveability, increasing consumption of local goods and services, growing the local skilled workforce and growing the value of the visitor economy.



The strategy is the result of targeted consultation with key stakeholders and the community, ensuring that it aligns with the specific needs and aspirations of the Narrandera Shire. The extensive process ensured a strong understanding of what the challenges and opportunities faced by the local businesses and communities are, enabling the strategy to be tailored accordingly and ensuring the project reflects community values and considers industry needs.

With 20 key project areas identified to be undertaken by Council, the strategy seeks to foster a vibrant and dynamic business community that will contribute to the overall growth and prosperity of Narrandera Shire.



Regional Drought Resilience Plan

Narrandera Shire Council, as part of the Western Riverina Consortium with Leeton Shire, Griffith City and Murrumbidgee Council secured funding in the amount of \$560,000 to develop a comprehensive Drought Resilience Plan and implement the actions identified within the plan. The consortium engaged Meridian Urban Consulting to manage the project, conducting extensive desktop research and an initial round of in-person consultation with stakeholders across the region including at Barellan, Narrandera, Jerilderie, Coleambally, Darlington Point, Whitton, Leeton and Griffith early July 2024.



The purpose of the plan is to identify key issues faced specific to this region and the harsh realities faced during these challenging times, both on farm and from the farm gate, impacting community, business, health and cohesion. The plan provides targeted adaptation pathways to further build on existing drought resilience, and newly identified opportunities for increased resilience. The draft plan was submitted for review by the CSIRO on 31 July 2024. Plan development, additional in-person consultation and implementation will continue into 2024-2025.

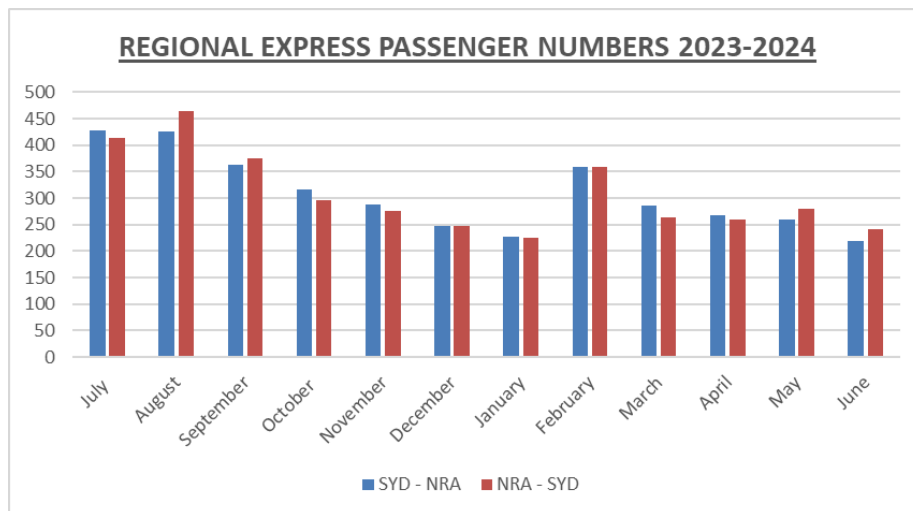
Economic Development Officer Forum

Narrandera Shire hosted a Regional Development Australia Riverina Economic Development Officer Forum in June 2023. The event brought various surrounding council representatives, industry representatives and speakers to the town, who were taken on a tour of the area to promote some of Narrandera’s new and famous features including the Skywalk, Water Tower Artwork, Koala Reserve and Destination Discovery Hub.



REX / Australian Airline Pilot Academy (AAPA)

REX airlines and the Australian Airline Pilot Academy (AAPA) provides essential aviation services within Narrandera Shire. REX offers regular passenger flights to and from Narrandera Airport, providing convenient travel options for residents and tourists. During the 2023-24 reporting period 3,686 passengers travelled Sydney-Narrandera and 3,699 passengers travelled from Narrandera-Sydney. Main customer profiles include travel for medical, business and events.



AAPA continues to use the airport residence as a briefing centre for trainee pilots and their instructors. It is common to see 3-5 training plans per day in the circuit training along with night circuit training. Circuit training is land, take off in the one movement 'touch and go'. Council subsidises the AAPA by paying rent for the briefing centre property which amounted to \$5,200 for the reporting year.



Reverse Vending Machine

The Reverse Vending Machine (RVM) continues to be very successful, with significant volumes deposited throughout the year and vouchers redeemable locally at Coles Supermarket Narrandera. The vouchers have enabled an increased number of shoppers to spend at a local venue, potentially bolstering local employment.

Over the 2023-24 financial year a total of 2,410,869 containers were deposited at the Narrandera facility. A total of \$225,428.03 was provided to community members in vouchers.

Breakdown of amounts collected from Coles Supermarket Narrandera:



Month	Amount
July	\$14,600.40
August	\$13,784.30
September	\$17,062.10
October	\$20,595.60
November	\$17,924.10
December	\$23,271.73
January	\$20,008.50
February	\$20,815.00
March	\$22,343.00
April	\$17,958.80
May	\$21,609.70
June	\$15,454.80
TOTAL	\$225,428.03

The benefit of having a local RVM and redeemable location means that shopper drift to other centres has reduced. This strongly meets the Narrandera Business Group and Council’s joint objective of people shopping locally. Another positive is the notable reduction in roadside bottles and cans.



Solar Farm Developments

A key driver of economic activity in Narrandera Shire has been the rise of solar farms. Several farms are being established in the Shire, bringing substantial investment and job opportunities to the community.

Avonlie Solar Farm commenced operation in late 2023 and comprises more than 450,000 solar panels with a total energy capacity of up to 245MW(DC). The farm generates approximately 500 gigawatt hours of renewable energy per year.

Yarrabee Solar Farm Stage 1 construction is yet to commence; however, a recent update indicates that the project is still in the pipeline for 2026-27. The project is expected to support between 150-200 positions during construction phase and 10-15 positions during the operational phase.

The Grong Grong Solar Farm & Haystacks Solar Garden is up and running as Australia’s first large-scale grid connected solar garden. This farm was developed by Komo Energy, partnering with communities, landholders and businesses. The project, which has a connection agreement with Essential Energy, saw construction completed early 2024.

Small Area Labour Market Statistics

Council’s Economic Development section monitors the Small Area Labour Market quarterly results to observe trends for Narrandera Shire and other rural centres within NSW. Unemployment numbers fluctuated during the period with an overall slight increase, with unemployment sitting at 4.4% during the December 23 to March 24 quarter. The Small Area Labour Market data for Narrandera was consistent in its movements for the period when compared with other Riverina towns.

Small area labour market statistics for Narrandera, source Small Area Labour Markets data: Department of Jobs and Small Business.

Quarter/Year	Unemployment	Labour Force
June 2023	120 persons or 4.3%	2,758 persons
September 2023	119 persons or 4.4%	2,734 persons
December 2024	115 persons or 4.4%	2,654 persons
March 2024	118 persons or 4.5%	2,528 persons

Flexible Options Housing Estate

Council held preliminary discussions with a regional housing developer to discuss Council owned vacant land located at corner of Crescent and Elwin Streets also Whitton Street which are both suitably zoned parcels of land available for residential development. Council continues to investigate opportunities to establish key worker and social housing.

Red Hill Industrial Estate

The existing Red Hill Industrial Estate has reached capacity of available land, leaving limited options for new businesses or the expansion of existing ones. The Economic Development Team is collaborating with Council’s Infrastructure Department to identify an expansion of existing Red Hill Industrial Estate, focusing on the western boundary of the estate which is anticipated to provide upwards of 15 suitable allotments for new and expanding businesses.



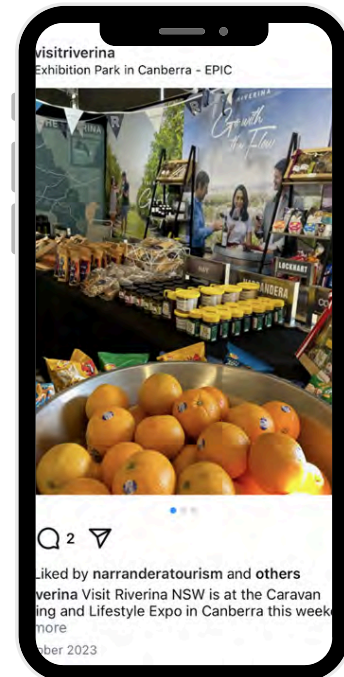
Marketing and Tourism

Visit Riverina Membership

By actively participating in Visit Riverina as a member Council, Narrandera Shire has enjoyed numerous benefits including regional collaboration and collective marketing efforts, allowing pooled resources and amplified marketing messages. Narrandera has been promoted widely as an attractive destination within the broader Riverina region through this collaboration.

Attendance at the 2023 Canberra Caravan Camping Lifestyle Expo

Narrandera Tourism participated in the 2023 Canberra Caravan Camping Lifestyle Expo as part of Visit Riverina, which was a strategic move yielding significant benefits.



The event provided a valuable opportunity to showcase the Shire and wider region to a diverse audience. Visitors who were previously unaware of Narrandera Shire, left with a better understanding of its unique offerings and are more likely to consider future visits.

Presenting at such a prominent event successfully increased Narrandera’s visibility and generated interest among potential tourists and caravan enthusiasts.

Country Change Membership

Council has re-signed as a member of the Country Change Program - this is an invaluable opportunity to promote Narrandera Shire as a regional destination of choice to live and work. The program connects city residents looking for a place change with the various partner Councils to assist them in identifying possible places that will suit their needs and values and offering opportunities to relocate. It also provides support with establishing in the new locations including connections for housing, education, employment and health.

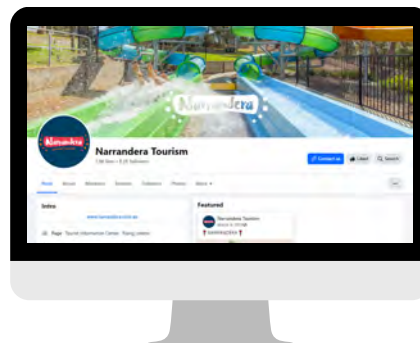


Social Media Updates

Narrandera Tourism Facebook Page

During the reporting period, the Narrandera Tourism Facebook page achieved a reach of 55,517 engagements, providing the audience with opportunities to view the pages posts and updates.

Engagements refer to the number of times individuals clicked on the page to view its content, posts, and additional information. This metric provides insights into the level of interest generated by the page, as well as the engagement and interaction of Facebook users with the page's content.



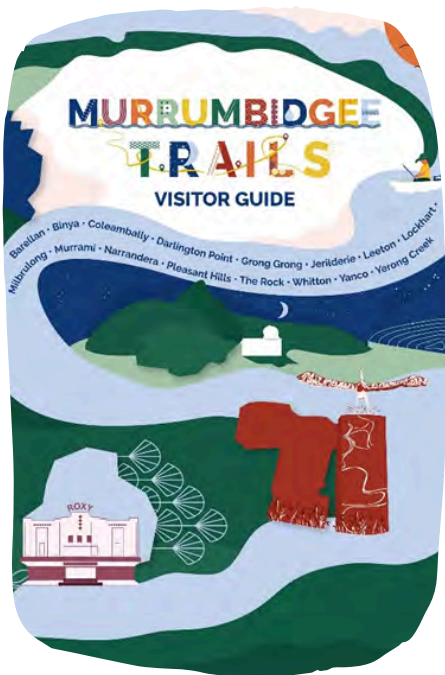
New Website

The previous WordPress website for Narrandera Tourism was closed in November 2023 however a new website is under development and due for release early 2025. Funds were identified to develop a new microsite within the existing Council website developer Demonz Media to create a new platform. The department has undergone a complete audit of the content from the previous website and have prepared a revitalised copy as well as imagery and videography in preparation of the launch of the new website.



Murrumbidgee Trails

The Murrumbidgee Trails collaboration worked on the development of a new edition of the brochure during the first half of 2024. The new brochure plays a crucial role in promoting the region as a desirable tourist destination and serves as a tangible resource providing comprehensive information about the region's attractions, accommodations, activities, and events. A collaborative approach in developing the brochure ensures a cohesive and well-rounded representation of the region, highlighting its unique selling points and encouraging visitation.



This collaborative effort among the participating Councils also allows for consistent and coordinated social media content, ensuring a unified brand presence and message across channels. The engagement metrics, including likes, shares, comments, and post reach, reflecting the sustained interest and active participation of the target audience. This continued engagement is vital for maintaining visibility, attracting potential visitors, and fostering a sense of community among locals and tourists alike.

The sustained engagement on social media platforms and development of the new brochure signifies the continued commitment of participating Councils to effectively promote the Murrumbidgee region.

The collaboration has demonstrated its ability to maintain and grow the region's presence on social media, thereby expanding reach and engagement with the target audience.



Events

Australia Day

Narrandera Shire celebrates Australia Day with a variety of community activities intrinsic to the values of our Shire and the popular celebrations were held at multiple locations. Council co-ordinates Australia Day activities through a volunteer committee and provides some financial assistance to ensure that events across the Shire are supported.

The Australia Day Awards were held at Lake Talbot Water Park. The event included an 'Aussie breakfast' served by Narrandera Lions Club, a welcome to Country by Neville Bamblett, addresses by Mayor Neville Kschenka, local Australia Day Ambassador Doug Hawkins, local Australia Day Ambassador Heather White with Rachel Warren performing a number of songs and Dance Performance by local dancers from Dinawans Connection.

Narrandera Shire award recipients for Australia Day 2024:

- Citizen of the Year – Briann Neil Payne for notable service to the community and service associations of Narrandera Shire.
- Young Citizen of the Year – Eliza Fraser for notable service to the community during the preceding year.
- Senior Citizens of the Year – Michael Batchelor for notable service to the community for many years.
- Lifetime Award – James Knagge for a lifetime of service to the community
- Disability Advocate Award – Kurrajong Narrandera for notable service to the community.
- Environmental Citizen of the Year – Peter Beal for notable service to the community for environmental initiatives.
- Lifetime Environmental Award – Lindsay Hayes for a lifetime of wildlife conservation.
- Organisations of the Year – Narrandera NAIDOC Committee for outstanding service/achievement by an organisation (business, group, club or committee) to the community of the Narrandera Shire in the preceding year.



Australia Day Award Recipients, Sporting Award Recipients, Australia Day Ambassador Doug Hawkins and Local Ambassador Heather White.

Australia Day flag raising ceremonies and luncheons were held at the Barellan War Memorial Swimming Pool and the Grong Grong Park/Royal Hotel Grong Grong.

In the afternoon community activities included free kayaking on Lake Talbot, water fun at the Lake Talbot Water Park, Wiradjuri Cultural Tour with Sandhills Artefacts and an Australia Day concert with Tin Shed Rattlers held at the Narrandera Ex-Servicemen’s Club.

Over 100 people also participated in the Narrungdera Survival Day March down East Street to celebrate the survival of the oldest living culture.



Welcome to country by Neville Bamblett at the Australia Day Awards Ceremony



Tin Shed Rattlers entertaining the crowd at the Australia Day Concert.

Narrandera Hot Rod Run 2024

The Narrandera Hot Rod Run 2024 was a very successful event that brought together hot rodders and automotive enthusiasts from near and far. This annual gathering has been a long-standing tradition in Narrandera and the 51st edition was celebrated with great enthusiasm and appreciation. The event showcased the town's rich automotive culture, fostered community engagement, and left a lasting impact on all who attended.

User-Pays Policing Cruizin No Boozing: This year's Narrandera Hot Rod Run engaged the user-pays policing of the event, particularly the popular Cruizin No Boozing activities. This approach continues to receive overwhelming support and appreciation from both hot rodders and attendees. The user-pays policing model ensured a safe and enjoyable environment for everyone involved, promoting responsible behaviour and contributing to the overall success of the event. This initiative set a positive example for similar events in the future, emphasizing the importance of community safety and responsibility.

Enhanced Saturday Night Experience: The 51st Narrandera Hot Rod Run featured exciting additions to the Saturday night program. A new light tower installed at the crossing of Elwin and East Streets illuminated the festivities and enhanced the overall ambience. Designated parking zones were introduced this year allowing the vehicles participating in the "Cruise" a parking area to pull up between circuits and enjoy the event. Victoria Square was transformed into a hub of entertainment, providing attendees with live music in the evening as well as the location of the popular Lions Train pickup location. These enhancements elevated the event experience and highlighted Narrandera's commitment to creating memorable moments for both participants and visitors.

Sunday Show N Shine: The Sunday event was a resounding success, drawing a significant number of attendees and showcasing the impressive array of over 450 cars. This was a true celebration of automotive excellence, with participants proudly displaying their meticulously maintained vehicles. It also featured a variety of food stalls, live music performances, and a vibrant atmosphere that captured the spirit of the Narrandera Hot Rod Run.

The organisers and the Mayor of Narrandera Shire Council were publicly acknowledged and thanked, recognising their dedication and support in making the event possible.



2024 Narrandera Rod Run Cruisin no Boozin

Narrandera Koala Festival

Narrandera Shire Council successfully hosted the second Narrandera Koala Fest on Saturday 7 October 2023. Koala Fest celebrates Narrandera’s koala colony and was held at Brewery Flat and at the Narrandera Flora and Fauna Reserve - in conjunction with the 2023 Narrandera Koala Count. Koala Fest is a free event that provides several fun activities for people of all ages to enjoy.

The event attracted approximately 800 attendees and directly involved 30 businesses and five community organisations. A further 12 business benefitted indirectly from the event. The event was well supported by local businesses and organisations, with a total of 21 providing funding to assist with conducting the event.

The funding provided by local businesses and organisations enabled the event to be held with free entry and provided a highly valued community event. Many local and regional families took advantage of the opportunity to catch up and visitors to the area appreciated the unique experience provided by the festival. The event certainly enhanced the reputation and status of the Narrandera Koala population.



Information stalls were kept busy engaging interested community members.

Support for Events in Narrandera Shire

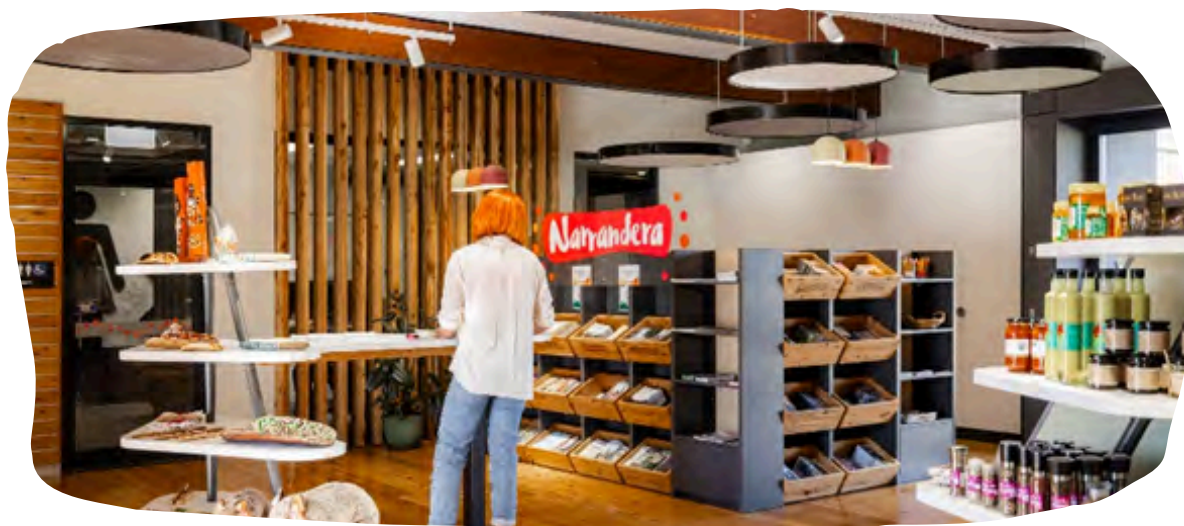
The Events team received 26 event applications during the period, indicating a strong interest in hosting events within the Shire. This is a positive sign for the local community and tourism industry as events attract visitors, boost local businesses, and enhance community engagement.

The Events Team offered advice and advocacy to organisers regarding event planning and marketing opportunities. This support is valuable for ensuring events run smoothly and are effectively promoted to attract a larger audience.

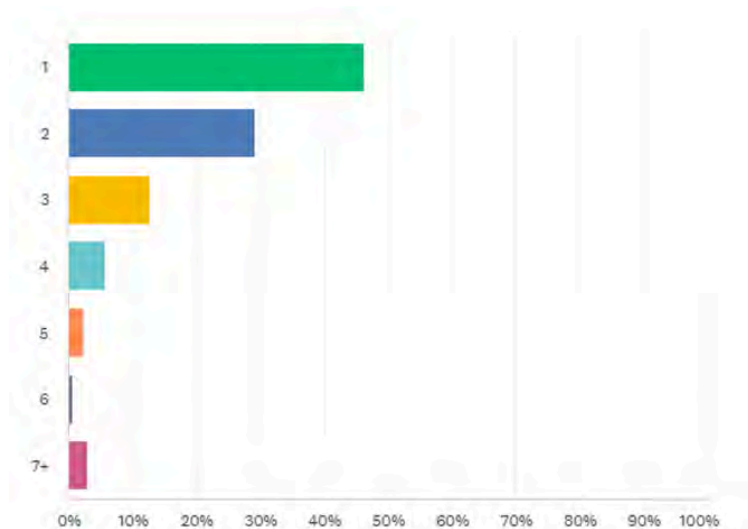
Visitation Statistics

The Narrandera Destination Discovery Hub opened in November 2023 and has proven to be an impressive and well attended welcoming venue to visitors. Since opening the number of visitors has increased substantially with an increase 86% compared to the previous financial year.

Narrandera Shire has experienced a recovery in visitation over the past seven months with travel numbers returning to pre COVID-19 levels however travel patterns have altered. Visitor trends are positive for the local tourism industry, indicating that more people are choosing to spend time in the area to explore, rather than simply passing through. Fifty percent of visitors are now staying for one to three days as part of their regional holiday, and this shift in visitor behaviour benefits the community in ways such as increased spending in local businesses, more exposure for local attractions, and potentially higher demand for tourism-related services.



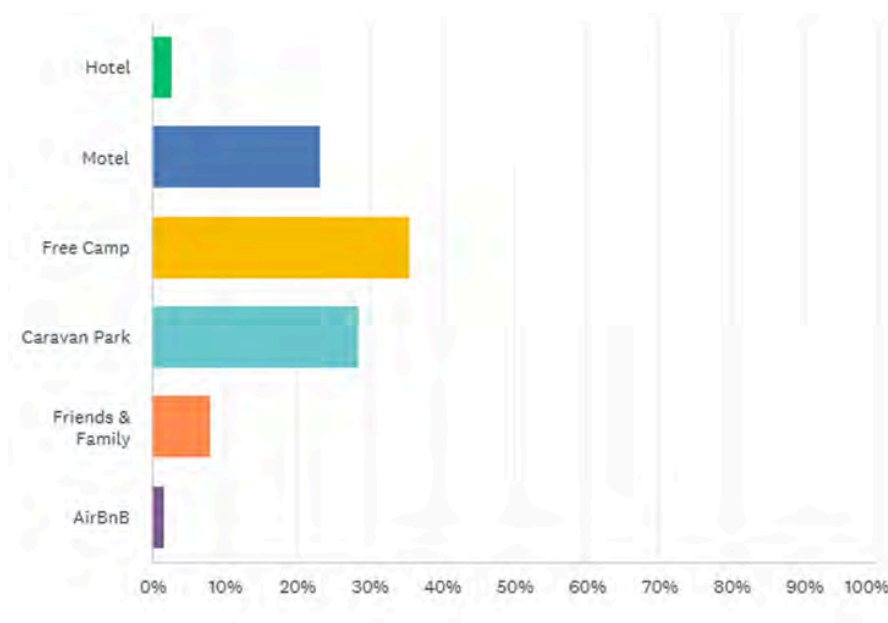
Length of Visit to Narrandera Shire



Statistics collected by the Destination and Discovery Hub show the majority of visitors come from within New South Wales with an increasing number of visitations from Greater Melbourne and Greater Sydney postcodes. A consistent flow of visitors from both South Australia, Western Australia and Queensland have also visited this financial year, with overseas visitation on a steady increase as confidence in overseas travel returns. The overwhelming majority of visitors are aged over 56 years with an even spread of other age groups.

Based on the statistics, free camping is the most popular option for accommodation in this financial year closely followed by caravan parks with motels stays very strong. Airbnb accommodation reflects the growing interest in alternative options however many of these are booked by longer stays for business purposes. Staying with friends and relatives remains a popular choice for visitors.

Accommodation whilst visiting Narrandera Shire





4 Our Infrastructure

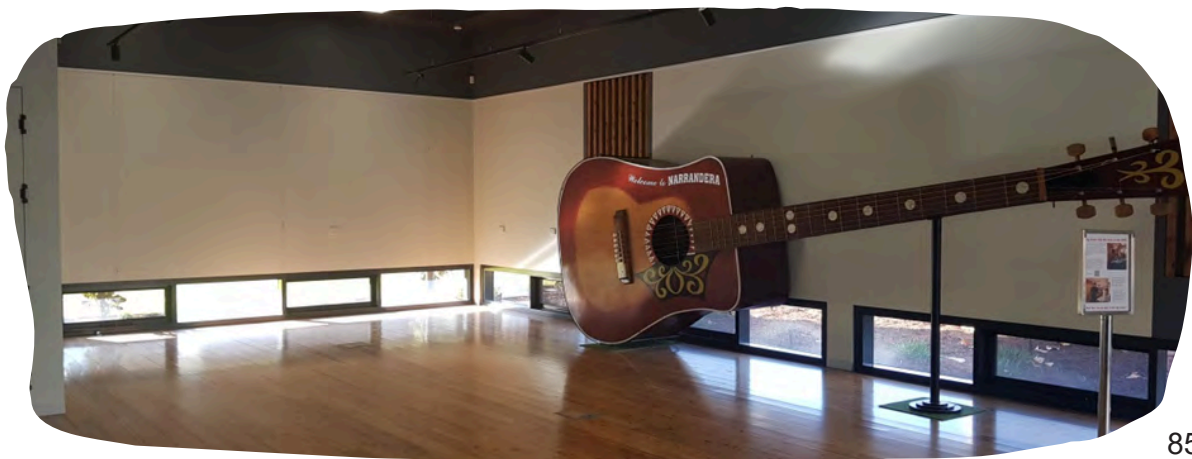
2023-24 Infrastructure Projects

Playground on the Murrumbidgee

The Narrandera Shire Destination and Discovery Hub and the Lake Talbot Skywalk were the final projects completed throughout 2024 from the secured \$8 million dollars funding from the NSW State Government.

Narrandera Destination & Discovery Hub

This is the flagship project allowing visitors and local community members to discover Narrandera’s nature-based and cultural stories using interactive displays and virtual reality. Once fully equipped, the building will contain a discovery centre with theatrette, gallery, staff offices and ample space for visitor servicing.



Lake Talbot Skywalk

The Skywalk extends over the water at Lake Talbot to provide a unique and scenic view of the 'Playground on the Murrumbidgee' project, Lake Talbot, Lake Talbot Water Park and the Narrandera Flora and Fauna Reserve.



Walkway and platform – Skywalk



Skywalk and foreshore deck area

Local Roads and Community Infrastructure Fund

Brewery Flat amenities upgrade

The Brewery Flat amenities upgrade has seen the full renovation of the old amenities. This project includes all new toilet bowls, cisterns, plumbing, and cubicles, including tiling and painting.



Narrandera Tennis Courts - accessibility upgrade

This project has seen several accessibility components installed in and around the clubhouse and courts. The work include two accessible ramps for access into the clubhouse and also the lower courts, also a fully accessible toilet for patrons within the clubhouse.



Tennis Club - lower tennis court upgrade

The lower tennis court upgrade includes the removal of the old existing fence and replaced with a new fence, supply, and install subbase, and supply and install synthetic grass including line markings, nets, and a small retaining wall.



Senior Citizens building upgrade

Major work was undertaken at the Senior Citizens Building. External work included full painting, replacing some roofing sheets and the installation of a stormwater system. The internal work includes repairs to the ceiling and painting to the main hall, new carpet & blinds, and the refurbishment of the amenities area.



Air League building upgrade

The completed work includes the addition of a new undercover area including a barbeque area and removal of trees and shrubbery that have impacted the building. New guttering and stormwater connection, surround complete the work.



Tiger Moth Memorial building upgrade

This project included the installation of a new accessible entry, external painting, replacement of some windows and various external cladding to modernise the building façade - CCTV upgrade was also part of this project.



Barellan Museum upgrade

This project includes internal painting of the display area ceiling, external painting of front entrance, roof waterproofing activities including the replacement of gutter, renew front entrance canvas awning and upgrade electrical meter.



Crown Reserve Improvement Projects

Rotary Lookout Shelter upgrade

The Rotary Club shelter refurbishment included replacement of the roof, new guttering and accessories and new timberwork to give a modern look. A new accessible ramp was provided, with new BBQ and seating to complete the work.



Retaining wall at the Lake Talbot Amenities

The new retaining wall at the Lake Talbot amenities now provides a much more level space for people to enjoy and also easier to maintain.



Other Projects

Blue Tree Project

Located approximately 500 metres from Narrandera on the southern side of the Murrumbidgee River Bridge, the project included painting a dead gum tree to a height of 11 metres with the trademark blue paint. The concept of the Blue Tree Project is to initiate difficult conversations and encourage people to speak up when battling mental health.



Transfer point – Narrandera Landfill site

The retaining wall and concrete works for the new transfer point at the Narrandera Landfill site has been completed. When the associated roadworks are complete, this will allow customers to drop their residential waste in a convenient and safe manner without the need to access large open cut waste cells



Stormwater work at the Narrandera Shire Library

The stormwater work at the Narrandera Library was essential to prevent surface water flooding. The components included a new flowerbox designed to divert water to newly sub-surface drains. The addition of concrete surrounds to existing drains completes the work.



Behind the meter PV solar system and battery storage project

In line with Council's Climate Action Strategy (Efficiency, Renewable Energy & Emissions Reduction short to medium Action Plan) Council has completed 'behind the meter' photovoltaic (PV) solar systems at a number of key sites allowing for either carport, ground and/or roof mounted systems. It is expected that this will provide for a total of 230KW of energy generation and the capacity to store energy at two sites with the installation of 35kWh of battery storage.



80.6kW ground mount system – Narrandera Sewer Treatment Plant



74.7kW Carport system view from the Caravan Park – Lake Talbot Water Park



74.7kW Carport system view from the carpark – Lake Talbot Water Park



14.7kW roof mount system – Narrandera Sports Stadium



15.7kWh Battery storage – Narrandera Sports Stadium

Road Network

Regional Roads

Works on regional roads were undertaken with the aid of the Regional Roads Block Grant. Barellan Road had a 1.5 kilometre section of road rehabilitation completed. Canola Way had a twin cell culvert replaced east of Cowabbie Creek due to failures.



Barellan Road

Sealed Roads

Sealed roads comprised a range of works being undertaken from rehabilitation to upgrades and repairs. Drover Place construction was completed which is a new road within the Red Hill Industrial Estate, this 580 metres of roadway will service large industrial developments with some developments currently underway. Funded from Council funds allocated from sale of land and roads construction budgets.



Drover Place

Strontian Road had a section of rehabilitation and additional locations of heavy patching undertaken through funding from NSW Government for Natural Disaster Recovery and the Regional Emergency Road Repair Fund.



Strontian Road

Erigolia Road shoulder widening works for the full 11.7 kilometre length of road are mostly completed with only final finishing works left. This project increases the safety of the roads being a major agricultural and heavy vehicle route. The project was funded under the Remote Roads Upgrade Pilot Program with contribution of Council funds, and additional heavy patching from the Regional Emergency Road Repair Fund.



Erigolia Road

Angle Road was resheeted and upgraded to a sealed surface for a 1.5 km section funded through the Roads to Recovery program.



Angle Road

Other projects include Council resealing 15.4 kilometres of sealed road on Bulloak Tank Road, Back Morundah Road, Kamarah Road and Lismoyle Road.

Council's sealed roadway network had 35 kilometres of shoulder grading and table drain works completed under the Regional Emergency Road Repair Fund being: Colinroobie Road, Kamarah Road, Lockhart Road.

Council utilised the NSW Government Fixing Local Roads Pothole Repair funding for a large range of eligible works on Council's sealed roads, from potholes, or edge repairs.

Grong Grong River Road causeway repairs over Cowabbie Creek have commenced with works due to be complete early in the 2024-25 financial year. This replacement and upgrade of the existing culverts and road surface will again provide access for the local community following closure due to flood damage. This project is funded from NSW Government for Natural Disaster Recovery.



Grong Grong River Road Causeway

Gravel Roads

Council completed over 40.9 kilometres of gravel re-sheet works on roads across the Shire including; Grong Grong Station Road, Molly’s Lagoon Road, Back Yamma Road, Mannings Road, Bulloak Tank Road, Centenary Road, Orams Road, Clarkes Road and Stephenson’s Road – funding for these works come from Council revenue also Roads to Recovery funding.

Routine maintenance saw the grading of 495 kilometres of the gravel road network, funded from both Council revenue also Regional Emergency Road Repair Fund.



Grong Grong Station Road

Bridges

The replacement of Molly’s Lagoon Bridge also Somerset Park Bridge under the Fixing Country Bridges (FCB) program along with additional funds from Council revenue have been completed with the new bridges now allowing improved access to remote locations for locals and emergency services.



Somerset Park Bridge (Back Yamma Road)



Molly’s Lagoon Bridge (Molly’s Lagoon Road)

Another project at the Brewarrana Bridge on Buckingbong Road (comprising pylon strengthening) commenced with difficult site conditions - the works are ongoing and will be completed during the 2024-2025 financial year. Completion of this project will enable the bridge to be brought up to current standards for current traffic flow and vehicle types and loads. This project is funded under the Fixing Local Roads program.



Brewarrana Bridge (Buckingbong Road)

Footpath and Kerb Works

Brewery Flat footpath (connection stage 1) was completed linking the free camp ground to the new pedestrian bridge over the Murrumbidgee Irrigation canal and boardwalk linking to Melbourne Street – this allows visitors and residents alike to travel to East Street and the CBD and East Street from this location. This stage was completed under the Local Roads Community Infrastructure Round 3 program – a future stage will see a crossing installed over the creek to the south of the new pathway.



Brewery Flat Footpath

The North Narrandera Footpaths project is now complete resulting in a network of pathways north of the railway bridge along Adams Street connecting to Watermain Street then east to Dalgetty Street connecting with Racecourse Road then north to the Narrandera Golf Club. This project was funded from the Local Roads Community Infrastructure Round 3 program also Council revenue.



Adams Street Footpath

Water and Sewer Projects

Improving water quality

Council has commenced a program of extending water mains in cul-de-sacs to remove dead-end pipes which are a significant contributor to water quality issues – works such as this means that the water within the pipe has continuous flow. Areas identified for such works include Mount Street, Helenor Crescent also Anzac Crescent. Further remedial works will occur in the near future for Japonica Place and Carolan Place.



Water main extension in Anzac Crescent

Narrandera Landfill improvements

As part of the improvements at the Narrandera landfill, the existing water main has been extended further into the site to improve fire-fighting coverage.



Narrandera landfill water main extension



Fire service and fire hose reel installation Narrandera landfill

Barellan Sewer Project

Construction of the sewer reticulation network at Barellan has been ongoing for the past 12 months - works are expected to be completed by December 2024. All sewer mains and sewer pump stations have been installed within the village of Barellan with final works being undertaken at the sewer treatment plant adjacent to Kolkilbertoo Road located north of Barellan.

Individual connections to residences and non-residential properties is currently underway.



Construction of Sewer Treatment Plant adjacent to Kolkilbertoo Road



Construction of a Sewer Pump Station at Barellan

Stormwater Management

Flood Risk Management Prevention Measures

The 2018 Barellan Floodplain Risk Management Study & Plan also the 2019 Review of the Narrandera Floodplain Risk Management Study & Study identified several flood protection measures.

Council applied for funding for the protection measures progress through the flood protection measures on the following projects:

- a detailed design of the Barellan township with preferred levee options has now been completed. The completed designs enable Council to take advantage of future Federal and/or State Government grants by having a shovel-ready solution to prevent future overland flooding of the Barellan township.
- Council has submitted a grant application to undertake a feasibility study for the Narrandera-Leeton Airport including the Nallabooma Estate – a ringed levee is the preferred option. Should a grant application be successful the project will investigate and model a number of options to minimise the catchment flowrates. The completed study will enable Council to determine if it will apply for next concept design phase.

Across the reporting period, Council also continue to carry out maintenance works to the existing stormwater drainage infrastructure, including cleaning culverts and open drains.



Report on Infrastructure Assets

The following schedule reports on the condition of Public Works under the control of Council and contains costs in relation to:

1. Estimated cost to bring the asset up to a satisfactory standard
2. Required annual maintenance
3. Actual maintenance as at 30 June 2024
4. Written Down Value
5. Assets in Condition as a percentage of Written Down Value
 - Excellent/Very Good – No work required
 - Good – Only minor maintenance work required
 - Satisfactory – Maintenance work required
 - Poor – Renewal Required
 - Very poor – Urgent renewal/upgrading required

Report on infrastructure assets as at 30 June 2024

Asset Class	Asset Category	Estimated cost to bring assets agreed level of service set by Council to satisfactory standard		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					1	2	3	4	5
Buildings	Buildings – non-specialised	2,663	–	451	155	11,115	32,930	2.0%	11.0%	47.0%	38.0%	2.0%
	Buildings – specialised	1,394	–	303	117	12,543	22,103	46.0%	3.0%	19.0%	30.0%	2.0%
	Sub-total	4,057	–	754	272	23,658	55,033	19.7%	7.8%	35.8%	34.8%	1.9%
Other structures	Other structures	1,503	–	350	455	14,787	25,531	53.0%	5.0%	17.0%	22.0%	3.0%
	Sub-total	1,503	–	350	455	14,787	25,531	53.0%	5.0%	17.0%	22.0%	3.0%
Water supply network	Water supply network	4,150	–	530	963	23,471	47,311	19.0%	6.0%	41.0%	27.0%	7.0%
	Sub-total	4,150	–	530	963	23,471	47,311	19.0%	6.0%	41.0%	27.0%	7.0%
Roads	Sealed roads pavement	598	–	277	337	15,269	26,597	2.0%	32.0%	54.0%	11.0%	1.0%
	Sealed roads surface	2,156	–	260	1,056	14,948	25,020	25.0%	25.0%	25.0%	15.0%	10.0%
	Unsealed roads pavement	2,150	–	208	676	9,571	19,983	8.0%	20.0%	42.0%	16.0%	14.0%
	Bridges	586	–	93	1	14,803	24,747	17.0%	62.0%	7.0%	14.0%	0.0%
	Footpaths	40	–	43	40	1,884	2,943	20.0%	23.0%	49.0%	8.0%	0.0%
	Bulk earthworks	–	–	–	–	77,412	77,412	100.0%	0.0%	0.0%	0.0%	0.0%
	Flood-ways	–	–	6	–	520	560	71.0%	29.0%	0.0%	0.0%	0.0%
	Guardrail	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Kerb and guttering	42	–	93	81	5,159	8,980	1.0%	30.0%	66.0%	3.0%	0.0%
	Traffic devices	34	–	11	–	731	1,028	45.0%	13.0%	23.0%	19.0%	0.0%
Sub-total	5,606	–	991	2,191	144,276	187,270	48.9%	20.2%	20.5%	7.5%	2.9%	
Sewerage network	Sewerage network	668	–	301	505	16,855	26,912	48.0%	29.0%	14.0%	6.0%	3.0%
	Sub-total	668	–	301	505	16,855	26,912	48.0%	29.0%	14.0%	6.0%	3.0%
Stormwater drainage	Stormwater drainage	531	–	115	–	6,658	13,808	1.0%	13.0%	64.0%	22.0%	0.0%
	Sub-total	531	–	115	–	6,687	13,808	1.0%	13.0%	64.0%	22.0%	0.0%
Open space / recreational assets	Swimming pools	195	–	196	156	3,111	4,600	76.0%	0.0%	0.0%	24.0%	0.0%
	Open Space & Recreational	135	–	180	37	2,217	2,993	58.0%	22.0%	10.0%	4.0%	6.0%
	Sub-total	330	–	376	193	5,328	7,593	68.9%	8.7%	3.9%	16.1%	2.4%
Total – all assets		16,845	–	3,417	4,579	235,062	363,458	39.4%	15.5%	26.0%	15.8%	3.3%

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

5 Our Environment

Companion Animals

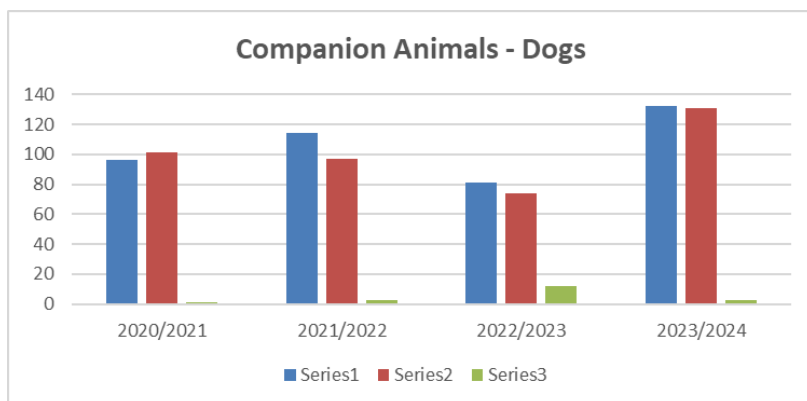
Council is responsible for managing companion animals within Narrandera Shire and these responsibilities include:

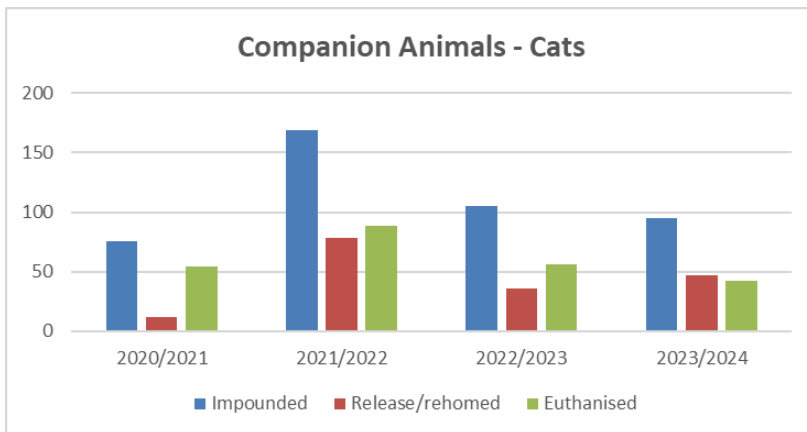
- Operation of the Narrandera Animal Care Facility
- Rehoming unclaimed companion animals
- Microchipping and lifetime registration
- Roaming and stray dogs
- Animal noise complaints
- Reducing incidents of dog attacks
- Trapping feral cats
- Community education and awareness of responsible pet ownership.

Residential areas in Narrandera, Borellan and Grong Grong are patrolled routinely and in response to day customer requests. Council updates and maintains data in the NSW Companion Animals Register for new registrations. Employees also enforce the provisions of the *Companion Animals Act 1998* by issuing fines, nuisance animal orders, dangerous and menacing dog declarations where required. Council’s data relating to dog attacks is lodged through the NSW Companion Animals Register to the Office of Local Government with pound collection returns lodged with the Office of Local Government.

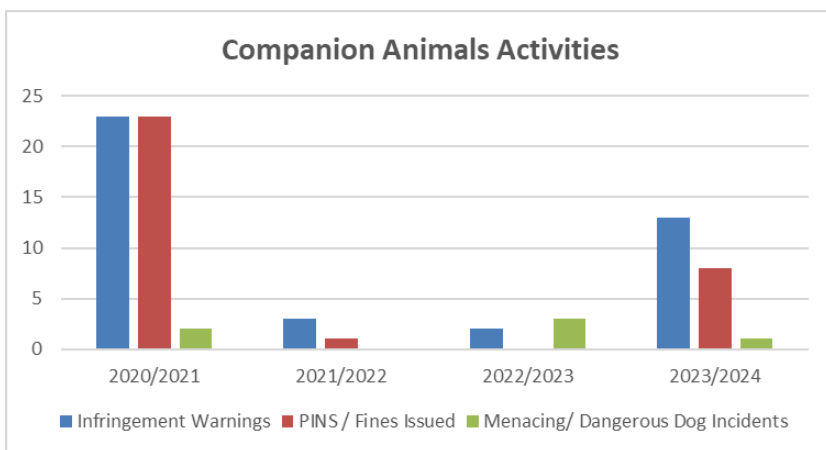
Council liaises with pet rescue groups to re-home unclaimed and surrendered animals as an alternative to euthanasia. Dogs and cats are only euthanised when deemed unsuitable for rehoming following temperament testing or upon veterinary advice.

Impounding, release and other statistics for the reporting year for dogs and cats are provided to the NSW Office of Local Government.





Enforcement activities by Compliance Officers are recorded and reported on annually. Not recorded are the numerous interactions with community members about the responsibilities of keeping pets and the importance of desexing companion animals.



Income for 2023-24 companion animal registrations was \$6,735 being registration commission from the NSW Office of Local Government. Expenses for 2023-24 included \$135,993 for wages and salaries, \$16,316 for materials, \$397 for protective equipment, \$949 for telephone expenses and \$3,319 for vehicle operating expenses.



What We Do to Manage Our Environment

Narrandera Shire is renowned for the rich diversity and maturity of the many trees found within its streetscapes, parkland and private gardens. Tree-lined avenues, mature exotic gardens and specimen trees are all present throughout the Shire. Council plays a key role in managing and protecting the environment and continues to protect, restore, enhance and conserve the local environment.

Narrandera Shire Council is committed to responsible environmental management. Throughout the year, Council actively engage in initiatives to protect our natural resources, promote sustainability, and enhance the well-being of our community. Our efforts include tree planting and tree preservation, conservation projects through Biosecurity weed management and effective irrigation management with the use of a central irrigation management system for all parks, sports fields and cemeteries. Council recognizes the importance of preserving our unique environment for current and future generations.

Tree Plantings

101 trees were planted with 7 trees removed during the 2023-2024 reporting year. Council trees are managed using a software program called Tree plotter. Trees are assessed every 5 years through a tree Audit. The Audit is utilised to prioritise maintenance works that have been identified. Staff are also able to track the history of works and tree health by using the program.

A total of 3 tree packages for works were undertaken throughout the year.



Biosecurity Weeds

Narrandera Shire Council views effective weed management is an essential activity which safeguards our economy, environment and community. Council manage weeds in accordance with the NSW Biosecurity framework and associated tools. Under the Biosecurity Act 2015 (the Act) everyone, including State Government Organisations, Council and, private landholders have a legal obligation to manage identified priority weeds on land that they own or occupy. In addition, there is a minimum General Biosecurity Duty to effectively contain and prevent the spread of weeds and invasive plant species from landholder's properties into adjacent properties.

Council's role is to work with all landholders and occupiers of land, to help them meet their General Biosecurity Duty according to the Act. This includes:

- Helping to identify priority weeds.
- Providing advice and information on ways to manage weeds.
- Providing displays and community extension education materials about weeds.
- An ongoing program of rural and urban inspections to check for priority weeds.
- Provide weed and invasive species management on roadside verges and Council Managed lands
- Enforcing compliance using statute tools such as a Biosecurity Direction or accepting a weed management Biosecurity Undertaking, in cases of non-compliance with General biosecurity Duties.

Weed management in the Narrandera Shire Council is conducted strategically, and on a priority basis. As with all land holders, State priority weeds and extreme risk species are the major concern for Council followed by Regional and Local Priority weeds. Council endeavours to provide the most effective weed management activities reasonably possible within the limitations of available funds.

Council supports an extensive Weeds Action Program (WAP), this includes inspections of private property, council-managed land, and various spray programs targeting priority weeds throughout the year. In addition to the WAP, council collaborates with partners to effectively target weeds and engage the community in weed management. The Riverina Regional Strategic Weed Management Plan identifies regional priority weeds and provides management objectives.



Council have three internal documents to assist with biosecurity compliance, these include:

- The Narrandera Shire Council Weed Management Program 2023-25 which provides the overview of the Weeds Management program
- The Narrandera Shire Council Weed Inspection Program 2023-25 which identifies the local inspection program including all high risk sites and locations
- The Riverina Regional Weed New Incursion and Rapid Response Plan. The purpose of this plan is to ensure a consistent approach to help prevent new incursions of priority weeds, and the management of new incursions of priority weeds throughout the Riverina region.

For the 2023-24 reporting year, Council:

- Developed local inspection and high risk pathway plans
- Conducted 58 High Priority Site inspections
- Undertaken in 1556 kms of High Risk Pathway inspections
- Inspected 20 Council Owned and managed lands
- Used Councils GIS system to upload all inspections into the Department of Primary Industries (DPI) Biosecurity Information System
- Successfully applied for DPI funding for the 2023-24 program
- Applied for additional funding through Crown Lands Improvement fund to access remote crown reserves for Priority weed management

Council have also undertaken an extensive control program in 2023-24 for the weeds listed below:

Weed	Count - Number of Sites
Bridal Creeper	14
Asparagus Fern	2
Prickly pears - Austrocyllindropuntia	46
Spiny burr grass	49
Boneseed	1
Blue Heliotrope	14
St John's Wort	434
African Boxthorn	1604

Weed	Count - Number of Sites
Chilean needle grass	1
Prickly pears - Opuntias	246
Sweet Briar	45
Blackberry	68
Willows	4
Galvanised Burr	24
Silverleaf Nightshade	1,416
Noogoora Burr	393
Bathurst Burr	80
Various Weeds	195
TOTAL	4,636

Marie Bashir Park Masterplan

Council is committed to enhancing community spaces, Narrandera Shire Council has undertaken a comprehensive revision of the Marie Bashir Park master plan. This updated plan reflects our vision for a vibrant, inclusive, and sustainable park that caters to diverse recreational needs. Key features include the integration of the Marie Bashir Park Playground masterplan to include the upgraded playground equipment, improved amenities, and enhanced landscaping.



Narrandera Shire Cemeteries Plan of Management

Narrandera Shire Council recognizes the importance of our cemeteries. To ensure their long-term sustainability and respectful upkeep, Council have commenced a comprehensive Plan of Management for all Council managed cemeteries. This plan includes site specific master plans for each operational cemetery that will address aspects such as:

Infrastructure Enhancement: Upgrading pathways, signage, and amenities to enhance accessibility and visitor experience.

Landscape Design: Creating serene and well-maintained environments that blend seamlessly with the natural surroundings.

Future needs: Actively exploring potential extensions to our existing cemeteries aiming to accommodate future needs, enhance accessibility, and provide dignified resting places for generations to come.

Financial Management: Developing a sustainable funding model for ongoing maintenance.

Council’s commitment extends beyond physical improvements; it encompasses compassion, cultural sensitivity, and respect for the memories held within significant sites.

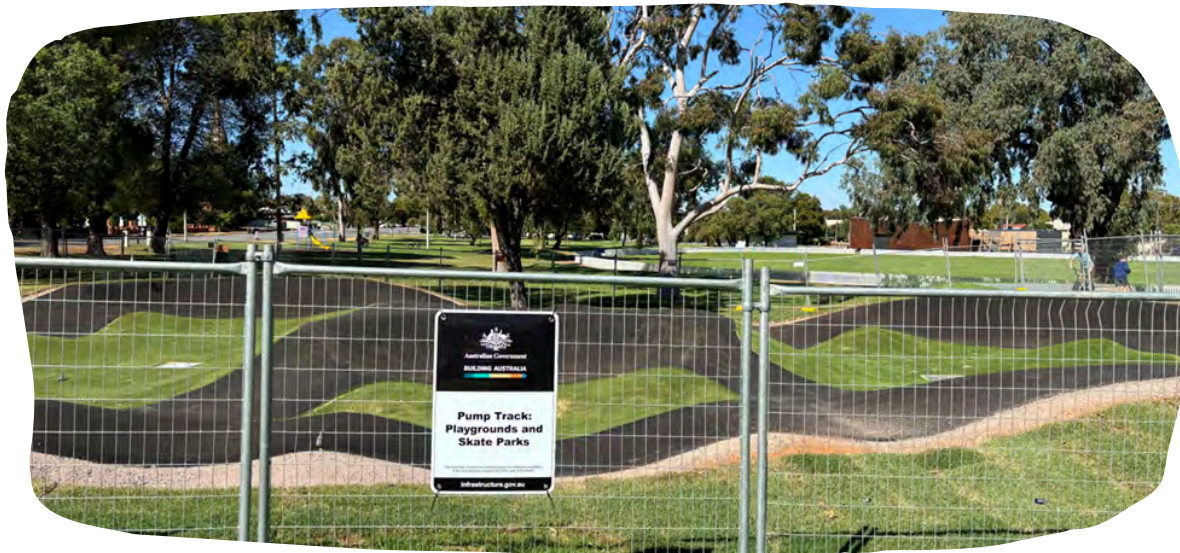
Hankinson Fountain

Council staff with the aid of multiple specialized contractors successfully conducted urgent repair works on the Hankinson Memorial Fountain. Thanks to the skilled efforts of sculptor Carl Valerius, the leak inside the iconic ceramic structure has been rectified prior to the ANZAC Day commemoration. The fountain now stands as a testament to our commitment to preserving local heritage and providing a beautiful public space for all.



Marie Bashir Park Pump Track

Narrandera Shire Council completed a new Pump Track adjoining the Skate Park at Marie Bashir Park. This dynamic recreational facility offers an exhilarating experience for cyclists, skateboarders, and scooter riders of all ages. The pump track features twists, turns, and rolling terrain, allowing riders to build momentum without pedaling. The pump track was constructed by Treescapes who specialise in such projects. The pump track is a fantastic addition to our community, promoting outdoor activity, skill development, and social interaction.



Marie Bashir Park Inclusive Play Equipment

Council has been working toward installing play equipment that can be used by the majority of the community, regardless of their abilities, fostering a sense of inclusivity at Marie Bashir Park Playground. Council secured funding through the ‘Everyone Can Play Grant’ to upgrade play equipment at the playground including an accessible carousel, a twin skyrider, trampolines and rubber balancing spheres - all designed to provide a diverse and engaging play experience for visitors of all ages.



Planning & Development

Local Strategic Planning Statement

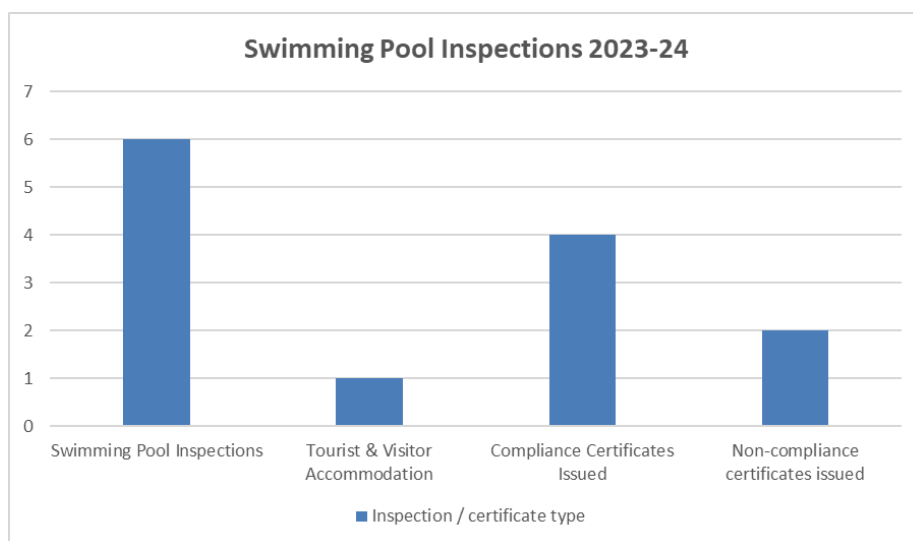
Council adopted its Local Strategic Planning Statement (LSPS) in August 2020 which set the framework for Narrandera Shire’s economic, social and environmental land use needs over the next 20 years.

Details of Planning Agreements

Council did not enter into any planning agreements as per Section 7.5(5) of the Environmental and Planning Assessment Act, 1979 during the 2023-24 reporting year. Details of any Environmental Upgrade Agreements entered into by Council There were no agreements entered in to by Council during the reporting year.

Swimming Pool Inspections

Council is required to report on the details of private swimming pool inspections in accordance with the Swimming Pools Act 1195 s22F(2) and Swimming Pools Regulation 2018 (SP Reg) CI 23,.



Section 2 - The Attachments

A. Government Information (Public Access) Act, 2009 - Annual Report 2023-2024

B. Public Interest Disclosures Act, 1994 - Report 30 June 2024

C. Modern Slavery - Annual Report 2023-2024

D. Audited Financial Reports ending 30 June 2024

E. Disability Inclusion Action Plan 2022-26 – update 30 June 2024

F. Delivery Program 2022-26 – update 30 June 2024

Government Information (Public Access) Act 2023-2024 Annual Report for Agency Narrandera Shire Council

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
Yes

Information made publicly available by the agency
Yes

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
1

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

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	1	0	0	0	0	0	0	1	100.00%
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)	0	0	0	0	0	0	0	0	0	0.00%
Total	0	1	0	0	0	0	0	0	1	
% of Total	0.00%	100.00%	0.00%	0.00%	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)	0	1	0	0	0	0	0	0	1	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	0	1	0	0	0	0	0	0	1	
% of Total	0.00%	100.00%	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	0	0.00%
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	1	100.00%
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	1	

Table F: Timeliness

	Number of applications*	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	0	0.00%
Decided after 35 days (by agreement with applicant)	1	100.00%
Not decided within time (deemed refusal)	0	0.00%
Total	1	

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	

NARRANDERA SHIRE
COUNCIL PUBLIC INTEREST
DISCLOSURES ACT
ANNUAL REPORT
1 JULY 2023 – 30 JUNE 2024



NARRANDERA SHIRE COUNCIL

Narrandera Shire Council
141 East Street
NARRANDERA NSW 2700
Tel: 02 6959 5510 Fax: 02 6959 1884
Email: council@narrandera.nsw.gov.au

7/18/24, 12:21 PM

Submitted Agency Details - [REDACTED]



PID Portal > Submitted ... > [REDACTED]



1. Name of the reporting agency for this return *

Narrandera Shire Council



2. Is the reporting agency completing this annual return or is it made on behalf of the reporting agency? *

By the reporting agency



3. Agency submitting this annual return *

Narrandera Shire Council



4. Has your agency entered into an arrangement with the reporting agency under s 81 of the PID Act to submit this annual return on their behalf?

No



5. Select which agency type best describes the reporting agency *

A local government authority



6. What is the total number of full time equivalent employees of the reporting agency at the time this annual return is submitted? *

101



7. Name of person completing this annual return *

[REDACTED]



8. Position *

Governance and Engagement Manager



9. Email *

[REDACTED]



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7/18/24, 12:21 PM

Submitted Agency Details - [REDACTED]

10. Contact Number

0269595510



11. How does the reporting agency ensure public officials associated with the agency are aware of the PID Act 2022? *

*

Training/information session (not man)

Distribution of NSW Ombudsman awa

Internal newsletters/bulletins



12. If you selected other, outline any additional awareness activities the reporting agency undertakes to ensure public officials associated with the agency are aware of the PID Act 2022

N/A



13. Does the reporting agency include content on the PID Act 2022 in its induction program? *

Yes



14. Has the head of the agency received training on the agency's PID policy and on their responsibilities under the PID Act 2022? *

Yes



15. If training has not been received by the head of agency, provide reasons for this

N/A



16. Have all disclosure officers received training on the agency's PID policy and on their responsibilities under the PID Act 2022? *

Yes



17. If training has not been received by all disclosure officers, provide reasons for this

N/A



18. Have all managers received training on the agency's PID policy and on their responsibilities under the PID Act 2022? *

*

Yes

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Submitted Agency Details - [REDACTED]

☰

19. If training has not been received by managers, provide reasons for this

N/A

☰

20. What measures has the agency taken to promote a 'speak up' culture among public officials associated with the agency? *

Awareness campaigns through our internal newsletter called the 'Communique', posters and literature at key locations also earlier this year Council held a breakfast where PID's were the subject of a presentation by myself.

①

21. Total number of purported PIDs made by public officials to the reporting agency that were not public interest disclosures *

0

①

22. Total number of purported PIDs that were made by other persons (not public officials) to the reporting agency that were not public interest disclosures *

0

①

23. How many purported PIDs (that we not in fact PIDs) did the agency not deal with or cease to deal with as a PID because it was not made by a public official?

0

①

24. How many purported PIDs (that we not in fact PIDs) did the agency not deal with or cease to deal with as a PID because it was not a report of serious wrongdoing?

0

☰

25. Provide additional reasons the reporting agency did not deal with, or ceased to deal with, each of these disclosures as a public interest disclosure

N/A

①

26. How many voluntary PIDs did the reporting agency finalise during this return period? *

0

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7/18/24, 12:21 PM

Submitted Agency Details - [REDACTED]



27. How many voluntary PIDs did the reporting agency receive during the return period? *

0



Status

Submitted



SubmittedId

252



Attachments

Add or remove attachments

Appendix C - Narrandera Shire Council Modern Slavery Annual Report 2023-24

Actions taken to 30 June 2024 and future initiatives

Activity	Description	Actions Taken	Future Initiatives
Staff awareness and training	Staff awareness of modern slavery and Council's policy and expectations	Communicated to all staff via intranet; updated Procurement Manual available on intranet.	Awareness training at future all staff events.
	Staff training	Training available to key staff, however awareness to all staff communicated through staff fortnightly Communique newsletter.	Awareness training at future all staff events and inclusion as part of the induction process for new employees.
Supplier engagement	Awareness of Council's policy and expectations	Awareness included as part of the induction process for new employees.	Awareness training at future all staff events and inclusion as part of the induction process for new employees.
	Supplier training	Yet to be completely actioned.	A proposed supplier event to be organised by Council on how to use VendorPanel will include information on Modern Slavery.
	Supplier self-assessment questionnaire (SAQ)	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.
	High risk supplier engagement	Apart from requiring a Modern Slavery Questionnaire/ Statement on all purchases above \$4,999, more work is required in this space.	Internal audit to gauge whether staff are obtaining this information.
Risk assessment	Inherent risk assessment at a category level	Yet to be actioned.	Yet to be actioned.
	Pre-purchase checklist to identify higher risk procurements	Yet to be actioned.	Yet to be actioned.
	Supplier risk assessment – existing suppliers	Yet to be actioned.	Yet to be actioned.
	Supplier risk assessment – new and potential suppliers	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.

Tendering and contracting	Modern slavery tender criteria	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.
	Procurement process/procedure includes the requirement to assess that the tendered price allows for at least the minimum level of wages and other entitlements required by law.	Yet to be actioned.	Yet to be actioned.
	Modern slavery contract clauses	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.
	Supplier Code of Conduct	Yet to be actioned.	Yet to be actioned.
Reporting and grievance mechanisms	Confidential reporting mechanism/process for staff, contractors, community to report concerns related to modern slavery.	Yet to be actioned, however there is the ability to make such a report through the <i>Public Interest Disclosures Act, 2022</i> .	Yet to be actioned.
Response and remedy framework	Response and remedy framework involving actions, such as facilitation of access to health, legal or psychosocial services, financial compensation, and prevention of future harm.	Yet to be actioned, however Council staff have access to the Employee Assistance Program which can be access 24/7 with the first 2 sessions paid for by Council.	Yet to be actioned.
Monitoring and review	Monitoring and review of the effectiveness of modern slavery related processes.	Yet to be actioned.	Potentially could be the subject of an Internal Audit by the Audit, Risk and Improvement Committee.

Management of High-Risk Categories

Category	Due Diligence Measure	Progress	Planned
ICT hardware	Supplier engagement	Yet to be actioned.	A proposed supplier event to be organised by Council on how to use VendorPanel will include information on Modern Slavery.
	Modern slavery risk assessment of suppliers	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.
	Modern slavery tender criteria	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.
	Modern slavery contract clauses	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.
	Supplier Code of Conduct	Yet to be actioned.	Yet to be actioned.
	Contract KPIs in relation to modern slavery in place	Yet to be actioned.	Yet to be actioned.
	KPI measurement	Yet to be actioned.	Yet to be actioned.
Renewable energy (solar panels)	Supplier engagement	Yet to be actioned.	A proposed supplier event to be organised by Council on how to use VendorPanel will include information on Modern Slavery.
	Modern slavery risk assessment of suppliers	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.
	Modern slavery tender criteria	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.
	Modern slavery contract clauses	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.
	Supplier Code of Conduct	Yet to be actioned.	Yet to be actioned.

	Contract KPIs in relation to modern slavery in place	Yet to be actioned.	Yet to be actioned.
	KPI measurement	Yet to be actioned.	Yet to be actioned.
Cleaning services	Supplier engagement	Yet to be actioned.	A proposed supplier event to be organised by Council on how to use VendorPanel will include information on Modern Slavery.
	Modern slavery risk assessment of suppliers	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.
	Modern slavery tender criteria	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.
	Modern slavery contract clauses	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.
	Supplier Code of Conduct	Yet to be actioned.	Yet to be actioned.
	Contract KPIs in relation to modern slavery in place	Yet to be actioned.	Yet to be actioned.
	KPI measurement	Yet to be actioned.	Yet to be actioned.

Narrandera Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2024

Achieving Together



General Purpose Financial Statements

Year Ending
June 2024



Narrandera Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

Contents	Page
Understanding Council's Financial Statements	3
Statement by Councillors and Management	4
Primary Financial Statements:	
Income Statement	5
Statement of Comprehensive Income	6
Statement of Financial Position	7
Statement of Changes in Equity	8
Statement of Cash Flows	9
Contents for the notes to the Financial Statements	10
Independent Auditor's Reports:	
On the Financial Statements (Sect 417 [2])	71
On the Financial Statements (Sect 417 [3])	74

Overview

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

141 East St
Narrandera NSW 2700

Council's guiding principles are detailed in Chapter 3 of the *Local Government Act 1993* (NSW) and includes:

- principles applying to the exercise of functions generally by council,
- principles to be applied when making decisions,
- principles of community participation,
- principles of sound financial management, and
- principles for strategic planning relating to the development of an integrated planning and reporting framework.

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

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

Narrandera Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

Understanding Council's Financial Statements

Introduction

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

What you will find in the Statements

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

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

About the Councillor/Management Statement

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

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

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

2. The Statement of Comprehensive Income

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

3. The Statement of Financial Position

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

4. The Statement of Changes in Equity

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

5. The Statement of Cash Flows

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

About the Notes to the Financial Statements

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

About the Auditor's Reports

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

In NSW the auditor provides 2 audit reports:

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

Who uses the Financial Statements?

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

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

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

Narrandera Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

Statement by Councillors and Management

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

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

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

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

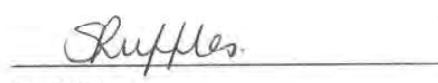
- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

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

Signed in accordance with a resolution of Council made on 27 August 2024.




Neville Kschenka
Mayor
 27 August 2024



Sue Ruffles
Councillor
 27 August 2024



George Cowan
General Manager
 27 August 2024



Rebecca Best
Responsible Accounting Officer
 27 August 2024



Mr Shane Wilson
Deputy General Manager Infrastructure
 27 August 2024

Narrandera Shire Council

Income Statement

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
Income from continuing operations				
8,966	Rates and annual charges	B2-1	8,940	8,586
2,948	User charges and fees	B2-2	3,797	3,854
2,083	Other revenues	B2-3	2,155	1,508
7,646	Grants and contributions provided for operating purposes	B2-4	12,549	14,187
6,609	Grants and contributions provided for capital purposes	B2-4	9,510	5,217
907	Interest and investment income	B2-5	1,777	658
233	Other income	B2-6	251	217
92	Net gain from the disposal of assets	B4-1	-	-
29,484	Total income from continuing operations		38,979	34,227
Expenses from continuing operations				
8,872	Employee benefits and on-costs	B3-1	8,869	8,559
6,242	Materials and services	B3-2	8,706	9,007
60	Borrowing costs	B3-3	66	64
6,622	Depreciation, amortisation and impairment of non-financial assets	B3-4	5,606	6,298
431	Other expenses	B3-5	505	514
-	Net loss from the disposal of assets	B4-1	796	22
22,227	Total expenses from continuing operations		24,548	24,464
7,257	Operating result from continuing operations		14,431	9,763
7,257	Net operating result for the year attributable to Council		14,431	9,763
649	Net operating result for the year before grants and contributions provided for capital purposes		4,921	4,546

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

Narrandera Shire Council | Statement of Comprehensive Income | for the year ended 30 June 2024

Narrandera Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
Net operating result for the year – from Income Statement		14,431	9,763
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain/(loss) on revaluation of infrastructure, property, plant and equipment	C1-7	<u>805</u>	<u>29,053</u>
Total items which will not be reclassified subsequently to the operating result		805	29,053
Total other comprehensive income for the year		805	<u>29,053</u>
Total comprehensive income for the year attributable to Council		15,236	<u>38,816</u>

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

Narrandera Shire Council

Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	8,191	3,716
Investments	C1-2	29,300	32,563
Receivables	C1-4	3,973	2,360
Inventories	C1-5	575	447
Contract assets and contract cost assets	C1-6	1,540	1,224
Other	C1-8	12	26
Total current assets		43,591	40,336
Non-current assets			
Receivables	C1-4	2	–
Inventories	C1-5	285	161
Infrastructure, property, plant and equipment (IPPE)	C1-7	269,003	255,696
Right of use assets	C2-1	6	12
Total non-current assets		269,296	255,869
Total assets		312,887	296,205
LIABILITIES			
Current liabilities			
Payables	C3-1	2,819	1,862
Contract liabilities	C3-2	1,416	2,661
Lease liabilities	C2-1	6	5
Borrowings	C3-3	291	147
Employee benefit provisions	C3-4	2,587	2,443
Total current liabilities		7,119	7,118
Non-current liabilities			
Lease liabilities	C2-1	–	6
Borrowings	C3-3	3,267	1,757
Employee benefit provisions	C3-4	95	88
Provisions	C3-5	434	500
Total non-current liabilities		3,796	2,351
Total liabilities		10,915	9,469
Net assets		301,972	286,736
EQUITY			
Accumulated surplus	C4-1	190,069	175,638
IPPE revaluation reserve	C4-1	111,903	111,098
Total equity		301,972	286,736

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

Narrandera Shire Council | Statement of Changes in Equity | for the year ended 30 June 2024

Narrandera Shire Council

Statement of Changes in Equity

for the year ended 30 June 2024

\$ '000	Notes	2024			2023		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		175,638	111,098	286,736	165,875	82,045	247,920
Opening balance		175,638	111,098	286,736	165,875	82,045	247,920
Net operating result for the year		14,431	-	14,431	9,763	-	9,763
Net operating result for the period		14,431	-	14,431	9,763	-	9,763
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	-	805	805	-	29,053	29,053
Other comprehensive income		-	805	805	-	29,053	29,053
Total comprehensive income		14,431	805	15,236	9,763	29,053	38,816
Closing balance at 30 June		190,069	111,903	301,972	175,638	111,098	286,736

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

Narrandera Shire Council

Statement of Cash Flows

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
Cash flows from operating activities				
<i>Receipts:</i>				
8,985	Rates and annual charges		8,853	8,651
3,039	User charges and fees		3,589	3,752
904	Interest received		1,429	409
13,623	Grants and contributions		19,327	19,427
-	Bonds, deposits and retentions received		23	30
2,460	Other		4,269	3,599
<i>Payments:</i>				
(8,767)	Payments to employees		(8,713)	(8,679)
(7,164)	Payments for materials and services		(7,936)	(9,198)
(53)	Borrowing costs		(45)	(47)
(424)	Other		(2,951)	(2,162)
12,603	Net cash flows from operating activities	G1-1	17,845	15,782
Cash flows from investing activities				
<i>Receipts:</i>				
28,643	Sale of investments		35,816	27,846
-	Sale of real estate assets		-	1,325
359	Proceeds from sale of IPPE		210	101
<i>Payments:</i>				
(27,846)	Purchase of investments		(32,553)	(27,846)
-	Acquisition of term deposits		-	(4,717)
(18,412)	Payments for IPPE		(18,354)	(9,175)
-	Purchase of real estate assets		(124)	(774)
-	Deferred debtors and advances made		(14)	(73)
(17,256)	Net cash flows from investing activities		(15,019)	(13,313)
Cash flows from financing activities				
<i>Receipts:</i>				
5,300	Proceeds from borrowings		1,800	-
<i>Payments:</i>				
(147)	Repayment of borrowings		(146)	(144)
-	Principal component of lease payments		(5)	(5)
5,153	Net cash flows from financing activities		1,649	(149)
500	Net change in cash and cash equivalents		4,475	2,320
-	Cash and cash equivalents at beginning of year		3,716	1,396
500	Cash and cash equivalents at end of year	C1-1	8,191	3,716
17,815	plus: Investments on hand at end of year	C1-2	29,300	32,563
18,315	Total cash, cash equivalents and investments		37,491	36,279

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

Narrandera Shire Council

Contents for the notes to the Financial Statements for the year ended 30 June 2024

A About Council and these financial statements	12
A1-1 Basis of preparation	12
B Financial Performance	14
B1 Functions or activities	14
B1-1 Functions or activities – income, expenses and assets	14
B1-2 Components of functions or activities	15
B2 Sources of income	16
B2-1 Rates and annual charges	16
B2-2 User charges and fees	17
B2-3 Other revenues	18
B2-4 Grants and contributions	19
B2-5 Interest and investment income	22
B2-6 Other income	22
B3 Costs of providing services	23
B3-1 Employee benefits and on-costs	23
B3-2 Materials and services	23
B3-3 Borrowing costs	24
B3-4 Depreciation, amortisation and impairment of non-financial assets	24
B3-5 Other expenses	25
B4 Gains or losses	26
B4-1 Gain or loss from the disposal, replacement and de-recognition of assets	26
B5 Performance against budget	27
B5-1 Material budget variations	27
C Financial position	29
C1 Assets we manage	29
C1-1 Cash and cash equivalents	29
C1-2 Financial investments	29
C1-3 Restricted and allocated cash, cash equivalents and investments	30
C1-4 Receivables	32
C1-5 Inventories	33
C1-6 Contract assets and Contract cost assets	33
C1-7 Infrastructure, property, plant and equipment	34
C1-8 Other	37
C2 Leasing activities	38
C2-1 Council as a lessee	38
C2-2 Council as a lessor	40
C3 Liabilities of Council	41
C3-1 Payables	41
C3-2 Contract Liabilities	41
C3-3 Borrowings	42
C3-4 Employee benefit provisions	42
C3-5 Provisions	44
C4 Reserves	45

Narrandera Shire Council

Contents for the notes to the Financial Statements for the year ended 30 June 2024

C4-1 Nature and purpose of reserves	45
D Council structure	46
D1 Results by fund	46
D1-1 Income Statement by fund	46
D1-2 Statement of Financial Position by fund	47
D1-3 Details of internal loans	48
D2 Interests in other entities	48
D2-1 Subsidiaries, joint arrangements and associates not recognised	48
E Risks and accounting uncertainties	49
E1-1 Risks relating to financial instruments held	49
E2-1 Fair value measurement	52
E3-1 Contingencies	57
F People and relationships	60
F1 Related party disclosures	60
F1-1 Key management personnel (KMP)	60
F1-2 Councillor and Mayoral fees and associated expenses	61
F2 Other relationships	61
F2-1 Audit fees	61
G Other matters	62
G1-1 Statement of Cash Flows information	62
G2-1 Commitments	63
G3-1 Events occurring after the reporting date	63
G4 Statement of developer contributions as at 30 June 2024	64
G4-1 Summary of developer contributions	64
G4-2 Developer contributions by plan	64
G5 Statement of performance measures	65
G5-1 Statement of performance measures – consolidated results	65
G5-2 Statement of performance measures by fund	66
H Additional Council disclosures (unaudited)	68
H1-1 Statement of performance measures – consolidated results (graphs)	68
H1-2 Council information and contact details	70

A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 27 August 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.

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.

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 estimations and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- i. estimated fair values of infrastructure, property, plant and equipment – refer Note C1-7.
- ii. employee benefit provisions – refer Note C3-4.
- iii. estimated tip remediation provisions - refer Note C3-5.

Significant judgements in applying the Council's accounting policies

- i. Impairment of receivables – refer Note C1-4.
- 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.

Monies and other assets received by Council

The Consolidated Fund

In accordance with the provisions of Section 409(1) of the *Local Government Act 1993 (NSW)*, all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

Cash and other assets of the following activities have been included as part of the Consolidated Fund:

- General purpose operations
- Water service
- Sewerage service
- Barellan Hall and Museum
- Grong Grong Hall
- Narrandera Railway Management Committee
- Narrandera Koala Regeneration Centre Supervisory Committee
- Arts Centre and Narrandera Museum

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

A1-1 Basis of preparation (continued)

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.

Volunteer services

Council makes use of volunteers for the community transport program, museums at Narrandera and Barellan and also library services. The estimated value of these services has been included in the financial statements based on an average salary and on costs council would be required to pay if the services were not donated.

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 have been published that are not mandatory for the 30 June 2024 reporting period. Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2023.

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

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

This Standard amends AASB 13, including adding authoritative implementation guidance and providing related illustrative examples, for application by not-for-profit public sector entities.

In particular, this standard provides guidance on:

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

The standard applies prospectively to annual periods beginning on or after 1 January 2024; i.e. Council's financial statements for the year ended 30 June 2025, with earlier application not permitted.

New accounting standards adopted during the year

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2024.

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

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

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

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

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

B Financial Performance

B1 Functions or activities

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

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

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Functions or activities										
Our Community	6,468	7,193	6,688	6,253	(220)	940	4,621	5,915	51,245	40,024
Our Environment	1,409	1,324	1,718	1,636	(309)	(312)	125	219	3,179	3,129
Our Economy	1,513	1,644	2,567	2,853	(1,054)	(1,209)	(14)	7	7,684	7,540
Our Infrastructure	16,073	10,104	9,565	10,359	6,508	(255)	11,331	5,531	225,653	223,235
Our Civic Leadership	13,516	13,962	4,010	3,363	9,506	10,599	5,996	7,732	25,126	22,277
Total functions and activities	38,979	34,227	24,548	24,464	14,431	9,763	22,059	19,404	312,887	296,205

B1-2 Components of functions or activities

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

Our Community

Security cameras, emergency services, health, aged & disabled services, social support, home modification and maintenance, community transport, community options, youth and childcare services, street lighting, public cemeteries, library, swimming pools, sportsgrounds, parks & reserves, Lake Talbot, sports stadium, cultural services, roads safety officer, arts centre.

Our Environment

Ordinance and ranger services, insect & vermin control, noxious weeds, waste management, public toilets, environmental protection, development control.

Our Economy

State Roads contract, economic development/real estate, industrial subdivision, industrial promotion, marketing & tourism, visitors centre, saleyards, caravan parks, private works, council land & buildings, aerodrome.

Our Infrastructure

Infrastructure services, stormwater, urban & rural roads, regional roads, bridges, Roads to Recovery, roads ancilliary, car parking, water & sewer services.

Our Civic Leadership

Governance, council chambers, administration, finance, human resources & work health and safety, information technology, property/revenue, employment overheads, plant operations, external plant revenue and general purposes income.

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2024	2023
Ordinary rates		
Residential	1,806	1,712
Farmland	3,233	3,114
Business	466	461
Less: pensioner rebates	(131)	(131)
Rates levied to ratepayers	5,374	5,156
Pensioner rate subsidies received	71	74
Total ordinary rates	5,445	5,230
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	840	807
Stormwater management services	78	75
Water supply services	904	865
Sewerage services	1,575	1,516
Waste management services	132	126
Less: pensioner rebates	(74)	(74)
Annual charges levied	3,455	3,315
Pensioner annual charges subsidies received:		
– Water	21	22
– Sewerage	19	19
Total annual charges	3,495	3,356
Total rates and annual charges	8,940	8,586
Timing of revenue recognition for rates and annual charges		
Rates and annual charges recognised at a point in time	8,940	8,586
Total rates and annual charges	8,940	8,586

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

Material accounting policy information

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

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

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

B2-2 User charges and fees

\$ '000	Timing	2024	2023
User charges			
Water supply services	2	1,422	1,334
Sewerage services	2	132	122
Total User charges		1,554	1,456
Fees			
(i) Fees – statutory and regulatory functions (per s.608)			
Inspection services	2	12	4
Planning and building regulation	2	81	118
Private works – section 67	2	767	350
Regulatory/ statutory fees	2	1	–
Section 10.7 certificates (EP&A Act)	2	18	14
Section 603 certificates	2	16	15
Companion animals fees	2	1	1
Total Fees – statutory/regulatory		896	502
(ii) Fees – other (incl. general user charges (per s.608))			
Aerodrome	2	47	81
Aged care	2	748	741
Cemeteries	2	158	173
Leaseback fees – Council vehicles	2	21	23
Multipurpose centre	2	18	15
Transport for NSW (formerly RMS) charges (state roads not controlled by Council) ¹	2	92	662
Tourism	2	14	–
Waste disposal tipping fees	2	51	34
Connection fees	2	24	21
Sportsground Fees	2	41	20
Halls	2	2	1
Library	2	5	5
Stadium Fees	2	64	62
Truck Wash	2	36	30
Other	2	26	28
Total Fees – other		1,347	1,896
Total Fees		2,243	2,398
Total user charges and fees		3,797	3,854
Timing of revenue recognition for user charges and fees			
User charges and fees recognised at a point in time (2)		3,797	3,854
Total user charges and fees		3,797	3,854

Material accounting policy information

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

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

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.

(1) Less income due to Council ceasing the state roads contract with Transport for NSW

B2-3 Other revenues

\$ '000	Timing	2024	2023
Fines	2	7	5
Legal fees recovery – rates and charges (extra charges)	2	16	54
Insurance claims recoveries	2	202	208
Commissions and agency fees	2	46	42
Recycling income (non-domestic)	2	38	24
Diesel rebate	2	87	73
Sales – general	2	83	38
Incentive insurance rebate	2	31	27
Insurance reimbursement	2	9	8
Rural fire service reimbursement	2	843	161
Sale of scrap materials	2	30	6
Temporary Sale of Water Allocation	2	405	288
Volunteer Services	2	338	529
Other	2	20	45
Total other revenue		2,155	1,508
Timing of revenue recognition for other revenue			
Other revenue recognised at a point in time (2)		2,155	1,508
Total other revenue		2,155	1,508

Material accounting policy information for other revenue

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

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

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

B2-4 Grants and contributions

\$ '000	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance	2	310	1,597	-	-
Payment in advance - future year allocation					
Financial assistance	2	5,558	6,119	-	-
Amount recognised as income during current year		5,868	7,716	-	-
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Water supplies	2	-	-	120	24
Sewerage	1	-	-	3,491	332
Aged care	2	-	11	-	-
Economic development	2	171	-	-	-
Employment and training programs	2	128	16	-	-
Heritage and cultural	2	19	65	-	-
Library	2	-	-	-	36
Library – per capita	2	63	61	-	-
Library – special projects	2	20	19	-	-
Noxious weeds	2	48	44	-	-
Community services	2	33	43	-	-
Floodplain mapping and land use	2	62	109	-	-
Lake Talbot – boat ramp	2	-	-	190	-
Crown Lands	2	-	-	115	-
Street lighting	2	35	87	-	-
Stronger Country Communities - Council Projects	1	-	-	665	297
Local Roads & Community Infrastructure	1	-	-	1,718	675
Playground on The Murrumbidgee	1	-	-	369	2,990
Regional Airports	1	-	-	(52)	7
Recreation and culture	2	-	9	75	-
Transport (roads to recovery)	2	1,392	603	-	-
Drainage	1	-	-	144	106
Health and safety	2	-	63	-	-
Transport (other roads and bridges funding)	2	4,085	3,454	1,519	414
Other specific grants	2	-	238	37	-
Tourism	2	59	14	-	-
Recreation and culture	1	-	-	307	83
Transport for NSW contributions (regional roads, block grant)	2	499	574	2	92
Other contributions	2	-	-	-	1
Leeton Shire Council aerodrome contributions	2	67	61	32	4
Disaster Recovery Funding	2	-	1,000	-	-
Total special purpose grants and non-developer contributions – cash		6,681	6,471	8,732	5,061
Non-cash contributions					
Rural Fire Services - Red Fleet	2	-	-	617	46
Roads and bridges	2	-	-	16	-
Water supplies (excl. section 64 contributions)	2	-	-	121	-
Total other contributions – non-cash		-	-	754	46
Total special purpose grants and non-developer contributions (tied)		6,681	6,471	9,486	5,107
Total grants and non-developer contributions		12,549	14,187	9,486	5,107

continued on next page ...

B2-4 Grants and contributions (continued)

\$ '000	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Comprising:					
– Commonwealth funding		7,388	8,346	1,718	675
– State funding		5,036	5,611	6,646	4,298
– Other funding		125	230	1,122	134
		12,549	14,187	9,486	5,107

Developer contributions

\$ '000	Notes	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
	G4					
Cash contributions						
S 7.12 – fixed development consent levies		2	–	–	15	55
S 64 – water supply contributions		2	–	–	7	43
S 64 – sewerage service contributions		2	–	–	2	12
Total developer contributions – cash			–	–	24	110
Total developer contributions			–	–	24	110
Total contributions			–	–	24	110
Total grants and contributions			12,549	14,187	9,510	5,217
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			–	–	–	4,490
Grants and contributions recognised at a point in time (2)			12,549	14,187	9,510	727
Total grants and contributions			12,549	14,187	9,510	5,217

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:

\$ '000	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Unspent grants and contributions				
Unspent funds at 1 July	5,773	1,256	3,504	2,777
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	4,922	5,306	65	129
Add: Funds received and not recognised as revenue in the current year	–	–	1,128	1,510
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(2,077)	(784)	(6)	(10)
Less: Funds received in prior year but revenue recognised and funds spent in current year	–	(5)	(2,372)	(902)
Unspent funds at 30 June	8,618	5,773	2,319	3,504

continued on next page ...

Page 20 of 78

B2-4 Grants and contributions (continued)

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 vary according to the agreement but include evidence of the event taking place or satisfactory achievement of milestones. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

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

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

Capital grants

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

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

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

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

\$ '000	2024	2023
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	71	46
– Overdue user fees and charges	1	–
– Cash and investments	1,704	611
Dividend income (other)	1	1
Total interest and investment income	1,777	658
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	71	24
General Council cash and investments	1,182	376
Restricted investments/funds – external:		
Developer contributions		
- Section 7.4 Planning Agreements	12	6
– Section 7.11	3	2
- Section 7.12	10	5
– Section 64	15	7
Water fund operations	310	146
Sewerage fund operations	103	66
Domestic waste management operations	71	26
Total interest and investment income	1,777	658

B2-6 Other income

\$ '000	Notes	2024	2023
Rental income			
Other lease income			
Aerodrome Hangers		21	10
Caravan Park		99	93
Housing		43	46
Reverse Vending Machine		5	2
Shops & Offices		28	27
Tower Rental		51	37
Other		4	2
Total other lease income		251	217
Total rental income	C2-2	251	217
Total other income		251	217

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2024	2023
Salaries and wages	7,460	7,002
Employee leave entitlements (ELE)	1,591	1,516
Superannuation	936	864
Workers' compensation insurance	238	183
Fringe benefit tax (FBT)	30	38
Sick leave insurance	24	–
Other	8	10
Total employee costs	10,287	9,613
Less: capitalised costs	(1,418)	(1,054)
Total employee costs expensed	8,869	8,559

Material accounting policy information

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note E3-1 for more information.

B3-2 Materials and services

\$ '000	Notes	2024	2023
Advertising		7	11
Audit Fees	F2-1	65	54
Bank charges		58	57
Contractor costs		1,196	1,213
Councillor and Mayoral fees and associated expenses	F1-2	203	181
Electricity and heating		652	662
Fire control expenses		105	68
Insurance		526	450
Other expenses		13	70
Postage		25	22
Printing and stationery		34	24
Raw materials and consumables		5,082	5,267
Street lighting		115	99
Subscriptions and publications		92	90
Telephone and communications		86	80
Valuation fees		34	31
Volunteer Services expense		338	529
Internal audit expenses		43	33
Legal expenses:			
– Legal expenses: debt recovery		16	54
– Legal expenses: other		3	–
Expenses from leases of low value assets		10	9
Variable lease expense relating to usage		3	3
Total materials and services		8,706	9,007
Total materials and services		8,706	9,007

B3-3 Borrowing costs

\$ '000	Notes	2024	2023
(i) Interest bearing liability costs			
Interest on leases		1	1
Interest on loans		43	46
Discount adjustments relating to movements in provisions (other than ELE)		–	–
– Remediation liabilities	C3-5	22	17
Total borrowing costs expensed		66	64

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

Depreciation and amortisation

Plant and equipment		762	674
Plant and equipment - specialised (RFS Red Fleet)		194	181
Office equipment		167	158
Furniture and fittings		5	5
Land improvements		6	5
Infrastructure:	C1-7		
– Buildings – non-specialised		839	717
– Buildings – specialised		477	488
– Other structures		672	675
– Roads		1,900	1,900
– Bridges		147	145
– Footpaths		20	21
– Stormwater drainage		82	82
– Water supply network		725	633
– Sewerage network		394	348
– Swimming pools		119	105
– Other open space/recreational assets		78	116
Right of use assets	C2-1	6	4
Other assets:			
– Library books		31	26
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C1-7	16	14
Total gross depreciation and amortisation costs		6,640	6,297

Impairment / revaluation decrement of IPPE

Infrastructure:	C1-7		
– Other structures		–	1
– Roads		(695)	–
– Bridges		(339)	–
Total gross IPPE impairment / revaluation decrement costs		(1,034)	1

Total IPPE impairment / revaluation decrement costs charged to Income Statement		(1,034)	1
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Total depreciation, amortisation and impairment for non-financial assets		5,606	6,298
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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.

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.

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

Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

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

\$ '000	2024	2023
Impairment of receivables		
Other	72	7
Total impairment of receivables	72	7
Other		
Contributions/levies to other levels of government		
– Emergency services levy (includes FRNSW, SES, and RFS levies)	354	342
– Western Riverina Library	34	32
Donations, contributions and assistance to other organisations (Section 356)	45	27
Street Lighting	–	106
Total other	433	507
Total other expenses	505	514

B4 Gains or losses

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

\$ '000	Notes	2024	2023
Gain (or loss) on disposal of property (excl. investment property)			
Less: carrying amount of property assets sold/written off		-	(4)
Gain (or loss) on disposal		-	(4)
Gain (or loss) on disposal of plant and equipment			
Proceeds from disposal – plant and equipment	C1-7	210	101
Less: carrying amount of plant and equipment assets sold		(152)	(22)
Gain (or loss) on disposal		58	79
Gain (or loss) on disposal of infrastructure			
Proceeds from disposal – infrastructure	C1-7	-	-
Less: carrying amount of infrastructure assets written off		(420)	(285)
Gain (or loss) on disposal		(420)	(285)
Gain (or loss) on disposal of real estate assets held for sale			
Proceeds from disposal – real estate assets	C1-5	-	1,325
Less: carrying amount of real estate assets sold		-	(1,000)
Gain (or loss) on disposal		-	325
Gain (or loss) on disposal of investments			
Proceeds from disposal/redemptions/maturities – investments	C1-2	32,553	27,846
Less: carrying amount of investments sold/redeemed/matured		(32,553)	(27,846)
Gain (or loss) on disposal		-	-
Gain (or loss) on disposal of plant and equipment - specialised			
Proceeds from disposal – plant and equipment - specialised		-	-
Less: carrying amount of plant and equipment - specialised assets sold/written off		(170)	-
Gain (or loss) on disposal		(170)	-
Gain (or loss) on disposal of office equipment			
Proceeds from disposal – Office equipment		-	-
Less: carrying amount of office equipment assets written off		-	(7)
Gain (or loss) on disposal		-	(7)
Gain (or loss) on disposal of work in progress			
Proceeds from disposal – Work in progress		-	-
Less: carrying amount of work in progress assets written off		(264)	(130)
Gain (or loss) on disposal		(264)	(130)
Net gain (or loss) from disposal of assets		(796)	(22)

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 20 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	8,966	8,940	(26)	0% U
User charges and fees	2,948	3,797	849	29% F
Higher than anticipated revenues relating to:				
• Private Works \$605,000				
• Community Transport \$119,000				
• State Road Contract \$92,000				
• DA Subdivision Fees \$21,000				
Other revenues	2,083	2,155	72	3% F
Operating grants and contributions	7,646	12,549	4,903	64% F
Council received the following grants that were not known at the time of budget preparation:				
• Training revenues \$97,000				
• Flood studies \$60,000				
• Youth holiday break \$30,000				
• Roads to recovery \$395,000				
• Active transport plan \$34,000				
• Regional emergency road repair fund \$3,976,990				
• Regional drought resilience \$168,000				
• Open streets program \$30,000				
• Financial assistance grant \$141,000				
Capital grants and contributions	6,609	9,510	2,901	44% F
Council recognised income for the following:				
• Rural Fire Service contribution \$1,328,000				
• Stronger Country Communities \$665,000				
• Barellan netball court contribution \$203,500				
• Narrandera tennis club contribution \$103,000				
• Playground on the murrumbidgee \$368,500				
• Local roads and community infrastructure \$1,718,000				
• Crown reserve improvement fund \$115,000				
• Everyone can play \$75,000				
• Remote roads pilot program \$859,000				
• Projects budgeted requiring a fully funded grant have not been successful (\$2,385,000)				
Interest and investment revenue	907	1,777	870	96% F
Council has benefited from higher than anticipated term deposit interest rates				
Net gains from disposal of assets	92	-	(92)	(100)% U
Council disposed of several infrastructure property plant and equipment assets in 23-24 resulting in a loss on disposal of assets				

B5-1 Material budget variations (continued)

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Other income	233	251	18	8% F
Expenses				
Employee benefits and on-costs	8,872	8,869	3	0% F
Materials and services	6,242	8,706	(2,464)	(39)% U
Higher than budgeted expenses relating to:				
<ul style="list-style-type: none"> • Finance project expenses \$96,000 • HR training and recruitment \$83,000 • Salary structure review \$31,500 • Parks \$114,000 • Roads \$452,000 (council funded) • Roads \$428,000 (grant funded) • Workshop \$128,000 • Private works \$561,000 (offset by additional income) • Water \$245,000 				
Borrowing costs	60	66	(6)	(10)% U
<ul style="list-style-type: none"> • Higher than budgeted interest expense for the Tip remediation provision \$12,000 				
Depreciation, amortisation and impairment of non-financial assets	6,622	5,606	1,016	15% F
Roads and bridges impairment reversed reported one-off favourable variance.				
Other expenses	431	505	(74)	(17)% U
<ul style="list-style-type: none"> • Council recorded a provision for bad debts for \$67,000 and higher than budgeted contributions to local organisations of \$10,000 				
Statement of cash flows				
Cash flows from operating activities	12,603	17,845	5,242	42% F
Council received higher than budgeted revenues from grants and contributions				
Cash flows from investing activities	(17,256)	(15,019)	2,237	(13)% F
Council acquired more term deposits than budgeted				
Cash flows from financing activities	5,153	1,649	(3,504)	(68)% U
Council budgeted the drawdown of a loan for the Narrandera urban stormwater project, the loan drawdown has been deferred to the 24-25 financial year				

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2024	2023
Cash assets		
Cash at bank and on hand	6,277	536
Cash equivalent assets		
– Deposits at call	1,914	3,180
Total cash and cash equivalents	8,191	3,716

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	8,191	3,716
Balance as per the Statement of Cash Flows	8,191	3,716

C1-2 Financial investments

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Financial assets at fair value through the profit and loss				
Unlisted equity securities	10	–	10	–
Total	10	–	10	–
Debt securities at amortised cost				
Long term deposits	29,290	–	32,553	–
Total	29,290	–	32,553	–
Total financial investments	29,300	–	32,563	–
Total cash assets, cash equivalents and investments	37,491	–	36,279	–

Material accounting policy information

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

Council classifies its financial assets in the following categories:

- financial assets at fair value through profit or loss;
- financial assets at amortised cost;

The classification depends on the purpose for which the investments were acquired.

Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

C1-2 Financial investments (continued)

Amortised cost

Council's financial assets measured at amortised cost comprise trade and other receivables, term deposits and cash and cash equivalents in the Statement of Financial Position. Term deposits with an initial term of more than 3 months are classified as investments rather than cash and cash equivalents.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, impairment and gains or loss on de-recognition are recognised in profit or loss.

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost are measured at fair value through profit or loss.

Net gains or losses, including any interest or dividend income, are recognised in profit or loss.

Council's financial assets measured at fair value through profit or loss are investments in Narrandera District Investments Ltd. (Bendigo Bank).

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

\$ '000	2024	2023
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	37,491	36,279
Less: Externally restricted cash, cash equivalents and investments	<u>(21,468)</u>	<u>(19,842)</u>
Cash, cash equivalents and investments not subject to external restrictions	16,023	16,437
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended loans – sewer	2,046	1,451
Specific purpose unexpended grants – general fund	1,084	2,505
Unexpended contributions - general fund	332	155
External restrictions – included in liabilities	3,462	4,111
External restrictions		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	559	524
Developer contributions – water fund	236	219
Developer contributions – sewer fund	99	92
Transport for NSW contributions	103	103
Specific purpose unexpended grants (recognised as revenue) – general fund	8,158	5,373
Water fund	5,304	5,121
Water supplies – carry over works	641	883
Water supplies – Retention	–	21
Sewer fund	105	388
Sewerage services – carry over works	690	732
Stormwater management	41	369
Crown lands	423	302
Waste management	1,647	1,604
Specific purpose unexpended loans - sewer	–	–
Specific purpose unexpended grants - general fund	–	–

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Page 30 of 78

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

\$ '000	2024	2023
Unexpended contributions - general fund	-	-
External restrictions	18,006	15,731
Total external restrictions	21,468	19,842

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.

\$ '000	2024	2023
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(b) Internal allocations

Cash, cash equivalents and investments not subject to external restrictions	16,023	16,437
Less: Internal allocations restricted cash, cash equivalents and investments	(15,438)	(16,092)
Unrestricted and unallocated cash, cash equivalents and investments	585	345

Internal allocations

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

Plant and vehicle replacement	2,155	1,892
Organisational service assets & projects	910	2,924
Employees leave entitlement	1,301	1,178
Carry over works revenue funded	1,417	1,198
Deposits, retentions and bonds	229	185
Organisational strategy and governance	1,563	-
Community transport	365	-
Financial assistance grant received in advance	5,558	6,119
Information technology renewal & replacement	600	670
Property development	609	762
Reverse cycle vending machine	4	-
Quarry rehabilitation	180	17
Cemetery perpetual maintenance	483	455
Council committees	64	60
Other	-	632
Total internal allocations	15,438	16,092

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

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Rates and annual charges	767	2	646	–
Interest and extra charges	69	–	89	–
User charges and fees	761	–	485	–
Accrued revenues				
– Interest on investments	678	–	310	–
– Other income accruals	186	–	126	–
– User charges and fees (Water consumption)	195	–	121	–
Deferred debtors	87	–	73	–
Government grants and subsidies	828	–	411	–
Net GST receivable	98	–	39	–
Transport for NSW receivables	–	–	95	–
Other debtors	407	–	–	–
Total	4,076	2	2,395	–
Less: provision for impairment				
Rates and annual charges	(26)	–	(26)	–
Interest and extra charges	(2)	–	(2)	–
User charges and fees	(75)	–	(7)	–
Total provision for impairment – receivables	(103)	–	(35)	–
Total net receivables	3,973	2	2,360	–

Material accounting policy information

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

Impairment

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

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

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

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

Credit losses are measured at the present value of the difference between the cash flows due to the entity in accordance with the contract, and the cash flows expected to be received. This is applied using a probability weighted approach.

Council writes off a 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, whichever occurs first.

None of the receivables that have been written off are subject to enforcement activity.

Where Council renegotiates the terms of receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

C1-5 Inventories

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
(i) Inventories at cost				
Real estate for resale	19	285	19	161
Stores and materials	534	-	412	-
Trading stock	22	-	16	-
Total inventories at cost	575	285	447	161
Total inventories	575	285	447	161

(i) Other disclosures

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
(a) Details for real estate development				
Industrial/commercial	19	285	19	161
Total real estate for resale	19	285	19	161

Material accounting policy information

Raw materials and stores, work in progress and finished goods

Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development.

C1-6 Contract assets and Contract cost assets

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Contract assets	1,540	-	1,224	-
Total contract assets and contract cost assets	1,540	-	1,224	-

Contract assets

Construction of Transport assets	1,000	-	25	-
Construction of Sewer assets	425	-	323	-
Construction of Recreation assets	-	-	831	-
Construction of Water assets	115	-	24	-
Other	-	-	21	-
Total contract assets	1,540	-	1,224	-

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 loss / revaluation decrements (recognised in P/L)	WIP transfers	Re-measurement movements	Revaluation increments/(decrements)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000														
Capital work in progress	9,761	–	9,761	4,648	7,343	(264)	–	–	(6,789)	–	–	14,699	–	14,699
Plant and equipment	9,221	(5,669)	3,552	–	1,063	(90)	(762)	–	–	–	–	9,699	(5,939)	3,760
Plant and equipment - specialised	4,825	(2,565)	2,260	102	719	(170)	(194)	–	–	–	–	5,135	(2,622)	2,513
Office equipment	1,932	(1,503)	429	–	94	–	(167)	–	–	–	–	2,025	(1,672)	353
Furniture and fittings	155	(148)	7	–	–	–	(5)	–	–	–	–	155	(153)	2
Land:														
– Operational land	3,622	–	3,622	–	–	–	–	–	–	–	134	3,756	–	3,756
– Community land	6,661	–	6,661	–	–	–	–	–	–	–	966	7,627	–	7,627
– Land under roads (post 30/6/08)	66	–	66	–	16	–	–	–	–	–	30	112	–	112
Land improvements – non-depreciable	288	–	288	–	–	–	–	–	–	–	11	299	–	299
Land improvements	256	(20)	236	–	–	–	(6)	–	–	–	8	266	(27)	239
Infrastructure:														
– Buildings – non-specialised	31,054	(20,243)	10,811	172	170	–	(839)	–	271	–	530	32,930	(21,815)	11,115
– Buildings – specialised	17,704	(8,703)	9,001	44	280	–	(477)	–	3,252	–	443	22,103	(9,560)	12,543
– Other structures	22,094	(9,604)	12,490	–	901	–	(672)	–	1,454	–	612	25,531	(10,744)	14,787
– Roads	101,737	(37,714)	64,023	1,220	404	–	(1,900)	695	720	–	(16,193)	83,112	(34,143)	48,969
– Bridges	17,817	(7,216)	10,601	774	20	(283)	(147)	339	668	–	4,037	25,178	(9,168)	16,010
– Footpaths	1,927	(600)	1,327	5	–	(2)	(20)	–	25	–	551	2,943	(1,058)	1,885
– Bulk earthworks (non-depreciable)	68,950	–	68,950	–	–	–	–	–	–	–	8,462	77,412	–	77,412
– Stormwater drainage	11,891	(4,181)	7,710	–	28	–	(82)	–	–	–	(968)	13,808	(7,121)	6,687
– Water supply network	44,937	(22,231)	22,706	64	84	(46)	(725)	–	238	–	1,149	47,432	(23,961)	23,471
– Sewerage network	25,613	(9,197)	16,416	–	–	–	(394)	–	–	–	832	26,912	(10,057)	16,855
– Swimming pools	4,452	(1,358)	3,094	–	–	(16)	(119)	–	–	–	151	4,600	(1,490)	3,110
– Other open space/recreational assets	1,946	(922)	1,024	207	926	(73)	(78)	–	161	–	50	2,993	(775)	2,218
Other assets:														
– Library books	322	(103)	219	–	53	–	(31)	–	–	–	–	375	(134)	241
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):														
– Tip assets	472	(30)	442	–	–	–	(16)	–	–	(87)	–	385	(45)	340
Total infrastructure, property, plant and equipment	387,703	(132,007)	255,696	7,236	12,101	(944)	(6,634)	1,034	–	(87)	805	409,487	(140,484)	269,003

(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			Asset movements during the reporting period									At 30 June 2023		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Reinstatement costs for impaired assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in P/L)	WIP transfers	Re-measurement movements	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000															
Capital work in progress	9,705	–	9,705	1,567	4,503	–	(126)	–	–	(5,888)	–	–	9,761	–	9,761
Plant and equipment	8,883	(5,122)	3,761	–	487	–	(22)	(674)	–	–	–	–	9,221	(5,669)	3,552
Office equipment	1,856	(1,350)	506	–	66	–	(7)	(158)	–	24	–	–	1,932	(1,503)	429
Furniture and fittings	155	(143)	12	–	–	–	–	(5)	–	–	–	–	155	(148)	7
Plant and equipment - specialised	4,703	(2,308)	2,395	–	47	–	–	(181)	–	–	–	–	4,825	(2,565)	2,260
Land:															
– Operational land	2,396	–	2,396	–	318	–	(4)	–	–	22	–	888	3,622	–	3,622
– Community land	5,021	–	5,021	–	–	–	–	–	–	–	–	1,640	6,661	–	6,661
– Land under roads (post 30/6/08)	25	–	25	–	16	–	–	–	–	–	–	26	66	–	66
Land improvements – non-depreciable	251	–	251	–	–	–	–	–	–	–	–	37	288	–	288
Land improvements – depreciable	223	(12)	211	–	–	–	–	(5)	–	–	–	30	256	(20)	236
Infrastructure:															
– Buildings – non-specialised	29,856	(19,319)	10,537	–	78	–	(31)	(717)	–	351	–	595	31,054	(20,243)	10,811
– Buildings – specialised	16,086	(8,339)	7,747	284	27	–	(5)	(488)	–	938	–	498	17,704	(8,703)	9,001
– Other structures	20,234	(8,505)	11,729	55	81	–	(25)	(675)	(1)	667	–	659	22,094	(9,604)	12,490
– Roads	84,519	(31,429)	53,090	431	702	263	(11)	(1,900)	–	2,052	–	9,396	101,737	(37,714)	64,023
– Bridges	15,203	(6,013)	9,190	–	–	–	–	(145)	–	–	–	1,555	17,817	(7,216)	10,601
– Footpaths	1,464	(482)	982	–	71	–	–	(21)	–	82	–	214	1,927	(600)	1,327
– Bulk earthworks (non-depreciable)	58,836	–	58,836	–	–	–	–	–	–	–	–	10,114	68,950	–	68,950
– Stormwater drainage	11,152	(3,869)	7,283	–	16	–	–	(82)	–	69	–	424	11,891	(4,181)	7,710
– Water supply network	40,666	(20,431)	20,235	–	94	–	(212)	(633)	–	1,662	–	1,560	44,937	(22,231)	22,706
– Sewerage network	23,780	(8,215)	15,565	–	–	–	–	(348)	–	–	–	1,200	25,613	(9,197)	16,416
– Swimming pools	4,217	(1,182)	3,035	–	–	–	–	(105)	–	–	–	163	4,452	(1,358)	3,094
– Other open space/recreational assets	1,820	(758)	1,062	–	2	–	–	(116)	–	21	–	54	1,946	(922)	1,024
Other assets:															
– Library books	261	(77)	184	–	61	–	–	(26)	–	–	–	–	322	(103)	219
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):															
– Tip assets	422	(16)	406	–	–	–	–	(14)	–	–	51	–	472	(30)	442
Total infrastructure, property, plant and equipment	341,734	(117,570)	224,164	2,337	6,569	263	(443)	(6,293)	(1)	–	51	29,053	387,703	(132,007)	255,696

(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)

Material accounting policy information

Initial recognition of infrastructure, property, plant and equipment (IPPE)

IPPE is measured initially at cost. Cost includes the fair value of the consideration given to acquire the asset (net of discounts and rebates) and any directly attributable cost of bringing the asset to working condition for its intended use (inclusive of import duties and taxes).

When infrastructure, property, plant and equipment is acquired by Council at significantly below fair value, the assets are initially recognised at their fair value at acquisition date.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Income Statement during the financial period in which they are incurred.

Useful lives of IPPE

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	15 to 40
Office furniture	5 to 20	Benches, seats etc.	30
Computer equipment	4		
Vehicles	5 to 8	Buildings	
Heavy plant/road making equipment	5 to 15	Buildings: whole of structure	50
Other plant and equipment	5 to 15	Buildings: External	20
		Buildings: Finishes	40
		Buildings: Fittings	40
Water and Sewer assets		Buildings: Services	25
Reservoirs	60	Buildings: Structure	60
Bores	50	Buildings: Sub-Structure	60
Network Mains/Reticulation	40 to 80	Buildings: Out-buildings	45
Pumping Stations	35 to 45		
Treatment Plant	35 to 45		
Telemetry and Other	30 to 75		
		Stormwater assets	
Transportation assets		Drains	135
Sealed roads: surface	25	Stormwater Culverts	135
Sealed roads & carparks: pavement Classes 1 to 4	95 to 120		
Sealed roads: pavements Classes 5 to 8	35 to 55	Other infrastructure assets	
Bridge: concrete	100	Swimming pools	40
Culverts	75 to 100	Other open space/recreational assets	15 to 40
Unsealed road pavements	30 to 40	Other Structures	15 to 100
Kerb, gutter and footpaths	80		

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

Revaluation model

Infrastructure, property, plant and equipment are held at fair value. Comprehensive valuations are performed at least every 5 years, however the carrying amount of assets is assessed by Council at each reporting date to confirm that it is not materially different from current fair value and where appropriate, assets are indexed using applicable indices.

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

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

Increases in the carrying amounts arising on revaluation are credited to the IPPE revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss. Decreases that reverse previous increases of assets in the same class are first charged against IPPE revaluation reserve to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

Land under roads

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

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

Crown reserves

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

Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council’s Income Statement.

Rural Fire Service assets

Under Section 119 of the Rural Fire Services Act 1997 (NSW), “all firefighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the firefighting equipment has been purchased or constructed”.

These Rural Fire Service assets are recognised as assets of the Council in these financial statements.

C1-8 Other

Other assets

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Prepayments	12	–	26	–
Total other assets	12	–	26	–

C2 Leasing activities

C2-1 Council as a lessee

(i) Council as a lessee

Council has leases for office equipment and vehicles. Information relating to the leases in place and associated balances and transactions is provided below.

Terms and conditions of leases

Vehicles

Council leases vehicles with a lease terms varying of 3 years; the lease payments are fixed during the lease term and there is generally no renewal option.

Office and IT equipment

Leases for photocopiers are considered low value assets. 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

\$ '000	Vehicles	Total
2024		
Opening balance at 1 July	12	12
Depreciation charge	(6)	(6)
Balance at 30 June	6	6
2023		
Opening balance at 1 July	–	–
Additions to right-of-use assets	16	16
Depreciation charge	(4)	(4)
Balance at 30 June	12	12

(b) Lease liabilities

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Lease liabilities	6	–	5	6
Total lease liabilities	6	–	5	6

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:

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
2024					
Cash flows	6	–	–	6	6
2023					
Cash flows	5	6	–	11	11

(d) Income Statement

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

\$ '000	2024	2023
Interest on lease liabilities	1	1
Variable lease payments based on usage not included in the measurement of lease liabilities	3	3
Depreciation of right of use assets	6	4
Expenses relating to leases of low-value assets	10	9
	20	17

(e) Statement of Cash Flows

Total cash outflow for leases	19	17
	19	17

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

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

- Council Works Depot
- Cemetery
- Lake Talbot Water Park
- Old Railway Station

The leases have varying terms and require payments of less than \$1,000 per year. The use of the right-to-use asset is restricted by the lessors to specified community services which Council must provide, these services are detailed in the leases.

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

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.

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

Exceptions to lease accounting

C2-1 Council as a lessee (continued)

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

Leases at significantly below market value / concessionary leases

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

C2-2 Council as a lessor

Operating leases

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

(i) Assets held as property, plant and equipment

Council provides operating leases on Council properties for the purpose of staff housing, health services, training providers, emergency services, caravan park and community groups, the table below relates to operating leases on assets disclosed in C1-8.

Lease income (excluding variable lease payments not dependent on an index or rate)	251	217
Total income relating to operating leases for Council assets	251	217

Amount of IPPE leased out by Council under operating leases

Land	1,096	978
Buildings	3,853	3,519
Structures	5,772	5,155
Other recreation	82	81
Pools	3,112	2,930
Total amount of IPPE leased out by Council under operating leases	13,915	12,663

(ii) Maturity analysis of contractual lease income

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

< 1 year	232	236
1–2 years	239	239
2–3 years	244	243
3–4 years	249	249
4–5 years	256	238
> 5 years	260	243
Total undiscounted lease payments to be received	1,480	1,448

C3 Liabilities of Council

C3-1 Payables

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Payables				
Goods and services – operating expenditure	1,864	–	966	–
Accrued expenses:				
– Salaries and wages	328	–	323	–
Security bonds, deposits and retentions	229	–	206	–
Other	3	–	8	–
Prepaid rates	395	–	359	–
Total payables	2,819	–	1,862	–
Total payables	2,819	–	1,862	–

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

\$ '000	Notes	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	1,084	–	2,506	–
Unexpended capital contributions (to construct Council controlled assets)	(i)	332	–	155	–
Total grants received in advance		1,416	–	2,661	–
Total contract liabilities		1,416	–	2,661	–

Notes

(i) Council has received funding to construct assets including sporting facilities and other recreation infrastructure. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.

(ii) 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

\$ '000	2024	2023
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	2,372	902
Operating grants (received prior to performance obligation being satisfied)	–	5
Total revenue recognised that was included in the contract liability balance at the beginning of the period	2,372	907

Significant changes in contract liabilities

Council has reduced the amount of grant liabilities held at 30 June 2024.

C3-3 Borrowings

\$ '000	2024		2023	2023
	Current	Non-current	Current	Non-current
Loans – secured ¹	291	3,267	147	1,757
Total borrowings	291	3,267	147	1,757

(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.

(a) Changes in liabilities arising from financing activities

\$ '000	2023		Non-cash movements	2024
	Opening Balance	Cash flows	Acquisition	Closing balance
Loans – secured	1,904	(146)	1,800	3,558
Lease liability (Note C2-1b)	11	(5)	–	6
Total liabilities from financing activities	1,915	(151)	1,800	3,564

(b) Financing arrangements

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

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

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

Bank overdraft facilities ¹	350	350
Credit cards/purchase cards	45	45
Total financing arrangements	395	395

Financing facilities drawn down at the reporting date are:

Financing facilities drawn down at the reporting date are:

– Credit cards/purchase cards	16	7
Total drawn financing arrangements	16	7

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

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

– Bank overdraft facilities	350	350
– Credit cards/purchase cards	29	38
Total undrawn financing arrangements	379	388

(1) The bank overdraft facility may be drawn at any time and may be terminated by the bank without notice.

C3-4 Employee benefit provisions

\$ '000	2024		2023	2023
	Current	Non-current	Current	Non-current
Annual leave	718	–	715	–
Long service leave	1,812	95	1,679	88
Rostered days off	57	–	49	–
Total employee benefit provisions	2,587	95	2,443	88

C3-4 Employee benefit provisions (continued)

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

\$ '000	2024	2023
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	<u>1,202</u>	<u>1,434</u>
	1,202	1,434

Material accounting policy information

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

Other long-term employee benefit obligations

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

C3-5 Provisions

\$ '000	2024		2023	
	Current	Non-Current	Current	Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	434	–	500
Sub-total – asset remediation/restoration	–	434	–	500
Total provisions	–	434	–	500

Movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
2024		
At beginning of year	500	500
Unwinding of discount	21	21
Remeasurement effects	(87)	(87)
Total other provisions at end of year	434	434
2023		
At beginning of year	432	432
Unwinding of discount	17	17
Remeasurement effects	51	51
Total other provisions at end of year	500	500

Nature and purpose of provisions

Asset remediation

The asset remediation provision represents the present value estimate of future costs Council will incur to restore, rehabilitate and reinstate the tip as a result of past operations.

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

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

The ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production 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.

C3-5 Provisions (continued)

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

\$ '000	General 2024	Water 2024	Sewer 2024
Income from continuing operations			
Rates and annual charges	6,494	886	1,560
User charges and fees	2,150	1,454	193
Interest and investment income	1,330	338	116
Other revenues	2,155	–	–
Grants and contributions provided for operating purposes	12,549	–	–
Grants and contributions provided for capital purposes	5,769	247	3,494
Other income	251	–	–
Total income from continuing operations	30,698	2,925	5,363
Expenses from continuing operations			
Employee benefits and on-costs	8,025	467	377
Materials and services	6,219	1,745	742
Borrowing costs	36	–	37
Depreciation, amortisation and impairment of non-financial assets	4,464	740	402
Other expenses	455	50	–
Net losses from the disposal of assets	599	187	10
Total expenses from continuing operations	19,798	3,189	1,568
Operating result from continuing operations	10,900	(264)	3,795
Net operating result for the year	10,900	(264)	3,795
Net operating result attributable to each council fund	10,900	(264)	3,795
Net operating result for the year before grants and contributions provided for capital purposes	5,131	(511)	301

D1-2 Statement of Financial Position by fund

\$ '000	General 2024	Water 2024	Sewer 2024
ASSETS			
Current assets			
Cash and cash equivalents	7,601	383	207
Investments	20,769	5,798	2,733
Receivables	2,438	632	943
Inventories	575	-	-
Contract assets and contract cost assets	1,000	115	425
Other	12	-	-
Total current assets	32,395	6,928	4,308
Non-current assets			
Receivables	-	87	-
Inventories	285	-	-
Infrastructure, property, plant and equipment	221,369	24,738	22,896
Right of use assets	6	-	-
Total non-current assets	221,660	24,825	22,896
Total assets	254,055	31,753	27,204
LIABILITIES			
Current liabilities			
Payables	2,713	106	-
Contract liabilities	1,416	-	-
Lease liabilities	6	-	-
Borrowings	94	-	237
Employee benefit provision	2,587	-	-
Total current liabilities	6,816	106	237
Non-current liabilities			
Borrowings	398	-	2,954
Employee benefit provision	95	-	-
Provisions	434	-	-
Total non-current liabilities	927	-	2,954
Total liabilities	7,743	106	3,191
Net assets	246,312	31,647	24,013
EQUITY			
Accumulated surplus	155,751	17,469	16,849
Revaluation reserves	90,561	14,178	7,164
Council equity interest	246,312	31,647	24,013
Total equity	246,312	31,647	24,013

D1-3 Details of internal loans

(in accordance with s410(3) of the *Local Government Act 1993*)

Details of individual internal loans	Council ID / Ref 278	Council ID / Ref 280	Council ID / Ref 285
Borrower (by purpose)	Coaches Box	Aerodrome Lighting	Festoon Lighting
Lender (by purpose)	Water Fund	Water Fund	Water Fund
Date of Minister's approval	28/06/2017	28/06/2017	26/10/2017
Date raised	30/06/2017	30/06/2017	30/06/2018
Term years	10	10	10
Dates of maturity	30/06/2027	30/06/2027	30/06/2028
Rate of interest (%)	4.86%	4.86%	4.86%
Amount originally raised (\$'000)	150	100	60

Details of individual internal loans	Council ID / Ref 284	Council ID / Ref 287
Borrower (by purpose)	Barellan Change Room	Lake Talbot Water Park
Lender (by purpose)	Water Fund	Waste Fund
Date of Minister's approval	26/10/2017	
Date raised	30/06/2018	31/12/2020
Term years	10	15
Dates of maturity	30/06/2028	31/12/2035
Rate of interest (%)	4.86%	4.86%
Amount originally raised (\$'000)	50	1,450

D2 Interests in other entities

Subsidiaries, joint arrangements and associates not recognised

The following subsidiaries, joint arrangements and associates have not been recognised in this financial report.

Name of entity/operation	Principal activity/type of entity	2024 Net profit	2024 Net assets
Western Riverina Library Services	Provision of library services to member local government areas	230	900

Reasons for non-recognition

Council holds 15.91% equity share in Western Riverina Library Service, and has assessed this as not material, hence not recognised. The information provided above is for 2023 as this is the latest information available at the time of Council preparing the Financial Statements.

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 the Council.

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance team manages the cash and Investments portfolio with the assistance of independent advisors. Council has an investment policy which complies with the 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 performance of the portfolio as required by local government regulations.

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

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

The fair value of Council's financial assets and financial liabilities approximates their carrying amount.

The risks associated with the financial instruments held are:

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

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

(a) Market risk – interest rate risk

\$ '000	2024	2023
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	374	357

(b) Credit risk

Council's major receivables comprise rates, annual charges, user charges and fees.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

There are no significant concentrations of credit risk other than Council has significant credit risk exposures in its local area given the nature of Council activities.

The level of outstanding receivables is reported to Council monthly. The balances of receivables that remain within initial trade terms (as detailed in the table) are considered to be of high credit quality.

The maximum exposure to credit risk at the reporting date is the carrying amount of each class of receivable in the financial statements.

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 – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to secure a charge over the land relating to the debts – 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 the payment of debt.

\$ '000	Not yet overdue	overdue rates and annual charges < 5 years	≥ 5 years	Total
2024				
Gross carrying amount	–	767	2	769
2023				
Gross carrying amount	–	625	21	646

Receivables - non-rates and annual charges and contract assets

Council applies the simplified approach for non-rates and annual charges debtors and contract assets to provide for expected credit losses, which permits the use of the lifetime expected loss provision at inception. To measure the expected credit losses, non-rates and annual charges debtors and contract assets have been grouped based on shared credit risk characteristics and the days past due.

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

\$ '000	Not yet overdue	0 - 30 days	Overdue debts			Total
			31 - 60 days	61 - 90 days	> 91 days	
2024						
Gross carrying amount	4,410	–	133	–	306	4,849
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.16%	0.01%
ECL provision	–	–	–	–	–	–
2023						
Gross carrying amount	2,886	–	36	51	–	2,973
Expected loss rate (%)	0.00%	0.00%	0.00%	23.68%	0.00%	0.41%
ECL provision	–	–	–	12	–	12

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

(c) Liquidity risk

Payables, lease liabilities and borrowings are both subject to liquidity risk; that is, the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels, and by maintaining an adequate cash buffer. Payment terms can be extended, and overdraft facilities drawn upon in extenuating circumstances.

Borrowings are also subject to interest rate risk: the risk that movements in interest rates could adversely affect funding costs.

The timing of cash flows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cashflows.

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities (refer to Note C2-1(b) for lease liabilities) and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

\$ '000	Weighted average interest rate	Subject to no maturity	payable in: ≤ 1 Year	1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
2024							
Payables	0.00%	229	2,519	-	-	2,748	2,819
Borrowings	3.09%	-	291	1,276	1,991	3,558	3,558
Total financial liabilities		229	2,810	1,276	1,991	6,306	6,377
2023							
Payables	0.00%	206	1,589	-	-	1,795	1,862
Borrowings	2.01%	-	147	783	974	1,904	1,904
Total financial liabilities		206	1,736	783	974	3,699	3,766

E2-1 Fair value measurement

The Council measures the following asset and liability classes at fair value on a recurring basis:

- Infrastructure, property, plant and equipment
- Financial assets and liabilities

Fair value hierarchy

All assets measured at fair value are 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: Unobservable inputs for the asset or liability

The table below shows the assigned level for each asset and liability held at fair value by Council:

\$ '000	Notes	Fair value measurement hierarchy					
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2024	2023	2024	2023	2024	2023
Recurring fair value measurements							
Financial assets							
Financial investments	C1-2						
At fair value through profit or loss – designated at fair value on initial recognition		–	–	10	10	10	10
Total financial assets		–	–	10	10	10	10
Infrastructure, property, plant and equipment							
Plant, equipment, furniture and fittings	C1-7	–	–	6,628	6,247	6,628	6,247
Operational land		3,756	3,622	–	–	3,756	3,622
Community land		–	–	7,627	6,661	7,627	6,661
Land under roads (post 30/06/08)		–	–	112	66	112	66
Land Improvements – non-depreciable		–	–	299	288	299	288
Land Improvements - depreciable		–	–	239	236	239	236
Buildings – non-specialised		–	–	11,115	10,811	11,115	10,811
Buildings – specialised		–	–	12,543	9,044	12,543	9,044
Other structures		–	–	14,787	12,490	14,787	12,490
Roads, bridges, footpaths, bulk earthworks		–	–	144,276	144,901	144,276	144,901
Stormwater drainage		–	–	6,687	7,710	6,687	7,710
Sewerage network		–	–	16,855	16,416	16,855	16,416
Water supply network		–	–	23,471	22,706	23,471	22,706
Library books		–	–	241	219	241	219
Swimming pools		–	–	3,110	3,094	3,110	3,094
Other open space/recreational assets		–	–	2,218	1,024	2,218	1,024
Tip assets		–	–	340	442	340	442
Total infrastructure, property, plant and equipment		3,756	3,622	250,548	242,355	254,304	245,977

E2-1 Fair value measurement (continued)

Valuation techniques

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

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

Infrastructure, property, plant and equipment (IPPE)

Land Improvements

Land Improvements are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items.

Land improvement assets have been revalued internally as at 30 June 2021. An assessment has been undertaken on this asset class resulting in an indexation being applied for 30 June 2024.

There has been no change to the valuation process during the reporting period.

Operational & Community Land

Community land was revalued as at 30 June 2022 inhouse using the Land Value provided by the Valuer-General where available. Community land has been valued using level 3 valuation inputs.

Operational land was revalued as at 30 June 2023 by an external valuer, Australis Asset Advisory Group. Operational land has been valued using level 2 valuation inputs.

The valuation is the valuer's opinion of the Market Value of the property as at the date of inspection having regard to the supply and demand conditions for this category of property.

Market value is defined as the estimated amount for which a property should exchange on the date of valuation between a willing buyer and a willing seller in an arm's length transaction after proper marketing wherein the parties had each acted knowledgeably, prudently and without compulsion.

An assessment has been undertaken on community land and operational land assets resulting in an indexation applied for 30 June 2024.

Buildings – Non-Specialised & Specialised

Non-Specialised & Specialised Buildings are valued by an external valuer, AssetVal Pty Ltd and have been revalued as at 30 June 2021. The cost approach has been used whereby replacement cost was estimated for each asset. No Market based evidence (Level 2) could be supported as such these assets were all classified as having been valued using level 3 valuation inputs.

There has been no change to the valuation process during the reporting period.

An assessment has been undertaken resulting in an indexation applied to Buildings non-specialised and Buildings specialised for 30 June 2024.

Other Structures

Other Structures comprise of lighting, irrigation systems, fencing, shade structures etc.

The cost approach has been used whereby replacement cost was estimated for each asset. No Market based evidence (Level 2) could be supported as such these assets were all classified as having been valued using level 3 valuation inputs.

Other Structures have been revalued by an external valuer AssetVal Pty Ltd as at 30 June 2021 and there has been no change to the valuation process during the reporting period.

An assessment has been undertaken resulting in an indexation applied to Other Structures for 30 June 2024.

Roads

Roads include bulk earthworks, carriageway, roadside shoulders & kerb & gutter. The cost approach using level 3 inputs was used to value this asset class. A revaluation was undertaken as at 30 June 2024 in-house based on actual costs and assumptions from Council's Technical Services Department. No market based evidence (level 2) inputs are available therefore Level 3 valuation inputs were used for this asset class.

E2-1 Fair value measurement (continued)

There has been no change to the valuation process during the reporting period.

Bridges

Bridges were valued under the cost approach using level 3 inputs. A revaluation was undertaken as at 30 June 2024 in-house based on actual costs and assumptions from Council's Technical Services Department. No market based evidence (level 2) inputs are available therefore Level 3 valuation inputs were used for this asset class.

There has been no change to the valuation process during the reporting period.

Footpaths

Footpaths were revalued in-house by Council's Technical Services Department as at 30 June 2024 and were based on actual cost per square meter of works carried out during the year.

There has been no change to the valuation process during the reporting period.

Stormwater Drainage

Assets within this class comprise of pits and pipes.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear meters of certain diameter pipes and prices per pit or similar could be supported from market evidence (Level 2) other inputs (such as residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value.

A revaluation was undertaken as at 30 June 2024 in-house by council technical services staff and there has been no change to the valuation process during the reporting period.

Water Supply Network

Assets within this class comprise of bores, water treatment plant, reservoirs, pumping stations and water pipelines.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear meters of certain diameter pipes and prices per pit or similar could be supported from market evidence (Level 2) other inputs (such as residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. These assets are indexed each year in line with the NSW Reference Rates Manual as published by the Office of Water.

The assets in this class of assets were revalued by an external valuer AssetVal Pty Ltd as at 30 June 2022 and there has been no change to the valuation process during the reporting period.

Sewerage Network

Assets within this class comprise of treatment works, pumping stations and sewerage mains.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear meters of certain diameter pipes and prices per pit or similar could be supported from market evidence (Level 2) other inputs (such as residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. These assets are indexed each year in line with the NSW Reference Rates Manual as published by the Office of Water.

The assets in this class of assets were revalued by an external valuer AssetVal Pty Ltd as at 30 June 2022 and there has been no change to the valuation process during the reporting period.

Swimming Pools

Swimming pools were valued using the cost approach. No Market based evidence (Level 2) could be supported as such these assets were all classified as having been valued using level 3 valuation inputs.

Swimming Pools have been revalued by an external valuer, AssetVal Pty Ltd as at 30 June 2021 and there has been no change to the valuation process during the reporting period.

An assessment has been undertaken resulting in an indexation applied to Swimming pool assets for 30 June 2024.

Other Open Space/Recreational Assets

continued on next page ...

Page 54 of 78

E2-1 Fair value measurement (continued)

Assets within this class comprise of BBQ's and outdoor play equipment.

Other Open Space/Recreational Assets were valued using the cost approach. No Market based evidence (Level 2) could be supported as such these assets were all classified as having been valued using level 3 valuation inputs.

Open Space and Recreation Assets have been revalued by an external valuer, AssetVal Pty Ltd as at 30 June 2021 and there has been no change to the valuation process during the reporting period.

An assessment has been undertaken resulting in an indexation applied to Other open space/recreational assets for 30 June 2024.

E2-1 Fair value measurement (continued)

Fair value measurements using significant unobservable inputs (level 3)

Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

	Valuation technique/s	Unobservable inputs
Financial assets		
Unlisted equity securities	Level 3 Valued at cost	
Total financial assets		
Infrastructure, property, plant and equipment		
Plant, equipment, library books, furniture and fittings	Level 3 Valued at cost	<ul style="list-style-type: none"> Gross replacement cost Remaining useful life Residual value
Operational Land	Level 2 Market approach	<ul style="list-style-type: none"> Land value (price per square metre)
Community Land, Land under roads (post 30/06/08)	Level 3 Market approach	<ul style="list-style-type: none"> Land value (price per square metre)
Land Improvements- Non-dep	Level 3 Valued at cost	<ul style="list-style-type: none"> Gross replacement cost Remaining useful life
Land Improvements - depreciable	Level 3 Valued at cost	<ul style="list-style-type: none"> Gross replacement cost Remaining useful life
Buildings & other Structures	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life Residual value
Roads, bridges, footpaths, bulk earthworks	Level 3 Internal valuation using cost approach	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life
Stormwater Drainage	Level 3 Internal valuation using cost approach	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life
Water Supply Network	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life
Sewerage Network	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life
Swimming Pools	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life
Open Space and Recreational	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life
Library Books	Level 3 Valued at cost	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life Residual value

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 AASB 119 *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 formula 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 \$ 46,608.68. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2023.

The amount of additional contributions included in the total employer contribution advised above is \$13,872.36. Council's expected contribution to the plan for the next annual reporting period is \$24,940.32.

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 this deficit that is broadly attributed to the Council is estimated to be in the order of 0.14% as at 30 June 2024.

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 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.

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) Quarries

Council operates a number gravel quarries and will have to rehabilitate the sites at some time in the future. As at 30 June 2024 Council is unable to reliably estimate the financial cost of such work.

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:

\$ '000	2024	2023
Compensation:		
Short-term benefits	924	842
Post-employment benefits	96	67
Other long-term benefits	24	27
Total	1,044	936

Other transactions with KMP and their related parties

Nature of the transaction	Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000					
2024					
Employee expenses relating to close family members of KMP	441	-	Council staff award	-	-
Related Parties, which are Suppliers of Council, supplying goods and services, such as printing services.	31	-	Contracts, purchase orders or tenders	-	-
2023					
Employee expenses relating to close family members of KMP	367	-	Council staff award	-	-
Related Parties, which are Suppliers of Council, supplying goods and services, such as printing services.	38	-	Contracts, purchase orders or tenders	-	-

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2024	2023
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	28	28
Councillors' fees	117	103
Other Councillors' expenses (including Mayor)	58	50
Total	203	181

F2 Other relationships

F2-1 Audit fees

\$ '000	2024	2023
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	65	54
Remuneration for audit and other assurance services	65	54
Total Auditor-General remuneration	65	54
Total audit fees	65	54

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of Operating Result

\$ '000	2024	2023
Net operating result from Income Statement	14,431	9,763
Add / (less) non-cash items:		
Depreciation and amortisation	6,640	6,297
(Gain) / loss on disposal of assets	796	22
Non-cash capital grants and contributions	(754)	(46)
– Revaluation decrements / impairments of IPP&E direct to P&L	(1,034)	1
Unwinding of discount rates on reinstatement provisions	21	17
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(1,669)	(60)
Increase / (decrease) in provision for impairment of receivables	68	–
(Increase) / decrease of inventories	(128)	(43)
(Increase) / decrease of other current assets	14	(26)
(Increase) / decrease of contract assets	(316)	(580)
Increase / (decrease) in payables	898	(148)
Increase / (decrease) in other accrued expenses payable	5	(43)
Increase / (decrease) in other liabilities	54	50
Increase / (decrease) in contract liabilities	(1,245)	604
Increase / (decrease) in employee benefit provisions	151	(77)
Increase / (decrease) in other provisions	(87)	51
Net cash flows from operating activities	17,845	15,782

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2024	2023
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Sewerage and water infrastructure	2,122	–
Buildings	75	1,093
Recreation	469	302
Total commitments	2,666	1,395
These expenditures are payable as follows:		
Within the next year	2,666	1,395
Total payable	2,666	1,395
Sources for funding of capital commitments:		
Future grants and contributions	1,029	857
Unexpended grants	–	72
Unexpended Contributions	332	–
Externally restricted reserves	–	373
Internally restricted reserves	261	93
Unexpended loans	1,044	–
Total sources of funding	2,666	1,395
Details of capital commitments		
<ul style="list-style-type: none"> ▪ Barellan Sewer Scheme \$2,122,417 ▪ Barellan Toddler Pool \$469,053 ▪ North Narrandera Shelter \$74,927 		

G3-1 Events occurring after the reporting date

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

G4 Statement of developer contributions as at 30 June 2024

G4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2023	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
Roads	57	-	-	-	3	-	-	60	-
S7.11 contributions – under a plan	57	-	-	-	3	-	-	60	-
S7.12 levies – under a plan	211	15	-	-	10	-	-	236	-
Total S7.11 and S7.12 revenue under plans	268	15	-	-	13	-	-	296	-
S7.4 planning agreements	257	-	-	-	12	(6)	-	263	-
S64 contributions	311	9	-	-	15	-	-	335	-
Total contributions	836	24	-	-	40	(6)	-	894	-

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

\$ '000	Opening balance at 1 July 2023	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
CONTRIBUTION PLAN - Pine Hill									
Roads	57	-	-	-	3	-	-	60	-
Total	57	-	-	-	3	-	-	60	-

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2024	Indicator 2024	2023	Indicators 2022	2021	Benchmark
1. Operating performance ratio						
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	4,755	16.14%	15.77%	0.28%	5.42%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	29,469					
2. Own source operating revenue ratio						
Total continuing operating revenue excluding all grants and contributions ¹	16,920	43.41%	43.31%	46.51%	44.46%	> 60.00%
Total continuing operating revenue	38,979					
3. Unrestricted current ratio						
Current assets less all external restrictions	20,008	4.46x	6.57x	5.99x	5.03x	> 1.50x
Current liabilities less specific purpose liabilities	4,490					
4. Debt service cover ratio						
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	11,461	52.82x	51.35x	44.41x	215.52x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	217					
5. Rates and annual charges outstanding percentage						
Rates and annual charges outstanding	810	8.32%	7.52%	7.73%	9.25%	< 10.00%
Rates and annual charges collectable	9,734					
6. Cash expense cover ratio						
Current year's cash and cash equivalents plus all term deposits	37,481	22.72 months	21.51 months	18.40 months	19.67 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	1,650					

(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}	18.93%	18.93%	(10.23)%	(13.09)%	16.64%	13.75%	> 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	40.31%	35.72%	91.56%	95.93%	34.85%	82.94%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	4.46x	6.57x	7.05x	54.73x	5.77x	34.00x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	122.56x	59.98x	∞	∞	5.64x	16.51x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	7.74%	6.91%	10.78%	10.15%	9.29%	8.52%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	20.60 months	19.07 months	32.79 months	41.63 months	32.06 months	26.32 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(1) - (2) Refer to Notes at Note G4-1 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 16.14%

Council continues to contain operating expenditure within operating revenue. The receipt of significant operating grants in 2023-2024 that remain unspent at 30 June 2024 may impact Council's operating performance ratio in future years. The water fund has reported a deficit on the income statement for three consecutive years. Council is formulating a strategy to correct the issue.

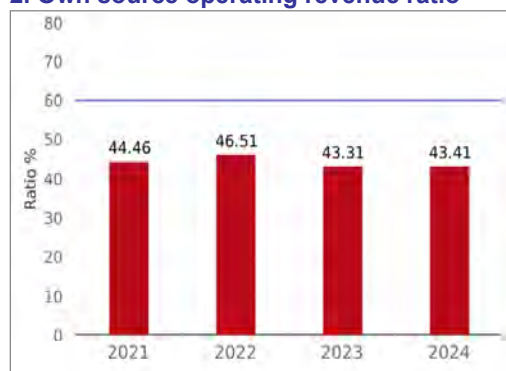
Benchmark: — > 0.00%

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 43.41%

Own source revenue has again been impacted by additional grant funding for Local Roads and Community Infrastructure, Regional Emergency Road Repair Fund, Financial Assistance Grant prepayment, Borellan Sewer Grant, Fixing Local Roads.

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 4.46x

Council's ratio remains well above the benchmark with more than adequate funds to satisfy its short-term obligations.

Benchmark: — > 1.50x

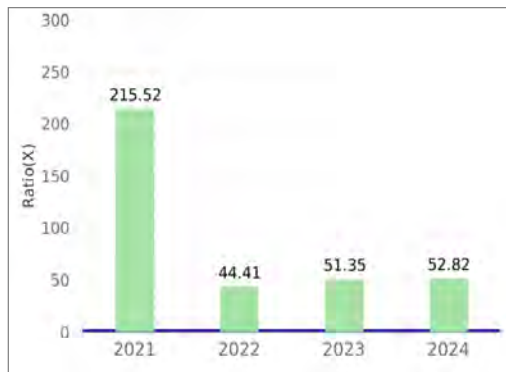
Source of benchmark: Code of Accounting Practice and Financial Reporting

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 52.82x

Council currently has three external loans, one for the Lake Talbot Pool upgrade and two for the Barellan Sewer scheme. Internal loans exist from the Water fund to the General Fund \$126,650.

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 8.32%

Council's outstanding rates remain satisfactory at 30 June 2024 through the use of a fair debt recovery program.

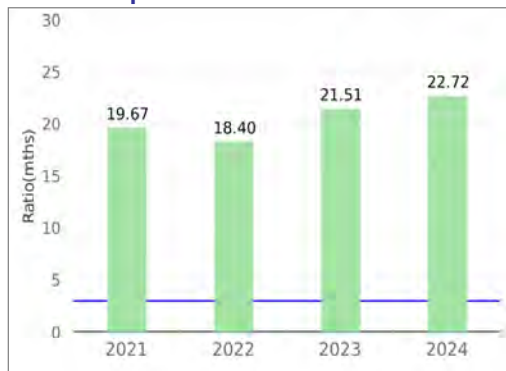
Benchmark: — < 10.00%

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 22.72 months

Council has adequate cash to meet its obligations for 22 months without requiring additional cash inflows.

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:

141 East Street
Narrandera NSW 2700

Contact details**Mailing Address:**

141 East Street
Narrandera NSW 2700

Telephone: 02 6959 5510

Opening hours:

Office Hours
Monday to Friday
9.00am - 4:30pm

Internet: www.narrandera.nsw.gov.au

Email: council@narrandera.nsw.gov.au

Officers**General Manager**

George Cowan

Responsible Accounting Officer

Rebecca Best

Public Officer

Mr Martin Hiscox

Auditors

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

GPO Box 12
Sydney NSW 2001

Elected members**Mayor**

Cr Neville Kschenka

Councillors

Cr Cameron Lander
Cr Jenny Clarke
Cr Tracey Lewis
Cr Kevin Morris
Cr Peter Dawson
Cr Narelle Payne
Cr Braden Lyons
Cr Sue Ruffles

Other information

ABN: 96 547 765 569



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Narrandera Shire Council

To the Councillors of Narrandera Shire Council

Opinion

I have audited the accompanying financial statements of Narrandera 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.



Lawrissa Chan
Delegate of the Auditor-General for New South Wales

8 October 2024
SYDNEY



Cr Neville Kschenka
 Mayor
 Narrandera Shire Council
 141 East Street
 NARRANDERA NSW 2700

Contact: Lawrissa Chan
 Phone no: 02 9275 7255
 Our ref: R008-2124742775-6988

8 October 2024

Dear Mayor

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

I have audited the general purpose financial statements (GPFS) of the Narrandera 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	8.9	8.6	↑ 3.5
Grants and contributions revenue	22.1	19.4	↑ 13.9
Operating result from continuing operations	14.4	9.8	↑ 46.9
Net operating result before capital grants and contributions	4.9	4.5	↑ 8.9

Rates and annual charges revenue (\$8.9 million) increased by \$0.3 million (3.5 per cent) in 2023–24 mainly due to a rate peg increase of 3.7 per cent.

Grants and contributions revenue (\$22.1 million) increased by \$2.7 million (13.9 per cent) in 2023–24 mainly due to increase in sewerage related funding for the Barellan Sewer Scheme of \$3.2 million.

Council’s operating result from continuing operations (\$14.4 million including depreciation, amortisation and impairment expense of \$5.6 million) was \$4.6 million higher than the 2022–23 result. This increase was mainly due to grants and contributions as explained above, and interest and investment income.

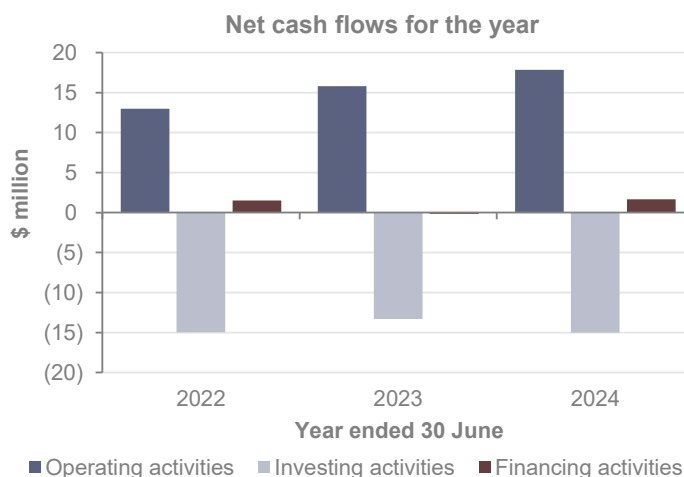
The net operating result before capital grants and contributions of \$4.9 million was \$0.4 million higher than the 2022–23 result. This increase is mainly attributed to the increase in other revenues, interest and investment income and rates and annual charges.

STATEMENT OF CASH FLOWS

Cash flows from Operating activities increased by \$2.1 million mainly due to an increase in interest received, and a reduction in payments for materials and services.

Cash flows from investing activities decreased by \$1.7 million mainly due to payments for infrastructure, property, plant and equipment.

Cash flows from financing activities increased by \$1.8 million mainly due to proceeds from borrowings.



FINANCIAL POSITION

Cash and investments

Cash and investments	2024	2023	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	37.5	36.3	Externally restricted balances comprise mainly of specific purpose unexpended grants, developer contributions, water and sewer funds. Externally restricted funds increased by \$1.7 million due to increase in specific purpose unexpended grants.
Restricted and allocated cash, cash equivalents and investments:			Internal allocations are determined by council policies or decisions, which are subject to change. Internal allocations have remained steady compared with the prior year.
• External restrictions	21.5	19.8	
• Internal allocations	15.4	16.1	

Debt

At 30 June 2024, Council had:

- \$3.6 million in secured loans (\$1.9 million in 2022–23)
- \$350,000 in approved overdraft facility with \$nil drawn down (\$350,000 with \$nil drawn down in 2022–23)
- \$45,000 in credit card facility with \$16,000 used (\$45,000 with \$7,000 used in 2022–23).

PERFORMANCE

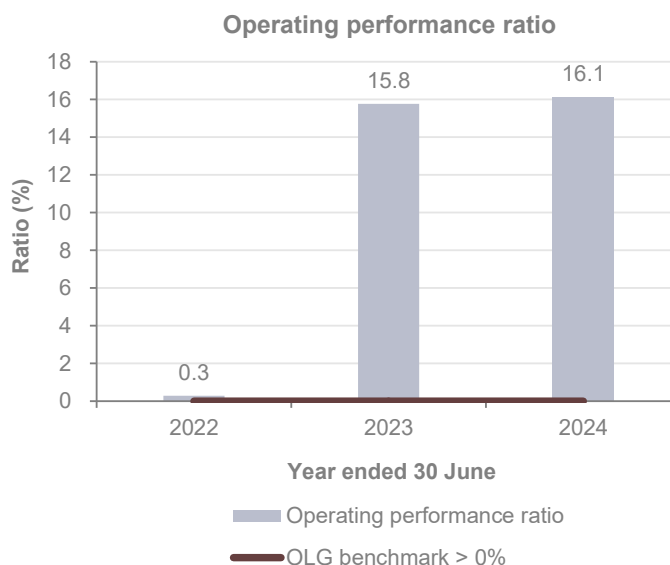
Performance measures

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.

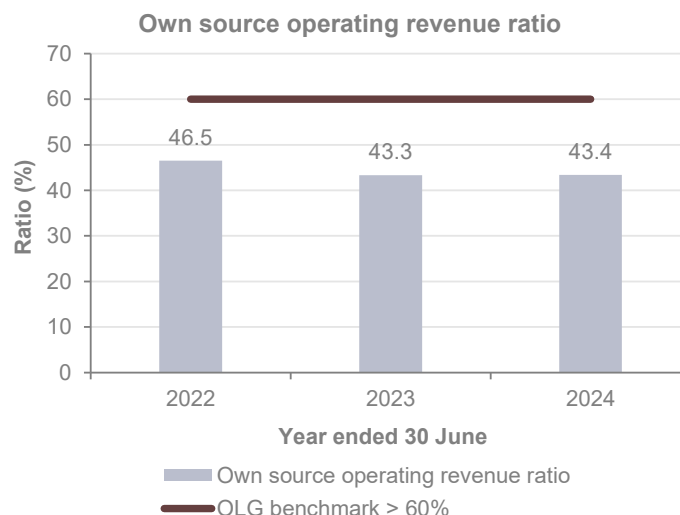
The ‘operating performance ratio’ measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



Own source operating revenue ratio

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

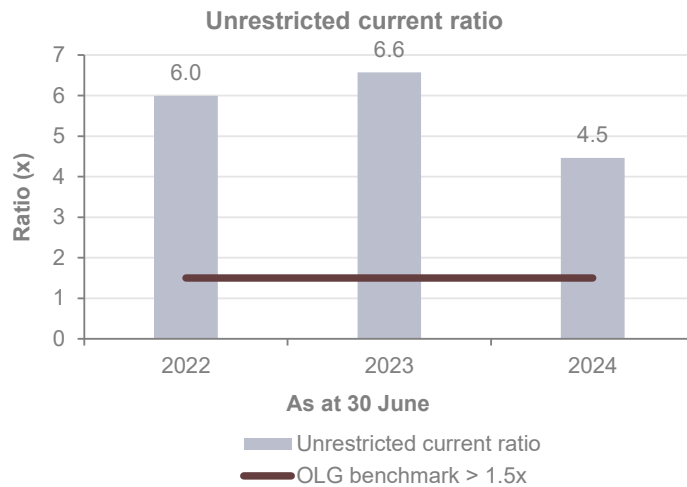
The ‘own source operating revenue ratio’ measures council’s fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

Council exceeded the benchmark for the current reporting period.

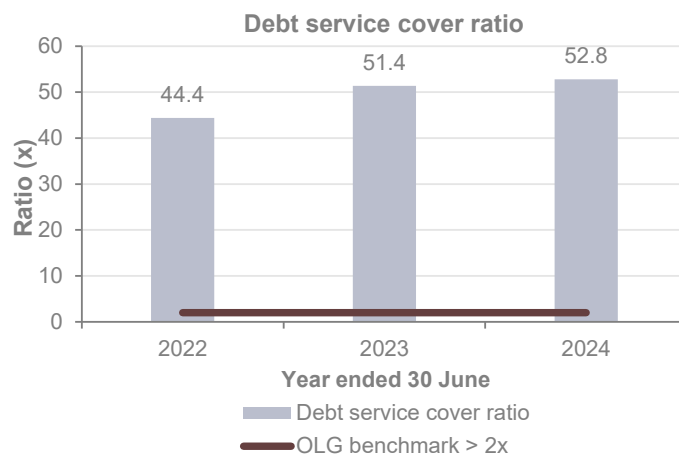
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

Council exceeded the benchmark for the current reporting period.

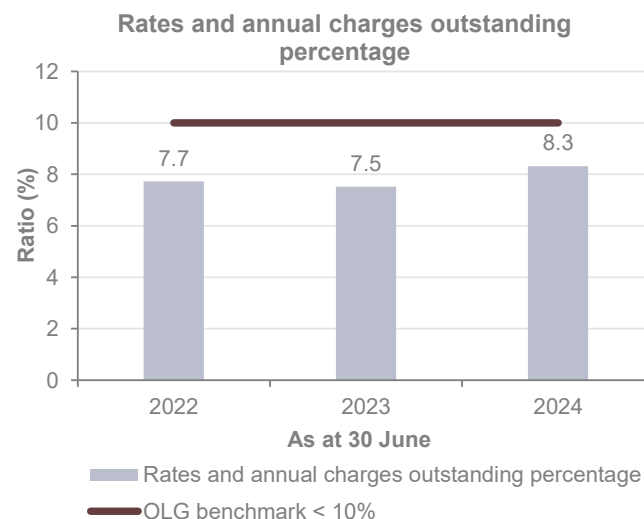
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

Council met the benchmark for the current reporting period.

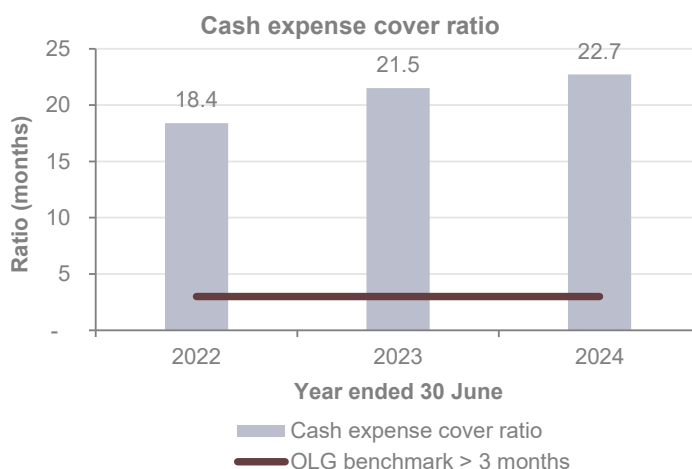
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.



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 \$7.2 million of infrastructure, property, plant and equipment during the 2023–24 financial year, mainly on roads and bridges. A further \$12.1 million was spent on new assets.

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.

Lawrissa Chan
 Director, Financial Audit

Delegate of the Auditor-General for New South Wales

Special Purpose Financial Statements

Year Ending
June 2024



Narrandera Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2024

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

Background

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

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

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

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

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

Narrandera Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2024

Statement by Councillors and Management

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

The attached Special Purpose Financial Statements have been prepared in accordance with:

- NSW Government Policy Statement 'Application of National Competition Policy to Local Government',
- Division of Local Government Guidelines 'Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality',
- The Local Government Code of Accounting Practice and Financial Reporting,
- Sections 3 and 4 of the NSW Department of Planning and Environment, Water's Regulatory and assurance framework for local water utilities.

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

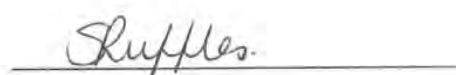
- present fairly the operating result and financial position for each of Council's declared business activities for the year, and
- accord with Council's accounting and other records.
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

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

Signed in accordance with a resolution of Council made on 27 August 2024.



Neville Kschenka
Mayor
27 August 2024



Sue Ruffles
Councillor
27 August 2024



George Cowan
General Manager
27 August 2024



Rebecca Best
Responsible Accounting Officer
27 August 2024



Mr Shane Wilson
Deputy General Manager Infrastructure
27 August 2024

Narrandera Shire Council | Income Statement of water supply business activity | for the year ended 30 June 2024

Narrandera Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2024

\$ '000	2024	2023
Income from continuing operations		
Access charges	886	848
User charges	1,422	1,354
Fees	32	7
Interest and investment income	338	153
Total income from continuing operations	2,678	2,362
Expenses from continuing operations		
Employee benefits and on-costs	467	528
Materials and services	1,745	1,479
Depreciation, amortisation and impairment	740	651
Net loss from the disposal of assets	187	271
Other expenses	50	-
Total expenses from continuing operations	3,189	2,929
Surplus (deficit) from continuing operations before capital amounts	(511)	(567)
Grants and contributions provided for capital purposes	247	67
Surplus (deficit) from continuing operations after capital amounts	(264)	(500)
Surplus (deficit) from all operations before tax	(264)	(500)
Surplus (deficit) after tax	(264)	(500)
Plus accumulated surplus	17,733	18,233
Plus adjustments for amounts unpaid:		
Closing accumulated surplus	17,469	17,733
Return on capital %	(2.1)%	(2.4)%
Subsidy from Council	1,575	1,530
Calculation of dividend payable:		
Surplus (deficit) after tax	(264)	(500)
Less: capital grants and contributions (excluding developer contributions)	(247)	(67)
Surplus for dividend calculation purposes	-	-
Potential dividend calculated from surplus	-	-

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

Narrandera Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2024

\$ '000	2024	2023
Income from continuing operations		
Access charges	1,560	1,501
User charges	193	173
Interest and investment income	116	69
Total income from continuing operations	1,869	1,743
Expenses from continuing operations		
Employee benefits and on-costs	377	339
Borrowing costs	37	39
Materials and services	742	760
Depreciation, amortisation and impairment	402	355
Net loss from the disposal of assets	10	–
Total expenses from continuing operations	1,568	1,493
Surplus (deficit) from continuing operations before capital amounts	301	250
Grants and contributions provided for capital purposes	3,494	344
Surplus (deficit) from continuing operations after capital amounts	3,795	594
Surplus (deficit) from all operations before tax	3,795	594
Less: corporate taxation equivalent (25%) [based on result before capital]	(75)	(63)
Surplus (deficit) after tax	3,720	531
Plus accumulated surplus	13,054	12,460
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	75	63
Closing accumulated surplus	16,849	13,054
Return on capital %	1.5%	1.6%
Subsidy from Council	647	422
Calculation of dividend payable:		
Surplus (deficit) after tax	3,720	531
Less: capital grants and contributions (excluding developer contributions)	(3,494)	(344)
Surplus for dividend calculation purposes	226	187
Potential dividend calculated from surplus	113	94

Narrandera Shire Council | Statement of Financial Position of water supply business activity | as at 30 June 2024

Narrandera Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2024

\$ '000	2024	2023
ASSETS		
Current assets		
Contract assets and contract cost assets	115	24
Cash and cash equivalents	383	89
Investments	5,798	6,155
Receivables	632	519
Total current assets	6,928	6,787
Non-current assets		
Receivables	87	127
Infrastructure, property, plant and equipment	24,738	23,951
Total non-current assets	24,825	24,078
Total assets	31,753	30,865
LIABILITIES		
Current liabilities		
Payables	106	124
Total current liabilities	106	124
Total liabilities	106	124
Net assets	31,647	30,741
EQUITY		
Accumulated surplus	17,469	17,733
Revaluation reserves	14,178	13,008
Total equity	31,647	30,741

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

Narrandera Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2024

\$ '000	2024	2023
ASSETS		
Current assets		
Cash and cash equivalents	207	42
Investments	2,733	2,621
Receivables	943	176
Contract assets and contract cost assets	425	323
Total current assets	4,308	3,162
Non-current assets		
Infrastructure, property, plant and equipment	22,896	17,686
Total non-current assets	22,896	17,686
Total assets	27,204	20,848
LIABILITIES		
Current liabilities		
Borrowings	237	93
Total current liabilities	237	93
Non-current liabilities		
Borrowings	2,954	1,391
Total non-current liabilities	2,954	1,391
Total liabilities	3,191	1,484
Net assets	24,013	19,364
EQUITY		
Accumulated surplus	16,849	13,054
Revaluation reserves	7,164	6,310
Total equity	24,013	19,364

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. Narrandera Council Water Supply

Council's water supply activities servicing the town of Narrandera, and which is established as a Special Rate Fund of Council.

Category 2

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

a. Narrandera Sewerage Service

Council's sewerage reticulation & treatment activities servicing the town of Narrandera, and which is established as a Special Rate Fund of Council.

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% (22/23 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. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

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

Loan and debt guarantee fees

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

(i) Subsidies

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

(ii) Return on investments (rate of return)

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

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

The rate of return is calculated as follows:

Operating result before capital income + interest expense

Written down value of I,PP&E as at 30 June

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.30% at 30/6/24.

Note – Material accounting policy information (continued)

(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 businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

Each dividend must be calculated and approved in accordance with section 4 of DPE - Water's regulatory and assurance framework and must not exceed:

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

In accordance with section 4 of DPE - Water's regulatory and assurance framework, statement of compliance and statement of dividend payment, dividend payment form and unqualified independent financial audit report are submitted to DPE - Water.



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Narrandera Shire Council

To the Councillors of Narrandera Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Narrandera 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.



Lawrissa Chan
Delegate of the Auditor-General for New South Wales

8 October 2024
SYDNEY

Special Schedules

**Year Ending
June 2024**



Narrandera Shire Council

Special Schedules

for the year ended 30 June 2024

Contents	Page
Special Schedules:	
Permissible income for general rates	3
Report on infrastructure assets as at 30 June 2024	6

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

Narrandera Shire Council

Permissible income for general rates

\$ '000	Notes	Calculation 2023/24	Calculation 2024/25
Notional general income calculation ¹			
Last year notional income yield	a	5,308	5,511
Plus/minus adjustments ²	b	10	2
Notional general income	c = a + b	5,318	5,513
Permissible income calculation			
Percentage increase (%)	d	3.70%	25.50%
Less expiring special variations amount	e	-	-
Plus percentage increase amount ³	f = d x (c + e)	197	1,406
Sub-total	g = (c + e + f)	5,515	6,919
Plus or minus last year's carry-forward total	h	20	24
Less valuation objections claimed in the previous year	i	-	-
Sub-total	j = (h + i)	20	24
Total permissible income	k = g + j	5,535	6,943
Less notional income yield	l	5,511	6,923
Catch-up or (excess) result	m = k - l	24	20
Plus income lost due to valuation objections claimed ⁴	n	-	-
Less unused catch-up greater than 10 years ⁵	o	-	-
Carry forward to next year ⁶	p = m + n + o	24	20

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) The 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).
- (4) Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer General. Councils can claim the value of the income lost due to valuation objections in any single year.
- (5) Unused catch-up amounts or the rate peg balance amounts will be deducted if they are not caught up within ten years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for when setting the rates in a future year.
- (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.

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



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Narrandera Shire Council

To the Councillors of Narrandera Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Narrandera 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.



Lawrissa Chan
Delegate of the Auditor-General for New South Wales

8 October 2024
SYDNEY

Narrandera Shire Council

Report on infrastructure assets as at 30 June 2024

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard \$ '000	Estimated cost to bring to the agreed level of service set by Council \$ '000	2023/24 Required maintenance ^a \$ '000	2023/24 Actual maintenance \$ '000	Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
Buildings	Buildings – non-specialised	2,663	–	451	155	11,115	32,930	2.0%	11.0%	47.0%	38.0%	2.0%
	Buildings – specialised	1,394	–	303	117	12,543	22,103	46.0%	3.0%	19.0%	30.0%	2.0%
	Sub-total	4,057	–	754	272	23,658	55,033	19.7%	7.8%	35.8%	34.8%	1.9%
Other structures	Other structures	1,503	–	350	455	14,787	25,531	53.0%	5.0%	17.0%	22.0%	3.0%
	Sub-total	1,503	–	350	455	14,787	25,531	53.0%	5.0%	17.0%	22.0%	3.0%
Water supply network	Water supply network	4,150	–	530	963	23,471	47,311	19.0%	6.0%	41.0%	27.0%	7.0%
	Sub-total	4,150	–	530	963	23,471	47,311	19.0%	6.0%	41.0%	27.0%	7.0%
Roads	Sealed roads pavement	598	–	277	337	15,269	26,597	2.0%	32.0%	54.0%	11.0%	1.0%
	Sealed roads surface	2,156	–	260	1,056	14,948	25,020	25.0%	25.0%	25.0%	15.0%	10.0%
	Unsealed roads pavement	2,150	–	208	676	9,571	19,983	8.0%	20.0%	42.0%	16.0%	14.0%
	Bridges	586	–	93	1	14,803	24,747	17.0%	62.0%	7.0%	14.0%	0.0%
	Footpaths	40	–	43	40	1,884	2,943	20.0%	23.0%	49.0%	8.0%	0.0%
	Bulk earthworks	–	–	–	–	77,412	77,412	100.0%	0.0%	0.0%	0.0%	0.0%
	Flood-ways	–	–	6	–	520	560	71.0%	29.0%	0.0%	0.0%	0.0%
	Guardrail	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Kerb and guttering	42	–	93	81	5,159	8,980	1.0%	30.0%	66.0%	3.0%	0.0%
	Traffic devices	34	–	11	–	731	1,028	45.0%	13.0%	23.0%	19.0%	0.0%
Sub-total	5,606	–	991	2,191	144,276	187,270	48.9%	20.2%	20.5%	7.5%	2.9%	
Sewerage network	Sewerage network	668	–	301	505	16,855	26,912	48.0%	29.0%	14.0%	6.0%	3.0%
	Sub-total	668	–	301	505	16,855	26,912	48.0%	29.0%	14.0%	6.0%	3.0%
Stormwater drainage	Stormwater drainage	531	–	115	–	6,658	13,808	1.0%	13.0%	64.0%	22.0%	0.0%
	Sub-total	531	–	115	–	6,687	13,808	1.0%	13.0%	64.0%	22.0%	0.0%
Open space / recreational assets	Swimming pools	195	–	196	156	3,111	4,600	76.0%	0.0%	0.0%	24.0%	0.0%
	Open Space & Recreational	135	–	180	37	2,217	2,993	58.0%	22.0%	10.0%	4.0%	6.0%
	Sub-total	330	–	376	193	5,328	7,593	68.9%	8.7%	3.9%	16.1%	2.4%
Total – all assets		16,845	–	3,417	4,579	235,062	363,458	39.4%	15.5%	26.0%	15.8%	3.3%

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

continued on next page ...

Narrandera Shire Council

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

Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Narrandera 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	2021	
Buildings and infrastructure renewals ratio						
Asset renewals ¹	8,031					
Depreciation, amortisation and impairment	4,419	181.74%	56.74%	154.62%	214.32%	> 100.00%
Infrastructure backlog ratio						
Estimated cost to bring assets to a satisfactory standard	16,845					
Net carrying amount of infrastructure assets	249,761	6.74%	8.51%	14.68%	14.52%	< 2.00%
Asset maintenance ratio						
Actual asset maintenance	4,579					
Required asset maintenance	3,417	134.01%	169.90%	190.73%	119.07%	> 100.00%
Cost to bring assets to agreed service level						
Estimated cost to bring assets to an agreed service level set by Council	-	0.00%	0.00%	0.00%	0.00%	
Gross replacement cost	363,458					

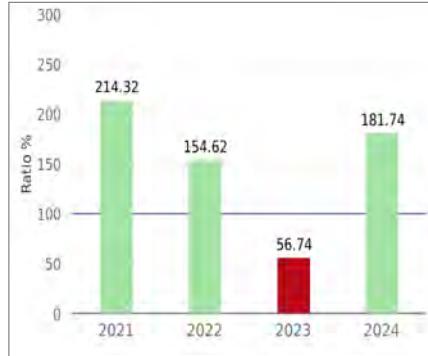
(*) All asset performance indicators are calculated using classes identified in the previous table.

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

Narrandera Shire Council

Report on infrastructure assets as at 30 June 2024

Buildings and infrastructure renewals ratio



Buildings and infrastructure renewals ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

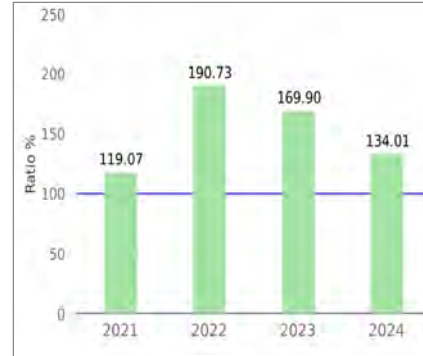
Commentary on result	
23/24 ratio	181.74%
Council has exceeded the benchmark in renewal of buildings and infrastructure. At 30 June there is a significant amount of renewal projects in work in progress. Council will continue to renew buildings and infrastructure to reduce the infrastructure backlog ratio.	

Benchmark: — > 100.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark
Ratio is outside benchmark

Asset maintenance ratio



Asset maintenance ratio

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.

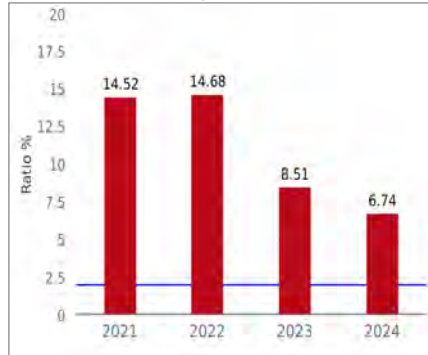
Commentary on result	
23/24 ratio	134.01%
Council is expending sufficient funds to ensure the infrastructure backlog ratio remains at a satisfactory level.	

Benchmark: — > 100.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark
Ratio is outside benchmark

Infrastructure backlog ratio



Infrastructure backlog ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

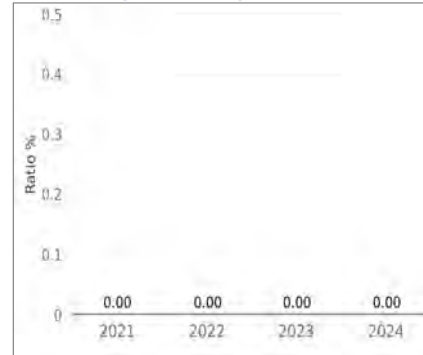
Commentary on result	
23/24 ratio	6.74%
Council is progressively reducing the infrastructure backlog ratio	

Benchmark: — < 2.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark
Ratio is outside benchmark

Cost to bring assets to agreed service level



Cost to bring assets to agreed service level

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

Commentary on result	
23/24 ratio	0.00%

Narrandera Shire Council

Report on infrastructure assets as at 30 June 2024

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2024	2023	2024	2023	2024	2023	
Buildings and infrastructure renewals ratio							
Asset renewals	241.42%	67.67%	8.83%	14.53%	0.00%	0.00%	> 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	5.74%	7.92%	17.68%	16.98%	3.96%	3.75%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	120.30%	144.30%	181.70%	259.64%	167.77%	237.98%	> 100.00%
Required asset maintenance							
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Gross replacement cost							



Disability Inclusion Action Plan 2022-2026

Update on progress at 30 June 2023 Reporting Year 2023-2024

DISABILITY INCLUSION ACTION PLAN 2022-2026

POSITIVE COMMUNITY ATTITUDES AND BEHAVIOURS

Elevate the profile and importance of people with a disability in our community

Action Code	Action	Responsible Position	Comment	Action Status
1.1.1	Identify opportunities for an inclusive event recognising people with a disability and promoting inclusion.	Community Development (including Library) Manager	Additional Tec Exec training sessions have been run at the Library for community members with varying levels of ability - a small group of community members have also received training to act as mentors for individuals seeking to improve their skills and embrace changes in technology. Library staff continue to work with individuals and groups, Kurrajong Waratah clients are encouraged to use the Library facilities and resources to improve their access and opportunities with technology.	Completed
1.1.2	Through the Australia Day Committee consider an award recognising a significant contribution to the disability sector or the promotion of inclusivity and/or accessibility.	Events and Visitor Services Team Leader	The 2024 Australia Day Awards included for the first time an award recognising a significant contribution to the disability sector or the promotion of inclusivity and/or accessibility - this category will be included annually. The 2024 award winner was Kurrajong Narrandera.	Completed

Include disability awareness within Committee and Advisory Groups Terms of Reference.

Action Code	Action	Responsible Position	Comment	Action Status
1.2.1	Education delivered to the organisation on disability awareness also that disability awareness is to be included within the new employee induction program.	Human Resources Manager	The current induction process does not adequately cover disability awareness; however, this will be addressed with the next review of the induction process. The catalyst for this review is the introduction of digital onboarding using a PULSE module as part of the Enterprise Management System - to date the HR team is progressing the implementation of 3 PULSE modules. The onboarding module is expected to go live in October 2024.	Progressing
1.2.2	Include disability awareness within Committee and Advisory Groups Terms of Reference.	Community Development (including Library) Manager	The Terms of Reference for all Committees will be reviewed as Council Committees are reconstituted with the election of the September 2024 Council. In the interim measures have been taken with Committees to ensure that access to Council facilities is made as safe as possible within current constraints - an example is the access steps at Parkside Museum which have been improved, also access to the Barellan Museum and the Grong Grong Commemorative Hall have all been repaired to make them safer for volunteers and visitors. Providing an all-access entry point has been a priority at recent Arts and Cultural events held. Safe spaces for persons with special needs are provided so that patrons can enjoy community activities at both the Arts Centre and Library.	Progressing
1.2.3	Use media resources to promote disability awareness within the community.	Communications Officer	The Communications Office is currently looking to include alternative captions on social media posts and to review the Council style guide to ensure digital inclusion, diversity and accessibility for all members of the community.	Progressing

LIVEABLE COMMUNITIES

Ensure the needs of people with a disability are properly considered when upgrading or developing Council infrastructure, recreational and cultural areas.

Action Code	Action	Responsible Position	Comment	Action Status
2.1.1	Commitment to disability awareness when considering, designing and executing projects.	Deputy GM Infrastructure	Accessibility is a key element with the design and construction of all Council facilities. This can be seen in the new infrastructure projects over the past 12 months, including the Lake Talbot Skywalk and North Narrandera Playground projects.	Ongoing commitment

Advocate to the Shire business community the importance of disability access to premises.

Action Code	Action	Responsible Position	Comment	Action Status
2.2.1	When opportunities arise, promote disability access to commercial property owners and retailers.	Tourism and Economic Development Coordinator	Council continues to advocate for disability access to commercial properties to support inclusivity and equity for all members of the community. Council frequently canvasses this matter with the Narrandera Business Group and seeks its active support for continual improvement through its regular contact with the Group.	Ongoing commitment

SUPPORT ACCESS TO MEANINGFUL EMPLOYMENT

Consider opportunities for people living with a disability to work with Council

Action Code	Action	Responsible Position	Comment	Action Status
3.1.1	Council's Workforce Management Strategy to include meaningful guidelines for inclusion and Equal Employment Opportunities	Human Resources Manager	Council continues to consider employment/volunteer opportunities for people living with disability when requests are received. Council policy does not prevent any potential applicant from applying for advertised positions. Council does not have roles specifically designed for disabled employees/volunteers however Council would modify workspaces to accommodate the disability.	Progressing

Recognise workers with a disability and those performing a carer role for people with a disability

Action Code	Action	Responsible Position	Comment	Action Status
3.2.1	Promote Council as an 'employer of choice' by considering flexible working arrangements for staff to facilitate a better work/life balance	Human Resources Manager	Council has made considerable effort during the last year to develop incentives to promote Narrandera Shire Council as an 'employer of choice' - 3 main initiatives introduced include a review of Councils current salary structure, providing more options relating to flexible work arrangements, also salary packaging including novated leasing. At the time of writing this comment the salary review is in the final stages of completion with the implementation process to commence in the near future. There has been a reasonable uptake of the salary packaging options with most employees now having a flexible work arrangement that best suits their work life balance. The Human Resources team will continue to pursue avenues to promote Council as an employer of choice.	Ongoing commitment

Work proactively with employment service providers to match capabilities with workforce needs at Council and other workplaces

Action Code	Action	Responsible Position	Comment	Action Status
3.3.1	Identify and work with disability employment organisations to assist with opportunities for employment at both Council and advocate to other workplaces where possible.	Human Resources Manager	Council has built a strong working relationship with local NDIS provider Kurrajong Narrandera - at the present time one long term client is engaged weekly for data entry which is proving to be very successful. All applications for employment are assessed on merit, qualifications and capacity, should a preferred applicant have a disability, every effort will be made to modify workspaces and practices where possible. Council will consider future people with disability as they arise.	Progressing

IMPROVING ACCESS TO SERVICES

Identify gaps and limitations in Commonwealth and State services and provide a voice for advocacy

Action Code	Action	Responsible Position	Comment	Action Status
4.1.1	Where gaps are identified and are impacting members of the community, advocate for appropriate levels of support services	Community Support Manager	Council currently participates in the monthly Interagency Meetings using Teams, also the Regional Murray Youth Development Officers Network Group in addition to various Council Committees. The Domestic Violence Advisory Committee recently held an event to recognise the 16 Days of Activism and provided funding for care packages for those leaving domestic violence situations. Council hosted an all-abilities sports inclusion day aimed at engaging participants with a disability which was well attended on the day. Other matters for which Council has provided advocacy include the establishment of the Griffith Cancer Therapy Accommodation also increased access to dialysis services for residents.	Ongoing commitment

Recognise the essential services that provide connectivity and support to members of our community, where necessary provide support and advocacy for improved services

Action Code	Action	Responsible Position	Comment	Action Status
4.2.1	Strong voice of advocacy where reductions in community connectivity and services occur	Community Support Manager	Council currently participates in the monthly Interagency Meetings using Teams, also the Regional Murray Youth Development Officers Network Group in addition to various Council Committees. The Domestic Violence Advisory Committee recently held an event to recognize the 16 Days of Activism and provided funding for care packages for those leaving domestic violence situations. Council hosted an all-abilities sports inclusion day aimed at engaging participants with a disability which was well attended on the	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
			<p>day. Other matters for which Council has provided advocacy include the establishment of the Griffith Cancer Therapy Accommodation also increased access to dialysis services for residents. Council is also currently investigating childcare shortages within the Shire and the available options for Out of School Care.</p>	



Delivery Program 2022-2026

Annual Report

Reporting Year 2023-2024

DELIVERY PROGRAM 2022-2026

OUR COMMUNITY

To live in an inclusive, healthy and tolerant community with a positive attitude toward others

Action Code	Action	Responsible Position	Comment	Action Status
1.1.1	Acknowledge and celebrate our local Wiradjuri culture	Community Support Manager	Council continues to hold regular meetings of the Aboriginal Elders Liaison Group. These meetings have included the following agenda items; names for inclusion on the Wiradjuri Wall, introduction of the new NSW Police Liaison Officer, NAIDOC Week celebrations, maintenance of Koori's Beach also funding from MLHD to construct a grieving circle at the Narrandera Hospital. Council also submitted a request to the Geographical Names Board to have the name of Town Beach formally changed to Koori's Beach which was successful. Council is currently working with the Group to host the official opening of the Wiradjuri Wall.	Ongoing commitment
1.1.2	Support opportunities for community participation in diverse arts and cultural activities	Community Development (including Library) Manager	The goals, actions and outcomes of the Cultural Plan are facilitated by Council through its S.355 and Advisory Committees, various community groups, artists, artisans and community members. These groups support the aims and outcomes listed for the plan's 6 Goals. To increase usage of the Arts Centre and to promote Arts opportunities the Arts and Cultural Committee proposed a subsidy reducing fees when hiring the Arts Centre to not-for-profit community groups. The subsidy was approved by	Progressing

Action Code	Action	Responsible Position	Comment	Action Status
			Council but later amended through the annual Fees and Charges process to offer specific discounts to approved local community organisations. Eligible community groups, not-for-profit and incorporated associations are eligible (upon prior application) to receive a 50% discount. Service Clubs such as Rotary, Lions, CWA are similarly eligible to apply for a 75% discount. Applications must be made and approved prior to the event and no further discount or waiving of fees will be available.	
1.1.3	Work with event organisers to promote and improve participation in local events and festivals	Events and Visitor Services Team Leader	Contact with and publicity to assist local community groups initiate and promote community events is ongoing. In the past 6 months a number of community events have been successfully held; some have been assisted at a Council level with the support of the Events and Visitor Services Team Leader (EVSTL) and others on a more informal basis.	Ongoing commitment

Work together to advocate for quality health, education, youth and social services

Action Code	Action	Responsible Position	Comment	Action Status
1.2.1	Continue to work with the Aboriginal community fostering mutual respect and understanding through consultation seeking valuable feedback on important projects and initiatives	Community Support Manager	Council continues to hold regular meetings of the Aboriginal Elders Liaison Group. These meetings have included the following agenda items; names for inclusion of the Wiradjuri Wall, introduction of the new NSW Police Liaison Officer, NAIDOC Week celebrations, maintenance of Koori's Beach, funding from MLHD to construct a grieving circle at the Narrandera Hospital. Council also submitted a request to the Geographical Names Board to have the name of Town Beach formally changed to Koori's Beach which was successful. Council is currently working with the Group to host the official opening of the Wiradjuri Wall.	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
1.2.2	Work with the Youth Council to implement the Youth Strategy	Community Support Manager	The Narrandera Youth Advisory Council held eight Youth Council meetings during the reporting period. The following agenda items were discussed; Election of Youth Mayor and Youth Deputy Mayor, new Youth Advisory Council nominations, resignation of two members, spring holiday break funding, summer/autumn holiday break funding, request for support at the Koala Festival and Australia Day events, the Blue Tree Project, using the food trailer at events, Youth Council social media pages also Youth Week 2024. The food trailer attended two events during the reporting period being the 'Slime Run' and the Christmas 2023 markets. Council held two successful school holiday programs with events like 'Paint with Mates', sewing workshops, 3x3 basketball, games and VR, excursion to Family Funland, Mario Kart tournament, roller disco, Slime Run, completion of the Blue Tree Project, outdoor movie night, golf lessons and skate workshops.	Ongoing commitment
1.2.3	Integrate the Youth Council into official Council and community events	Community Support Manager	The Youth Advisory Council meeting minutes are presented to Council each month at the Council Meeting. The recommendation contains important items that were discussed at each meeting. Regular meetings during the reporting period have been challenging due to resignations of current members and availability of remaining members. The Youth Advisory Council were able to complete the Blue Tree Project during the reporting period - the selected tree is located west on the roadside of the Newell Highway as you enter Narrandera from Gillenbah (southern side of the Murrumbidgee River).	Ongoing commitment
1.2.4	Continued advocacy for the delivery of integrated	General Manager	The Mayor and General Manager attended three meetings of the Murrumbidgee Local Health District (MLHD) Liaison Committee and presented on the needs of the Narrandera	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
	health services and well-being programs.		community - issues covered included staffing, locums and accommodation options. Council continues to provide assistance to the Narrandera Medical Centre to house doctors by supplying a Council residence at a significantly reduced monthly rental.	

To feel connected also safe

Action Code	Action	Responsible Position	Comment	Action Status
1.3.1	Maintain and enhance the connection between Council and the community using available communication channels	Communications Officer	Council is very proactive in engaging with the community utilising various communication channels including social media, website, radio, newspaper, digital newsletters, physical newsletters and television.	Ongoing commitment
1.3.2	Continued advocacy for the strengthening of critical emergency services personnel and 'fit for purpose' infrastructure; also commence the Disaster Risk Reduction Fund Project which is 'building knowledge and improving practice in disaster risk reduction within the Riverina and Murray Joint Organisation footprint (RAMJO)'.	General Manager	The Disaster Risk Reduction Fund (DRRF) project has now been completed with Council receiving a needs analysis, community RediPlan Workshops, a Transport Vulnerability assessment and tools to embed disaster risk strategies into Councils Integrated Planning & Reporting documents.	Completed

Action Code	Action	Responsible Position	Comment	Action Status
1.3.3	Ensure that the CCTV network is functional and there is a program for enhancement	Information Technology Manager	During the 2023-2024 reporting year, IT staff organised 2 new cameras at the Destination and Discovery Hub also the Tiger Moth Memorial Building - these new cameras were then consolidated with other cameras within Marie Bashir Park to create a centrally managed CCTV system. Council has also received grant funding to start replacing the remaining public cameras at the same time installing a number of additional cameras around Narrandera.	Progressing
1.3.4	Provide transport opportunities to support independent living at home	Community Support Manager	For the 2023-2024 reporting year the Narrandera-Leeton Community Transport service delivered 1,634 hours of social support, 437 hours of garden maintenance, 7 hours of flexible respite, 3,975 trips and 17 home modifications to persons aged 65 years and over or 50 years and over for those who identify as Aboriginal or Torres Strait Islander. A total of 6,052 trips were delivered to transport disadvantaged clients.	Ongoing commitment

OUR ENVIRONMENT

To value, care for and protect our natural environment

Action Code	Action	Responsible Position	Comment	Action Status
2.1.1	Establish strong partnerships to protect, expand and promote Narrandera's unique koala population with a vision to establish a research centre in Narrandera	Tourism and Economic Development Coordinator	<p>Council continues collaboration with the Narrandera Koala Regeneration Committee to support its ongoing work to protect and grow the region's koala population. This partnership recently facilitated a significant meeting with the Australian Koala Foundation (AKF) to discuss the Key Individuals for Species Success (KISS) program and other potential conservation initiatives for this region's koala population. The KISS program is a targeted community-based approach to koala conservation that has achieved success in other regions.</p> <p>Council's Narrandera Koala Festival plans are progressing for the event to be conducted in September 2024. This is an opportunity to celebrate the region's healthy koala population and raise awareness about the importance of koala conservation. Plans are progressing for the 2024 Festival to be conducted in October. The Annual Koala Count date for 2024 is yet to be identified, pending confirmation through the Narrandera Koala Regeneration Committee.</p>	Ongoing commitment
2.1.2	Key environmentally sensitive areas under the control of Council are managed with awareness and sensitivity	Open Space Recreation Manager	The Narrandera Flora and Fauna Reserve, the Narrandera Wetlands, the Lake Talbot and Rocky Water Holes precincts are all managed in accordance with the Crown Land Management Act, 2016. A targeted weed control and inspection program is in place for priority weeds. Crown Reserve Funding has been secured to assist with a Prickly pear and Boxthorn control programs.	Completed

Action Code	Action	Responsible Position	Comment	Action Status
2.1.3	Preservation and enhancement of our significant tree assets to maintain our signature streetscapes	Open Space Recreation Manager	During the 2023-2024 reporting period, 101 trees were planted with 7 removals taking place. There were 3 tree maintenance packages issued to address the health of the trees and to preserve the useful life of the trees.	Completed

Enhance our public spaces to enrich our community

Action Code	Action	Responsible Position	Comment	Action Status
2.2.1	Continually assess playgrounds to determine if fit for purpose, ensure compliance with the relevant standards and they meet community needs relevant to the level of use of the area	Open Space Recreation Manager	Community playgrounds are inspected weekly or monthly depending on their location and the level of use of the playground. The inspection process and findings are documented and saved into Council's risk management system "Vault". Any remedial actions are assigned as tasks to staff with the task only completed once repairs or replacements have taken place. A new playground has been installed at the Narrandera Water Tower area and a preoperational inspection was completed prior to opening. Two staff have recently completed essential training provided by the Australian Government (www.training.gov.au) - Conduct operational inspection of park facilities which includes the identification of hazards, existing and potential risks, non-conformities with Australian Standards and WHS requirements. Kid Safe NSW were engaged to undertake an audit of the two new playgrounds at the Narrandera Water Tower and the inclusive play equipment at Marie Bashir Park.	Completed
2.2.2	Implement a renewal and maintenance schedule to support a diverse range of	Projects and Assets Manager	Council buildings renewal and maintenance program for the 2023-2024 financial year has been completed - tasks include scheduled air-conditioning servicing, test and tag	Completed

Action Code	Action	Responsible Position	Comment	Action Status
	building facilities for the community		services, spider spraying and gutter cleaning. Renewal activities included air conditioner replacement, identified fixture and fittings refurbishment, roof and gutter works, plumbing renewals, installation of security mesh and internal /external painting. Some major projects include the renewal and upgrade of the Brewery Flat amenities, fix the ceiling and paint the Narrandera Playgroup building at the rear of the Emergency Services Building, renovations to the Senior Citizens building, renovations to the Air League building also the Lake Talbot Rotary BBQ shelter and the Barellan Museum building as part of the Local Roads and Community Infrastructure grant funding. Preventative works were undertaken at the communal hangar at the Narrandera-Leeton Airport to rectify white ant damage.	

Maximise greater re-use of resources to increase sustainability within our community

Action Code	Action	Responsible Position	Comment	Action Status
2.3.1	Implementation of the Narrandera Shire Waste Management Plan and identify realistic opportunities for re-use of waste streams	Deputy GM Infrastructure	The new waste transfer area is well advanced with the space to be completed and commissioned by end 2024. Community education program for waste separation to be undertaken over the next 6 months and the engagement of gate attendants to be advertised in late 2024.	Progressing
2.3.2	Source funding and implement short to medium term actions from the Narrandera Shire Council Climate Action Strategy	Projects and Assets Manager	In line with Council's Climate Action Strategy (Efficiency, Renewable Energy & Emissions Reduction short to medium Action Plan) Council has completed 'behind the meter' photovoltaic (PV) solar systems at a number of key sites allowing for either carport, ground and/or roof mounted systems. It is expected that this will provide for a total of 230KW of energy generation and the capacity to store	Progressing

Action Code	Action	Responsible Position	Comment	Action Status
			<p>energy at two sites with the installation of 35kWh of battery storage. These projects were completed in a staged schedule across the 2023-2024 financial year. Energy cost saving from the projects will be reallocated into the renewable energy reserves to continue to fund the short to medium action plan items as detailed in the Climate Action Strategy.</p>	

OUR ECONOMY

Create strong conditions for investment and job creation through quality infrastructure and proactive business support

Action Code	Action	Responsible Position	Comment	Action Status
3.1.1	Identify and develop targeted campaigns to attract industry/business also building on our distinctive strengths in agriculture and its related supply chains	Tourism and Economic Development Coordinator	<p>Council formally considered the draft Narrandera Shire Economic Development Strategy 2024-2028 at the Council meeting on 18 June 2024 with an approved recommendation for public exhibition. The public exhibition phase has closed and pending final minor inclusions, the document will be formally adopted soon.</p> <p>Council also continued efforts to seek grant funding to expand the Red Hill Industrial Estate. This underpins Council's commitment to enhancing the region's infrastructure to facilitate the growth of established and emerging businesses.</p> <p>Council staff have received a number of enquiries regarding Stage 2 of the Red Hill Estate which will be progressed as appropriate.</p>	Ongoing commitment
3.1.2	Promote collaborative marketing initiatives through regular meetings between businesses and Council on both a formal and informal basis	Tourism and Economic Development Coordinator	<p>During the reporting period, Council has continued to support local business through the Narrandera Business Group and directly to various businesses. Support has been provided to businesses currently establishing in Narrandera Shire, Through regular meetings with local industries, businesses and attending business group meetings Council continues to gain valuable insights into the needs and aspirations of local businesses. These interactions enable Council to develop targeted marketing and project initiatives, nurture protentional collaborations and create a supportive environment for business growth. Engaging with government agencies also assists in providing upskilling</p>	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
			services, business health checks and identifying gaps in industry. Collaborative marketing initiatives also include our Tourism campaigns including Murrumbidgee Trails and Visit Riverina.	
3.1.3	Promotion of Narrandera Shire using our heritage buildings, culture, location, waterways, ecotourism also business and sporting facilities	Tourism and Economic Development Coordinator	The unique natural environment and the built environment of our Shire is promoted in almost all of Council's destination marketing material, ranging from printed brochures, website content, hard copy advertising campaigns, street banners, billboards, and social media posts. Narrandera Shire's assets are also promoted through joint ventures including Murrumbidgee Trails and Visit Riverina to increase overnight stays, increase local destination visitation, and offer day trips to bordering local government areas.	Progressing
3.1.4	Advocate and support the expansion of the Narrandera-Leeton Airport and increased business opportunities	Tourism and Economic Development Coordinator	<p>Council actively supported plans of the Australian Airline Pilot Academy (AAPA) to construct a satellite campus at the Narrandera - Leeton Airport, linked to its Wagga Wagga campus, to help increase AAPA's capacity to train commercial airline pilots. In late 2023, Council was advised that AAPA were no longer acting on these plans.</p> <p>Council resolved to not proceed with construction of a parallel taxiway due to the higher than expected construction costs.</p> <p>Council will continue to investigate other opportunities to grow the airport precinct - with the objective of generating employment and improved infrastructure to support broader regional economic development outcomes that are consistent with the activities of a regional airport facility.</p>	Progressing

Action Code	Action	Responsible Position	Comment	Action Status
			Through the Economic Development Strategy 2024-2028 - Project 4.5 identifies the need to develop a Narrandera Airport Master Plan, focusing on commercialisation opportunities and investment priorities to support airport growth.	

Encourage new housing supply to meet the needs of the community

Action Code	Action	Responsible Position	Comment	Action Status
3.2.1	Actively seek and where possible, assist prospective developers to facilitate a mixed housing development that includes an independent living complex and affordable housing in Narrandera	Tourism and Economic Development Coordinator	Council has progressed discussions with a major housing provider to identify projects that will deliver more housing within the Shire. Council has also identified Council-owned land suitable for such a development. Council maintains open channels of communication with prospective developers and local real estate agents to help facilitate potential housing developments in Narrandera, including an independent living complex and affordable housing. Council actively supports this initiative as the benefits include: individuals of all ages and income levels having access to suitable affordable housing options; support for our elderly residents who prefer independent living with appropriate facilities; improved social cohesion; and enhanced diversity of our local community.	Ongoing commitment
3.2.2	Strategic land use planning for future housing, recreational, commercial and industrial needs	Deputy GM Infrastructure	The Narrandera Local Housing & Employment Zone Land Strategy was adopted by Council at the December 2022 Council meeting. The identified actions, with the planning proposals for the two identified Employment Zone Land areas now being undertaken.	Progressing
3.2.3	Continue to lobby NSW Government to resolve	General Manager	Almost every parcel of Crown Land in the Shire has had an Aboriginal Land Claim placed over it and there appears to	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
	Aboriginal Land Claims on lands suitable for potential development		be very little progress in having these Claims determined - this presents an ongoing challenge for not only Narrandera Shire Council but all NSW Local Government areas.	

OUR INFRASTRUCTURE

To have an improved and appropriately maintained road network

Action Code	Action	Responsible Position	Comment	Action Status
4.1.1	Submit funding applications to maximise opportunities to upgrade the local and regional road network	Works Manager	All funding streams eligible for Council to apply for in 2023-2024 were submitted for consideration with a summary of applications below. Council has applied for and awaiting notification of: \$129,693 AGRN 1030 Emergency Works (EW) \$215,797 AGRN 1034 Emergency Works (EW) \$405,063 AGRN 1034 Immediate Reconstruction Works (IRW) \$506,802 AGRN 1034 Essential Public Asset Reconstruction Works (EPA-RW) Council has applied for and was successful in receiving: \$3,976,990 Regional Emergency Road Repair Fund (RERRF).	Completed
4.1.2	Plan and undertake road maintenance and upgrades based on available funding	Works Manager	Council has completed 1.5 kilometres of sealed road rehabilitation (100% of scheduled works), 40.9 kilometres of scheduled gravel re-sheet works (115% of the years regular scheduled works), 495 kilometres of maintenance grading (119% of the years regular scheduled works), 15.4 kilometres of resealing (100% of the years regular scheduled works), 11.7 kilometres of shoulder widening (100% of the years regular scheduled works), replaced 2 bridges and constructed over 2 kilometres of new footpath. Included in these figures, Council has undertaken Essential Public Asset Reconstruction Works (EPA-RW) gravel re-sheet works of 9.9 kilometres of road network as part of Natural Disaster AGRN1001 (January 2022).	Completed

Action Code	Action	Responsible Position	Comment	Action Status
4.1.3	Strategic lobbying for the replacement or upgrade of the bridge across the main irrigation canal on Irrigation Way	Deputy GM Infrastructure	Council has had ongoing communication with Transport for NSW and the Local Member, but there is no commitment to improve the bridge at this stage. Confirmation has been received that there are no funds allocated or planned at this stage for any of the required works.	Ongoing commitment

Actively investigate opportunities to enhance our potable water quality

Action Code	Action	Responsible Position	Comment	Action Status
4.2.1	Implement the adopted Integrated Water Cycle Management Plan (IWCM)	Water Sewer Manager	Amendments to the Integrated Water Cycle Management Strategy IWCM are progressing. The scoping study of a new Water Treatment Plant is expected to be completed soon. Taste testing study was completed in December 2023, this involved pouring a different type of water into a cup with the participant rating the taste of each sample.	Progressing
4.2.2	Continue to address water quality issues within the potable water supply network	Water Sewer Manager	277 household water filters have been installed to date at the request of property owners. Replacement of water mains and hydrants to improve water quality and reliability has continued throughout the year. Funding for a new Water Treatment Plant was again sought under the National Water Grid Fund round 2, however Council was unsuccessful.	Progressing
4.2.3	Ensure that wastewater returned to the environment is in line with guidelines from relevant authorities	Water Sewer Manager	The Environment Protection Authority return for 2023-2024 was submitted and approved in April 2024. Treated effluent discharge to the environment during the reporting year had 2 incidents of exceeding the permissible levels.	Progressing
4.2.4	Keep the community informed of water supply matters and proposed	Communications Officer	The timeline has progressed with the scoping study moving to the next phase, where water taste testing events were held on Friday 15 December 2023. As part of this process	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
	infrastructure upgrades, encourage water customers to register and use the new water billing portal		content was created and distributed using social media, the website of Council, the Narrandera Argus - at the event there were many face to face discussions held with consumers and key staff. There are regular posts using social media about emergency water and sewer works or planned works where there may be disruption to service availability or traffic impediments.	

To improve, maintain and value-add to our essential public and recreational infrastructure

Action Code	Action	Responsible Position	Comment	Action Status
4.3.1	Undertake stages 1 & 1A of the Narrandera Business Centre Upgrade, including the implementation of improved stormwater drainage and seek funding for the additional stages of the project	Deputy GM Infrastructure	Report presented to the June 2023 Council meeting resulted in the deferring this project, due to strong community objection. The detailed design of the drainage scheme is complete, with grant funding to be secured for these works. An annual improvement program has been developed in which ongoing small renewal projects will be undertaken.	Progressing
4.3.2	Through stakeholder consultation, in any project consider the diverse mobility needs of our community, consistent with the Disability Inclusion Action Plan	Projects and Assets Manager	Council staff are and will continue to undertake stakeholder consultation to determine the mobility needs of our community in accordance with the Disability Inclusion Action Plan.	Ongoing commitment
4.3.3	Through community consultation develop a	Open Space Recreation Manager	The updated Marie Bashir Park Masterplan has been developed to incorporate the previous Narrandera Park Masterplan also the inclusion of new facilities like the	Completed

Action Code	Action	Responsible Position	Comment	Action Status
	new masterplan for Marie Bashir Park		Destination & Discovery Hub and rejuvenated playground. Extensive consultation was undertaken for the new facilities within the park such as the pump track and inclusive play equipment.	
4.3.4	Through consultation with all user groups of Narrandera Shire sporting facilities, prioritise improvements for venues and seek funding to implement the improvements	Open Space Recreation Manager	Council staff are continuing to work with user groups to improve our sporting facilities - 3 new netball courts have been constructed in Barellan, spectator shelter areas constructed at both the Barellan and the Narrandera Sportsground precincts, an off-leash dog area has been built at the western boundary of Henry Mathieson Oval which is a fully fenced and gated area of land for the recreation needs of dogs (it is planned to install dog friendly play infrastructure soon).	Completed
4.3.5	Establish an off-leash companion animal area adjacent to Henry Mathieson Oval	Deputy GM Infrastructure	Construction of the off-leash area adjacent to the Henry Mathieson Oval has been completed - enhancements to the area will be undertaken when funds become available including shelters, tree plantings and dog related activity devices.	Completed
4.3.6	Source funding to improve vehicle parking at the Lake Talbot Water Park	Projects and Assets Manager	A detailed line marking layout has been completed with comments from the Lessee of the Lake Talbot Swimming Pool considered. Council staff are currently searching for suitable financial grant funding opportunities for this project.	Ongoing commitment

OUR CIVIC LEADERSHIP

Have a Council that provides leadership through actions and effective communication

Action Code	Action	Responsible Position	Comment	Action Status
5.1.1	Manage the functions of ARIC also the schedule of Internal Audits and Service Reviews.	Governance & Engagement Manager	The Audit, Risk and Improvement Committee (ARIC) continues to progress to conformance with the guidelines for the management of ARIC released by the Office of Local Government mid December 2022. The ARIC have adopted the Terms of Reference and Internal Audit Charter and have appointed Mr Stuart Todd as the 3rd independent member. Since the last update, the National Audits Group has continued in its capacity of Internal Auditor finalising 2 audits being Personnel Succession Planning/Attraction also Corporate Governance Framework - the other 2 internal audits for Community Transport and Treasury Functions - Investments are progressing.	Progressing
5.1.2	Support ethical, transparent and accountable corporate governance	Governance & Engagement Manager	Good governance promotes public confidence and is paramount to service delivery and the economic and efficient use of public money. Governance is the high-level processes and behaviours that ensure an organisation performs by achieving its intended purpose, complies with relevant laws, codes and directions while meeting community expectations of probity, accountability and transparency. Council achieves this in many ways - the most visible is the Council business paper also live streaming of non-confidential Council meetings to the community. The overarching document of Council is the Community Strategic Plan which is supported by key documents like the Delivery Program containing the strategies, actions and targets of Council which is reported to both Council and the community every 6 months - the report for 1 January 2024 to 30 June 2024 will be presented	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
			to Council in August 2024 and published to the community using the website of Council.	
5.1.3	Gauge customer and resident satisfaction with services and operations	Governance & Engagement Manager	Using the 2021 Community Survey as a basis, during the reporting year Council made significant progress in addressing the 3rd largest performance gap analysis (importance v satisfaction) by developing and recently adopting a contemporary Economic Development Strategy - similarly Council is looking to meet demand by expanding the Red Hill Industrial Estate west from the current precinct. Council also continues to address the 4th largest performance gap analysis of transparency by continuing to use the skills of the Communication Officer to engage with the community through social media platforms and traditional print media such as the local newspaper and a monthly newsletter.	Progressing
5.1.4	Report on compliance with the financial performance measures within the annual financial statements	Deputy GM Corporate & Community	The Auditor General NSW contractors RSD Audit are currently working with staff to finalise the 2023-2024 Financial Statements - the draft statements will be first presented to the Audit, Risk and Improvement Committee on Monday 19 August 2024 with a recommendation that Council refer the accounts for formal audit. For the 2022-2023 Financial Statements, the Auditor General NSW conducted the audit of Council's Annual Financial Statements expressing an unmodified opinion on the General Purpose Financial Statements on 18th September 2023.	Completed
5.1.5	Continue strategic advocacy for the strengthening of the Shire centres of learning	General Manager	Council provides funding for the annual academic and citizenship awards at all schools within the Shire and continues to advocate for improved education systems for	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
			residents. Opportunities are provided for school students to undertake work experience and training at the Council.	
5.1.6	Continue strategic advocacy for the improvement of telecommunication networks across the Shire	General Manager	Following a number of meetings with Telstra a community telecommunications plan has been developed. The 5G installation is proceeding with the 3G network expected to be turned off during the latter part of 2024. Field Solutions Holdings Ltd (FSG) have secured a site at Grong Grong for the construction of a tower and negotiations continue in relation to Kamarah.	Ongoing commitment
5.1.7	Make representations to both Federal and State Government agencies to determine the feasibility of the Lake Mejum and Lake Coolah concept	General Manager	Council is awaiting the release of the final version of the Murrumbidgee River Strategy, unfortunately the Lake Coolah project had been removed from the long list of projects in the draft document placed on exhibition however lobbying will continue.	Ongoing commitment
5.1.8	Ensure that workforce policies remain current in a changing environment	Human Resources Manager	The Human Resources team continues to review and update policies as time permits. A number of policies while not necessarily due for review will need to be revised and redevelopment to ensure they are in place prior to the new PULSE modules going live as part of the Councils implementation of the new Enterprise Management System. Efforts will be concentrated on consolidating policy where possible and updating others by the end of the 2024-2025 financial year.	Progressing
5.1.9	Maintain the connection with Price Waterhouse Cooper to complete the LG Performance Excellence Program on an annual basis	Human Resources Manager	Council has participated in the Price Waterhouse Cooper survey each year since 2017. This is a very extensive survey and the information sought is from across most of the operations of Council. The LG Performance Excellence Program was last completed in 2023. Unfortunately, Price	Completed

Action Code	Action	Responsible Position	Comment	Action Status
			Waterhouse Cooper have advised that they have discontinued this reporting.	
5.1.10	Ensure our workforce is well trained and meets the needs of the organisation now and into the future with succession planning for key roles within the organisation	Human Resources Manager	Council continues to actively encourage employees to undertake external training or embark on tertiary studies to gain accredited qualifications. Council also looks to provide either internally or externally relevant training or short courses to employees as necessary to comply with legislative changes or to refresh and build on skills already acquired. At the present time 14 employees continue with external study at Certificate II level or higher; during the reporting period 7 employees gained their qualification. Succession planning is a requirement of the Workforce Strategic Plan, opportunities for secondment and short-term higher duties are also provided to employees where and when possible, this process assists in enhancing employee's employment prospects. Council currently has 4 employees who are undertaking secondments.	Ongoing commitment
5.1.11	Recognise the achievements of the Council workforce	Human Resources Manager	Council continues to recognise and celebrate the achievements of employees; this is an ongoing commitment has been in place for many years. The function allows employees to come together and not only celebrate the achievements of their colleagues but to network with others that have the same goals and values. The function is an ideal opportunity to inform attendees of important issues affecting them and the workplace. The 2023 employee function trialed a new format which was suggested by employees - the function was held over the lunch period with lunch provided. It is yet to be decided if this format will continue for the 2024 event. The 2024 function will be held during November.	Completed

Action Code	Action	Responsible Position	Comment	Action Status
5.1.12	Maintain an Information Technology Strategy that meets the needs of the organisation, is fit for purpose and provides best value for money	Information Technology Manager	The current Information Management Strategy is referenced each year for the budget preparation process. Information Technology staff have completed staff consultation for the next strategy update which will be completed by the end of 2024.	Progressing
5.1.13	Actively protect the organisation from cyber threats such as spear phishing emails and unauthorised access to the network	Information Technology Manager	All staff and Councillors have completed mandatory cyber security training in the last 6 months. Staff and councillors are informed weekly of any threats discovered by the Information Technology (IT) section or alerted to Council by Cyber Security NSW. IT are providing 6 monthly reports to the Executive Leadership Team of recorded Cyber Incidents at Council. IT staff have created a Mandatory Data Breach Policy and Response Plan as required by recent changes to the Privacy and Personal Information Protection Act, 1998.	Ongoing commitment
5.1.14	Monitor the availability of Federal and State funding grants payable to Council	Finance Manager	Council has developed a centralised register that records grant applications and from where the funding is being sourced. Should the funding be successful then other information is required such as the date and the amount of the funding received, the proposed date of acquittal as well as the actual date of acquittal. The centralised register also provides other essential financial information including the amount received, amount expended and remaining funds of the grant as well as if a contract liability or contract asset exists.	Progressing
5.1.15	Maximise the revenue streams of Council	Finance Manager	Council's Revenue Officer closely monitors property arrears and manages these cases in accordance with established policies and procedures. Arrears statistics are reported to Council monthly along with details on the number of assessments being managed by Council's debt recovery	Progressing

Action Code	Action	Responsible Position	Comment	Action Status
			agency. Throughout the year assessments are monitored for rateability i.e., rateable to non-rateable and non-rateable to rateable. The Finance Manager regularly reviews financial investments in accordance with the Investment Policy and a report detailing the invested monies of Council is presented to each Council meeting - this report details all transactions that have taken place within the preceding month and gives a snapshot of the portfolio and credit limits to make sure that Council remains within the prescribed amount allowed for each financial institution.	
5.1.16	Provide a summary of ranger activities, including the number of dogs and cats registered in accordance with the Companion Animals Act 1998	Deputy GM Infrastructure	Companion Animal statistics reported to each Council meeting. Community awareness campaigns were promoted during the year.	Ongoing commitment
5.1.17	Provide a summary of Development Applications received and assessed	Deputy GM Infrastructure	Development activity report and statical data provided to each Council meeting. During the 23-24 year Council determined 48 development application with the total development cost of \$10,938,445. It is noted that the average assessment time was 20 days, which was the fastest in NSW.	Ongoing commitment
5.1.18	Maintain an up to date Asset Management Strategy and supporting Asset Management Plans which are reflected within the 10 year capital works program.	Projects and Assets Manager	Staff are currently undertaking activities to implement a new asset management system, which will assist with the improvement of long term renewal and maintenance planning.	Progressing

Action Code	Action	Responsible Position	Comment	Action Status
5.1.19	Investigate solutions that will assist in the financial stability of Narrandera Shire Council to undertake major capital expenditure such as a Special Rate Variation (SRV). A SRV would enable the commencement of the major capital works project - Narrandera CBD stormwater infrastructure duplication project.	General Manager	The major capital project being the Narrandera Stormwater Infrastructure project cannot be commenced until the second phase of the SV is levied in 2025-2026 financial year also a successful grant application outcome for the bulk of the funding.	Progressing

Promote a community spirit that encourages volunteerism and values effective partnerships

Action Code	Action	Responsible Position	Comment	Action Status
5.2.1	Through energised Advisory Committees seek input for the improvement of facilities and services under their management	Community Development (including Library) Manager	The Parkside Museum S.355 Committee has made great strides in improving and reinvigorating the Museum through hard work and some strategic grant funding. Over the last 6 months the final works in the 'Old is New-New is Old' program have been completed with the installation of screens allowing visitors to view the various aspects of the project. Funding under the 'Lights on Doors Open program' has been received which, along with volunteer committee labour, will facilitate a clean-up and revamp of the front yard of the Museum increasing visibility and improving street appeal. The Arts and Cultural Committee is working to promote the Arts Centre while the Bettering Barellan and Grong Grong Community Committees are committed to their	Progressing

Action Code	Action	Responsible Position	Comment	Action Status
			<p>respective villages. Representatives of the Railway Facility Management Committee work in a volunteer capacity to keep the station building operating for passengers, prior to new arrangements with NSW Trains being put in place.</p>	
5.2.2	<p>Encourage volunteerism within Council operations and across the Shire where possible with recognition of volunteers at key times such as 'National Volunteer Week'</p>	<p>Community Development (including Library) Manager</p>	<p>Volunteer numbers and hours remain high at the Narrandera Shire Library, Parkside Museum and Community Transport. A dedicated group of volunteers also remain involved in Council S.355 and Advisory committees. Narrandera is also fortunate to have a number of active and involved Service organisation and community groups who support a range of community activities and causes. Traditional Service organisations such as Rotary, the CWA and Lions are joined by Arts focused organisations such as NACNET and the With One Voice Community Choir to provide the Community with options to come together. Nominated Community volunteers have again been honoured with inclusion on the NSW Hidden Treasures Honour Roll.</p>	<p>Progressing</p>