



**ATTACHMENTS TO REPORTS OF THE BLAYNEY SHIRE COUNCIL MEETING
HELD ON TUESDAY 21 NOVEMBER 2023**

MAYORAL MINUTE

- 01 Mayoral Minute - Bipartisan Support - Parliamentary Inquiry into Crime, Law and Order in Regional NSW**
Attachment 1: Country Mayors Association of NSW - Report on Crime, Law and Order..... 1

EXECUTIVE SERVICES REPORTS

- 05 Sidetrack Arts Incorporated Sub Licence Agreement and MOU**
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CORPORATE SERVICES REPORTS

- 09 Quarterly Budget Review Statement - September 2023**
Attachment 1: September 2023 Quarterly Budget Review Statement..... 63
- 11 2022/23 Annual Report**
Attachment 1: 2022/23 Annual Report..... 93



Endorsed Report

Country Mayors Association of NSW

Crime, Law & Order

ENDORSED OCTOBER 2023



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ASSOCIATION** OF NSW INC

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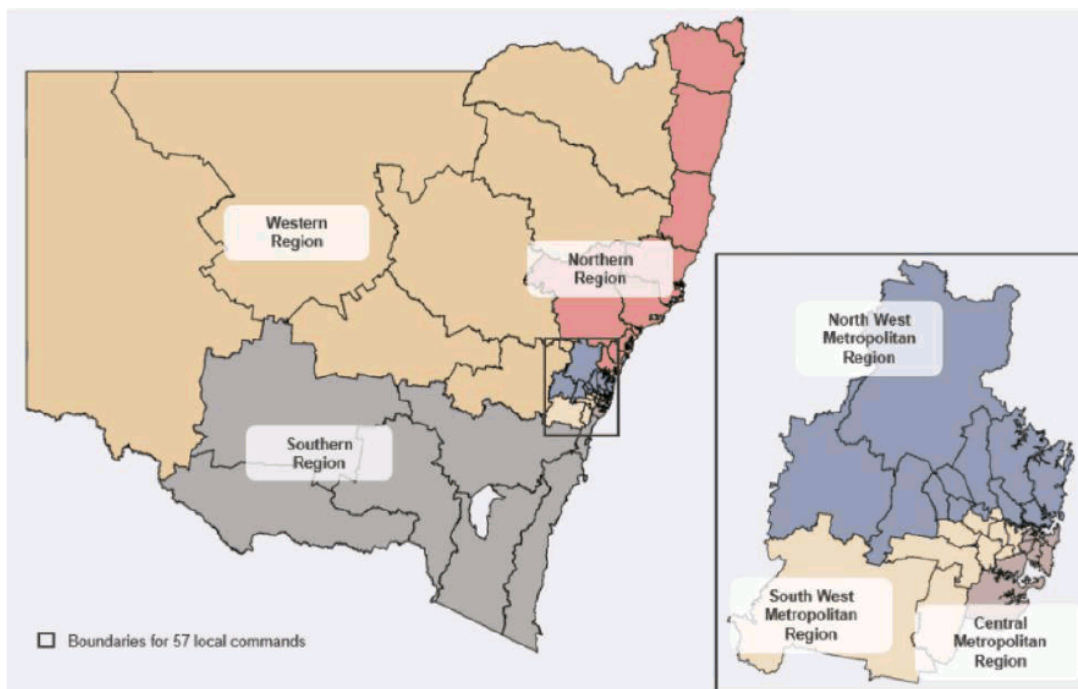
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Policing Regions

There are 17,659 sworn police officers operating across 57 police area commands and police districts (local commands) and six police regions in New South Wales.

As the image below shows there are three Metropolitan regions with the rest of NSW broken into three Regional, Rural and Remote regions.

The Metropolitan regions service 10,434 square kilometres or 1% of NSW land mass of NSW and the Regional and Rural regions service 789,940 Square kilometres or 99% of the land mass of NSW.



Source of information

NSW POLICE ANNUAL REPORTS

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Disclaimer - The content of this report is provided as an information source only. Whilst the material contained within this document has been formulated with all due care, taken from the BOC SAR website <https://www.bocsar.nsw.gov.au/>, the Country Mayors Association of NSW created this report to the best of their knowledge and that all the information contained within the report is a true and accurate representation, and therefore accepts no responsibility for the quality and accuracy of the Material.

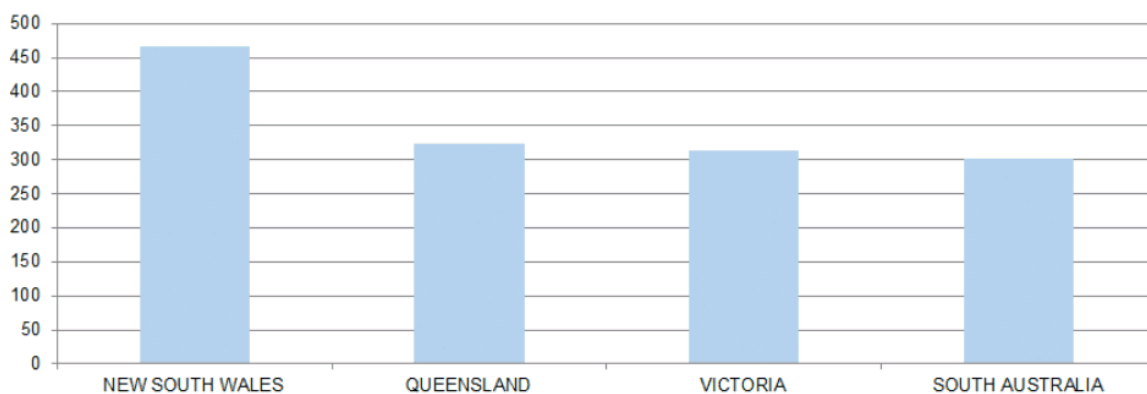


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COMPARISON
POLICING RESOURCES DISTRIBUTION BETWEEN
METROPOLITAN - REGIONAL & RURAL REGIONS 2021-22 YEAR

STATE	POLICE COUNT	POPULATION	RATIO-POLICE OFFICER PER PERSON	OPERATIONAL EXPENSES	\$ SPENT PER PERSON
NEW SOUTH WALES	17,659	8,238,800	1- 467	\$4,615,000	\$560
QUEENSLAND	16,615	5,378,300	1- 324	\$2,858,646	\$532
VICTORIA	21,398	6,704,300	1- 313	\$4,099,679	\$611
SOUTH AUSTRALIA	6103	1,834,300	1- 301	\$1,036,241	\$565

RATIO - POLICE OFFICER PER PERSON



New South Wales Police Officer Counts			
YEAR	POLICE COUNT	POPULATION	RATIO-POLICE OFFICER PER PERSON
2015	16693	7.62	1-456
2016	16627	7.7	1-463
2017	16649	7.81	1-469
2018	16788	7.89	1-469
2019	17111	7.992	1-467
2020	17348	8.072	1-465
2021	17727	8.163	1-460
2022	17659	8.24	1-466
2023	TBA	TBA	TBA

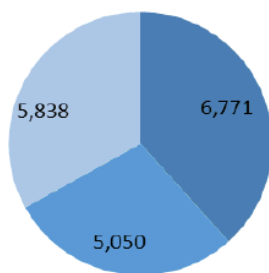


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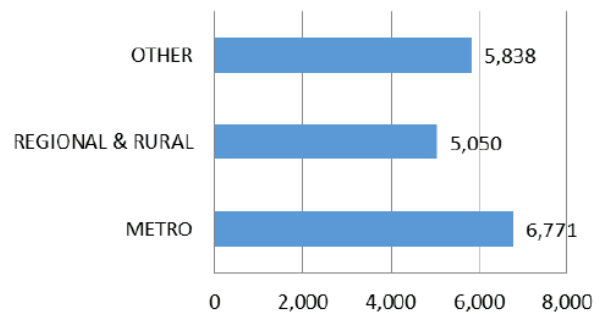
COMPARISON
POLICING RESOURCES DISTRIBUTION BETWEEN
METROPOLITAN - REGIONAL & RURAL REGIONS 2021-22 YEAR

POLICE NUMBERS



■ METRO ■ REGIONAL & RURAL ■ OTHER

POLICE NUMBERS



■ POLICE NUMBERS

	DISTRIBUTION%
NEW SOUTH WALES	100%
METRO	38%
REGIONAL & RURAL	29%
OTHER	33%

Explanation of Other (Taken from NSW Police Annual Report)

* Region population estimates have been derived by taking each region's share of the NSW population. The figures above do not include staff (police and administrative) who are centrally managed but deployed throughout the regions in specialist and corporate roles to provide investigative support, radio communications, call centres, forensic services, complaints and employee management, air and sea policing, specialist surveillance, canine and mounted support, media and public relations, counter terrorism and major crime investigation, police prosecutions, technology support, occupational health and safety, injury management, education and training, human resource support and asset management. The figures above represent actual police strength as at 30 June 2022. These figures will vary from month to month and year to year. Actual strength across the NSW Police Force has decreased from 17,727 in 2020-21 to 17,659 in 2021-22.



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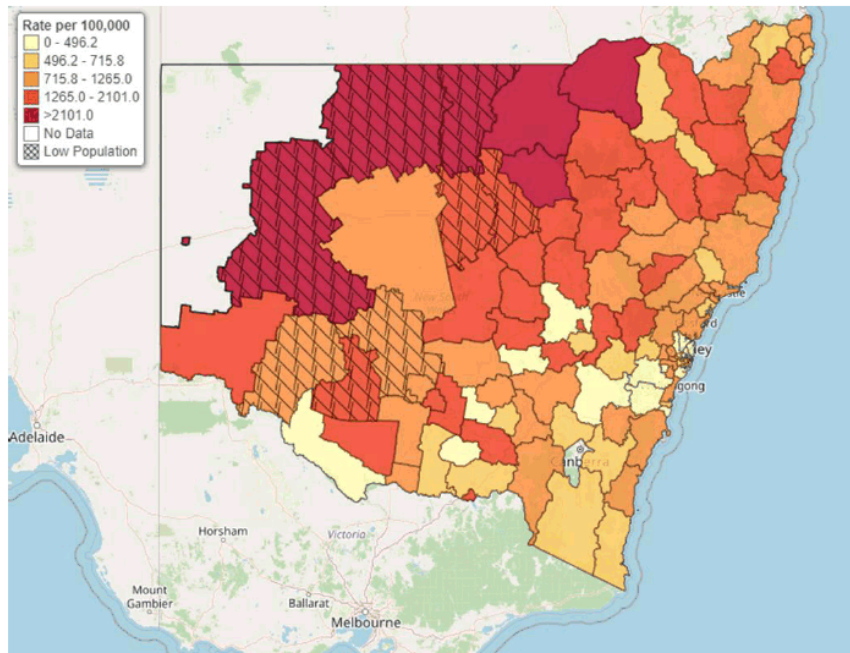
**WHERE ARE THE CRIME RATES
AND CRIME COUNTS
THE HIGHEST**





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About:

The Bureau is a statistical and research agency within the Department of Communities and Justice. It was established in 1969.

Their aims are to:

- identify factors that affect the distribution and frequency of crime;
- identify factors that affect the effectiveness, efficiency or equity of the NSW criminal justice system;
- Ensure that information on these factors and on crime and justice trends is available and accessible to our clients.

Their four main areas of activity are:

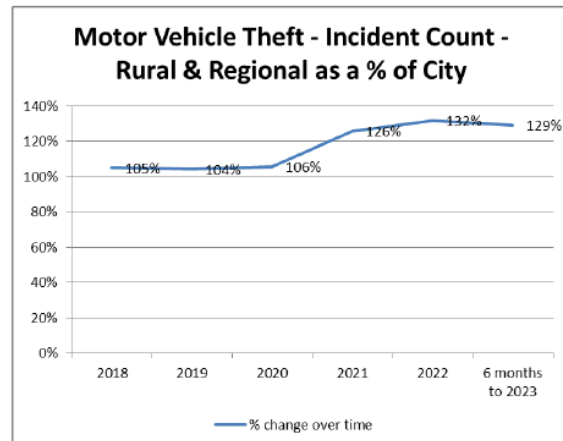
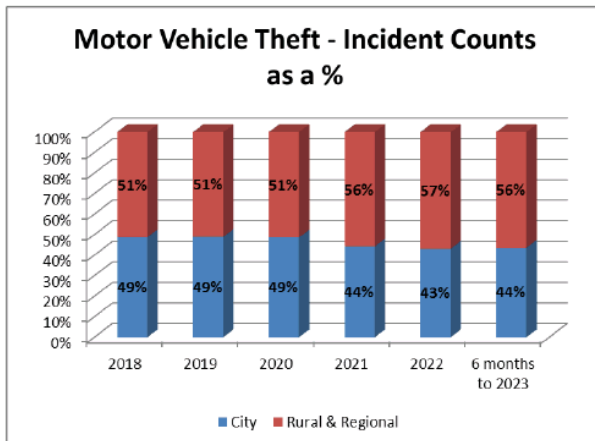
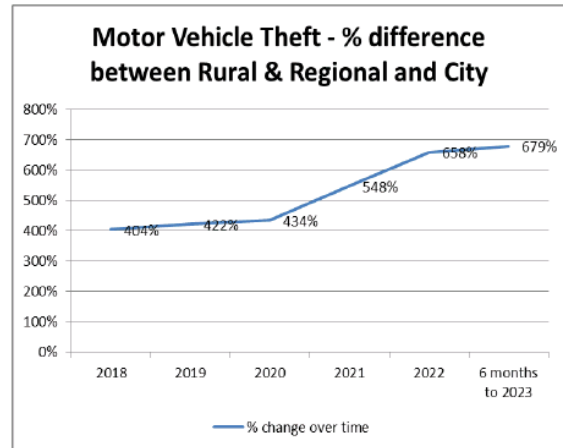
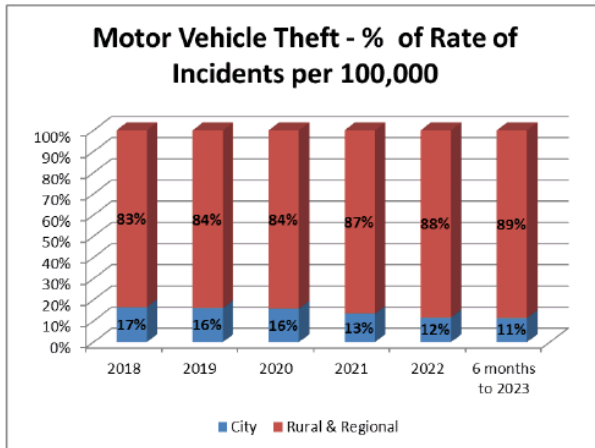
- developing and maintaining statistical databases on crime and criminal justice in NSW;
- conducting research on crime and criminal justice issues and problems;
- monitoring trends in crime and criminal justice;
- providing information and advice on crime and criminal justice in NSW.



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MOTOR VEHICLE THEFT



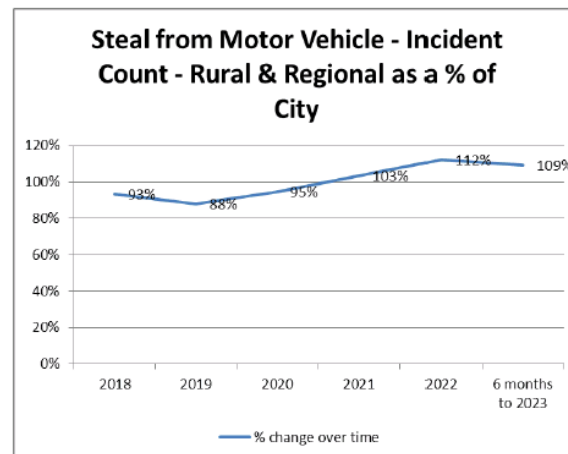
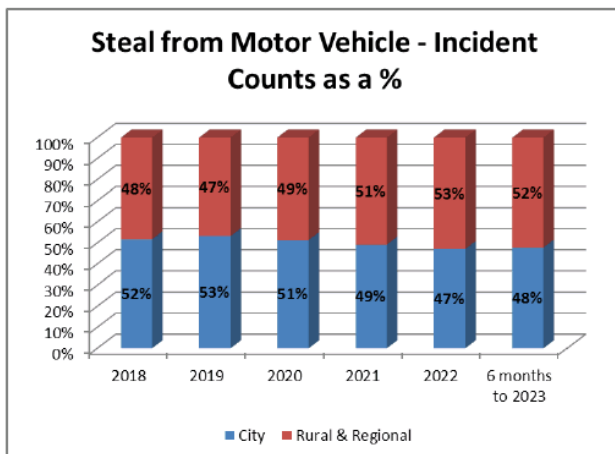
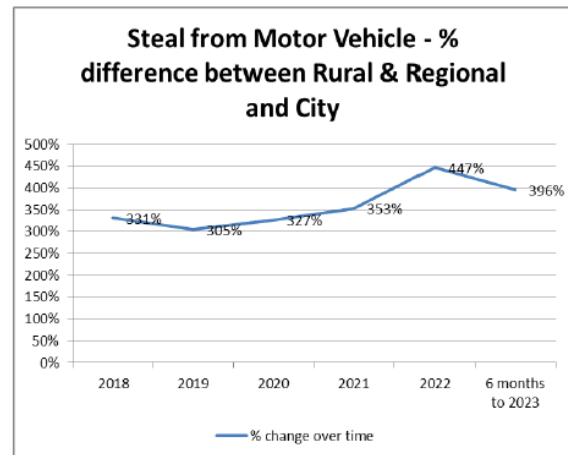
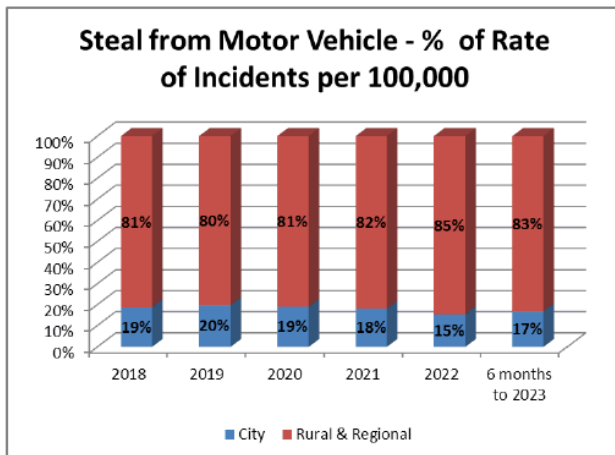
Motor Vehicle Theft - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	6383	6575	5703	4640	5302	3022
Rural and Regional	6707	6853	6026	5845	6990	3905
Total	13090	13428	11729	10485	12292	6927



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STEAL FROM MOTOR VEHICLE



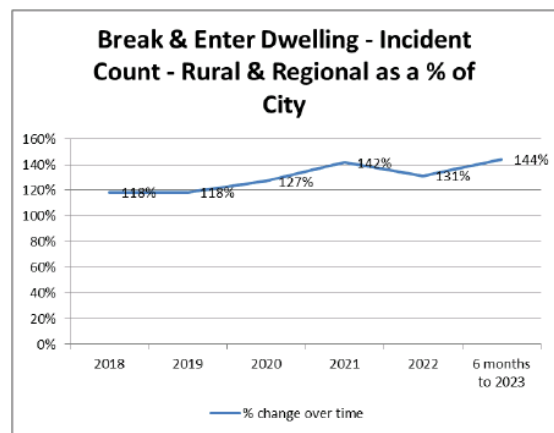
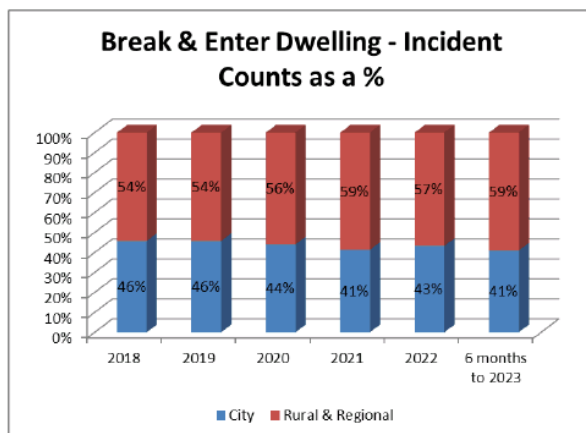
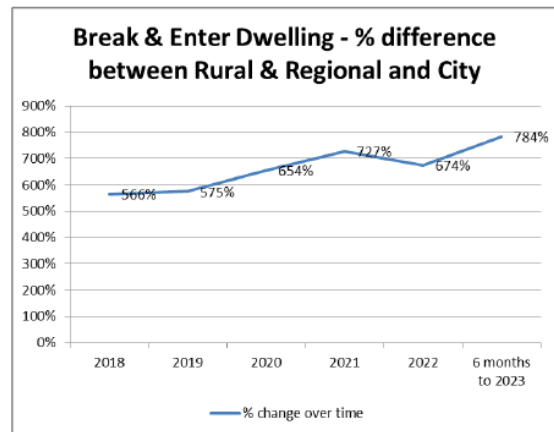
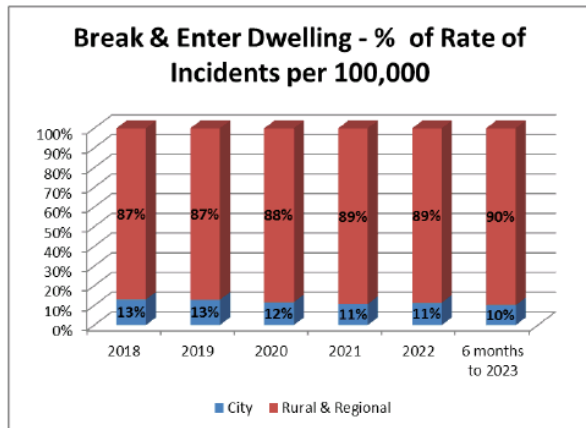
Steal from Motor Vehicle - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	19702	20330	14553	13634	12790	7040
Rural and Regional	18407	17856	13781	14090	14370	7699
Total	38109	38186	28334	27724	27160	14739



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BREAK & ENTER DWELLING



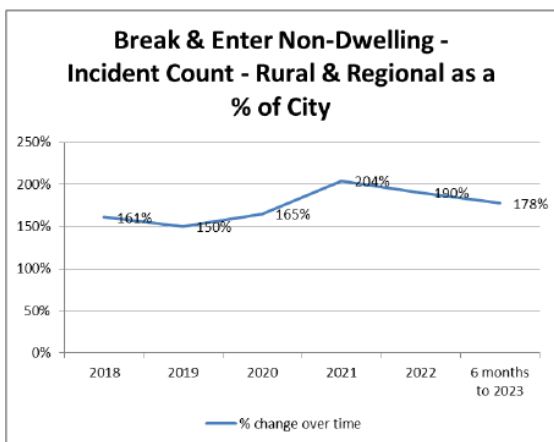
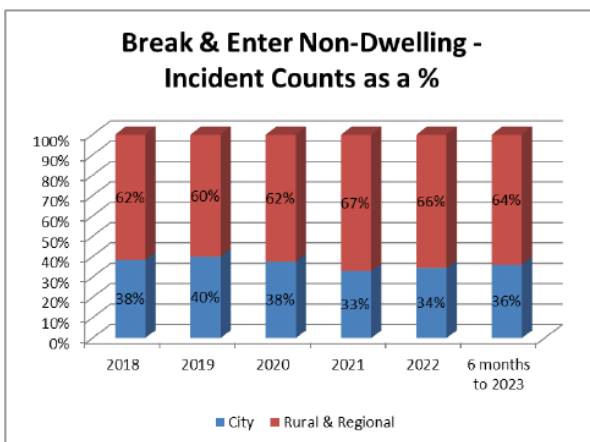
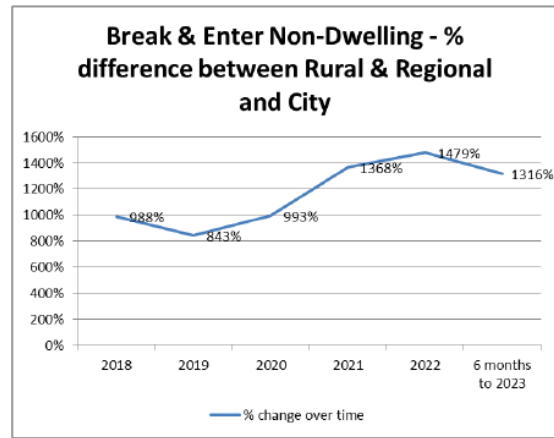
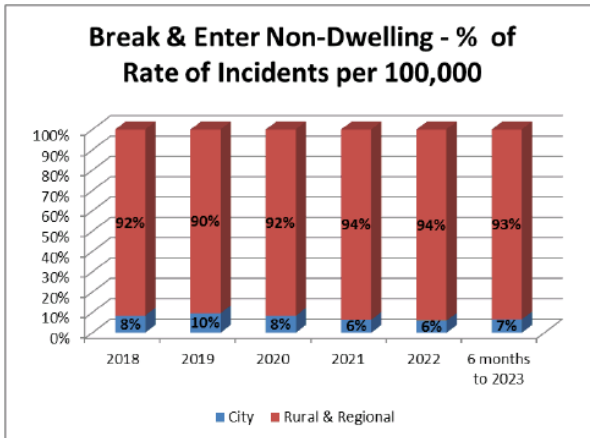
Break & Enter Dwelling - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	12151	11676	8669	7394	8112	3948
Rural and Regional	14398	13834	11027	10480	10645	5693
Total	26549	25510	19696	17874	18757	9641



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BREAK & ENTER NON-DWELLING



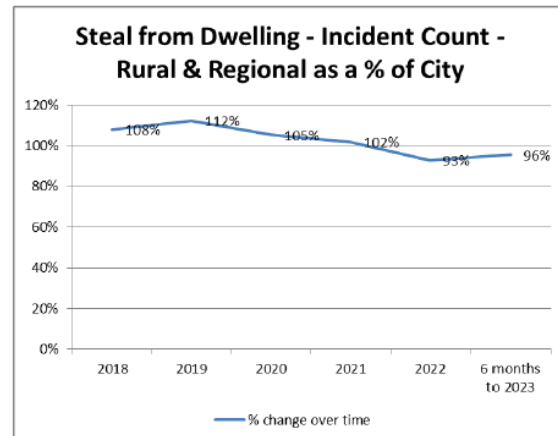
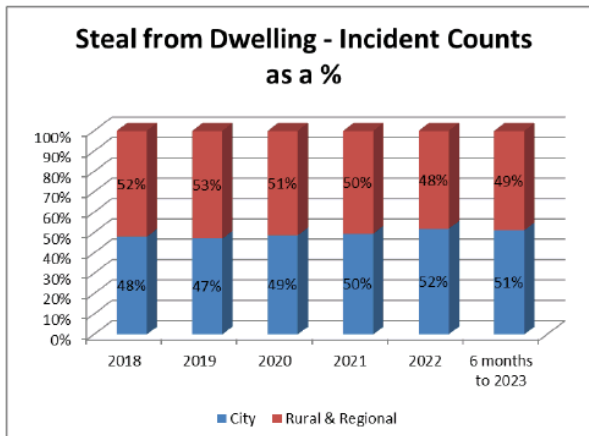
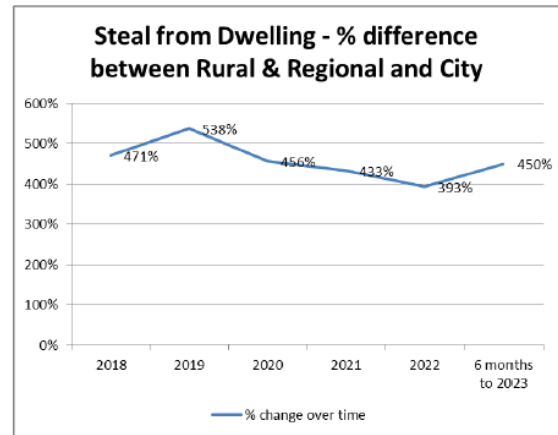
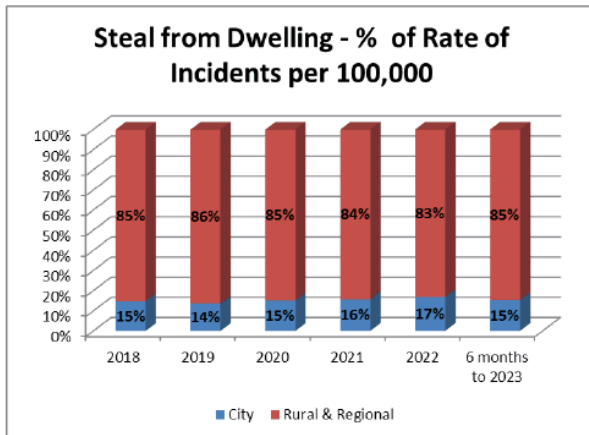
Break & Enter Non-Dwelling - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	3919	3966	2783	2353	2553	1522
Rural and Regional	6303	5950	4593	4801	4857	2702
Total	10222	9916	7376	7154	7410	4224



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STEAL FROM DWELLING



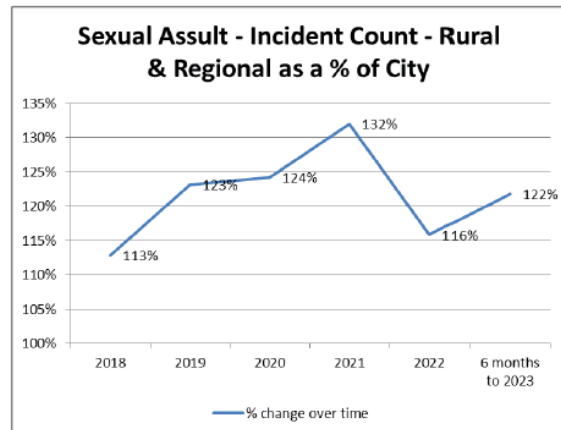
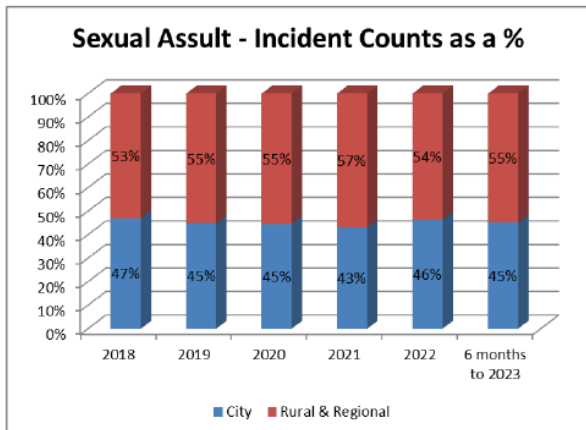
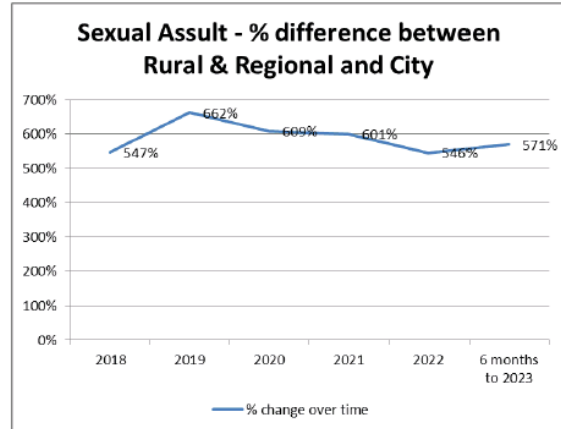
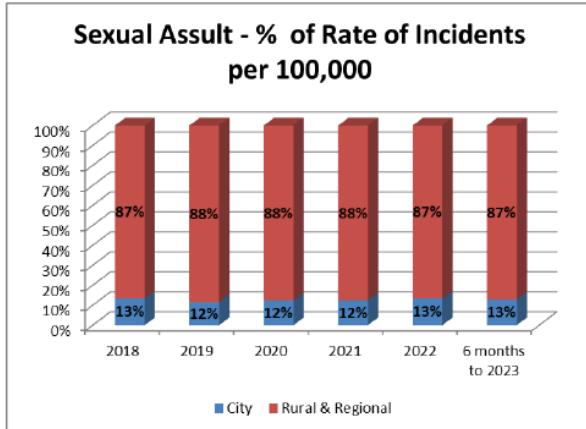
Steal from Dwelling - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	9249	8848	8184	8143	7869	3924
Rural and Regional	9984	9939	8612	8290	7294	3749
Total	19233	18787	16796	16433	15163	7673



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SEXUAL ASSAULT



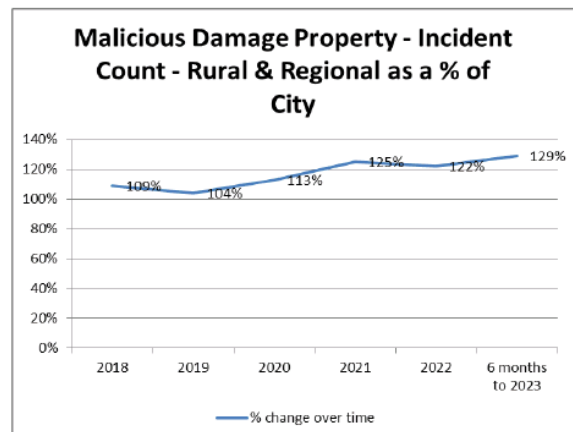
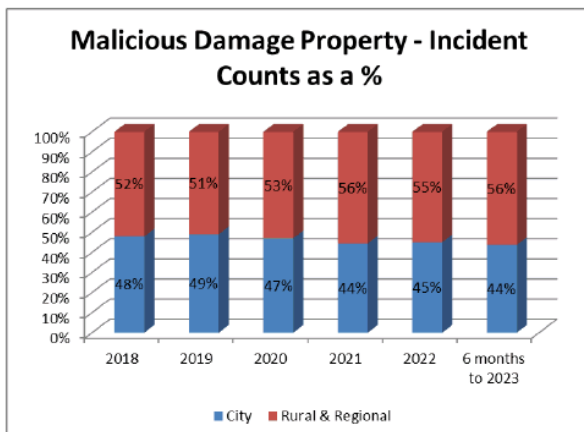
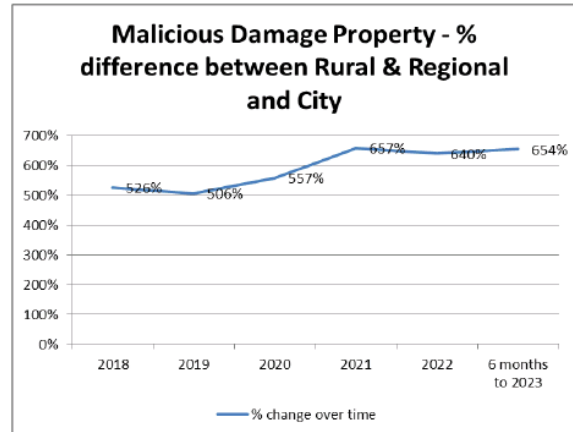
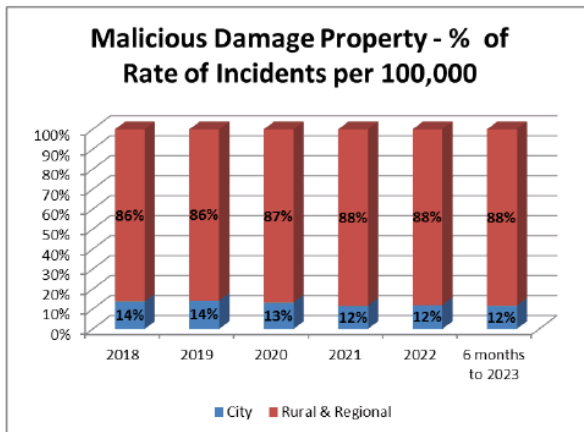
Sexual Assault - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	2754	2843	3127	3149	3396	1564
Rural and Regional	3108	3501	3884	4157	3935	1905
Total	5862	6344	7011	7306	7331	3469



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MALICIOUS DAMAGE PROPERTY



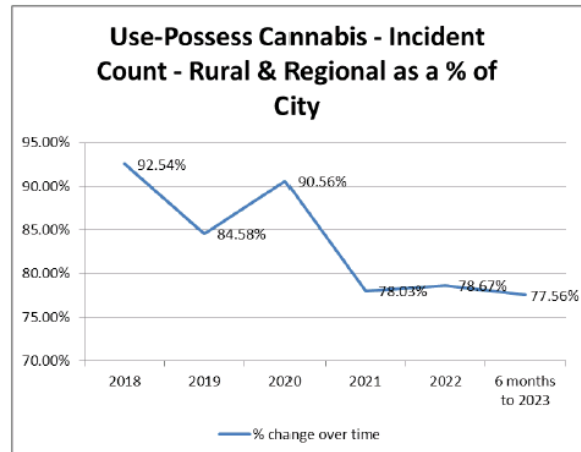
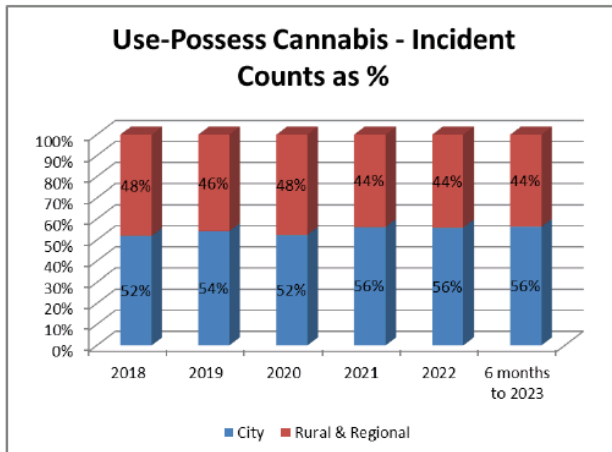
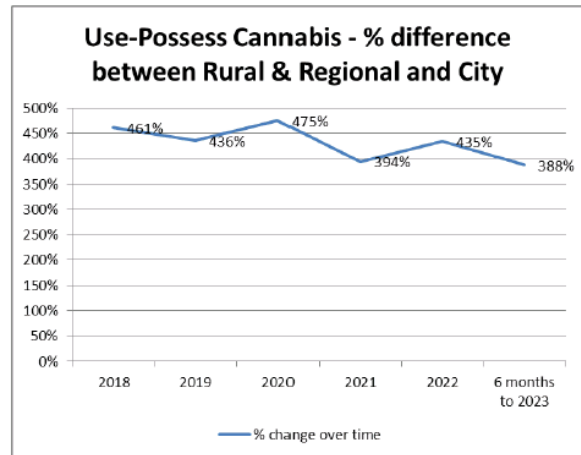
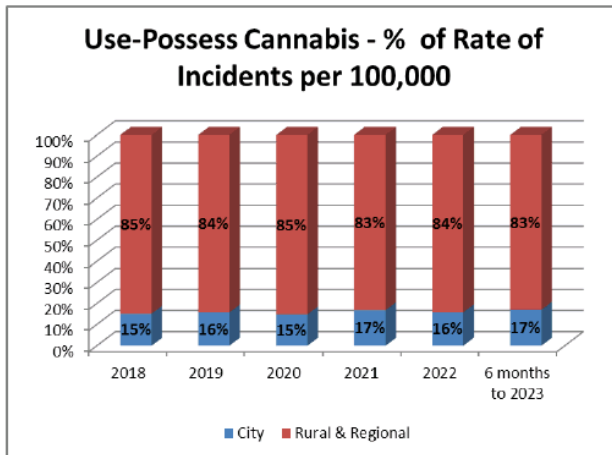
Malicious Damage Property - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	28004	28000	25028	21870	21809	10532
Rural and Regional	30487	29077	28235	27342	26610	13570
Total	58491	57077	53263	49212	48419	24102



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USE-POSSESS CANNABIS



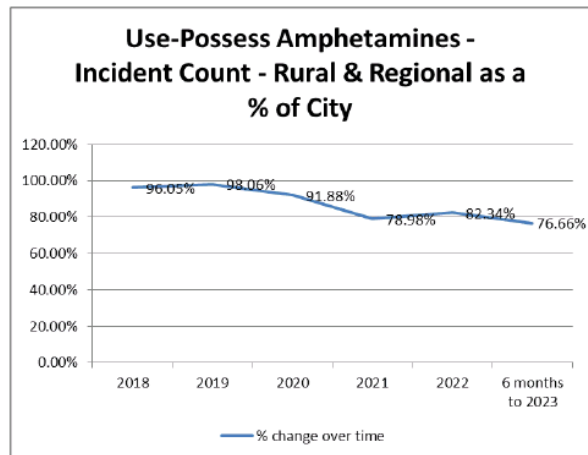
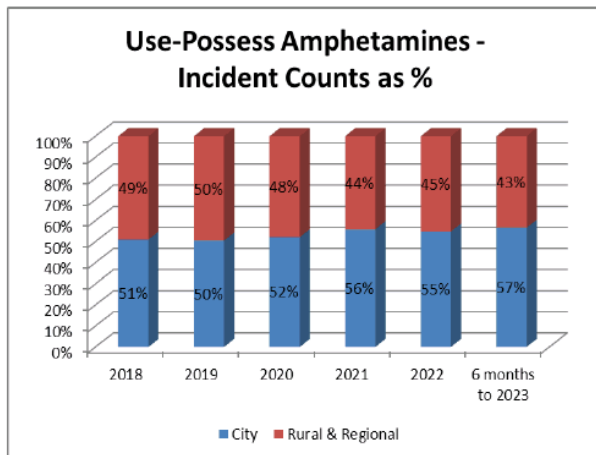
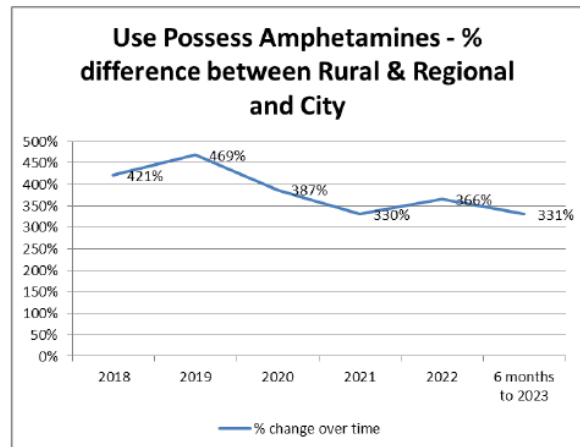
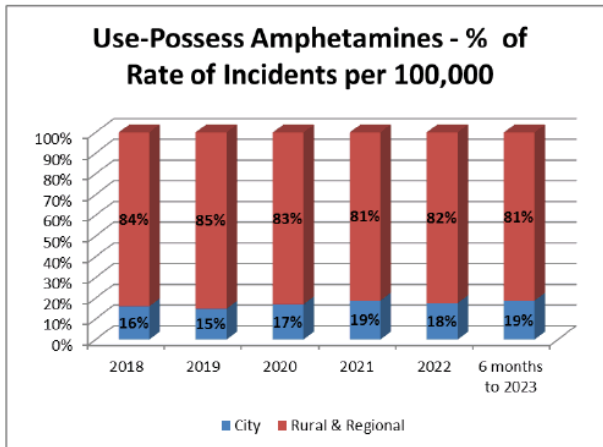
Use-Possess Cannabis - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	8901	9536	9509	9065	8717	4144
Rural and Regional	8237	8066	8611	7073	6858	3214
Total	17138	17602	18120	16138	15575	7358



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USE-POSSESS AMPHETAMINES



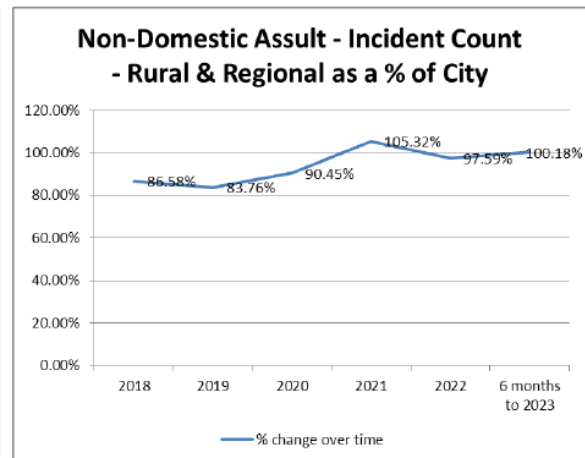
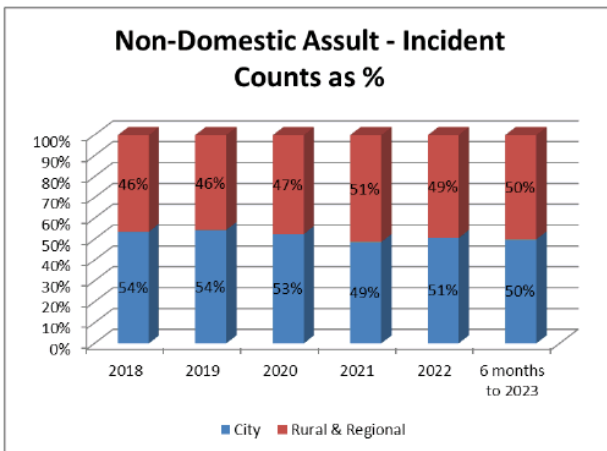
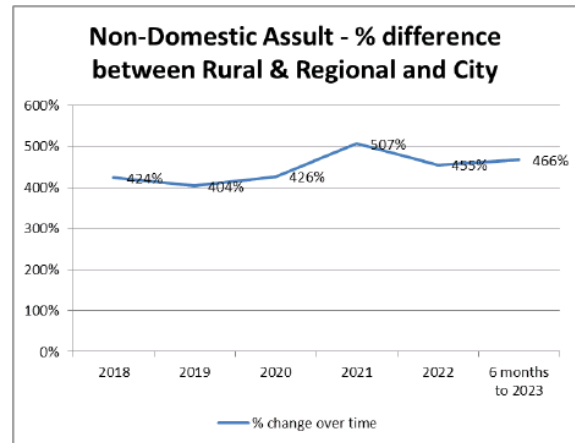
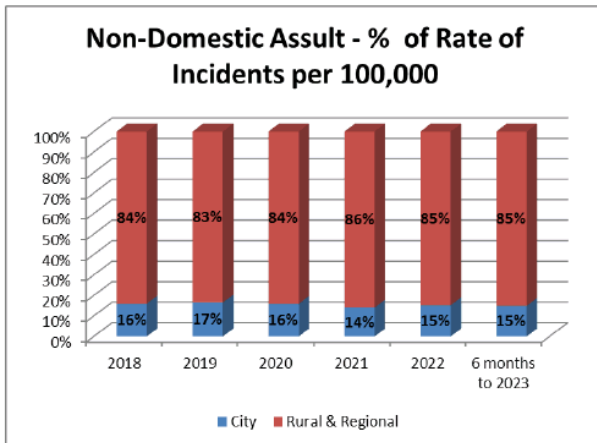
Use-Possess Amphetamines - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	3597	4015	4160	4100	3432	1774
Rural and Regional	3455	3937	3822	3238	2826	1360
Total	7052	7952	7982	7338	6258	3134



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NON-DOMESTIC ASSAULT



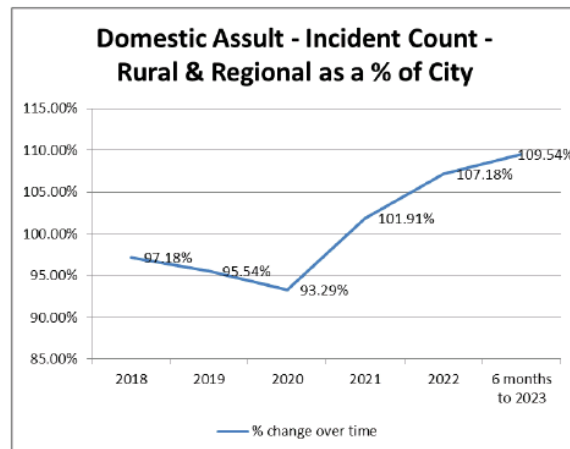
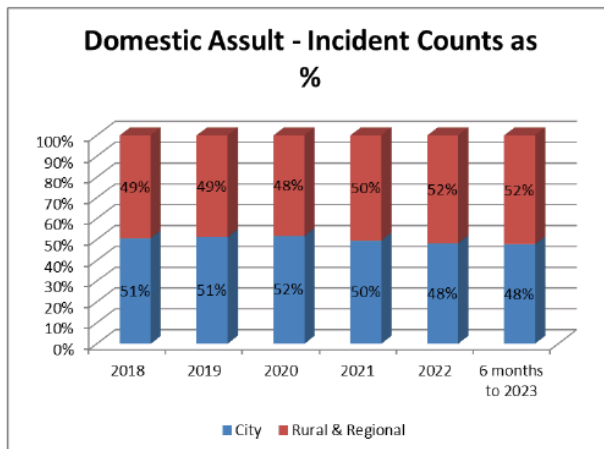
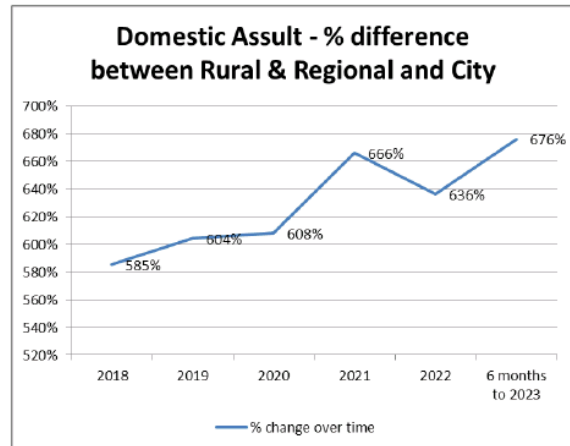
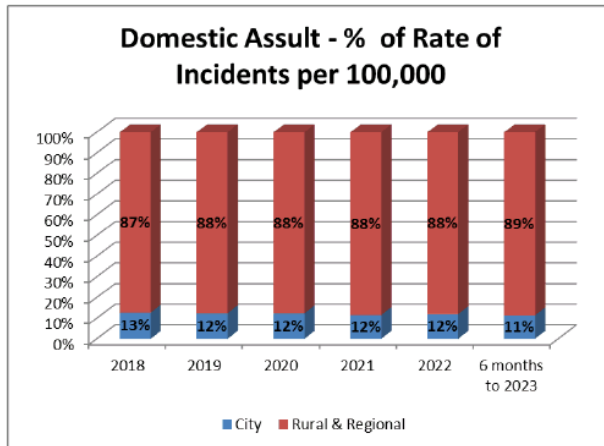
Non-Domestic Assault - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	16345	16879	14944	13389	15122	7868
Rural and Regional	14152	14138	13517	14101	14757	7882
Total	30497	31017	28461	27490	29879	15750



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DOMESTIC ASSAULT



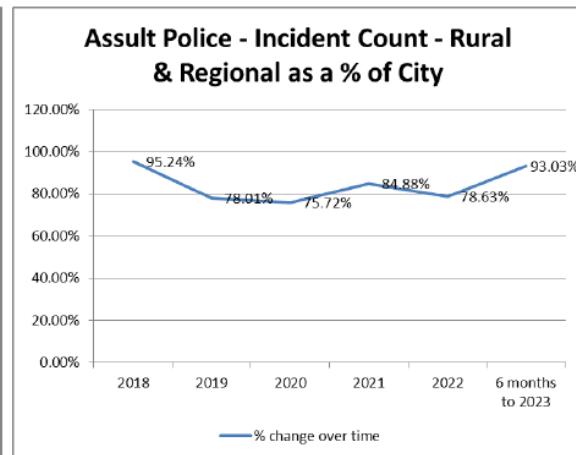
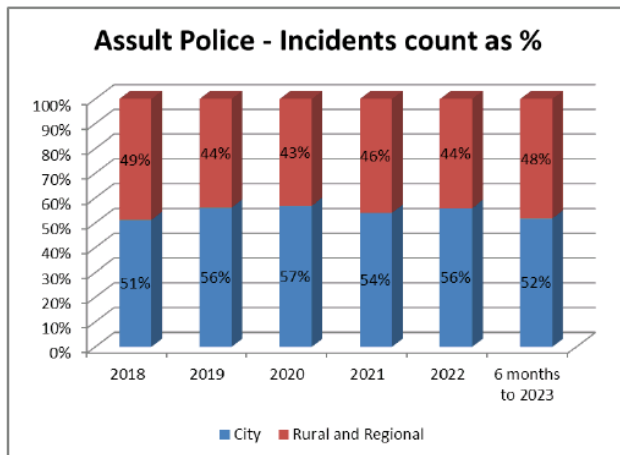
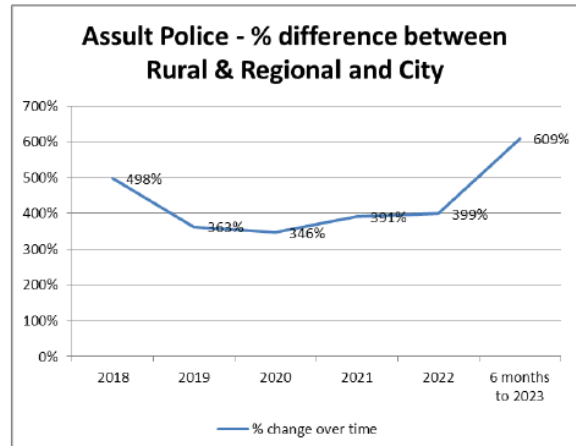
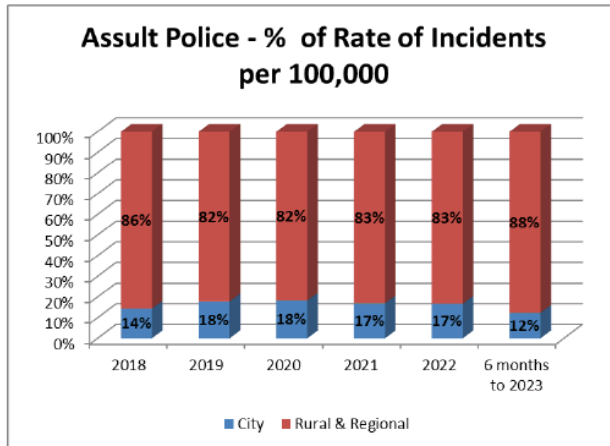
Domestic Assault - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	15069	16026	16689	15899	16265	8279
Rural and Regional	14644	15312	15570	16203	17433	9069
Total	29713	31338	32259	32102	33698	17348



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ASSAULT POLICE



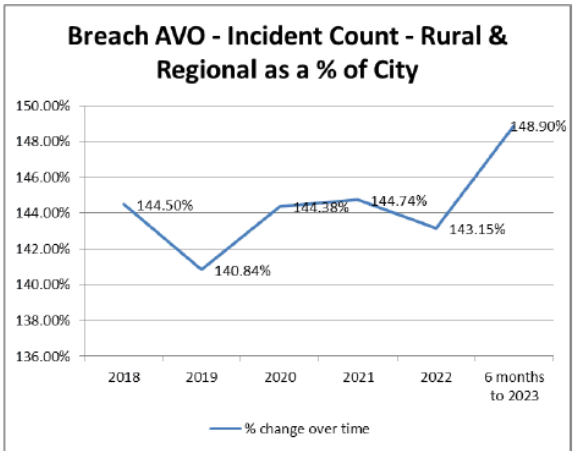
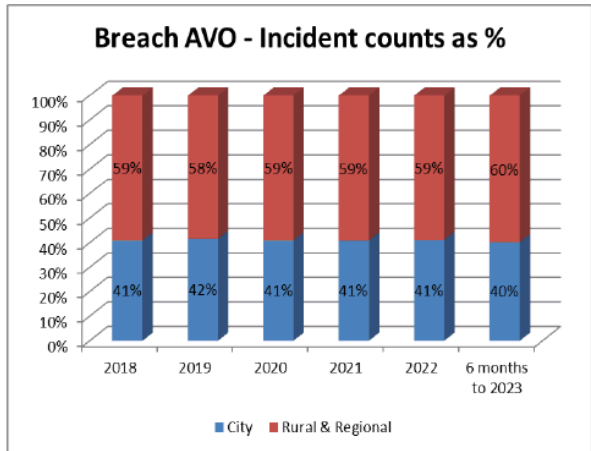
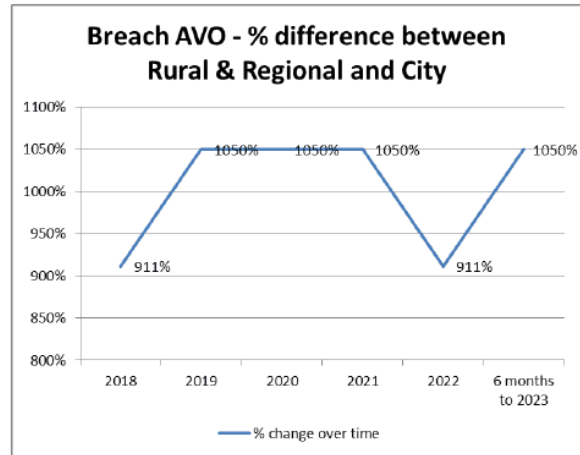
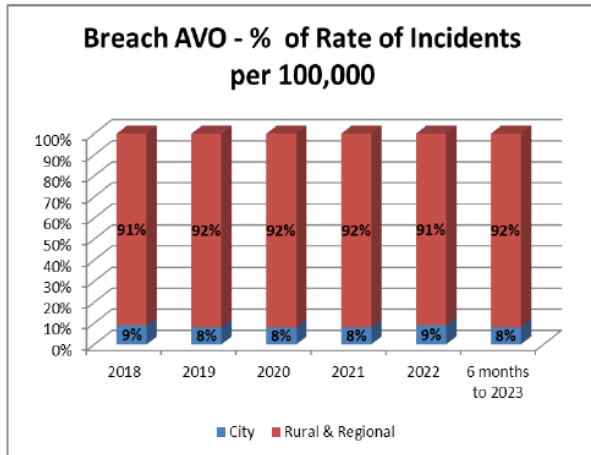
Assult Police - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	1261	1396	1433	1402	1535	660
Rural and Regional	1201	1089	1085	1190	1207	614
Total	2462	2485	2518	2592	2742	1274



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BREACH AVO



Breach AVO - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	6450	7277	8030	8489	9062	4677
Rural and Regional	9320	10249	11594	12287	12972	6964
Total	15770	17526	19624	20776	22034	11641



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SUMMARY AND RECOMMENDATIONS

As Chairman of the NSW Country Mayors Association (CMA), I offer this report seeking support to effect positive change for Regional, Rural and Remote NSW communities.

CMA conducts an Annual Survey of our members to ensure that we advocate for change in areas that are most of need in our communities. The results from this year's survey can be found on the CMA website <https://nswcountrymayors.com.au/members-annual-survey/>. Crime Law and Order has for the first time now been identified in the top 10 issues impacting our communities.

This report is a comprehensive factual representation of policing numbers, funds spent, distribution of workforce and statistical data on crime categories over a six year period comparing Metropolitan to Regional, Rural and Remote Local Government areas in NSW. The source of data used for this report is a combination of, NSW Annual Police Reports and the NSW Bureau of Crime Statistics and Research (BOCSAR).

According to the NSW Annual Police Report, In 2021/22 year, there were 17,659 police officers which equates to a ratio of residents to police officer (1:467). For that same period of time Queensland had a ratio of (1:324), the South Australian ratio was (1:301), and Victoria's ratio was (1:313). These ratios highlight the increased workload of police officers in NSW when compared to other Eastern seaboard states of Australia.

The rates of crime in the majority of reportable categories in NSW are substantially higher in Regional, Rural and Remote Local Government areas, then the Metropolitan LGA's. We believe this is a strong lead indicator that there are inadequate policing resources to ensure equality of the reportable rates of crime in the Regional, Rural and Remote regions into the future. It is not unreasonable that the residents of Regional, Rural and Remote NSW communities should expect to have rates of reportable crime no greater than Metropolitan residents, to achieve that change is required.

The graphs in each reportable category show the incident counts and incident rates; as a percentage in the highest majority of these reportable areas both the incident rates and counts are higher than in the Metropolitan LGA's. These results are extremely alarming considering only an estimated one third of the population of NSW resides in Regional, Rural and Remote areas.

Recommendations:

- 1) That, the Country Mayors Association of NSW call on the all members of the NSW parliament to commit to bipartisan support to establish a Parliamentary Inquiry into and report on the rate of crime in all categories reported on by the Bureau of crime statistical and research (BOCSAR) in Regional, Rural and Remote New South Wales, specifically focussing on the inequity between Metro and Regional Local Government areas.
- 2) That, the Country Mayors Association of NSW calls on all members of the NSW parliament to commit to bipartisan support to increase spending on the NSW police force to increase front line policing numbers in Regional, Rural and Remote regions most at need.
- 3) That, the Country Mayors Association of NSW call on the NSW Government to commit to the minimum staffing agreements (known in the NSW Police Force as First Response Agreements) for non 24 hour police stations all of which are located in Regional, Rural and Remote Local Government areas.
- 4) That, the Country Mayors Association of NSW calls on the NSW Government to review the current formula used to assess staffing levels including the universally agreed outdated current model for those Local Government areas that do have a First Response Agreement in place.



THE COUNTRY MAYORS ASSOCIATION OF NSW INC

"What we want is nothing more than equity"

Suggested - Terms of Reference For the Parliamentary Inquiry:

The Country Mayors Association of NSW expects, at the very minimum, that the Inquiry should include public hearings in Rural, Regional and Remote NSW and that the Terms of Reference for the Parliamentary Inquiry should include:

1. That the body undertaking the Parliamentary Inquiry inquire into and report on law enforcement outcomes and access police and police services in Rural, Regional and Remote NSW, and in particular:

(a) Equitable and proportionate policing numbers and service to people living in Rural, Regional and Remote NSW;

(b) A comparison of physical policing numbers and crime statistics for people living in LGAs in Rural, Regional and Remote NSW compared to those living in Metropolitan NSW LGAs;

(c) Access to policing services in Rural, Regional and Remote NSW including service availability, barriers to access and quality of services;

(d) People's experience, wait-times and quality of service in Rural, Regional and Remote NSW and how it compares to Metropolitan NSW;

(e) An analysis of the planning systems and projections that are used by NSW Police in determining the provision of law enforcement services that are to be made available to meet the needs of residents living in Rural, Regional and Remote NSW;

(f) An analysis of the capital and recurrent law enforcement expenditure in Rural, Regional and Remote NSW in comparison to population growth and relative to Metropolitan NSW;

(g) An examination of the staffing challenges and allocations that exist in Rural, Regional and Remote policing and the current strategies and initiatives that NSW Police is undertaking to address them;

(h) Re-offending rates and related impacts on NSW Police, including the ability to retain police officers;

(i) Doli incapax, its application and its effectiveness in actually managing re-offending rates;

(j) The accessibility and availability of support services for members of the NSW Police Service;

(k) An examination of the impact of attrition within the NSW Police Service impacting the ability of those police remaining to effectively and safely undertake their duties;

(l) Analyse police staffing levels in Regional, Rural and Remote Local Government areas and report on the process of committing to a First Response Agreement for non 24 hour police stations;

(m) Review of the methodology used to assess staffing levels for Regional, Rural and Remote Local Government areas that currently have First Response Agreements in place.

(n) Investigate the functions being performed by NSW police officers on behalf of other agencies such as prisoner transport, mental health assistance and all other support functions that impact on the availability of general duties police officers and their response times in Regional, Rural and Remote Local Government areas, and;

(o) Any other related matters.

**TRANSPORT ASSET HOLDING ENTITY
OF NEW SOUTH WALES
LICENCE FOR PERMITTED USE**

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REFERENCE SCHEDULE

ITEM 1:	Date of Licence	1 April 2021
ITEM 1A:	Term	Three (3) years
ITEM 2:	The Licensor	
	(a) Name:	Transport Asset Holding Entity of New South Wales
	(b) ACN/ABN:	59 325 778 353
	(c) Address:	Level 3, 36 George Street, Burwood NSW 2134
	(d) Facsimile:	Not applicable
	(e) Email:	property@transport.nsw.gov.au
	(e) Attention:	Director, Property and Commercial Services
ITEM 3:	The Licensee	
	(a) Name:	Blayney Shire Council
	(b) ACN/ABN:	47 619 651 511
	(c) Address:	91 Adelaide Street, Blayney, NSW, 2799
	(d) Facsimile:	Not Applicable
	(e) Email:	council@blayney.nsw.gov.au
	(f) Attention:	General Manager
ITEM 4A:	Licensed Area	Part of the Land being the on platform Refreshment Room and associated Amenities Block and two (2) Sheds at Blayney Railway Station, having an area of approximately 264 square metres shown coloured pink on the plan attached at Annexure A.
ITEM 4B:	Land	The land comprised in folio identifier Lot 1 DP 1181514
ITEM 5:	Commencing Date	1 April 2021
ITEM 5A	Occupation Date	The later of 1 April 2021 and the date on which the Occupation Certificate is issued.

ITEM 6:	Licence Fee	\$675.00 (plus GST) per annum				
ITEM 6A:	Licence Fee Review	<table border="0"> <tr> <td>(a) Review Dates</td> <td>(b) Type of Review</td> </tr> <tr> <td></td> <td>On each anniversary of the CPI Commencing Date</td> </tr> </table>	(a) Review Dates	(b) Type of Review		On each anniversary of the CPI Commencing Date
(a) Review Dates	(b) Type of Review					
	On each anniversary of the CPI Commencing Date					
ITEM 7:	Licence Fee Commencement Date	1 April 2021				
ITEM 8:	Permitted Use	Community Facility in accordance with the Development Consent..				
ITEM 9:	Bank Guarantee	Not applicable				
ITEM 10:	Insurance	<table border="0"> <tr> <td>(a)</td> <td>Public Liability Insurance: \$20 million for each and every occurrence</td> </tr> <tr> <td>(b)</td> <td>Product Liability Insurance: \$20 million in the annual aggregate</td> </tr> </table>	(a)	Public Liability Insurance: \$20 million for each and every occurrence	(b)	Product Liability Insurance: \$20 million in the annual aggregate
(a)	Public Liability Insurance: \$20 million for each and every occurrence					
(b)	Product Liability Insurance: \$20 million in the annual aggregate					
ITEM 10A	Other conditions for insurance	<p>The Licensee must be described as the insured party;</p> <p>The Licensee must pay insurance premiums in full annually in advance, as and when the premiums are due;</p> <p>The risk situation must be identified as the address of the Licensed Area and include cover for any common areas and licensed areas (including car parking spaces and storage areas) that the Licensee has the Licensor's consent to use;</p> <p>"Transport Asset Holding Entity of New South Wales ABN 59 325 778 353" must be noted as an interested party; and</p> <p>The Licensee must disclose to the Licensor any relevant policy inclusions or exclusions.</p>				
ITEM 11:	Interest Rate	2% per annum above the base lending rate from time to time published by the Commonwealth Bank of Australia or such other institution as the Licensor shall reasonably nominate				
ITEM 12:	Licence Fee variations	Review by CPI				

ITEM 13: Other Conditions

Notwithstanding any other provision of this Licence, the Licensee must not occupy the Refreshment Room and associated Amenities Block in the Licensed Area prior to the date on which the Occupation Certificate is issued.

LICENCE FOR PERMITTED USE

PARTIES

The party named in Item 2 (**Licensor**)

The party named in Item 3 (**Licensee**)

RECITALS

- A. The Licensor owns the Licensed Area.
- B. The Licensor agrees to grant a non-exclusive licence to the Licensee for the Permitted Use on the terms of this Licence.
- C. The Licensee agrees to accept the licence, on the terms of this Licence.

OPERATIVE PROVISIONS

1. DEFINITIONS

1.1 Definitions

In this agreement, unless the contrary intention appears:

Authorisation means:

- (a) any approval, licence, consent, declaration, permission, permit, certificate, exemption, direction, notarisation or waiver issued or made by a Government Agency, however it is described; and
- (b) in relation to anything that could be prohibited or restricted by law if a Government Agency acts in any way within a specified period, the expiry of that period without that action being taken,

including any renewal or amendment.

Authority means any government, semi or local government, statutory or other authority or body.

Business Days has the meaning given to it by clause 13.12.

Commencing Date means the date referred to in Item 5.

Common Areas means the part of the Railway Premises which the Licensor intends for common use, including but not limited to those areas such as the public car park, the access paths and ramp from the car park to the platform concourse gate, the steel access ramp to the Refreshment Room, and the disused asphalted platform from the platform concourse gate to a point adjacent to the western end of the Amenities Block and, to the north, to a point between the Out of Shed and the north eastern corner of the Refreshment Room building.

Construction Project is a project that involves Construction Work where the cost of the construction work is \$250,000 or more.

Construction Work means any work carried out in connection with the construction, alteration, conversion, fitting-out, commissioning, renovation, repair, maintenance, refurbishment, demolition, decommissioning or dismantling of a structure. Without limiting this definition, Construction Work includes the following:

- (a) any installation or testing carried out in connection with an activity referred to above;
- (b) the removal from the workplace of any product or waste resulting from demolition;
- (c) the prefabrication or testing of elements, at a place specifically established for the construction work, for use in construction work;
- (d) the assembly of prefabricated elements to form a structure, or the disassembly of prefabricated elements forming part of a structure;
- (e) the installation, testing or maintenance of an essential service in relation to a structure;
- (f) any work connected with an excavation;
- (g) any work connected with any preparatory work or site preparation (including landscaping as part of site preparation) carried out in connection with an activity referred to above; and
- (h) an activity referred to above, that is carried out on, under or near water, including work on buoys and obstructions to navigation.

Construction Work does not include any of the following:

- (a) the manufacture of plant;
- (b) the prefabrication of elements, other than at a place specifically established for the construction work, for use in construction work;
- (c) the construction or assembly of a structure that once constructed or assembled is intended to be transported to another place;
- (d) testing, maintenance or repair work of a minor nature carried out in connection with a structure; and
- (e) mining or the exploration for or extraction of minerals.

Contaminated or **Contamination** has the same meaning given to it in the *Contaminated Land Management Act 1997* (NSW).

Costs and **Claims** means any:

- (a) duty, liability or obligation to any person;
- (b) cost or expense;
- (c) loss or damage (including but not limited to financial or economic loss, loss of goodwill, loss of profits, indirect and/or consequential loss); and
- (d) claim, proceeding, demand, notice, order or other requirement.

CPI or Consumer Price Index means the Sydney Consumer Price Index (All Groups) published by the Commonwealth Statistician, or any similar index which replaces it;

Development Consent means the Blayney Shire Council Development Consent DA102/2020.

Dangerous Good has the same meaning as in the *Work Health and Safety Act 2011* (NSW) and the *Dangerous Goods (Road and Rail Transport) Act 2008* (NSW).

Environment means all components of the earth, including land, air and water and any ecosystems and all elements of the biosphere.

Environmental Law means any legislation which regulates or has as its objective the protection or enhancement of the Environment.

Force Majeure Event means any occurrence or non-occurrence as a direct or indirect result of which the Licensor is prevented from or delayed in performing any of its obligations under this Licence and that is beyond the reasonable control of the Licensor, including forces of nature, industrial action and action or inaction by a Government Agency.

Government Agency means:

- (a) a government or government department or other body;
- (b) a governmental, semi-governmental or judicial person; or
- (c) a person (whether autonomous or not) who is charged with the administration of a law.

Hazardous Material means material which, because it is toxic, corrosive, flammable, explosive, or infectious or because it possesses some other dangerous characteristic, is potentially dangerous to the Environment when stored or handled or any part of the Environment is exposed to it.

High Risk Construction Work means Construction Work that:

- (a) involves a risk of a person falling more than 2 metres;
- (b) is carried out on a telecommunication tower;
- (c) involves demolition of an element of a structure that is load-bearing or otherwise related to the physical integrity of the structure;
- (d) involves, or is likely to involve, the disturbance of asbestos;
- (e) involves structural alterations or repairs that require temporary support to prevent collapse;
- (f) is carried out in or near a confined space;
- (g) is carried out in or near:
 - (i) a shaft or trench with an excavated depth greater than 1.5 metres; or
 - (ii) a tunnel,
- (h) involves the use of explosives;
- (i) is carried out on or near pressurised gas distribution mains or piping;
- (j) is carried out on or near chemical, fuel or refrigerant lines;
- (k) is carried out on or near energised electrical installations or services;
- (l) is carried out in an area that may have a contaminated or flammable atmosphere;
- (m) involves tilt-up or precast concrete;

- (n) is carried out on, in or adjacent to a road, railway, shipping lane or other traffic corridor that is in use by traffic other than pedestrians;
- (o) is carried out in an area at a workplace in which there is any movement of powered mobile plant;
- (p) is carried out in an area in which there are artificial extremes of temperature;
- (q) is carried out in or near water or other liquid that involves a risk of drowning; or
- (r) involves diving work.

Insolvency Event means, for a person, being in liquidation or provisional liquidation or under administration, having a controller (as defined in the *Corporations Act 2001* (Cth)) or analogous person appointed to it or any of its property, being taken under section 459F(1) of the said Corporations Act to have failed to comply with a statutory demand, being unable to pay its debts or otherwise insolvent, dying, ceasing to be of full legal capacity or otherwise becoming incapable of managing its own affairs for any reason, taking any step that could result in the person becoming an insolvent under administration (as defined in section 9 of the said Act), entering into a compromise or arrangement with, or assignment for the benefit of any of its members or creditors, or any analogous event.

Land means the land described at Item 4B.

Licence means the licence to occupy the Licensed Area granted by the Licensor to the Licensee under this agreement.

Licence Fee means the fee referred to in Item 6 which applies on the Commencing Date, or as otherwise reviewed under this agreement.

Licence Fee Commencement Date means the date specified in Item 7.

Licence Fee Day means the Licence Fee Commencement Date and [the first day of every subsequent month/every anniversary of the Licence Fee Commencement Date.]

Licensed Area means the area referred to in Item 4A.

Licensee's Agent means every agent, employee, licensee, contractor and invitee of the Licensee.

Licensee's Property means the Licensee's plant, equipment, fixtures, fittings, furnishings and other property of the Licensee on or in the Licensed Area.

Licensor's Assessment means the Licensor's written determination of the current market licence fee for the Licensed Area from the relevant Review Date, having regard to the considerations required under this Licence and anything else the Licensor in its absolute discretion considers relevant.

Licensor's Property means the Licensor's plant, equipment, fixtures, fittings, furnishings and other property of the Licensor on or in the Railway Premises.

Occupation Certificate has the meaning given to it in Part 6 of the *Environmental Planning and Assessment Act 1979*.

Occupation Date means the date specified at Item 5A.

O&M Plan has the meaning given to it in clause 5.3(a).

Permitted Use means the use referred to in Item 8.

Principal Contractor means a person conducting a business or undertaking that commissions a Construction Project as defined in clause 293 of the WHS Regulation.

Rail Infrastructure Facilities has the same meaning as in the *Transport Administration Act 1988* (NSW) and includes "infrastructure of a railway" as that term is defined in the *Rail Safety National Law (NSW)* and modified as a law of New South Wales by the *Rail Safety (Adoption of National Law) Act 2012* (NSW) No 82, as amended from time to time.

Railway Legislation means the *Transport Administration Act 1988* (NSW), the *Rail Safety National Law (NSW)* and modified as a law of New South Wales by the *Rail Safety (Adoption of National Law) Act 2012* (NSW) No 82, as amended from time to time, and any other legislation or regulation governing the Licensor's operations, including but not limited to the operation of railway passenger or freight services.

Railway Premises means all or any part of the Land together with all improvements from time to time on or near the Land owned or used by the Licensor for Railway Purposes or for any other purpose and includes but is not limited to any:

- (a) Rail Infrastructure Facilities;
- (b) underground and overhead passages which join improvements on the Land to any other land; and
- (c) plant, machinery, fittings, equipment, conveniences and amenities owned, leased or controlled by the Licensor, including but not limited to all railway track, railway stations, tunnels, civil works, associated track structures, over track structures, signalling systems, train control systems, communication systems, equipment, nodes, conduits, ducting, cable, cable support structures and other plant, equipment, buildings or facilities owned, leased or used by the Licensor.

Railway Purposes means any action or activity undertaken or required to be undertaken by the Licensor, in its absolute discretion, under the Railway Legislation for the use, control, safe operation, management, maintenance or repair of any railway infrastructure, facility or service, the Licensor's Property and Rail Infrastructure Facility.

Reference Schedule means the reference schedule appearing at the front of this Licence and marked "Reference Schedule"

Services means any services provided to the Licensed Area or the Railway Premises by a Government Agency, service provider or the Licensor (for example air conditioning, communication, drainage, power, escalators, fire and emergency services, garbage, gas, heating, lifts, information booths, sewerage, telephone, televisions, trade waste and water) and the pipes, wires, ducting and other means of providing those services to the Licensed Area or the Railway Premises.

Structure means anything that is constructed, whether fixed or moveable, temporary or permanent, and includes:

- (a) buildings, masts, towers, framework, pipelines, transport infrastructure and underground works (shafts or tunnels);
- (b) any component of a structure; and
- (c) part of a structure.

SWMS means a safe work method statement prepared by a person conducting a business or undertaking who proposes to carry out High Risk Construction Work (before the High Risk Construction Work commences) in accordance with clause 299 of the WHS Regulation. A SWMS must:

- (a) identify the work that is high risk construction work;
- (b) specify hazards relating to the high risk construction work and risks to health and safety associated with those hazards;
- (c) describe the measures to be implemented to control the risks;
- (d) describe how the control measures are to be implemented, monitored and reviewed;
- (e) be prepared taking into account all relevant matters, including:
 - (i) circumstances at the workplace that may affect the way in which the high risk construction work is carried out; and
 - (ii) if the high risk construction work is carried out in connection with a Construction Project—the WHSMP that has been prepared for the workplace; and
- (f) be set out and expressed in a way that is readily accessible and understandable to persons who use it.

Term means the term of this Licence, as set out in Item 1A.

Waste means a substance that is discarded, rejected, unwanted, surplus or abandoned whether or not intentionally, it has a value or use or it is intended for sale or recycling, reprocessing, recovery or purification but does not include Hazardous Materials or Dangerous Goods.

WHS means work health and safety.

WHS Act means the *Work Health and Safety Act 2011* (NSW), as amended from time to time.

WHS Regulation means the *Work Health and Safety Regulation 2017* (NSW), as amended from time to time.

WHSMP means a work health and safety management plan prepared by a Principal Contractor for a Construction Project for the workplace before work on the Construction Project commences. A WHSMP must include the following:

- (a) the names, positions and health and safety responsibilities of all persons at the workplace whose positions or roles involve specific health and safety responsibilities in connection with the Construction Project;
- (b) the arrangements in place, between any persons conducting a business or undertaking at the workplace where the Construction Project is being undertaken, for consultation, co-operation and the co-ordination of activities in relation to compliance with their duties under the WHS Act and the WHS Regulation;
- (c) the arrangements in place for managing any work health and safety incidents that occur;
- (d) any site-specific health and safety rules, and the arrangements for ensuring that all persons at the workplace are informed of these rules; and
- (e) the arrangements for the collection and any assessment, monitoring and review of safe work method statements at the workplace.

2. GRANT OF LICENCE

2.1 Licence

The Licensor grants to the Licensee a non-exclusive licence to use the Licensed Area for the purposes only of carrying out the Permitted Use during the Term, subject to the conditions (if any) set out in Item 13 and otherwise as set out in this Licence.

2.2 Nature of Licence

- (a) The Licensee has a personal right of occupation on the terms specified in this Licence and has no interest in the Land. The legal right to possession and control over the Licensed Area remains vested in the Licensor throughout the term of the Licence.
- (b) Nothing in this Licence:
 - (i) confers on the Licensee any rights as a tenant of the Licensed Area; or
 - (ii) creates the relationship of landlord and tenant between the parties.

2.3 The Licensor's right to enter the Licensed Area

- (a) Subject to paragraph (b), the Licensor may enter the Licensed Area together with all necessary workmen and equipment at all reasonable times, if it gives the Licensee reasonable notice, to:
 - (i) determine the condition of the Licensed Area or whether the Licensee is complying with this Licence;
 - (ii) exercise its rights under any provision of this Licence;
 - (iii) enable it to comply with any law or any notice from any Government Agency affecting the Railway Premises;
 - (iv) show the Licensed Area to prospective purchasers or mortgagees at any time or to prospective tenants during the last 6 months of the Term;
 - (v) ensure that the Licensed Area is locked and secure; and
 - (vi) do anything for Railway Purposes or to avoid or rectify an emergency.
- (b) When exercising its rights under paragraph (a), the Licensor:
 - (i) must take reasonable steps to minimise any disruption to the Licensee; and
 - (ii) is not required to give reasonable notice or enter at a reasonable time in the case of an emergency.

2.4 Term and Holding Over

- (a) The Term begins on the Commencing Date and ends at the expiry of the Term.
- (b) Provided that the Licensee is not in breach of an obligation in this Licence, the Term may be extended in units of one calendar month (or multiples thereof) by prior written agreement between the parties and the extension shall be on the same terms and conditions contained in this Licence. The Licensee shall pay the Licence Fee then applying at the date of the extension (subject to clauses 2.4(c) and 3.2) on or in advance of the first day of each month).

- (c) There shall be no limit on the number of times that the Licence can be extended under clause 2.4(b) but in the event of this Licence being extended under clause 2.4(b) the Licence Fee shall be subject to review in accordance with clause 3.2 of this Licence.
- (d) During the holding over period only this Licence may be terminated without cause by either party giving the other one (1) month's written notice.

3. LICENCE FEE, LICENCE FEE REVIEW AND BANK GUARANTEE

3.1 Payment of Licence Fee

- (a) The Licensee must pay the Licence Fee to the Licensor in full on or before each Licence Fee Day.
- (b) If the Licensee is required to pay the Licence Fee for only a part of the period referred to in clause **Error! Reference source not found.**, the Licence Fee payable in respect of that period will be reduced proportionately.

3.2 Licence Fee for extensions of the Term

On each occasion that the parties agree to extend the Term under the procedure contained at clause 2.4(b), the Licence Fee will increase by the amount set out in Item 12. To avoid doubt, the parties agree that the Licence Fee will increase by 3% every 12 months during any holding over period.

3.3 Payment by direct debit

- (a) The Licensor may require the Licensee to pay the Licence Fee by direct debit.
- (b) Within fourteen (14) days of the Licensor notifying the Licensee that it requires the Licence Fee to be paid by direct debit, the Licensee must provide the Licensor:
 - (i) relevant details of the Licensee's account from which Licence Fee will be paid; and
 - (ii) necessary written consents to transfer the Licensee Fee by direct debit.
- (c) The Licensee must not close its account or revoke its consent under this clause 3.2 without the consent of the Licensor.
- (d) If the Licensee's account contains insufficient funds to pay any Licence Fee under this clause 3.2, the Licensor may require the Licensee to pay any costs or fees incurred by the Licensor (including but not limited to bank charges) as a result of the Licensee's failure to have sufficient funds in its account to pay the Licence Fee.

3.4 Licence Fee reviews

- (a) The Licence Fee shall be reviewed on the Review Dates.
- (b) The review method applicable to any Review Date is the method specified in Item 6A(b) next to that Review Date.

3.5 **CPI fee review**

If the letters "CPI" or the words "Consumer Price Index" or their equivalent appear in Item 6A(b) next to a Review Date, the Licence Fee payable from that Review Date (relevant Review Date) until the next Review Date is determined as follows:

$$\text{New Licence Fee} = \frac{\text{Old Licence Fee} \times \text{CPI}}{\text{LCPI}}$$

where:

New Licence Fee = the Licence Fee applicable from the relevant Review Date until the next Review Date;

Old Licence Fee = the Licence Fee payable immediately before the relevant Review Date;

CPI = the CPI for the quarter ending immediately before the relevant Review Date;

LCPI = the CPI last published before:
(1) in the case of the first Review Date, the Commencing Date; or
(2) in every other case, the Review Date immediately preceding the relevant Review Date.

3.6 **Percentage review**

If a percentage appears in Item 6A(b) next to a Review Date, then the Licence Fee payable from the Review Date is the Licence Fee payable immediately before that Review Date, plus an amount equal to the Licence Fee multiplied by the percentage appearing in Item 6A(b).

3.7 **Market licence fee review**

- (a) If the words "Current Market Licence Fee" or their equivalent appear in Item 6A(b) next to a Review Date, then the Licensor may give the Licensee a Licensor's Assessment no more than 3 months before (and at any time after) the Review Date.
- (b) The amount stated in the Licensor's Assessment is the Licence Fee applicable from the Review Date unless the Licensee gives the Licensor written notice within 14 days of the date of the Licensor's Assessment that it does not agree with the amount.
- (c) The Licensor's right to have the Licence Fee reviewed under this Licence is not affected by:
 - (i) the Licensor giving the Licensee a Licensor's Assessment after the relevant Review Date; or
 - (ii) any receipt for the Licence Fee paid on or after that Review Date.

3.8 Appointment of valuer

- (a) If the Licensor and Licensee do not agree on the current market licence fee within one month of the Licensor giving a Licensor's Assessment, then the current market licence fee (exclusive of GST) is to be determined by valuation carried out by a valuer appointed by agreement between the Licensor and Licensee, or failing agreement, by the President of the Australian Property Institute Inc – NSW Division.
- (b) The valuer must:
 - (i) be a full member (for at least 5 years) of the NSW Division of the Australian Property Institute Inc, and
 - (ii) presently carry out, and have at least 5 years' experience in carrying out valuations of interests which are similar to those granted under this Licence.
- (c) The valuer acts as an expert and not as an arbitrator and the valuer's decision is final and binding.
- (d) The parties must pay the cost of any valuation in equal shares.
- (e) If any valuer appointed under this clause declines its appointment or does not make its determination in time, then the appointing party may (and must, if requested to do so in writing by the other party given before the valuer makes its determination) appoint another valuer in its place.

3.9 Adjustment

- (a) The Licensee must continue to pay the Licence Fee payable immediately before the Review Date until the current market licence fee is determined under clause 3.8.
- (b) The current market licence fee determined under clause 3.7 is the Licence Fee payable from the Review Date.
- (c) The Licensor and the Licensee must make any adjustment necessary to take account of the difference between the Licence Fee paid and the Licence Fee payable from the Review Date within:
 - (i) 7 days of the determination of the current market licence fee under clause 3.7; or
 - (ii) 14 days of the later of:
 - (A) the date of the Licensor's Assessment; and
 - (B) the Review Date,if the Licensee does not give the Licensor written notice under clause 3.7(b).

3.10 Agreement to co-operate

The Licensor and the Licensee must act reasonably and cooperate in conducting any market licence fee review.

3.11 Interest on overdue money

If the Licensee does not pay any money payable by it under this Licence by the due date, it must pay interest on that amount at the rate per annum as set out in Item 11 on demand by the Licensor.

3.12 **Bank guarantee**

- (a) If an amount is specified in Item 9, the Licensee must, prior to the Commencing Date, give to the Licensor, or the Licensor's nominated agent, a bank guarantee which meets all the requirements set out in clause 3.12(b).
- (b) The bank guarantee must:
 - (i) subject to clause 3.12(c), be for an amount specified in Item 9;
 - (ii) be drawn in favour of Transport Asset Holding Entity of New South Wales ABN 59 325 778 353 of Level 3, 36 George Street, Burwood NSW 2134(as the 'beneficiary' under the bank guarantee);
 - (iii) specify the Licensee as the party requesting the bank guarantee (as the 'customer' under the bank guarantee);
 - (iv) contain an unconditional and irrevocable undertaking to pay the Licensee on demand;
 - (v) not have an expiry date;
 - (vi) be expressed as security for all obligations of the Licensee under this Licence for the Licensed Area, and any licensed area or other rights ancillary to this Licence; and
 - (vii) be issued by a bank or other authorised deposit-taking institution pursuant to the *Banking Act 1959* (Cth) (and, in the case of a bank guarantee issued by an unauthorised deposit-taking institution, the bank guarantee must be approved by the Licensor, acting reasonably).
- (c) If the Licence Fee increases during the Term or any extension of the Term or holding over period, the Licensee must give the Licensor an additional or replacement guarantee required to ensure that the amount specified in Item 9 is guaranteed.
- (d) If the Licensee defaults under this Licence the Licensor may call on the bank guarantee without notice to the Licensee, and apply the proceeds towards remedying the default. If the Licensor calls on all or part of the bank guarantee, the Licensee must give the Licensor an additional or a replacement guarantee so that the amount specified in Item 9 is guaranteed.
- (e) If the Licensor has called on the bank guarantee and, after the Licensee's default has been remedied, there are surplus funds held by the Licensor, the Licensor may hold that surplus as a security deposit until the Licensee replaces the bank guarantee in accordance with clause 3.12(d).
- (f) If the Licensor (the **transferor**) transfers or assigns its interest in the Licensed Area and or the Land, the Licensor must hand over the bank guarantee to the transferee or assignee (the **transferee**), and the transferor is unconditionally and irrevocably released from all obligations to the Licensee in relation to the bank guarantee. If requested by the transferee, the Licensee must promptly give to the transferee a replacement bank guarantee in favour of the transferee. If the Licensee does not provide the replacement bank guarantee, the transferor may make demand under the bank guarantee and hand over the proceeds to the transferee to hold as a security deposit instead of the bank guarantee until the Licensee provides the replacement bank guarantee to the transferee.

- (g) At the expiry or earlier termination of this Licence and, subject to the rights of the Licensor under this clause, the Licensor will, as soon as practicable, return the bank guarantee to the Licensee.

4. **LIABILITY FOR EXPENSES**

- (a) The Licensee must indemnify the Licensor against, and must pay to the Licensor on demand the amount of, all costs and expenses incurred in connection with:
 - (i) the Licensor's legal costs (at the hourly rate of the Licensor's solicitors, plus GST) incurred in connection with the preparation and negotiation of this Licence, including incorporating amendments to this Licence as requested by the Licensee;
 - (ii) any default by the Licensee or the Licensee's Agents under this Licence and the enforcement or protection, or attempted enforcement or protection of any right under or in relation to this Licence;
 - (iii) any amendment to this Licence;
 - (iv) any request for the consent or approval of the Licensor, the Licensor's mortgagee; and
 - (v) the cost of preparing any plan needed for this Licence,including legal expenses on a full indemnity basis, administration costs of the Licensor and expenses incurred in engaging consultants.
- (b) The Licensee is not required to pay the Licensor's legal or other expenses in connection with this Licence until the Licensor has given it a copy of any account presented to the Licensor in respect of those expenses.
- (c) The Licensee may have the Licensor's legal and other expenses in connection with the granting of consent to an assignment of this Licence substantiated by the Licensor before the Licensee pays them.

5. **LICENSEE'S OBLIGATIONS**

5.1 **General obligations**

The Licensee must and must ensure that the Licensee's Agents:

- (a) **(comply with directions)** immediately comply at all times with the directions and requirements of the Licensor while on the Licensed Area;
- (b) **(laws)** at its own cost, comply with all laws and the requirements of all authorities in respect of its use of the Licensed Area;
- (c) **(services, rates and taxes)** pay all charges for services to the Licensed Area which are used by the Licensee during the Term, including but not limited to water, gas, electricity and telephone and pay all rates, taxes (including land tax on the basis assessed to the Licensor) and other charges in relation to the Licensed Area in the event that the Licensed Area is separately assessed as an individual landholding; and
- (d) **(use)** use the Licensed Area only for the Permitted Use.

5.2 **Maintenance of Licensed Area**

- (a) The Licensee must, at its own cost:

- (i) **(good and substantial repair)** keep the Licensed Area in good and substantial repair and working condition excluding fair, wear and tear and any damage caused by fire, flood, lightning, storm, war or any act of God;
 - (ii) **(remove graffiti)** remove any graffiti or other disfigurement on the Licensed Area or the Licensee's Property within 5 Business Days of it occurring;
 - (iii) **(the Licensee's Property)** keep the Licensee's Property within the Licensed Area in good and substantial repair and working condition;
 - (iv) **(remove Waste):**
 - (A) remove all Waste produced by the Licensee's occupation of the Licensed Area from the Licensed Area regularly;
 - (B) comply with the Licensor's directions regarding refuse disposal; and
 - (C) not put any refuse in bins provided for common use;
 - (v) **(damage)** immediately repair any damage to or defect in the Licensed Area caused by the Licensee or the Licensee's Agents;
 - (vi) **(repairs and maintenance)** carry out repairs and maintenance promptly using high quality materials and workmanship and in keeping with the standard, quality and appearance of the Licensed Area and the Licensee's Property;
 - (vii) **(induction)** if the Licensor requires, attend from time to time, any induction course or training session in relation to the safe operation of the railway which is in the vicinity of the Licensed Area.
 - (viii) **(cleaning)** having regard to the nature of the Licensed Area, keep the Licensed Area clean and clear of debris and rubbish;
 - (ix) **(landscaped areas)** if relevant, keep in good condition any part of the Licensed Area that is landscaped, keep that part of the Licensed Area free of weeds and, if required by the Licensor, engage a gardener approved by the Licensor to do so;
 - (x) **(Licensor's Property)** keep in good condition the Licensor's Property located in the Licensed Area including any air-conditioning, plant and fire equipment, and enter into and maintain any comprehensive maintenance contracts in respect of the Licensor's Property or Services that the Licensor requires; and
 - (xi) **(O&M Plan)** subject to clause 5.3, comply with the O&M Plan.
- (b) The Licensee accepts the Licensed Area in its state of repair, order and condition as at the Occupation Date.

5.3 **Operations and Maintenance Plan**

The Licensee agrees that:

- (a) the Licensor, the Licensee and NSW Trains are working together to finalise a plan which will provide a framework for the effective operation and maintenance of the Licensed Area which reflects the required interface between the Licensor, the Licensee and NSW TrainLink **(O&M Plan)**;

- (b) the intent of the O&M Plan is to, amongst other things, include details as to the specific requirements about the Licensee's obligations in clause 5.2;
- (c) after finalisation of the O&M Plan, the O&M Plan may be amended from time to time by the Licensor to ensure it reflects at all times with any policies and procedures of the Licensor notified by the Licensor to the Licensee from time to time, including but not limited to policies and procedures in relation to:
 - (i) rail safety;
 - (ii) WHS;
 - (iii) proper care and maintenance of the Licensed Area; and
 - (iv) operational or reputational requirements of the Licensor or NSW Trains; and
- (d) until the O&M Plan is finalised to the Licensor's satisfaction (acting reasonably) the Licensee must, without limiting the obligations in clause 5.1(a), immediately comply at all times with the directions and requirements of the Licensor about the operation and maintenance of the Licensed Area.

5.4 **Prohibitions on the Licensee**

The Licensee must not:

- (a) **(no alteration)** make any change or structural alteration or addition to the Licensed Area except with the consent in writing of the Licensor;
- (b) **(no damage)** damage the Licensed Area, or any thing on the Licensed Area (whether or not it is the property of the Licensor), or injure any person in or around the Licensed Area;
- (c) **(no rubbish)** keep any rubbish in or around the Licensed Area;
- (d) **(no nuisance)** use the Licensed Area for any illegal purpose or do anything which does or could annoy or offend the Licensor or the occupants of any nearby property;
- (e) **(no interference)** do anything or allow anything to be done which would cause an interference or obstruction to the operations being carried on by the Licensor in and around the Licensed Area;
- (f) **(no activity to cause signal failure)** carry out or allow the carrying out of any activity which may give rise to or cause a failure of any railway signalling instruments or which may cause any other railway equipment to fail to operate or to malfunction for any period of time;
- (g) **(access to railway tracks)** enter, access or place any item on or near any railway tracks situated in or around the Licensed Area;
- (h) **(fire risk)** store any thing in the Licensed Area which is dangerous, explosive or could increase the risk of fire on the Licensed Area;
- (i) **(no advertising)** carry out any form of advertising on the Licensed Area;
- (j) **(alienation)** assign this Licence, or grant any sub-licence or part with possession of the Licensed Area or any part of it save for the grant of a sub-licence to the Blayney Town Association Incorporated (ABN 13 733 772 431) with the prior written approval of the Licensor on such terms and conditions as the Licensor in its absolute discretion thinks fit; or

- (k) **(Licensor's Property)** alter the Licensor's Property or use the Licensor's Property for anything other than its intended use.

5.5 Conduct of Works

If the Licensee seeks to carry out any structural, building or installation works on the Licensed Area during the Term, the Licensee must at its own cost:

- (a) submit a written application to the Licensor describing the intended works;
- (b) prepare, or cause to be prepared, a SWMS which complies with the requirements of the WHS Regulation;
- (c) not commence the works until the application has been approved by the Licensor in writing and the Licensee has complied with all conditions imposed by the Licensor in relation to the works;
- (d) ensure that the works are carried out:
 - (i) promptly and within the period of time required by the Licensor;
 - (ii) in accordance with good building practice and in keeping with the amenity and operation of the Licensed Area;
 - (iii) in accordance with plans and specifications agreed by the Licensor in writing;
 - (iv) using new and good quality materials;
 - (v) to the satisfaction of the Licensor; and
 - (vi) by contractors with appropriate insurance cover as required by the Licensor;
- (e) protect any structures or items on the Licensed Area from damage and, if any damage is caused directly or indirectly as a result of the works, at the Licensor's election, either:
 - (i) promptly repair and make good the damage to the Licensor's satisfaction; or
 - (ii) pay or reimburse the Licensor on demand for any costs and expenses incurred by the Licensor relating to the make good of the damage;
- (f) accept full responsibility for the conduct and safety of the Licensee's Agents;
- (g) comply on time with any laws, including any laws in relation to work health and safety;
- (h) remove from the Licensed Area on a regular basis all rubbish, debris and residual materials resulting from the works;
- (i) pay or reimburse the Licensor on demand by the Licensor for any costs or expenses incurred by the Licensor as a result of the works being carried out;
- (j) otherwise comply with the Licensor's requirements and directions from time to time relating to access to the Licensed Area and the carrying out of the works, including but not limited to immediately ceasing the works if requested by the Licensor; and
- (k) after the works are completed, provide the Licensor with a written report acknowledging that the works are complete and including any information as required by the Licensor (acting reasonably).

6. WORK HEALTH AND SAFETY

6.1 Compliance with WHS Act and WHS Regulation

Despite any other provision in this Licence, the Licensee must at all times comply with the WHS Act and WHS Regulation and must provide to the Licensor upon request evidence that the Licensee is complying with the WHS Act and WHS Regulation.

6.2 The Licensee responsibility for WHS

Without limiting the application of the WHS Act and WHS Regulation to the Licensee, during the Term, the Licensee is responsible for all aspects of WHS in connection with its business or undertaking carried out in the Licensed Area including:

- (a) the safe performance of its business or undertaking within the Licensed Area;
- (b) the health and safety of any workers or others employed, engaged or who visit the Licensed Area at any time for any purpose;
- (c) the provision and maintenance of a work environment that is without risk to health and safety;
- (d) the provision and maintenance of safe plant and structures;
- (e) the provision and maintenance of safe systems of work;
- (f) the safe use, handling and storage of plant, structures and substances at or in connection with the Licensed Area;
- (g) the provision of adequate facilities for the welfare at work of workers in carrying out work for the Licensee at or in connection with the Licensed Area including ensuring access to those facilities;
- (h) the provision of any information, training, instruction or supervision that is necessary to protect all persons from risks to their health and safety arising from work carried out as part of the conduct of the business or undertaking of the Licensee at the Licensed Area;
- (i) that the health of workers and the conditions at the workplace are monitored for the purpose of preventing illness or injury of workers arising from the conduct of the business or undertaking of the Licensee at the Licensed Area.

6.3 Construction work undertaken at the Licensed Area

- (a) If Construction Work or High Risk Construction Work (together in this clause referred to as Construction Work) is proposed to be undertaken at or in connection with the Licensed Area, Chapter 6 of the WHS Regulation applies including, but not limited to, the identification of a Principal Contractor.
- (b) The Licensee must carry out and ensure compliance with all obligations under Chapter 6 of the WHS Regulation in relation to Construction Work.
- (c) Without limiting the Licensee's obligations elsewhere under this Licence, the Licensee must, so far as is reasonably practicable, in connection with Construction Work carried out at the Licensed Area:
 - (i) manage risks associated with the carrying out of the Construction Work; and

- (ii) ensure that all workplaces are secured from unauthorised access, and in doing so, have regard to all relevant matters including risks to health and safety arising from unauthorised access to the workplace, the likelihood of unauthorised access occurring and to the extent that unauthorised access to the workplace cannot be prevented, how to isolate hazards within the workplace.
- (d) Without limiting the Licensee's reporting or other obligations elsewhere in this Licence, upon request, the Licensee must promptly provide the Licensor with a copy of:
 - (i) the WHSMP for the workplace, including any revisions that are made to the WHSMP under clause 311 of the WHS Regulation;
 - (i) the Licensee's records in relation to the steps the Licensee has taken to make persons carrying out work aware of the content of the WHSMP in accordance with clause 310 of the WHS Regulation;
 - (ii) any SWMS which have been obtained under clause 312 of the WHS Regulation;
 - (iii) the Licensee's records in relation to the steps the Licensee has taken to comply with clause 314 of the WHS Regulation;
 - (iv) the Licensee's records in relation to the steps the Licensee has taken to comply with clause 315 of the WHS Regulation; and
 - (v) any other registers, records and documents,that the Licensee prepares, maintains, keeps or obtains in connection with Construction Work undertaken at the Licensed Area.

7. **ENVIRONMENTAL ISSUES**

7.1 **No representation**

The Licensor does not warrant or represent:

- (a) that the Licensed Area is suitable for any use, or for any particular use, including the Permitted Use;
- (b) the accuracy of information about the past use of the Licensed Area; or
- (c) that the Licensed Area is not Contaminated, or the nature or extent of any Contamination.

7.2 **Environmental obligations**

The Licensee must:

- (a) **(not Contaminate)** not Contaminate or pollute the Licensed Area or any adjacent land;
- (b) **(no dangerous materials)** not use, keep or handle on the Licensed Area any Dangerous Good or Hazardous Material without the prior consent of the Licensor;

- (c) **(notify Licensor)** promptly notify the Licensor if:
 - (i) it becomes aware, or as soon as a complaint is made, of a breach or alleged breach of an Environmental Law in respect of the Licensed Area or any activity carried out by the Licensee in the Licensed Area;
 - (ii) the Licensed Area becomes Contaminated in any way; or
 - (iii) the Licensee is in breach of any of its obligations under this clause.

7.3 Release

To the extent permitted by law, the Licensee indemnifies and releases the Licensor from any Costs and Claims arising from or in respect of any Contamination of the Licensed Area although this release will not apply in respect of any remediation the Licensee is required to carry out of Contamination which was not caused by the Licensee or any of its employees, servants, agents, delegates and directors but this clause shall not operate as an indemnity by the Licensee in favour of the Licensor arising out of Contamination of the Licensed Area unless that Contamination was caused or knowingly permitted by the Licensee or any of its employees, servants, agents, delegates and directors.

8. RISK AND LIABILITY

8.1 Risk

- (a) The Licensee occupies the Licensed Area and carries out building work at its own risk.
- (b) If the Licensee is obliged to do anything under this Licence, it does so at its own risk.

8.2 The Licensee's warranty

The Licensee warrants that it has not been induced to enter into this Licence by any express or implied statement, warranty or representation:

- (a) whether oral, written or otherwise;
- (b) made by or on behalf of the Licensor in respect of the Licensed Area or anything relating to, or which could have an effect on, the Licensed Area including but not limited to the fitness or suitability of the Licensed Area for any purpose.

8.3 No restriction on Licensor

Nothing in this Licence restricts the Licensor's right to carry out works in or around the Licensed Area at any time and for any purpose.

8.4 Insurance, risk and indemnities

- (a) Licensee's insurance obligations

The Licensee must effect and maintain, or cause to be effected and maintained, the following insurances (under one or more policies of insurance) relevant to its obligations under this Licence for the duration of the Term:

- (i) public and products liability insurance written on an occurrence basis which covers the liability of the Licensee, the Licensee's employees, contractors and agents to third parties in respect of:

- (A) bodily injury of, disease or illness to, and death of any person (other than an employee of the insured); and
 - (B) loss of, damage to, or loss of use of tangible property;
 - arising out of or in connection with the Licensee's occupation of the Licensed Area and which has a limit of:
 - (aa) not less than the amount specified at Item 10(a) each and every occurrence in respect of public liability claims; and
 - (bb) not less than the amount specified at Item 10(b), in the annual aggregate for all claims during any twelve (12) month policy period for products liability claims;
 - or such other amounts as the Licensor may reasonably require from time to time. The policy must insure the Licensor for its vicarious liability for the acts or omissions of the insured's;
 - (ii) workers' compensation insurance policy or registrations as required by law to fully insure liability of the Licensee under statute to all workers who work in or around the Licensed Area;
 - (iii) property insurance which covers loss of or damage to contents of the Licensed Area (including fixtures, fittings and stock) owned by or in the care, custody or control of the Licensee as a result of all insurable risks which a prudent insured with a risk profile similar to that of the Licensee would maintain acting on the advice of a reputable broker, for the full replacement value;
 - (iv) a policy against glass breakage, covering all plate and other glass in the doors, offices and staircases (if any) in or about the Licensed Area and covering frames, surrounds and temporary shutters, for the full replacement value; and
 - (v) the insurance policies must note the Licensor as an interested party and satisfy the conditions specified at Item 10 and Item 10A.
- (b) Rated insurer
- The Licensee must take out and keep current all of the insurance policies referred to in clause 8.4(a) (with the exception of statutory insurances) with an insurer with a financial security rating of at least A minus by Standard & Poor's or AM Best or an equivalent rating by another internationally recognised rating agency.
- (c) Evidence of insurance
- (i) Prior to the Commencing Date of this Licence and any other time thereafter upon request by the Licensor, the Licensee must provide to the Licensor a copy of the policies (other than statutory insurances) and the certificates of currency (for all insurances) evidencing the insurances effected and maintained, or caused to be effected and maintained, in compliance with this clause 8.4.
 - (ii) The Licensee must, within 5 Business Days of the Licensor's request, provide to the Licensor the receipts of the last premium paid with respect to the insurances required pursuant to this clause 8.4.
- (d) Proceeds of insurance

If any loss or damage occurs which is covered by any insurance the Licensee is required to maintain under this Licence, the Licensee must, unless otherwise agreed in writing by the Licensor:

- (i) apply for the insurance proceeds immediately; and
 - (ii) use the proceeds to restore, replace, repair or reinstate the loss or damage and must supplement the proceeds with the Licensee's own money to the extent that the proceeds are insufficient.
- (e) **Maintain insurance**
- (i) the Licensee must not, without the Licensor's prior consent, do or omit to do, anything which it is aware could:
 - (A) increase the premium payable on any insurance policy taken out by the Licensor; or
 - (B) affect the Licensor's rights under any insurance policy or make the policy invalid or able to be cancelled.
 - (ii) the Licensee must pay any extra premium payable by the Licensor on account of extra risk caused by the Licensee's use or occupation of the Licensed Area.
- (f) **Requirements of insurance**
- In respect of the insurances required to be effected by the Licensee under clause 8.4(a), the Licensee shall:
- (i) give full, true and particular information to the insurer of all matters and things, the non-disclosure of which might in any way prejudice or affect any such policy or the payment of all or any benefits under the insurance;
 - (ii) punctually pay all premiums, statutory charges, excesses and other sums due under the policy;
 - (iii) comply with and abide by all the terms and conditions of the policies;
 - (iv) not do, or omit to do, anything that would entitle the insurers to void or cancel the policy or reduce their liability in respect of any claim;
 - (v) not cancel, vary or allow any of the insurances to lapse without the Licensor's prior written consent;
 - (vi) reinstate a policy if it lapses; and
 - (vii) do everything reasonably required to claim and to collect or recover monies due under any policy.

8.5 Release of Licensor

- (a) To the extent permitted by law, the Licensee unconditionally and irrevocably releases the Licensor from:
 - (i) all Costs and Claims caused by any reason and in connection with any damage, loss, injury or death to or of any person or property on or near the Licensed Area or the Railway Premises, including but not limited to by reason of the fact that the Licensed Area may be near any land used for Railway Purposes; and

- (ii) any liability for damage to the Licensee's Property or for any other loss (however that loss was caused or arose), including but not limited to:
 - (A) financial or economic loss to the Licensee or to any other person;
 - (B) loss of goodwill in relation to the business being carried on by the Licensee;
 - (C) loss of the Licensee's profits;
 - (D) indirect or consequential loss; and/or
 - (E) loss resulting from:
 - (aa) the movement of any vehicle in the Licensed Area
 - (bb) the death of, or injury to any person who is a passenger in or driver of a vehicle on, over or through the Licensed Area, or any person who is in or around the Licensed Area;
 - (cc) damage caused to any vehicle whilst in the Licensed Area;
 - (dd) the liability of another person;
 - (ee) the Licensor granting any other lease, licence or other right to operate a business in or around the Railway Premises which may be a use which competes with the Permitted Use or has an adverse affect on the ability of the Licensee to carry out the Permitted Use;
 - (ff) the vacancy of any other tenancy or area in the Railway Premises from time to time (for whatever reason);
 - (gg) any change in the flow of members of the public in and around the Licensed Area for any reason;
 - (hh) the failure of any tenant, occupant or other person in the Railway Premises to keep their leased premises or other area clean and tidy;
 - (ii) any product promotion which is carried out by any person within the Railway Premises (whether the promotion is carried out with the consent of the Licensor or otherwise);
 - (jj) the Licensor carrying out any maintenance, refurbishment, alteration, upgrade or other works or other activity in and around the Railway Premises for Railway Purposes (including but not limited to works required under the *Disability Discrimination Act 1992* (Cth)) provided that the Licensor gives the Licensee at least 2 months' notice in writing of the proposed works (or in the case of an emergency, a period of notice that is reasonably practicable in the circumstances);
 - (kk) any special events in the area of the Railway Premises and crowd control and other measures taken by the Licensor in relation to those events, including but not limited to closing the Railway Premises, changing the location of entrances and exits and changing the flow of people through the Railway Premises;

- (ll) the frequency of trains passing through the Railway Premises and changes to train timetables which may be made in the absolute discretion of the Licensor;
 - (mm) any incidents or accidents occurring in or around the Railway Premises which require temporary closure or shutdown of the Railway Premises;
 - (nn) any delay in rectifying a breakdown or failure of any fixtures, fittings, plant and equipment in the Railway Premises and under the control of the Licensor;
 - (oo) a Force Majeure Event, including any industrial dispute associated with employees or contractors responsible for operating the railway;
 - (pp) noise, vibration or stray electrical currents emanating from the railway;
 - (qq) if the Licensed Area is located within an area of the Railway Premises which is only accessible to paying customers of the Licensor, the fact that only those members of the public may have access to the Licensed Area;
 - (rr) any act beyond the control of the Licensor including (without limitation) any fire, flood, storm, tempest or washaway, war (whether declared or undeclared), revolution, riot or civil commotion; and
 - (ss) any other occurrence if the likelihood of the occurrence was specifically drawn to the Licensee's attention, in writing, before the Licence was entered into or if it was disclosed in the Licensor's disclosure statement.
- (b) In addition to the matters set out in clause 8.5(a)(i), nothing the Licensor does in relation to carrying out the Railway Purposes or operating and maintaining the Rail Infrastructure Facilities constitutes a nuisance under or in relation to this Licence and the Licensee must not, and is not entitled to, take any action or make any claim against the Licensor by reason of the fact that the Licensed Area may be in or in the vicinity of:
- (i) a railway being operated by the Licensor for Railway Purposes or otherwise; and/or
 - (ii) Rail Infrastructure Facilities.
- (c) The Licensor is not liable to pay compensation to the Licensee under clause 8.5 or under any other clause contained in this Licence in respect of any occurrence if the likelihood of the occurrence was specifically drawn to the Licensee's attention in writing before this Licence was entered into or if it was disclosed in the Licensor's disclosure statement.

8.6 Indemnity

The Licensee unconditionally and irrevocably indemnifies the Licensor against any Costs and Claims which the Licensor incurs or is liable for in connection with:

- (a) any damage, loss, injury or death, caused or contributed to by the wilful or negligent act or omission of the Licensee or the Licensee's Agents, including but not limited to any loss or damage caused to any Rail Infrastructure Facility;
- (b) any default by the Licensee under this Licence;
- (c) the use or occupation of the Licensed Area by the Licensee or the Licensee's Agents;
- (d) any Service not working properly, being unavailable or being interrupted, or the misuse of any Service provided to the Licensed Area, unless caused by the negligence of the Licensor;
- (e) the escape of any water from the Licensed Area caused or contributed to by the Licensee or the Licensee's Agents;
- (f) a breach by the Licensee of its obligations under clause 8.3 of Schedule 6A of the *Transport Administration Act 1988* (NSW), as amended from time to time; and
- (g) the Licensor's termination of this Licence under clauses 9.2 and 10.4;

including, without limitation, the loss to the Licensor of the benefit of the Licensee performing its obligations under this Licence from the date of termination until the end of the Term.

8.7 Continuing indemnity

Each indemnity of the Licensee contained in this Licence is a:

- (a) continuing obligation of the Licensee and remains in full force and effect after the termination of this Licence; and
- (b) separate and independent obligation of the Licensee.

9. DEFAULT AND TERMINATION

9.1 Default

The Licensee is in default if:

- (a) it does not pay the Licence Fee or any other money payable under this Licence within 10 Business Days of the due date;
- (b) it does not perform any express or implied obligation under this Licence;
- (c) an Insolvency Event occurs in respect of the Licensee; or
- (d) it repudiates its obligations under this Licence.

9.2 The Licensor's rights

If the Licensee is in default of any of its obligations under this Licence following 14 days from when it is served with written notice, the Licensor may terminate this Licence immediately by written notice and may exercise any other legal right.

9.3 Make good

Howsoever this Licence is determined, the Licensee must, at its cost and to the satisfaction of the Licensor:

- (a) remove all rubbish and the Licensee's Property from the Licensed Area, unless the Licenser agrees or directs otherwise, and make good any damage caused by the removal;
- (b) promptly leave the Licensed Area in a condition consistent with the Licensee's performance of its obligations under this Licence to maintain and repair the Licensed Area;
- (c) remove any structures erected by it on the Licensed Area (unless the Licenser agrees or directs otherwise);
- (d) hand over all keys provided by the Licenser in relation to the Licensed Area, including security access devices; and
- (e) immediately repair any damage caused to the Licensed Area in the course of complying with this clause and in all cases leave the Licensed Area in no worse condition than it was in at the Occupation Date.

9.4 Storage of the Licensee's Property

- (a) If the Licensee does not remove the Licensee's Property or remedy any damage under clause 9.3, the Licenser may do so and store the Licensee's Property at the Licensee's cost.
- (b) If the Licensee does not remove all of the Licensee's Property from the Licensed Area or from the place where it is stored by the Licenser within 5 Business Days of being asked to do so by the Licenser, that Licensee's Property which has not been removed by the Licensee becomes the property of the Licenser if the Licenser so elects.

9.5 The Licenser may remedy breach

If the Licensee does not comply with any term of this Licence following 14 days from when it is served with written notice, then without affecting any other right of the Licenser the Licenser may, without notice, remedy the Licensee's non-compliance at the Licensee's cost.

10. RAILWAY LEGISLATION AND RELATED MATTERS

10.1 Acknowledgment

The Licensee acknowledges the effect of the Railway Legislation in relation to this Licence, including but not limited to any obligations imposed under that legislation on the Licensee.

10.2 Importation of statutory provisions

If any law, including but not limited to the Railway Legislation, requires that this Licence includes any provision or any provision is deemed to be included in this Licence, then this Licence contains that provision in the form prescribed by the law.

10.3 Rights in relation to Licensed Area

- (a) The Licensee acknowledges and agrees that the Licenser has full and unfettered access to the Railway Premises at all times and may not be excluded from entering the Railway Premises by any action of the Licensee. For the avoidance of doubt, Railway Premises includes the Licensed Area.
- (b) Despite any other provision in this Licence, the Licensee acknowledges that this Licence does not permit the Licensee to access any part of the Railway Premises not comprising the Licensed Area.

- (c) Despite any other provision in this Licence, the Licensee must not do anything which interferes with the normal operation of the railway or the Railway Premises.

10.4 Early termination

Despite any other provision in this Licence, if it is necessary for the Licensor to acquire possession of the Licensed Area for Railway Purposes or to perform any of its duties and functions under the Railway Legislation:

- (a) the Licensor will give to the Licensee not less than one (1) month's notice that the Licensor requires possession of the Licensed Area and reasonable details to show a genuine need for possession of the Licensed Area;
- (b) the Licensee may, but is not required to, at any time during the one (1) month period, remove the Licensee's Property from the Licensed Area; and
- (c) on the earlier of the date of expiration of the notice referred to in this clause and the date on which the Licensee removes the Licensee's Property from the Licensed Area, the Licensee will, if required by the Licensor, execute a surrender of this Licence without payment of compensation.

11. NOTICES

11.1 How to give a notice

A notice, consent or other communication under this Licence is only effective if it is:

- (a) in writing, signed by or on behalf of the person giving it;
- (b) addressed to the person to whom it is to be given; and
- (c) either:
 - (i) delivered or sent by pre-paid mail (by airmail, if the addressee is overseas) to that person's address; or
 - (ii) sent to that person's fax number; or
 - (iii) sent to that person's email address.

11.2 When a notice is given

- (a) A notice, consent or other communication that complies with this clause is regarded as given and received: in case of delivery in person, when it is delivered to or left at the address of the recipient shown in the Reference Schedule or at any other address the recipient may have notified to the sender;
- (b) if it is delivered or sent by fax, when recorded on the senders transmission result report;
- (c) if it is sent by mail:
 - (i) within Australia – 3 Business Days after posting; or
 - (ii) to or from a place outside Australia – 7 Business Days after posting.
- (d) if it is sent by email, when recorded on the sender's servers as being sent;

but if service is on a day which is not a Business Day or is later than 5.00pm (local time) on a Business Day, the notice will be taken to have been served on the next Business Day.

11.3 Address for notices

A person's address and fax number are those set out in the Reference Schedule in this Licence, or as notified from time to time.

12. GST

12.1 Definitions

GST means the same as in the GST Law.

GST Law means the same as "GST law" means in *A New Tax System (Goods and Services Tax) Act 1999* (Cth).

12.2 Payment of GST

- (a) A recipient of a taxable supply made under this Licence must pay to the supplier, in addition to the consideration for the taxable supply, any GST paid or payable by the supplier in respect of the taxable supply without deductions or set off of any other amount.
- (b) The recipient must pay GST to the supplier:
 - (i) on the same day as the due date for the consideration in respect of the relevant taxable supply; or
 - (ii) if there is no due date, within 5 Business Days of receiving a written request or a tax invoice from the supplier.

12.3 Reimbursements

A party's obligation to reimburse another party for an amount paid or payable to a third party (eg a party's obligation to pay another party's legal costs) includes GST on the amount paid or payable to the third party except to the extent that the party being reimbursed is entitled to claim an input tax credit for that GST.

12.4 Indemnities

- (a) If a payment under an indemnity gives rise to a liability to pay GST, the payer must pay, and indemnify the payee against, the amount of that GST.
- (b) If a party has an indemnity for a cost on which that party must pay GST, the indemnity is for the cost plus all GST (except any GST for which that party can obtain an input tax credit).
- (c) A party may recover a payment under an indemnity before it makes the payment in respect of which the indemnity is given.

13. GENERAL CLAUSES AND INTERPRETATION

13.1 Governing law

- (a) This Licence is governed by the law in force in New South Wales.
- (b) Each party submits to the non-exclusive jurisdiction of the courts exercising jurisdiction in New South Wales, and any court that may hear appeals from any of

those courts, for any proceedings in connection with this Licence, and waives any right it might have to claim that those courts are an inconvenient forum.

13.2 Giving effect to this Licence

Each party must do anything (including execute any document), and must ensure that its employees and agents do anything (including execute any document), that any other party may reasonably require to give full effect to this Licence.

13.3 Waiver of rights

A right may only be waived in writing, signed by the party giving the waiver, and:

- (a) no other conduct of a party (including a failure to exercise, or delay in exercising, the right) operates as a waiver of the right or otherwise prevents the exercise of the right;
- (b) a waiver of a right on one or more occasions does not operate as a waiver of that right if it arises again; and
- (c) the exercise of a right does not prevent any further exercise of that right or of any other right.

13.4 Operation of this Licence

- (a) This Licence contains the entire agreement between the parties about its subject matter. Any previous understanding, agreement, representation or warranty relating to that subject matter is replaced by this Licence and has no further effect.
- (b) Any provision of this Licence which is unenforceable or partly unenforceable is, where possible, to be severed to the extent necessary to make this Licence enforceable, unless this would materially change the intended effect of this Licence.

13.5 Consents

- (a) Where this Licence contemplates that the Licensor may agree or consent to something (however it is described):
 - (i) the Licensor may:
 - (A) agree or consent, or not agree or consent, in its absolute discretion; and
 - (B) agree or consent subject to conditions; and
 - (ii) the consent must be in writing,unless this Licence expressly contemplates otherwise.
- (b) In making a discretionary determination, the Licensor will take into consideration any current government policy. The Licensor may withdraw a consent if it is inconsistent with government policy and the Licensee must, without delay, cease the relevant activity and comply with the directions of the Licensor.

13.6 No merger

The provisions of this Licence do not merge on termination.

13.7 Exclusion of contrary legislation

Any legislation that adversely affects an obligation of the Licensee, or the exercise by the Licensor of a right or remedy, under or relating to this Licence is excluded to the full extent permitted by law.

13.8 Expiry or termination

Expiry or termination of this Licence does not affect any rights arising from a breach of this Licence before then.

13.9 Payments under this Licence

- (a) the Licensee must make payments under this Licence:
 - (i) to the Licensor (or to a person nominated by the Licensor in a notice to the Licensee) by the method the Licensor reasonably requires;
 - (ii) when due and payable whether or not demanded by the Licensor; and
 - (iii) without withholding any part of any payment by way of deduction, set off or counterclaim.
- (b) If no date for payment is specified the Licensee must make payments under this Licence within 7 days of being asked by the Licensor.
- (c) Where any money the Licensor charges the Licensee is calculated using a time period and this Licence starts or ends during that time period, the Licensor must make proportional adjustments.
- (d) If either the Licensor or the Licensee prove an error in any money charged the Licensor must correct it and make any necessary adjustment, in a notice to the Licensee. On the next day on which the Licence Fee is due, the Licensee must pay the Licensor or the Licensor must credit the Licensee with the difference between what the Licensee has paid and what the Licensee should have paid.

13.10 Counterparts

This Licence may be executed in counterparts.

13.11 Interpretation

Headings are for convenience only, and do not affect interpretation. The following rules also apply in interpreting this Licence, except where the context makes it clear that a rule is not intended to apply.

- (a) A reference to:
 - (i) legislation (including subordinate legislation) is to that legislation as amended, re-enacted or replaced, and includes any subordinate legislation issued under it;
 - (ii) a document or agreement, or a provision of a document or agreement, is to that document, agreement or provision as amended, supplemented, replaced or novated;
 - (iii) a party to this Licence or to any other document or agreement includes a permitted substitute or a permitted assign of that party;

- (iv) a person includes any type of entity or body of persons, whether or not it is incorporated or has a separate legal identity, and any executor, administrator or successor in law of the person; and
- (v) anything (including a right, obligation or concept) includes each part of it.
- (b) A singular word includes the plural, and vice versa.
- (c) A word which suggests one gender includes the other genders.
- (d) If a word is defined, another part of speech has a corresponding meaning.
- (e) If an example is given of anything (including a right, obligation or concept), such as by saying it includes something else, the example does not limit the scope of that thing.
- (f) The word **agreement** includes an undertaking or other binding arrangement or understanding, whether or not in writing.
- (g) A reference to a month is to a calendar month.
- (h) A reference to an **Item** is to the relevant Item in the Reference Schedule in this Licence.

13.12 Business Days

If the day on or by which a person must do something under this Licence is not a Business Day:

- (a) if the act involves a payment that is due on demand, the person must do it on or by the next Business Day; and
- (b) in any other case, the person must do it on or by the previous Business Day.

13.13 Multiple parties

If a party to this Licence is made up of more than one person, or a term is used in this Licence to refer to more than one party:

- (a) an obligation of those persons is joint and several;
- (b) a right of those persons is held by each of them severally; and
- (c) any other reference to that party or that term is a reference to each of those persons separately, so that (for example):
 - (i) a representation, warranty or undertaking is given by each of them separately; and
 - (ii) a reference to that party or that term is a reference to each of those persons separately.

14. RESTRUCTURE

14.1 Licensee's Agreement

The Licensee agrees:

- (a) that this Licence and any assets, rights or liabilities the Licensor holds in connection with this Licence may be novated, assigned or otherwise transferred from the Licensor to any other Government Agency;
- (b) to undertake all actions reasonably requested by the Licensor to effect such a novation, assignment or other transfer; and
- (c) that the Licensee is not entitled to make, and the Licensor and any novatee, assignee or transferee will not be liable for, any Costs and Claims arising from or in connection with any novation, assignment or transfer contemplated by this clause.

15. **FITOUT WORKS**

15.1 **Fitout works**

The Licensee is responsible, at its own cost, for any alterations to the existing improvements of the Premises (**Fitout Works**).

15.2 **Licensor's approval of Licensee's Fit Out Works**

The Licensee must not carry out any Fitout Works unless it first obtains the Licensor's written approval of the proposed Fitout Works (in accordance with clause 5).

15.3 **Preconditions for Fitout Works**

Before it begins to carry out the Fitout Works or if it intends to alter the Fitout Works at any time during the Term, the Licensee must:

- (a) obtain all relevant Authorisations required to carry out the Fitout Works or alteration of the Fitout Works including but not limited to any development approval required by the relevant Authority;
- (b) give the Licensor detailed plans and specifications and any other information reasonably requested by the Licensor in respect of the Fitout Works;
- (c) obtain the Licensor's written consent (which must not be unreasonably withheld) of:
 - (i) the plans and specifications given to the Licensor;
 - (ii) the contractors that the Licensee intends to use to carry out the Fitout Works;
 - (iii) engage the Licensor's approved tenancy coordinator at the Licensee's cost to approve the Fitout Works.

15.4 **Conduct of the Fitout Works**

The Licensee must, at its cost:

- (a) commence the Fitout Works as soon as practicable after the Licensor gives its consent;
- (a) ensure that the Fitout Works do not occur during peak periods as notified by the Licensor from time to time;
- (b) complete the Fitout Works in accordance with:
 - (i) the Licensor's tenancy fitout guide;
 - (ii) the plans and specifications approved by the Licensor; and

- (iii) any conditions imposed by the Licensor as part of its approval of the plans and specifications,
- (c) notify the Licensor immediately on completion of the Fitout Works;
- (d) ensure that every contractor it uses to carry out the Fitout Works has public and products liability insurance for the amount per claim specified in Item 10 noting the interests of the Licensor and worker's compensation insurance as required by statute; and
- (e) ensure that the contractor carrying out the Fitout Works submits appropriate safety documentation for review and approval by the Licensor.

15.5 Ownership of Fitout Works

The parties acknowledge and agree that any fixtures, fittings, equipment, furnishings and other property installed in the Premises as part of the Fitout Works are taken to be the Licensee's Property as defined in clause 1.1.1.]

16. DEMOLITION

16.1 Notice to Licensee

If the Licensor wants to demolish, substantially repair, upgrade, renovate or reconstruct the Railway Premises, the Licensor may give the Licensee:

- (a) details of the proposed works; and
- (b) at least six months written notice of termination of this Lease or, if the Term is 12 months or less, at least three months' notice.

16.2 Termination by Licensee

If the Licensor gives notice under clause 16.1, the Licensee may terminate this Licence by giving the Licensor at least seven days written notice:

- (e) during the six month period ending on the termination date notified by the Licensor; or
- (f) if the Term is 12 months or less, during the three month period ending on that date.

16.3 No compensation

The Licensor is not required to pay any compensation to the Licensee in relation to termination of this Licence made under and in accordance with this clause 16.

EXECUTED as an agreement.

Signed by the Licensor:

I certify that _____ (Attorney's full name),
with whom I am personally acquainted or as to whose identity I am otherwise satisfied, signed
this document in my presence as attorney for **TRANSPORT ASSET HOLDING ENTITY OF
NEW SOUTH WALES** under Power of Attorney registered Book 4776 No. 722.

Signature of witness:

Signature of Attorney:

Name of witness:

Attorney's name:

Address of witness:

Attorney's title:

Signing on behalf of: **Transport Asset
Holding Entity of New South Wales**

By executing this document the attorney states
that the attorney has received no notice of
revocation of the power of attorney

Signed by the Licensee:

**Executed by Blayney Shire Council
ABN 47 619 651 511** by its authorised
officer in the presence of:



Signature of witness

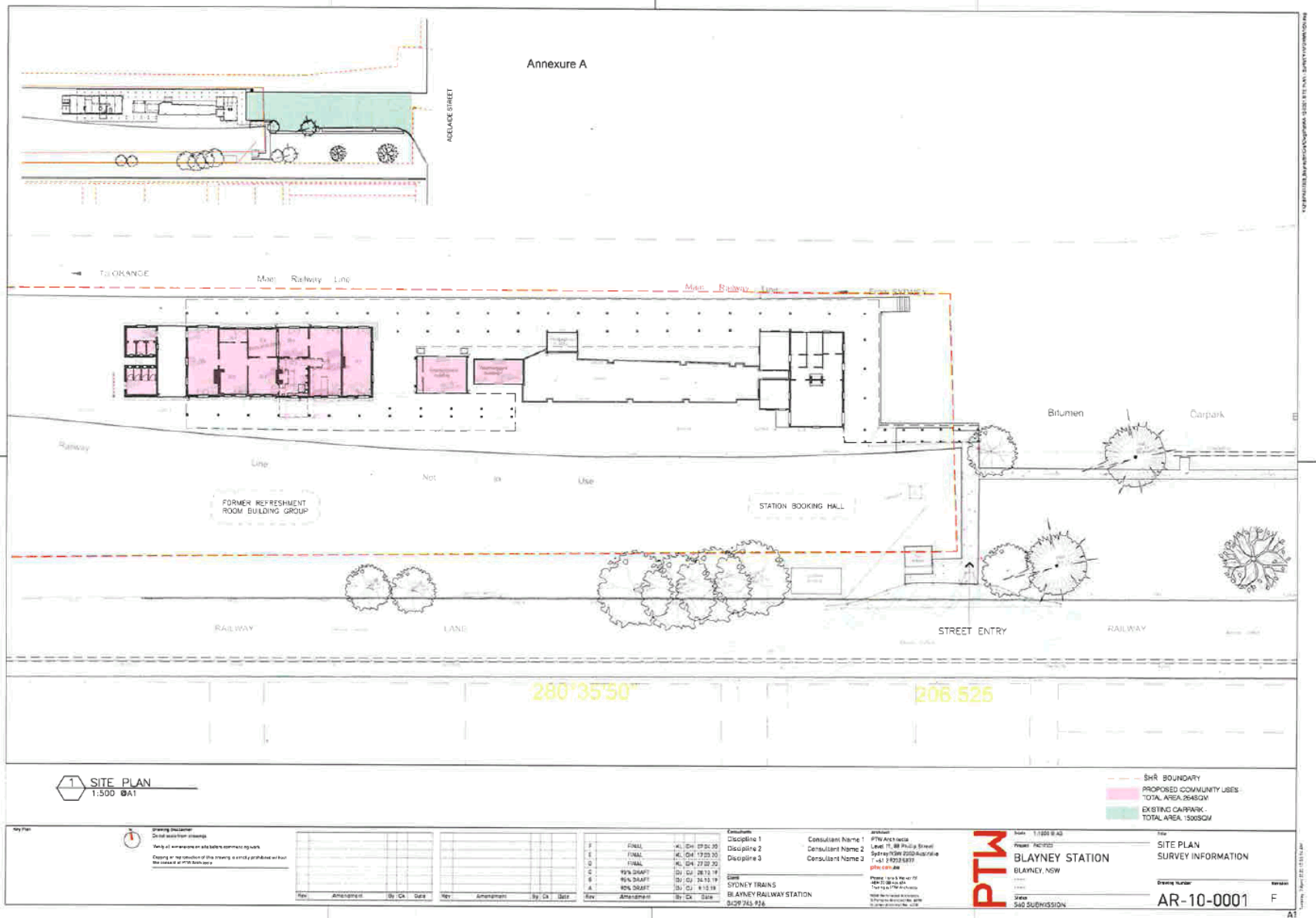
Lauren Ferson
Full name of witness



Signature of the Authorised Officer

REBECCA JANE RYAN,
Full name of the Authorised Officer

GENERAL MANAGER



1 SITE PLAN
1:500 @A1

--- SHR BOUNDARY
 PROPOSED COMMUNITY USES
 TOTAL AREA 2648SQM
 EXISTING CARPARK
 TOTAL AREA 1300SQM

Blayney Station Blayney NSW SHIR SUBMISSION		Blayney Station Blayney NSW SHIR SUBMISSION											
Drawing Discipline: Civil and Structural Only at completion of all other disciplines work Clipping or reproduction of this drawing is strictly prohibited without the consent of PTW Services		Revision Table: <table border="1"> <thead> <tr> <th>No.</th> <th>Amendment</th> <th>By</th> <th>On</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>		No.	Amendment	By	On	Date					
No.	Amendment	By	On	Date									
Discipline 1: CIVIL Discipline 2: ELECTRICAL Discipline 3: MECHANICAL		Consultant Name 1: PTW SERVICES Consultant Name 2: CIVIL ENGINEERING Consultant Name 3: ELECTRICAL ENGINEERING											
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Quarterly Budget Review 2023-2024

**Period ending
30 September 2023**

Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

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Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

Report by responsible accounting officer

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2005:

30 September 2023

It is my opinion that the Quarterly Budget Review Statement for Blayney Shire Council for the quarter ended 30/09/23 indicates that Council's projected financial position at 30/6/24 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed:



date: 13/11/2023

Tiffaney Irlam
Responsible accounting officer

Blayney Shire Council

PART 1:

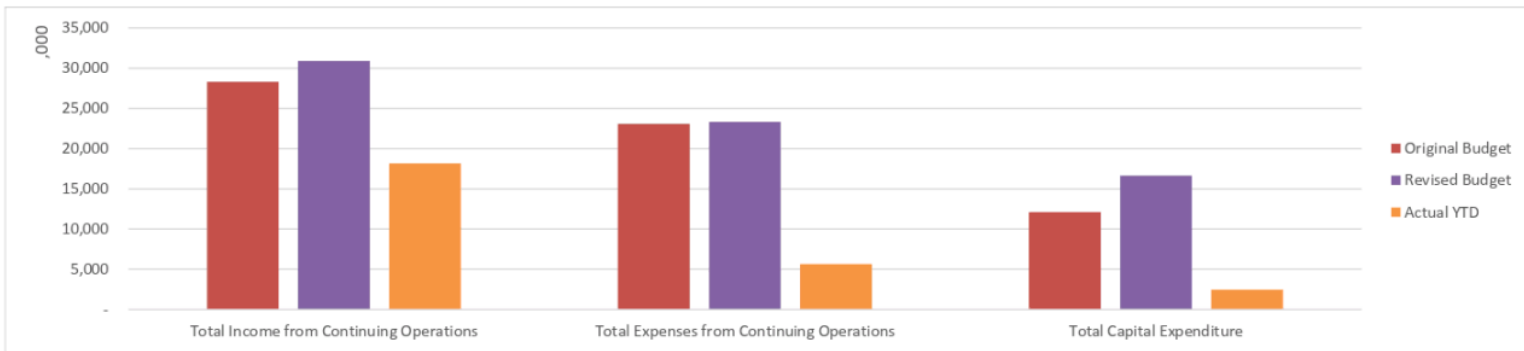
Income & Expenses Budget Summary

Budget review for the quarter ended 30 September 2023

Income & Expenses - Council Consolidated

(\$000's)

	Original Budget \$ 000	Carry Forwards \$ 000	Other than by QBRS Sep \$ 000	Revised budget 2023/24	Variations for this Sep Qtr	Projected Year End Result	Actual YTD figures
Total Income from Continuing Operations	28,310	2,598	-	30,908	377	31,285	18,143
Total Expenses from Continuing Operations	23,057	261	-	23,318	306	23,624	5,635
Net Operating Result from Continuing Operations	5,253	-	-	7,590	71	7,661	12,508
Total Capital Expenditure	12,098	4,533	-	16,631	755	17,386	2,478



Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

Income & expenses budget review statement

Budget review for the quarter ended 30 September 2023

Income & expenses - Council Consolidated

(\$000's)	Original budget 2023/24	Carry forwards	Other than by QBRs Sep Qtr	Revised budget 2023/24	Variations for this Sep Qtr	Notes	Projected year end result	Actual YTD figures *	% Budget Remaining
Income									
Rates and annual charges	13,284			13,284	(348)	f	12,936	12,761	1%
User charges and fees	1,699			1,699	(60)	d	1,639	705	57%
Other revenues	324			324	84	a,b,j	408	111	73%
Grants and contributions - operating	6,002	110		6,112	-	j	6,112	1,213	80%
Grants and contributions - capital	6,329	2,488		8,817	701	h	9,518	3,012	68%
Interest and investment revenue	647			647	-		647	328	49%
Net gain from disposal of assets				-	-		-	12	0%
Share of interests in joint ventures	25			25	-		25	-	100%
Total income from continuing operations	28,310	2,598	-	30,908	377		31,285	18,143	42%
Expenses									
Employee benefits and on-costs	7,849			7,849	12	e	7,861	1,839	77%
Borrowing costs	195			195	-		195	51	74%
Materials and services	5,399	266		5,665	77	c,e,g,j	5,742	1,401	76%
Depreciation and amortisation	7,418			7,418	215	i	7,633	2,039	73%
Legal costs	56			56	-		56	20	64%
Consultants	935	(5)		930	-		930	95	90%
Net loss from disposal of assets	39			39	-		39	-	0%
Other expenses	1,166			1,166	2	j	1,168	190	84%
Total expenses from continuing operations	23,057	261	-	23,318	306		23,624	5,635	76%
Net operating result from continuing operations	5,253	2,337	-	7,590	71		7,661	12,508	
Discontinued operations - surplus/(deficit)				-			-		
Net operating result from all operations	5,253	2,337	-	7,590	71		7,661	12,508	
Net Operating Result before Capital Items	(1,076)	(151)	-	(1,227)	(630)		(1,857)	9,496	

* Rates and annual charges are levied in full in July with minor variations made throughout the year. There are other income and expenditure items that vary in timing when paid or received (e.g. weekly, monthly or annually).

This statement forms part of Council's Quarterly Budget Review Statement (QBRs) for the quarter ended 30/09/2023 and should be read in conjunction with the total QBRs report

Blayney Shire Council

Quarterly Budget Review Statement

for the period 01/07/23 to 30/09/23

Income & expenses budget review statement

Budget review for the quarter ended 30 September 2023

Income & expenses - General Fund

(\$000's)	Original budget 2023/24	Carry forwards	Other than by QBRs Sep Qtr	Revised budget 2023/24	Variations for this Sep Qtr	Notes	Projected year end result	Actual YTD figures	% Budget Remaining
Income									
Rates and annual charges	11,736			11,736	(348)	f	11,388	11,448	-1%
User charges and fees	1,357			1,357			1,357	546	60%
Other revenues	320			320	84	a,b,j	404	111	73%
Grants and contributions - operating	5,984	110		6,094		j	6,094	1,213	80%
Grants and contributions - capital	6,122	2,488		8,610	701	h	9,311	2,899	69%
Interest and investment revenue	395			395			395	231	41%
Net gain from disposal of assets				-			-	12	0%
Share of interests in joint ventures	25			25			25	-	100%
Total income from continuing operations	25,939	2,598	-	28,537	437		28,974	16,461	43%
Expenses									
Employee benefits and on-costs	7,569			7,569	12	e	7,581	1,761	77%
Borrowing costs	168			168			168	44	74%
Materials and services	4,475	266		4,741	76	c,e,g,j	4,817	1,265	74%
Depreciation and amortisation	6,681			6,681	215	i	6,896	1,858	73%
Legal costs	56			56			56	20	64%
Consultants	934	(5)		929			929	95	90%
Net loss from disposal of assets	39			39			39	-	0%
Other expenses	1,166			1,166	2	j	1,168	189	84%
Total expenses from continuing operations	21,087	261	-	21,348	305		21,653	5,232	76%
Net operating result from continuing operations	4,852	2,337	-	7,189	132		7,321	11,229	
Discontinued operations - surplus/(deficit)				-			-		
Net operating result from all operations	4,852	2,337	-	7,189	132		7,321	11,229	
Net Operating Result before Capital Items	(1,271)	(151)	-	(1,422)	(569)		(1,991)	8,330	

Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

Income & expenses budget review statement

Budget review for the quarter ended 30 September 2023

Income & expenses - Sewer Fund

(\$000's)	Original budget 2023/24	Carry forwards	Other than by QBRS Sep Qtr	Revised budget 2023/24	Variations for this Sep Qtr	Notes	Projected year end result	Actual YTD figures	% Budget Remaining
Income									
Rates and annual charges	1,548			1,548			1,548	1,313	15%
User charges and fees	342			342	(60)	d	282	159	44%
Other revenues	4			4			4		100%
Grants and contributions - operating	18			18			18		100%
Grants and contributions - capital	206			206			206	113	45%
Interest and investment revenue	252			252			252	97	61%
Net gain from disposal of assets	-			-			-		0%
Share of interests in joint ventures	-			-			-		0%
Total income from continuing operations	2,371	-	-	2,371	(60)		2,311	1,682	27%
Expenses									
Employee benefits and on-costs	280			280			280	78	72%
Borrowing costs	27			27			27	7	74%
Materials and services	924			924	1	c	925	136	85%
Depreciation and amortisation	737			737			737	181	75%
Legal costs	-			-			-	-	0%
Consultants	2			2			2	-	100%
Net loss from disposal of assets	-			-			-		
Other expenses	-			-			-	1	0%
Total expenses from continuing operations	1,970	-	-	1,970	1		1,971	403	80%
Net operating result from continuing operations	401	-	-	401	(61)		340	1,279	
Discontinued operations - surplus/(deficit)				-			-		
Net operating result from all operations	401	-	-	401	(61)		340	1,279	
Net Operating Result before Capital Items	194	-	-	194	(61)		133	1,166	

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended 30/09/2023 and should be read in conjunction with the total QBRS report

Blayney Shire Council

Quarterly Budget Review Statement

for the period 01/07/23 to 30/09/23

Income & expenses budget review statement

Budget review for the quarter ended 30 September 2023

Income & expenses - Council Consolidated

(\$000's)	Original budget 2023/24	Carry forwards	Other than by QBRs Sep Qtr	Revised budget 2023/24	Variations for this Sep Qtr	Notes	Projected year end result	Actual YTD figures
Income								
Governance	84			84			84	3
Administration	361			361	83	a,b,j	444	122
Public order & safety	59	311		370	150	h	520	20
Health	9			9			9	0
Environment	1,843			1,843			1,843	1,598
Community services & education	3			3			3	-
Housing & community amenities	548	221		769			769	62
Sewer supplies	2,371			2,371	(60)	d	2,311	1,681
Recreation & culture	361	(23)		338	26	h,j	364	239
Manufacturing & construction	607			607			607	259
Transport & communication	9,014	2,042		11,056	526	h	11,582	3,823
Economic affairs	234	47		281			281	106
General purpose revenue	12,791			12,791	(348)	f	12,443	10,228
Share of Interest in Joint Ventures	25			25			25	
Total income from continuing operations	28,310	2,598	-	30,908	377		31,285	18,143
Expenses								
Governance	829			829	1	c,j	830	237
Administration	5,579	25		5,604	5	c	5,609	1,629
Public order & safety	685			685	215	f	900	118
Health	18			18			18	4
Environment	2,237			2,237	75	e,g	2,312	553
Community services & education	18			18			18	1
Housing & community amenities	654	56		710			710	87
Sewer supplies	1,582			1,582	1	c	1,583	403
Recreation & culture	3,315	44		3,359	9	c,j	3,368	664
Manufacturing & construction	591			591			591	127
Transport & communication	7,130	(41)		7,089			7,089	1,609
Economic affairs	419	177		596			596	203
Total expenses from continuing operations	23,057	261	-	23,318	306		23,624	5,635
Net operating result from continuing operations	5,253	2,337	-	7,590	71		7,661	12,508
Discontinued operations - surplus/(deficit)				-			-	
Net operating result from all operations	5,253	2,337	-	7,590	71		7,661	12,508
Net operating result before capital items	(1,076)	(151)	-	(1,227)	71		(1,857)	9,496

This statement forms part of Council's Quarterly Budget Review Statement (QBRs) for the quarter ended 30/09/2023 and should be read in conjunction with the total QBRs report

Blayney Shire Council
PART 3A:

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

Operating Income & Expenses Budget Review Statement (By Function/Activity - Detailed)

Budget review for the quarter ended 30 September 2023

Operating Income & Expenses - Council Consolidated (Excludes Capital Grants and Contributions)

(\$000's)	Operating Income									Remainder	Operating Expenditure								
	Original Budget \$ 000	Carry Forwards \$ 000	Other than by QBR Sep \$ 000	Revised Budget \$ 000	Variations for Sep Qtr	Notes	Projected Year End Result	Actual YTD figures	%		Original Budget \$ 000	Carry Forwards \$ 000	Other than by QBR Sep \$ 000	Revised Budget \$ 000	Variations for Sep Qtr	Notes	Projected Year End Result	Actual YTD figures	%
Governance																			
Council	84			84			84	3	96.7%	81	829		829	1	cj	830	237	71.4%	
Administration																			
Executive Services	12			12			12	3	74.5%	9	696	25	721			721	165	77.1%	
Corporate Services	243			243	(16)	bj	227	21	90.8%	222	2,356		2,356	2	c	2,358	776	67.1%	
Engineering & Works	101			101	100	a	201	97	51.6%	4	2,142		2,142	3	c	2,145	604	71.9%	
Environmental	5			5			5	1	73.8%	4	385		385			385	84	78.1%	
	361	-	-	361	84		445	122	72.5%	239	5,579	25	5,604	5		5,609	1,629	71.0%	
Public Order & Safety																			
Rural Fire Service	46			46			46	-	100.0%	46	485		485	215	f	700	69	90.1%	
Animal Control	13			13			13	2	84.8%	11	134		134			134	31	76.8%	
Emergency Services									0.0%		66		66			66	17	73.7%	
Other Public Order & Safety								0	0.0%	(0)								#DIV/0!	
	59	-	-	59	-		59	2	96.4%	57	685	-	685	215		900	118	86.9%	
Health																			
Administration/Food Control	9			9			9	0	97.2%	9	18		18			18	4	75.1%	
	9	-	-	9	-		9	0	97.2%	9	18	-	18	-		18	4	75.1%	
Environment																			
Noxious Plants									0.0%		126		126			126	82	35.1%	
Domestic Waste Management	1,148			1,148			1,148	1,110	3.3%	38	1,065		1,065			1,065	215	79.8%	
Other Waste Management	615			615			615	488	20.7%	127	560		560	35	g	595	111	81.3%	
Street Cleaning									0.0%		194		194			194	46	76.1%	
Urban Stormwater Drainage	80			80			80		100.0%	80	292		292	40	e	332	99	70.3%	
	1,843	-	-	1,843	-		1,843	1,598	13.3%	245	2,237	-	2,237	75		2,312	553	76.1%	
Community Services & Education																			
Community Services Administration									0.0%		7		7			7	3	63.9%	
Child Care									0.0%		5		5			5		100.0%	
Youth Services	3			3			3		100.0%	3	6		6			6	(2)	126.5%	
	3	-	-	3	-		3	-	100.0%	3	18	-	18	-		18	1	94.8%	
Housing & Community Amenities																			
Public Cemeteries	76			76			76	9	88.3%	67	96		96			96	11	88.5%	
Public Conveniences	7			7			7	4	48.3%	3	181		181			181	36	80.2%	
Street Lighting	25			25			25		100.0%	25	84	28	112			112	15	86.8%	
Town Planning	165	28		193			193	48	75.2%	145	377	28	405			405	40	90.2%	
	273	28	-	301	-		301	60	79.9%	145	738	56	794	-		794	101	87.2%	

Blayney Shire Council
PART 3A:

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

Operating Income & Expenses Budget Review Statement (By Function/Activity - Detailed)

Budget review for the quarter ended 30 September 2023

Operating Income & Expenses - Council Consolidated (Excludes Capital Grants and Contributions)

(\$000's)	Operating Income									Remainder	Operating Expenditure								
	Original Budget \$ 000	Carry Forwards \$ 000	Other than by QBR Sep \$ 000	Revised Budget \$ 000	Variations for Sep Qtr	Notes	Projected Year End Result	Actual YTD figures	%		Original Budget \$ 000	Carry Forwards \$ 000	Other than by QBR Sep \$ 000	Revised Budget \$ 000	Variations for Sep Qtr	Notes	Projected Year End Result	Actual YTD figures	%
Recreation & Culture																			
Public Libraries	82			82		i	82	0	99.8%	82	262	44	306		cj	306	14	95.4%	
Public Halls	20			20			20	9	54.5%	11	196		196	1	c	197	67	66.2%	
Other Cultural Services				-			-	-	0.0%	-	27		27			27	5	80.3%	
Centrepoint Sport & Leisure				-			-	-	0.0%	-	994		994	2	c	996	202	79.8%	
Sporting Grounds	21			21			21	3	84.0%	18	410		410	4	c	414	98	76.3%	
Parks & Gardens				-			-	-	0.0%	-	1,093		1,093	1	c	1,094	223	79.6%	
Blayney Showground	112			112			112	17	84.6%	95	334		334	1	c	335	55	83.6%	
	235	-	-	235	-		235	30	87.3%	205	3,316	44	3,360	9		3,369	664	80.3%	
Mining Manufacturing & Construction																			
Building Control	232			232			232	95	58.9%	137	260		260			260	65	75.1%	
Quarries & Pits	375			375			375	164	56.3%	211	331		331			331	62	81.2%	
	607	-	-	607	-		607	259	57.3%	348	591	-	591	-		591	127	78.5%	
Transport & Communication																			
Local Roads	2,484	75		2,559			2,559	1,074	58.0%	1,485	5,371		5,371			5,371	1,293	75.9%	
Regional Roads	347			347			347		100.0%	347	272		272			272	30	88.8%	
Bridges - Local	7			7			7		100.0%	7	482		482			482	128	73.4%	
Bridges - Regional				-			-	-	0.0%	-			-			-		0.0%	
Footpaths				-			-	-	0.0%	-	150		150			150	40	73.6%	
Kerb and Gutter				-			-	-	0.0%	-	170		170			170	46	72.9%	
Other Transport and Communication	533	(41)		492			492	79	83.9%	413	600	(41)	559			559	57	89.9%	
	3,371	34	-	3,405	-		3,405	1,153	66.1%	2,252	7,045	(41)	7,004	-		7,004	1,594	77.2%	
Economic Affairs																			
Tourism & Area Promotion	36	48		84			84	12	85.3%	72	309	60	369			369	89	75.8%	
Industrial Development & Promotion	12			12			12		100.0%	12	15		15			15	1	90.1%	
Real Estate	8			8			8	5	43.0%	3	16		16			16	4	73.1%	
Other Business - Private Works	99			99			99	89	10.0%	10	79	117	196			196	108	44.8%	
	155	48	-	203	-		203	106	47.8%	97	419	177	596	-		596	203	65.9%	
General Purpose Revenue																			
General Purpose Revenues	12,816			12,816	(348)	f	12,468	10,228	18.0%	2,588	-		-			-		0.0%	
Sewerage Services																			
	2,165			2,165	(60)	d	2,105	1,569	25.5%	596	1,582		1,582	1	c	1,583	403	74.5%	
Surplus/(Deficit) From Ordinary Activities Before Capital Grants & Contributions	21,981	110	-	22,091	(324)		21,767	15,131	30.5%	6,538	23,057	261	23,318	306		23,624	5,635	76.1%	

Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

Income & expenses budget review statement
Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Notes Details	Income \$000	Expenditure \$000
a Recognise unbudgeted apprenticeship/trainee funding support - wage subsidy income	100	
	100	-
b Reduce income forecast for sale of land for unpaid rates not proposed in 23/24	(18)	
	(18)	-
c Budget adjustment to reflect full year insurance cost actuals		15
	-	15
d Reduce forecast income from recycled water sales due to delays in finalisation of the project resulting from legal action relating to the RWTP contractor	(60)	
	(60)	-
e Increase budget to recognise additional expenses relating to oil discharge incident Insurance claim pending - no current estimates on recovery amount		40
	-	40
f Reduction in forecast mining rates revenue not likely to be received until 24/25	(348)	
	(348)	-
g Additional costs for concrete crushing at the Blayney Waste Facility		35
	-	35
h Additional capital funding to be recognised during 23/24 financial year - R4R8 Active Movement Projects - AGRN1001 Errowanbang Road Storm Damage EPA funding - AGRN1034 Local Bridges Storm Damage EPA funding - Capital contribution - Boer War Memorial - Capital contribution - Showground Portable Grandstand - NSW RFS - Blayney Rural Fire Station	253 264 8 10 16 150	
	701	-
i Recognise current year depreciation on RFS red fleet assets following a resolution to rescind operational policy 05G Recognition of Rural Fire Service Assets Policy		215
	-	215
j Minor budget adjustments	2	1
	2	1
	377	306
Net adjustment to operating result		71

Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

Capital budget review statement

Budget review for the quarter ended 30 September 2023

Capital budget - Council Consolidated

(\$000's)	Original budget 2023/24	Other than Carry forwards	by QBRs Sep Qtr	Revised budget 2023/24	Variations for this Sep Qtr	Notes	Projected year end result	Actual YTD figures
Capital expenditure								
New assets								
- Plant & equipment	1,373	1,329		2,702	-		2,702	60
- Land & buildings	-	30		30	-		30	-
- Sewer	370	-		370	27		397	29
- Roads, Bridges, Footpaths	281	245		526	13		539	98
- Other	30	32		62	26		88	23
Renewal assets (replacement)								
- Plant & equipment	-			-			-	-
- Land & buildings	350	530		880	143		1,023	53
- Sewer	414	-		414	-		414	58
- Roads, bridges, footpaths	8,402	2,207		10,609	539		11,148	1,940
- Other	282	160		442	7		449	57
Loan repayments (principal)	596			596			596	160
Total capital expenditure	12,098	4,533	-	16,631	755		17,386	2,478
Capital funding								
Rates & other untied funding	3,702			3,702			3,702	7
Capital grants & contributions	6,329	2,491		8,820	701		9,521	2,406
Reserves:								
- External restrictions	904	291		1,195	54		1,249	14
- Internal allocations	768	1,751		2,519			2,519	51
New loans								
Receipts from sale of assets								
- Plant & equipment	395			395			395	
- Land & buildings								
Total capital funding	12,098	4,533	-	16,631	755		17,386	2,478
Net capital funding - surplus/(deficit)	-	-	-	-	-		-	-

Blayney Shire Council

Quarterly Budget Review Statement

for the period 01/07/23 to 30/09/23

PART 4A:

Capital Budget Review Statement

Budget review for the quarter ended 30 September 2023

Capital Budget - Council Consolidated

(\$'000's)

LAND & BUILDINGS

R	Building Renewal Work	50			50	(7)	2	43	8	19%
N	Energy Efficiency Upgrades		30		30			30	-	0%
R	RFS Shed Blayney		311		311	150	5	461	44	10%
R	Community Centre - Exterior Painting		26		26			26		0%
R	R4R8 - Amenities Refurbishment - Carrington Park		96		96	(36)	1	60	1	2%
R	R4R8 - Amenities Refurbishment - Heritage Park	300	97		397	36	1	433		0%
	TOTAL LAND & BUILDINGS	350	560	-	910	143		1,053	53	5%

OTHER STRUCTURES

R	Public Cemeteries - Infrastructure Works	11			11			11		0%
N	Bore - Waste Facility	30			30			30		0%
R	SCCF4 - Sporting Ground Lighting Upgrades		22		22			22		0%
R	SCCF5 - KGO Grandstand Upgrades	126	(55)		71			71	26	37%
R	CentrePoint Shade Sale Replacement		40		40			40	14	35%
N	Boer War Memorial - Carrington Park				-	10	3	10	7	70%
R	Blayney Showground - Safety Fencing				-	7	2	7	7	100%
N	Blayney Showground - Portable Grandstand				-	16	4	16	16	100%
R	Pipe Renewal and Water Meters - Industrial Land		0		0			0		0%
N	RFCG Carcoar Dam Boating Safety and Fishing Facilities Upgrade		32		32			32		0%
R	VEP Blayney	15	4		19			19	3	16%
R	VEP Barry & Hobbys Yards	10	7		17			17		0%
R	VEP Carcoar	30	17		47			47		0%
R	VEP Lyndhurst	20	31		51			51		0%
R	VEP Mandurama	10	15		25			25		0%
R	VEP Millthorpe	30	35		65			65	7	11%
R	VEP Neville	10	14		24			24		0%
R	VEP Newbridge	20	29		49			49		0%
	TOTAL OTHER STRUCTURES	312	192	-	504	33		537	80	15%

Blayney Shire Council

PART 4A:

Capital Budget Review Statement

Budget review for the quarter ended 30 September 2023

Capital Budget - Council Consolidated

(\$000's)

INFRASTRUCTURE

Local Roads - Construction

R	R4R7 Forest Reefs Road		244		244			244	10	4%
R	R4R8 Forest Reefs Road/Tallwood Road Intersection	540	49		589			589	11	2%
R	R4R9 Richards Lane upgrade	145	47		192			192		0%
R	R4R9 Browns Creek Road	89			89			89		0%
R	R4R9 Tallwood Road	650			650			650	34	5%
R	R4R9 Barry Road	650	(9)		641			641	192	30%
R	ARGN1034 Errowanbang Road/Panuara Road Intersection	121			121			121		0%
R	FLR4 Neville Road Patching	986	23		1,009			1,009	318	32%
R	RLRRP Garland Road	330	(93)		237	93	7	330	97	29%
R	Errowanbang Road Realignment				-	14	8	14	14	100%
R	Errowanbang Road Storm Damage 22/23				-	253	6	253	28	11%
R	Blayney Waste Facility Entrance Road Rehabilitation	140			140			140		0%
R	Gravel Resheeting	404			404			404		0%
R	Heavy Patching Program	549			549	(93)	7	456		0%
R	Reseal Program	440			440			440		0%

TOTAL LOCAL ROADS CONSTRUCTION

5,044 261 - 5,305 267 5,572 704 13%

Regional Roads

R	R4R8 Hobbys Yard Road		137		137			137	36	26%
R	R4R9 Hobbys Yard Road Patching	385	(36)		349			349	4	1%

TOTAL REGIONAL ROADS

385 101 - 486 - 486 40 8%

Quarterly Budget Review Statement

for the period 01/07/23 to 30/09/23

	Original Budget 2023/24	Carry Forwards	Other than by QBRS Sep Qtr	Revised Budget 2023/24	Variations for Sep Qtr	Notes	Projected Year End Result	Actual YTD figures	%
R		244		244			244	10	4%
R	540	49		589			589	11	2%
R	145	47		192			192		0%
R	89			89			89		0%
R	650			650			650	34	5%
R	650	(9)		641			641	192	30%
R	121			121			121		0%
R	986	23		1,009			1,009	318	32%
R	330	(93)		237	93	7	330	97	29%
R				-	14	8	14	14	100%
R				-	253	6	253	28	11%
R	140			140			140		0%
R	404			404			404		0%
R	549			549	(93)	7	456		0%
R	440			440			440		0%
	5,044	261	-	5,305	267		5,572	704	13%
R		137		137			137	36	26%
R	385	(36)		349			349	4	1%
	385	101	-	486	-		486	40	8%

Blayney Shire Council

PART 4A:

Capital Budget Review Statement

Budget review for the quarter ended 30 September 2023

Capital Budget - Council Consolidated

(\$'000's)

Quarterly Budget Review Statement

for the period 01/07/23 to 30/09/23

	Original Budget 2023/24	Carry Forwards	Other than by QBRS Sep Qtr	Revised Budget 2023/24	Variations for Sep Qtr	Notes	Projected Year End Result	Actual YTD figures	%
Bridges									
R4R9/REPAIR - Belubula Way over Icely Creek		1,050		1,050			1,050	923	88%
ARGN1034 Coombing St over Belubula River Bridge				-	8	12	8	8	100%
FCB - Lucan Road, Lyndhurst - Limestone Creek Bridge		4		4			4	4	105%
Matthews Road Cowriga Creek Barrier Renewal	90			90			90		0%
Four Mile Creek, Swallow Creek	1,525	88		1,613			1,613	13	1%
TOTAL BRIDGES	1,615	1,141	-	2,756	8		2,764	948	34%
Footpaths									
Spot Renewals	50			50			50		0%
BBRF5 - Belubula River Walk Stage 3 (Martin St - Charles St - Boardwalk to Island)		17		17	13	9	30	29	98%
SCCF4 - Belubula River Walk Stage 4 (Martin St - Charles St - Boardwalk to Island)		227		227			227	67	30%
SCCF5 - Plumb St/Palmer St FP - Piggott PI - Orange Rd	281			281			281		0%
SCCF5 - Orange Rd FP - Binstead St - Palmer St	129			129			129	1	1%
R4R8 Trunkey St - SP - Showground - Newbridge Hotel / Toomey St (AMP 1)				-	123	10	123	2	2%
R4R8 - Millthorpe (AMP AD1) Elliot St FP - Victoria - Pym St				-	96	10	96	51	53%
R4R8 - Millthorpe (Amp 10A) Glenorie Rd Sp Stage 1 - Blake St To Rail Overbridge				-	45	10	45	42	93%
R4R8 - King George Oval Parking & Pedestrian Integration		629		629			629	56	9%
TOTAL FOOTPATHS	460	872	-	1,332	277		1,609	248	15%
Stormwater									
Stormwater Drainage Renewals	68			68			68		0%
Stormwater Drainage - Stabback & Unwin St - Preliminary Works	1,111	75		1,186			1,186	96	8%
TOTAL STORMWATER	1,179	75	-	1,254	-		1,254	96	8%

Blayney Shire Council

PART 4A:

Capital Budget Review Statement

Budget review for the quarter ended 30 September 2023

Capital Budget - Council Consolidated

(\$'000's)

Quarterly Budget Review Statement

for the period 01/07/23 to 30/09/23

Other Transport & Communication

Bus Shelters

TOTAL - RENEWALS

TOTAL INFRASTRUCTURE

PLANT & EQUIPMENT

Light Vehicle*

Light Vehicle Replacement

TOTAL LIGHT VEHICLE*

Minor Plant*

Small Plant & Tools

Flail Mower

Slasher

TOTAL MINOR PLANT*

Major Plant

Watercart

Watercart

Grader Cat 140M AWD

Hyundai Loader HL740-9

Volvo 12t Tipper

Dog Trailer

TOTAL MAJOR PLANT

Information Technology

Councillors - Ipad Replacement/Accessories

Mobile Device Replacements

Aerial Imagery

TOTAL INFORMATION TECHNOLOGY

	Original Budget 2023/24	Carry Forwards	Other than by QBRS Sep Qtr	Revised Budget 2023/24	Variations for Sep Qtr	Notes	Projected Year End Result	Actual YTD figures	%
N		2		2			2	2	104%
	-	2	-	2	-		2	2	104%
	8,683	2,452	-	11,135	552		11,687	2,038	17%
				-					
N	571	49		620			620	49	8%
	571	49	-	620	-		620	49	8%
N	31			31			31	1	3%
N	21			21			21		0%
N	16			16			16		0%
	68	-	-	68	-		68	1	1%
N		315		315			315		0%
N		315		315			315		0%
N		650		650			650		0%
N	250			250			250		0%
N	322			322			322		0%
N	94			94			94		0%
	666	1,280	-	1,946	-		1,946	-	0%
N	2			2			2		0%
N	8			8			8	6	75%
N	19			19			19		0%
	29	-	-	29	-		29	6	21%

Blayney Shire Council

Quarterly Budget Review Statement

for the period 01/07/23 to 30/09/23

PART 4A:

Capital Budget Review Statement

Budget review for the quarter ended 30 September 2023

Capital Budget - Council Consolidated

(\$'000's)

Other Plant & Equipment Purchases

Minor Asset Purchases - Administration Office
 Blayney Community Centre - Minor Assets
 Blayney Community Centre - Fridge Replacement
 Minor Asset Purchases - Blayney Library

TOTAL OTHER PLANT & EQUIPMENT PURCHASES

TOTAL PLANT & EQUIPMENT

Sewerage Services

Minor Assets
 Aeration Tank
 Pump Replacement
 Lining/Replacement of Sewer Mains
 STP Capacity Upgrade Preliminary Work
 Recycled Water Treatment Plant
 Recycled Water Treatment Plant - Flood Protection

TOTAL SEWERAGE SERVICES

Principal Loan Repayments

Bridge Replacement Program
 Works Depot
 Millthorpe Sewer
 Residential Land Development
 CentrePoint Major Upgrade

Total Capital Expenditure

	Original Budget 2023/24	Carry Forwards	Other than by QBRS Sep Qtr	Revised Budget 2023/24	Variations for Sep Qtr	Notes	Projected Year End Result	Actual YTD figures	%
N	3			3			3	4	133%
N	6			6			6		0%
N	12			12			12		0%
N	18			18			18		0%
	39	-	-	39	-		39	4	10%
	1,373	1,329	-	2,702	-		2,702	60	2%
R	48			48			48		0%
R	106			106			106	58	55%
R	35			35			35		0%
R	225			225			225		0%
N	320			320			320		0%
N				-	27	11	27	29	107%
N	50			50			50		0%
	784	-	-	784	27		811	87	11%
	241			241			241	67	28%
	75			75			75	25	33%
	64			64			64	15	23%
	130			130			130	32	25%
	86			86			86	21	24%
	596	-	-	596	-		596	160	27%
	12,098	4,533	-	16,631	755		17,386	2,478	

* Light vehicle and plant replacements are budgeted at full cost in the Capital Expenditure Program but are offset by trade in value on existing vehicles/plant as detailed on page 12

Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

Capital budget review statement
Recommended changes to revised budget

Budget variations being recommended include the following material items:

Notes	Details	Variations to:
		Expenditure \$000
1	Redistribute Resources for Regions Round 8 Road Safety Project allocations - Amenities Refurbishment - Carrington Park - Amenities Refurbishment - Heritage Park	(36) 36 -
2	Allocate budget from building renewals to the Showground safety fencing works - Building renewals - Blayney Showground Safety Fencing	(7) 7 -
3	Boer War Memorial works funded from capital contribution	10 10
4	Portable grandstand at the Blayney Showground funded from capital contribution	16 16
5	Recognise additional funding received for completion of the Blayney RFS shed	150 150
6	Recognise funding approved for AGRN1001 Errowanbang Rd Storm Damage response	253 253
7	Supplement Garland Road shortfall from heavy patching program - RLRRP Garland Road - Heavy patching program	93 (93) -
8	Legal fees associated with land acquisition on Errowanbang Road	14 14
9	Additional costs incurred for Belubula River Walk Stage 3	13 13
10	Carryover of Resources for Regions Round 8 Active Movement Project - Trunkey St - SP - Showground - Newbridge Hotel / Toomey St (AMP 1) - Millthorpe (AMP AD1) Elliot St FP - Victoria - Pym St - Millthorpe (Amp 10A) Glenorie Rd Sp Stage 1 - Blake St To Rail Overbridge	123 96 45 264
11	Supplementary funding for completion of the RWTP for legal fees Carryover budget from 2022/23 for finalisation of the initial project	3 24 27
12	Recognise EPA funding for AGRN1034 Local Bridges Storm Damage response	8 8
TOTAL		755

Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

Cash & investments budget review statement

Budget review for the quarter ended 30 September 2023

Cash & investments - Council Consolidated

(\$000's)	Opening	Approved changes		Revised	Variations		Notes	Projected	Actual	Notes
	balance 1/07/2023	Carry forwards	Other than by QBRS		budget 2023/24	for this Sep Qtr				
Externally restricted ⁽¹⁾										
Developer Contributions - General	1,532			1,532	(13)	ii		1,519	1,724	
Developer Contributions - Sewer	1,628			1,628				1,628	1,761	
Unexpended Grants	9,136	(924)		8,212				8,212	8,310	
Sewerage Services	6,439			6,439	(3)	iii		6,436	6,400	
Domestic Waste Management	667			667				667	667	
Voluntary Planning Agreements	524			524				524	516	
Rates Special Variation - Mining	403			403	(14)	i		389	403	
Total externally restricted	20,329	(924)	-	19,405	(30)			19,375	19,779	
<i>(1) Funds that must be spent for a specific purpose</i>										
Internally restricted ⁽²⁾										
Plant and Vehicle Replacement	1,731	(1,329)		402				402	1,910	
Employees Leave Entitlement	1,068			1,068				1,068	1,068	
CentrePoint	61	(40)		21				21	49	
Election Reserve	71			71				71	71	
Environmental Projects – Belubula River	27			27				27	27	
I.T Reserve	359			359				359	359	
Property Account	1,525			1,525				1,525	1,543	
Property Account - Borrowings	880			880				880	843	
Quarry	219			219				219	219	
Village Enhancement Program	153	(153)		-				-	143	
Security bonds, deposits & retentions	558			558				558	558	
Financial Assistance Grant	1,869			1,869	(1,869)	iv		-	-	
Carryover Works	230	(230)		-				-	-	
Total internally restricted	8,751	(1,752)	-	6,999	(1,869)			5,130	6,790	
<i>(2) Funds that Council has earmarked for a specific purpose</i>										
Unrestricted (ie. available after the above Restrictions)	191	2,676	-	2,867	-			2,867	3,842	
Total Cash & investments	29,271			29,271	(1,899)			27,372	30,411	

Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

Cash & investments budget review statement

Investments

Investments have been invested in accordance with Council's Investment Policy.

Cash

This Cash at Bank amount has been reconciled to Council's physical Bank Statements. The date of completion of this bank reconciliation is 30/09/23

Reconciliation status

The YTD cash & investment figure reconciles to the actual balances held as follows:

\$ 000's

Cash at bank (as per bank statements)		4,911
Investments on hand		25,500
less: unpresented cheques	(Timing Difference)	
add: undeposited funds	(Timing Difference)	
less: identified deposits (not yet accounted in ledger)	(Require Actioning)	
add: identified outflows (not yet accounted in ledger)	(Require Actioning)	
less: unidentified deposits (not yet actioned)	(Require Investigation)	
add: unidentified outflows (not yet actioned)	(Require Investigation)	
Reconciled cash at bank & investments		30,411
Balance as per QBRs review statement:		30,411

Recommended changes to revised budget

Budget variations being recommended include the following material items:

Not Details

	Variations \$000
i Legal costs associated with land acquisitions for Erronwanbang Road from prior years	(14)
	(14)
ii Additional funding for completion of the Belubula River Walk Stage 3	(13)
	(13)
iii Supplementary funding for completion of the RWTP for legals	(3)
	(3)
iv Balance of 2023/24 financial assistance grant paid in 2022/23 financial year	(1,869)
	(1,869)
v	-
	(1,899)
TOTAL	(1,899)

Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

Key performance indicators budget review statement - Industry KPI's (OLG)

Budget review for the quarter ended 30 September 2023

(\$000's)	Current projection		Original budget 23/24	Actuals prior periods	
	Amounts	Indicator		22/23	21/22
	23/24	23/24			

NSW local government industry key performance indicators (OLG):

1. Operating performance					
Operating revenue (excl. capital) - operating expenses	9,496	62.8 %	-5.0 %	-0.9 %	-3.7 %
Operating revenue (excl. capital grants & contributions)	15,119				

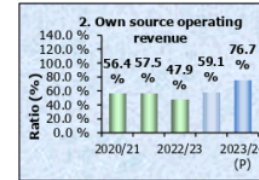
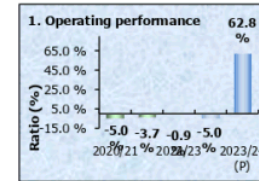
This ratio measures Council's achievement of containing operating expenditure within operating revenue.

2. Own source operating revenue					
Operating revenue (excl. ALL grants & contributions)	13,906	76.7 %	59.1 %	47.9 %	57.5 %
Total Operating revenue (incl. capital grants & cont)	18,131				

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

3. Unrestricted current ratio					
Current assets less all external restrictions	5,136	2.12	1.50	4.67	3.86
Current liabilities less specific purpose liabilities	2,418				

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



Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

Key performance indicators budget review statement - Industry KPI's (OLG)

Budget review for the quarter ended 30 September 2023

(\$000's)	Current projection		Original budget 23/24	Actuals prior periods	
	Amounts	Indicator		22/23	21/22
	23/24	23/24			

NSW local government industry key performance indicators (OLG):

4. Debt service cover ratio

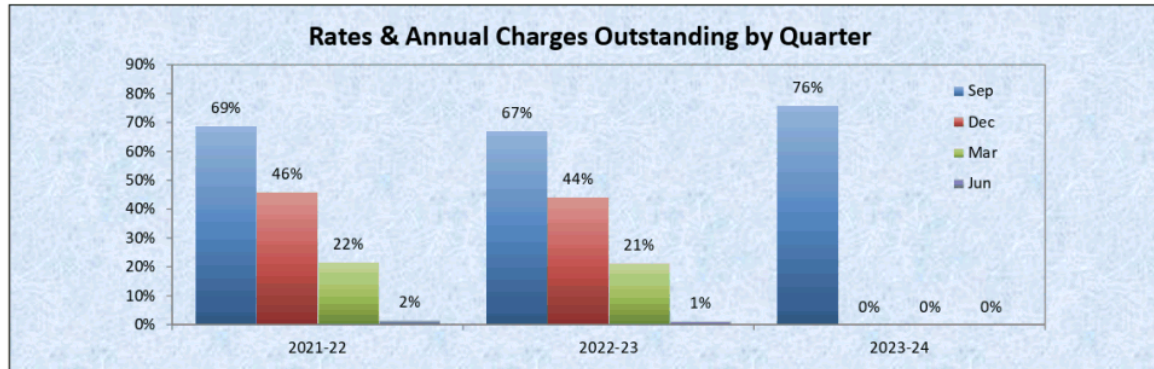
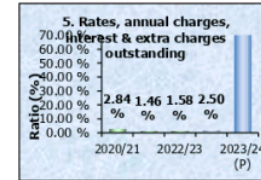
Operating result before interest & dep. exp (EBITDA)	7,406	36.30	7.44	8.44	7.26
Principal repayments + borrowing interest costs	204				

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

5. Rates, annual charges, interest & extra charges outstanding

Rates, annual & extra charges outstanding	10	75.98 %	2.50 %	1.58 %	1.46 %
Rates, annual & extra charges collectible	13				

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



Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

Contracts budget review statement

Budget review for the quarter ended 30 September 2023

Part A - Contracts listing - contracts entered into during the quarter

Contractor	Contract detail & purpose	Contract value	Budgeted (Y/N)	Notes
Contracts Entered > 50,000				
TDO LIMITED T/AS ORANGE360	2023/24 Funding agreement Orange360	76,076	Y	
INSPECTIONS X-RAY AND TESTING PTY LTD	Asset management - Roads	60,192	Y	
HINCHCLIFF PLUMBING	Blayney RFS shed construction - Drainage works	52,753	Y	
MIDWEST TRAFFIC MANAGEMENT	Traffic control services	70,000	Y	
ULTRA STEEL SHEDS & GARAGES PTY LTD	Blayney RFS Shed Construction	73,700	Y	
MURRAY CONSTRUCTIONS PTY LTD	Belubula Way Bridge over Icely Creek (R4R9)	987,912	Y	
CENTRAL NSW JOINT ORGANISATION	Central NSW Joint Organisation membership and administration	50,284	Y	
MORRISON LOW CONSULTANTS PTY LTD	Financial Sustainability & SV Application Support - Phase 1A & 1B	158,895	Y	
MURRAY CONSTRUCTIONS PTY LTD	Four Mile Creek Road bridge over Swallow Creek (FCB)	925,310	Y	
MIDWEST TRAFFIC MANAGEMENT	Barry Road traffic control over duration of works	50,000	Y	
BOLAND CONTRACTING SERVICES PTY LTD	Concrete crushing	55,880	Y	
MURRAY ENGINEERING PTY LTD	Supply and install new aerator floats at the STP	115,977	Y	
PCW CONSTRUCTIONS PTY LIMITED	Blayney RFS shed construction - Access & carpark works	190,091	Y	
PETRO NATIONAL P/L T/AS OILSPPLUS HOLDINGS	Supply of fuel	57,812	Y	
HANSON CONSTRUCTION MATERIALS	Supply of quarry materials	236,500	Y	
CONEX GROUP PTY LTD	King George Oval carpark works (R4R8)	64,034	Y	
MORRISON LOW CONSULTANTS PTY LTD	Financial sustainability & SV application support - Phase 2 & 3	61,105	Y	
STABILISED PAVEMENTS OF AUST	Road construction - Neville Road (FLR) & Garland Road (RLRRP)	392,297	Y	
YMCA NSW	CentrePoint management fee 2023/24	367,225	Y	

Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

Contracts budget review statement

Budget review for the quarter ended 30 September 2023

Part A - Contracts listing - contracts entered into during the quarter

Contractor	Contract detail & purpose	Contract value	Budgeted (Y/N)	Notes
Contracts Paid > \$50,000				
AITKEN CIVIL ENGINEERING PTY LTD	Panuara Road heavy patching - Retention	51,395	Y	
BLAYNEY CONCRETE	Concrete for footpath works (R4R8)	57,037	Y	
BOLAND CONTRACTING SERVICES PTY LTD	Concrete crushing - Blayney Waste Facility	55,880	Y	
BONUS QUARRYING RESOURCES PTY LTD	Supply of quarry materials	56,425	Y	
BORAL CONSTRUCTION MATERIALS	Cationic	55,368	Y	
CADIA HOLDINGS PTY LTD	Culvert installation	68,631	Y	
CENTRAL NSW JOINT ORGANISATION	Central NSW Joint Organisation membership and administration	50,940	Y	
CIVILCAST PTY LTD	Road construction services	106,879	Y	
CONEX GROUP PTY LTD	King George Oval carpark works (R4R8)	219,483	Y	
CUSTOM CONCRETING	Trunkey Street footpath (R4R8)	63,575	Y	
HADLOW EARTHMOVING	Plant hire, waste facilities management	179,235	Y	
JR RICHARDS & SONS	Waste facility management	184,282	Y	
MIDWEST TRAFFIC MANAGEMENT	Traffic control management	74,961	Y	
MORRISON LOW CONSULTANTS PTY LTD	Financial sustainability & SV application support Phase 1A & 1B	109,346	Y	
MURRAY CONSTRUCTIONS PTY LTD	Belubula Way Bridge over Icely Creek (R4R9)	912,536	Y	
PETRO NATIONAL P/L T/AS OILSPLUS HOLDINGS	Supply of fuel	149,005	Y	
STABILISED PAVEMENTS OF AUST	Barry Road (R4R9) & Garland Road (RLRRP) construction	125,300	Y	
YMCA NSW	Centrepoint management contract	99,115	Y	

Notes:

1. Minimum reporting level is 1% of estimated income from continuing operations of Council or \$50,000 - whatever is the lesser.
2. Contracts listed are those entered into during the quarter being reported and exclude contractors on Council's Preferred Supplier list.
3. Contracts for employment are not required to be included.
4. Figures shown include GST

Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

Consultancy & legal expenses budget review statement

Consultancy & legal expenses overview

Expense	YTD expenditure (actual dollars)	Budgeted (Y/N)
Consultancies	95,167	Y
Legal Fees	20,125	Y

Definition of a consultant:

A consultant is a person or organisation engaged under contract on a temporary basis to provide recommendations or high level specialist or professional advice to assist decision making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.

Comments

Expenditure included in the above YTD figure but not budgeted includes:

Details

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended 30/09/2023 and should be read in conjunction with the total QBRS report Page 25

Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

Loans Summary

Budget review for the quarter ended 30 September 2023

LOAN DETAILS	Loan Term	Original Principal	Int %***	Opening Balance	Year to date			Closing Balance	Scheduled Completion date
					Interest	Principal	Repayments		
Blayney Works Depot	20	600,000	6.73%	26,741	449	13,259	13,708	13,482	04-Dec-23
Blayney Bridges Program (LIRS)*	10	1,000,000	5.73%	96,552	1,371	31,650	33,022	64,902	22-Jan-24
Blayney Works Depot	20	600,000	6.00%	73,669	1,114	11,819	12,933	61,850	21-Dec-24
Millthorpe Sewer	20	900,000	8.05%	355,889	7,378	15,359	22,737	340,530	26-Feb-28
Residential Land Development**	10	1,320,000	2.09%	824,762	4,309	32,345	36,654	792,417	28-Jun-29
Bridge Replacement Program	20	3,000,000	3.97%	2,425,537	24,073	30,440	54,514	2,395,097	15-Feb-38
CentrePoint	20	2,000,000	2.36%	1,735,514	10,240	21,195	31,435	1,714,319	13-Feb-40
Cowriga Creek Bridge	20	500,000	2.36%	433,878	2,560	5,299	7,859	428,580	13-Feb-40
		9,920,000	4.15%	5,972,542	51,494	161,366	212,860	5,811,176	

* Blayney Bridges Program loan is funded under the Local Infrastructure Renewal Scheme (LIRS) subsidising 4% of the interest payable

** Residential Land Development loan is funded under the Low Cost Loans Initiative (LCLI) subsidising 50% of the interest payable

*** Weighted average interest rate



2022/23

ANNUAL REPORT

BLAYNEY SHIRE COUNCIL REPORT TO THE COMMUNITY



Acknowledgement

Here in Blayney Shire, we gather on Wiradjuri country on which members and elders of the local indigenous community and their forebearers have been custodians for many centuries and on which aboriginal people have performed age old ceremonies of celebration, initiation and renewal, we acknowledge their living culture and their unique role in the region.



Published by Blayney Shire Council

2022/23 Annual Report

Adopted XXXX

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Disclaimer: The information contained in this publication is based on knowledge and understanding at the time of writing. However, because of advances in knowledge, users are reminded of the need to ensure that information upon which they rely is up to date and to check currency of the information with the appropriate officer of Blayney Shire Council or the user's independent adviser.

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Our Elected Members



Cr Scott Ferguson
Mayor



Cr David Somerville
Deputy Mayor



Cr Allan Ewin



Cr Craig Gosewisch



Cr John Newstead



Cr Michelle Pryse Jones



Cr Bruce Reynolds

Blayney Shire Council consists of seven Councillors who equally represent the entire Local Government Area. The Mayor and Deputy Mayor are nominated and elected by their fellow Councillors.

Local Government elections were held on Saturday 4 December 2021. It is compulsory for all residents within the Council area to vote if their names appear on the electoral roll.

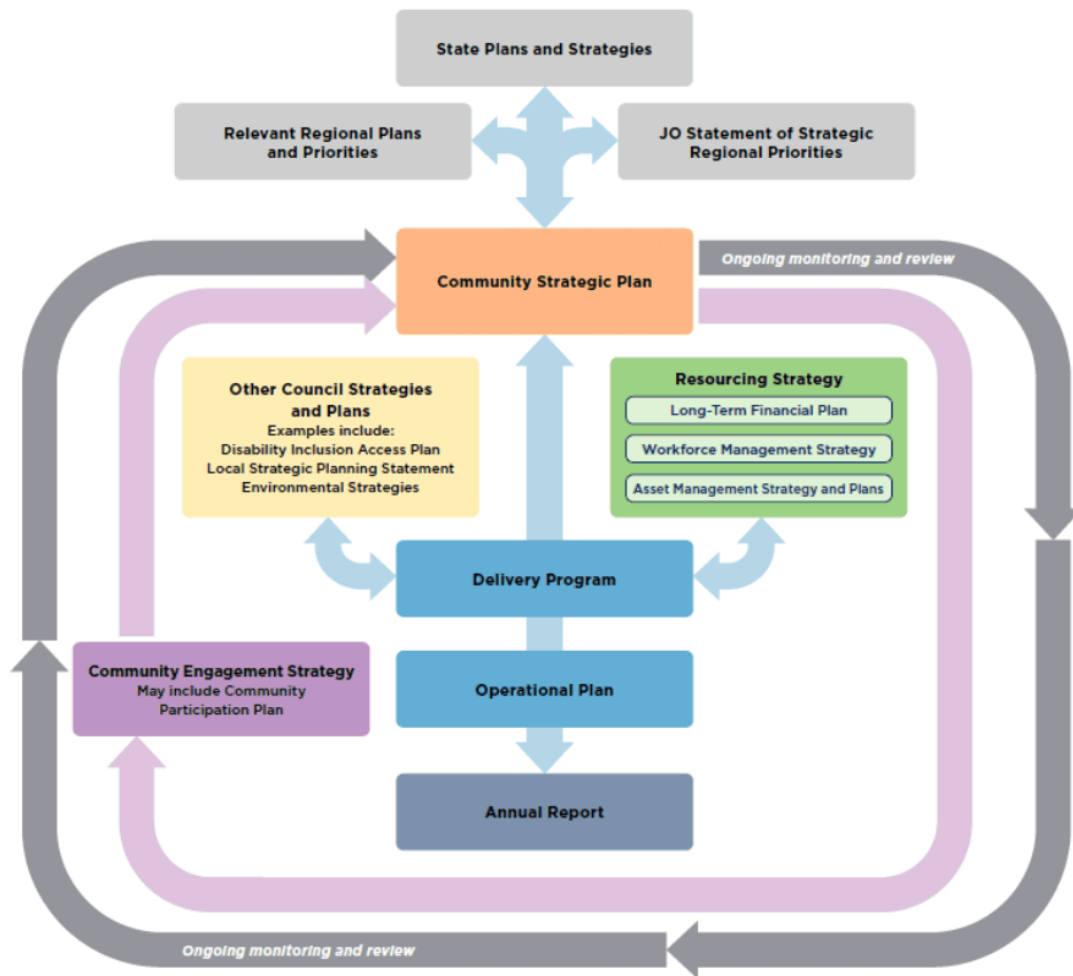
Non-resident property owners may vote if they make application for their names to be included on a non-residential roll.

Councillors are always happy to hear from members of the community about issues of interest and concern.

What is the Annual Report

The primary purpose of the Annual Report 2022/23 is to demonstrate Council’s achievements during the year based on the actions identified in the 2022/23 – 2025/26 Delivery Program and 2022/23 Operational Plan (and therefore, what Council has accomplished towards achieving the objectives in the Community Strategic Plan). The Annual Report also includes reporting requirements under the Local Government Act 1993, the Local Government (General) Regulation 2005 and other legislation.

The following diagram shows the relationship between the State and Regional Plans, CSP, Council’s Delivery Program, Annual Operational Plan, Resourcing Strategy and other Council Strategies and Plans.



Our Vision

A busy, vibrant and thriving rural shire – a friendly and open place where people choose to live with a strong sense of community spirit and cohesiveness. With positive population growth, employment opportunities, increased diversity of industry and economic growth, Blayney Shire's township, villages and settlements will be dynamic and prosperous, welcoming those who live here and also those who visit. Our families and homes will continue to be safe within our caring and inclusive communities.

Irrespective of ability we will all enjoy the outdoors and facilities, improving our health and lifestyle whilst participating in a range of sporting and recreational activities. Growth will be achieved in a sustainable manner with industry, coexisting with productive farming land, open space, protecting the environment and restoring as a feature our built and natural heritage.

As the quintessential rural shire with Indigenous and European settlers influencing our architecture, agricultural and mining heritage we will celebrate our history, culture and rural lifestyle in style. As a picturesque, conveniently located area of the beautiful Central West of NSW we are a significant contributor to the visitor economy of the region; with a creative and artistic culture, food and wine, historic villages and four seasons. Blayney Shire will be engaged, proactive and acknowledged for undertaking major projects and delivering valuable services, collaborating at a regional, state and national level.

Our Values







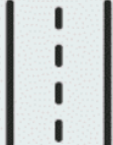





















The people who live in Blayney Shire are friendly, hardworking, loyal and very community focused. With a generosity of spirit and willingness to welcome visitors and new residents, the residents, business and industry will unite and rally together to assist families in need. We support diversity of interests, backgrounds and access to public amenities and services for all residents on an equitable and shared basis.

We are resourceful; our innovative thinking and competitive spirit supported by the contribution of volunteers working together collaboratively and sharing resources has produced great outcomes.

We back ourselves and look forward positively and strategically with a can do attitude. We ask questions and expect transparency, balance, equity and accountability of our local, state and federal governments.

Most importantly we value honesty and respect for each other, our natural and built heritage and our valuable resources as we strive to achieve our future directions for our local villages and town within the shire and the whole region. We will make informed decisions by consulting and engaging with stakeholders whilst considering environmental, social and economic impacts.

Services provided by Council

 ASSET CONSTRUCTION & MAINTENANCE	 ESSENTIAL SERVICES	 ECONOMIC DEVELOPMENT & MARKETING	 WASTE MANAGEMENT & RECYCLING
 PLANNING & DEVELOPMENT	 ENVIRONMENTAL MANAGEMENT	 ROADS & TRANSPORT	 HEALTH & SAFETY
 CIVIC LEADERSHIP	 STRATEGIC LAND USE PLANNING	 GRANTS & FUNDING	 RECREATION & LEISURE
 SEWER TREATMENT PLANT	 COMMUNITY EVENTS & FESTIVALS	 HISTORY & HERITAGE	 FOOD SAFETY
 WATER SERVICES THROUGH CENTRAL TABLELANDS WATER	 ARTS & CULTURE	 COMMUNITY SERVICES	 WEED CONTROL & MANAGEMENT THROUGH UPPER MACQUARIE COUNTY COUNCIL
 COMPANION ANIMALS	 LIBRARIES	 HERITAGE ADVISORY SERVICE	 RANGER SERVICES
 CEMETERIES	 COMMUNITY HALLS	 COMMUNITY ADVOCACY	 PUBLIC CONVENIENCES

LGA SNAPSHOT



Number of people that work and live in the Region: **3,269** (2021)



Estimated number of residents employed: **3,495** (2021)

Total estimated value added of tourism for the local economy in Blayney was \$24M and 104,000 visitors.



Number of Residential Assessments: **2,937** (2023)



ABS Estimated Residential Population: **7,497** (2021)



Number of families in Blayney: **2,044** (2021)



A% population who are Aboriginal or Torres Strait Islander: **5.8%** (2021)



% of 15-19 year olds fully engaged in Education/Employment: **77.3%** (2021)



Number of Business: **846** (2022)



NETT Business Growth (entries less exists): **+48** (2022)



Total Gross Value of Agriculture Production: **\$64M** (2021)



Total Gross Regional Product: **\$997M** (2021)



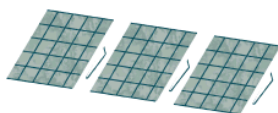
Socio-Economic Average Index Ranking (1 = poorest): **81** (2021)



Number of Residents who Volunteer with an Organisation or Group: **18.2%** (2021)



% of Population with a Disability: **23.1%** (2018)



Number of Small Scale Solar Installations: **122** (2021)



Greenhouse Gas (Co2) Emissions Tonnes per annum: **345,000 PER CAPITA = 45.4** (2021)

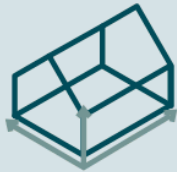
2022/23 SNAPSHOT

Snapshot of Council Works and Services

Development Applications

In 2022/23 Council processed the following amount of Development Applications:

- Pre DA: 553
- DA only: 46
- DA/CC: 21
- DA/CC/S68: 15
- DA/S68: 38
- S68: 19
- CDC: 10
- Subdivision: 13
- Modification Applications: 24
- SWC: 4



Total of value of development approved in the shire: **\$31,428,322**



Grant Success

In 2022/23 Council received funding for:

- Stronger Country Communities R5 \$727,881
- Resources for Regions \$6,532,923
- Building Better Regions Fund \$563,451
- Local Roads & Community Infrastructure \$489,518
- Fixing Country Bridges \$1,353,137
- Fixing Local Roads \$685,755
- Storm Damage Repair Funding \$500,701
- Regional & Local Roads Repair Program \$1,330,982
- Flood Recovery Grant \$1,000,000

Financial Assistance Program

In 2022/23 Council contributed \$119,862, including rates & insurance to not-for-profit groups that offer a significant contribution to the social, economic and/or environmental well-being of the community.



Planning Certificates

In 2022/23 Council processed:

- 278 Planning Certificates
- 119 Drainage Diagrams
- 53 Outstanding Notices



Waste Collection

3,121 domestic and commercial premises throughout the Shire receive a weekly waste collection service and fortnightly recycling collection service.



Sewerage Services

The Blayney Sewerage Treatment Plant (STP) treats an average of 1550kl of waste per day.

Foothpaths

In 2022/23 Council's expenditure for renewals was \$31,823 and for new \$1,723,708 covering 1.5km. Council maintained 39.8km of footpath and shared paths.

Local and Regional Road Network

The length of the sealed Local and Regional Road network in Blayney Shire is 384.2km's.

Road Work

In 2022/23 Rehabilitation Work was done on:

- Hobbys Yards Rd
- Gap Rd
- Errowanbang Rd
- Forest Reefs Rd
- Long Swamp Rd



Road Maintenance

In 2022/23 Council maintained

- 340km's of local sealed roads
- 44.2 km's of regional roads



Food Inspections

In 2022/23 Council conducted:

- 66 temporary food shop inspections.
- 38 permanent food shop inspections.
- 24 mobile food premises inspections.



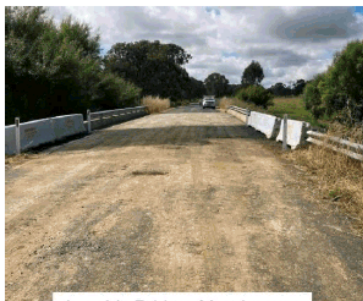
Blayney Waste Facility

In 2022/23 Blayney Waste Facility received:

- 7252.46 tonnes of Municipal Waste
- 1008.12 tonnes Commercial & Industrial Waste
- 1327.60 tonnes of Construction & Demolition Waste

Schedule of Capital Expenditure

During 2022/23 Council's capital expenditure program was \$14,821,283. Please refer to Attachment A8 for a full breakdown. Below are some of the significant projects undertaken:



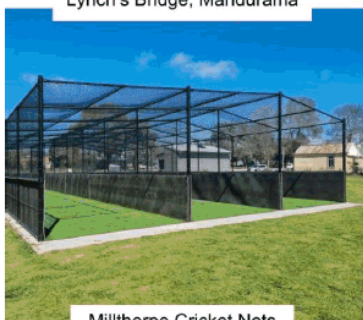
Lynch's Bridge, Mandurama



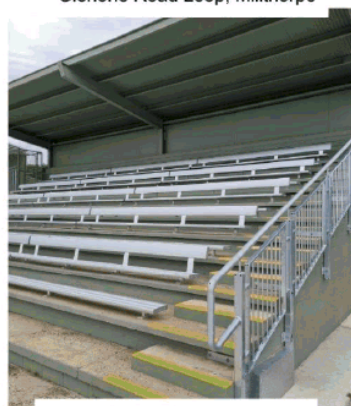
Belubula River Walk, Blayney



Glenorie Road Loop, Millthorpe



Millthorpe Cricket Nets



King George Oval Upgrades



Blayney Netball Lights



Carcoar Dam Upgrades



Glenlea Road Bridge

Performance of Principal Activities

Local Government Act 1993 s.428(1)

Council's achievements in implementing the delivery program and effectiveness of principal activities for the 2022/23 reporting period are outlined. Please refer to Attachment A1.

Delivery of Service Reviews

Local Government Act s.428(2) and IP&R Guidelines EE.5.3

During 2022/23 the following service reviews were undertaken with the outcomes outlined:

Review of Verge Maintenance

Council has finalised a Verge maintenance review to identify locations of verge maintenance and to establish principles to mitigate the risk of "creep or over servicing". The completed review was discussed with Councillors at the May Councillor Workshop and is currently in the consultation process phase with a targeted commencement of 1 July 2023.

The reduction in service levels will make resources available, negating the need for the hire of new resources, for the maintenance of new assets established including the Central West Equestrian and Livestock Centre, Belubula River Walk and Detention Basins in new subdivisions.

Review of Amenities Cleaning

Council undertook a review of the amenities cleaning schedule and associated process. This review has resulted in streamlining of services with hours saved with a reduction in the number of times our amenities are serviced weekly. This will enable the staff member to assist the other Parks and Gardens crews in completing works, less fuel consumption in the amenities truck, extra coverage and assistance for cleaning Council's premier facilities, such as King George Oval, in busy times and quicker response to vandalism on amenity blocks to clean and get the amenities back open.

Review of Sanitation Services

Council has undertaken a review of its sanitation services contract to align the service to need and implement solutions to reduce unnecessary services. This has resulted in a reduction of sanitary services per premises and the removal of nine premises from the contract. The new contract will take effect 1 July 2023 and is estimated to save Council \$10,000 per year.

Review of Outdoor Operations – 4-day work week

The implementation of 4 day working week has resulted in the increased availability of fleet and plant for maintenance by the Council's Mechanical Workshop. This limits disruption of productivity and requirement for overtime for mechanical staff in peak construction periods.

During 2022/23 Council undertook a review of outdoor operations (roads and parks) with a view to implementation of a 4-day work week. Following majority support of operational workforce from 2 surveys undertaken and Consultative Committee meetings a 4-day week was implemented for Council's roads and parks teams.

The implementation of 4 day working week has resulted in a number of benefits to Council including:

- The increased coverage of staff on all business days. Notably, reactive works in response to trees on roads have been able to be facilitated by crews working their normal hours rather than utilising Council's on-call service (that incurs additional costs).
- A reduction of overtime.

- Increased utilisation and availability of plant by other departments in lieu of need for hire of such equipment.
- Increased availability of fleet and plant for maintenance by the Council's Mechanical Workshop. This limits disruption of productivity and requirement for overtime for mechanical staff in peak construction periods.

Council's Audited Financial Reports

Local Government Act s.428(4)(a)

Please refer to Attachment A2.

Issues raised by Anti-slavery Commissioner

Local Government Act s.428(4)(c)

A statement of the action taken by Council must be disclosed in relation to any issue by the Anti-slavery Commissioner during the year concerning the operations of Council and identified by the Commissioner as being a significant issue.

During 2022/23 Council did not receive notification of any issues.

Action taken against Modern Slavery

Local Government Act s.428 (4)(d)

Council is required to outline a statement of steps taken to ensure that goods and services procured by and for Council during the year were not the product of modern slavery within the meaning of the Modern Slavery Act (2018).

Council is committed to not engaging with suppliers that engage in modern slavery practices and during 2022/23 the following action was taken:

- Amendment of Council's Procurement Policy to demonstrate its commitment to the eradication of modern slavery.
- Amendment of Council's Purchase Order terms and conditions requiring suppliers to comply with the Modern Slavery Act. All Purchase Orders are issued with disclosure of this condition of supply included.
- Engagement of staff with procurement responsibility to raise awareness of obligations to not engage with suppliers that engage in modern slavery through their supply chains.
- Procurement through government contracts where Modern Slavery risk assessments have been undertaken across its panel contracts. This assists Council to undertake reasonable steps to ensure goods and services procured are not a product of modern slavery.
- Council committed to a joint project with Councils in the Central NSW Joint Organisation to undertake modern slavery risk assessments of all Council suppliers.

Special Variations to Rate Income

Local Government Act s.508(A) and s.508(2) (SRV Guidelines 7.1)

During 2022/23 Blayney Shire Council had the following Special Rate Variations in force and are summarised as follows:

Infrastructure Renewal Special Rate Variation

IPART approved a section 508(A) special variation in rate income of 4.89% for 2014/15 and 5.11% for 2015/16. This has equated to an additional \$504,745 for the 2022/23 financial period. This special variation was applied to all rate categories excluding the Mining Rate category. The purpose was for funding infrastructure renewal works to buildings, footpaths, roads and bridges.

During 2022/23 expenditure of these monies was as follows:

Expenditure	Amount
Heavy Patching Works – Long Swamp Road	\$415,189
Culvert Renewal Program	\$89,556
Total	\$504,745

Additional Special Rate Variation 2022/23

IPART approved a section 508(2) additional special variation in rate income of 2.5% for 2022/23. This has equated to an additional \$168,000 for the 2022/23 financial period. This special variation was applied to all rate categories. The purpose was for Council’s future financial sustainability and so that services are not adversely affected.

As part of this approval Council is required to report the following:

Council’s actual revenues, expenses and operating balance against the projected adjusted revenues, expenses and operating balance specified in its application.

- Council’s financial performance outlining actual revenue, expenditure and operating result against that outlined in Council’s application, sourced from its 2021/22 to 2024/25 Delivery Program and Long-Term Financial Plan, can be found within Council’s 2022/23 Audited Financial Statements in Appendix A2.

Significant variances between Council’s actual revenues, expenses and operating balance and the projected adjusted revenues, expenses and operating balance specified in its application, and the reasons for those differences are outlined below:

- Note B5 Performance Against Budget, in Council’s 2022/23 Audited Financial Statements in Appendix A2, provides an overview of significant variations between Council’s actual revenues and expenses against that forecast including explanations for these results that have contributed to the operating result.

Raising of additional income by this additional special variation.

- Council raised no additional income by this additional special variation.

Environmental Upgrade Agreements

Local Government Act s.54P(1)

During 2022/23 Council did not enter into any environmental upgrade agreements.

Details of written off Rates and Charges

Local Government (General) Regulation cl.132

Rates and charges of \$145,046 were written off during 2022/23, in accordance with the provisions of the Local Government Act 1993. This compares to \$153,002 written off during 2021/22.

Rates and charges written off during 2022/23 are summarised as follows:

Pensioner Rate Rebates	\$144,346
Other	\$700
Total	\$145,046

Overseas Visits

Local Government (General) Regulation cl.217(1)(a)

No Councillors, Council staff or representatives of Council participated in any overseas visits during 2022/23.

Councillors

Local Government (General) Regulation cl.217(1)(a1)(i), (ii), (iii), (iv), (v), (vi), (vii), (viii)

During 2022/23 a total of \$203,949 was expended on the Mayor and Councillors.

Mayoral Fees	\$27,600
Councillor Fees including superannuation	\$100,746
Councillor Expenses:	
- Overseas visits	-
- Interstate visits	-
- Meeting expenses	\$7,852
- Travel	\$3,968
- Training and skill development	\$3,935
- Conferences and Seminars	\$18,257
- Provision of dedicated office equipment	\$8,478
- Telephone / data allowance	-
- Expenses of spouse or accompanying persons	-
- Care for child or immediate family member of councillor	-
- Insurance	\$32,364
- Other expenses	\$749
Total	\$203,949

Council adopted a policy on the Payment of Expenses and Provision of Facilities for Councillors in August 2022. The policy outlines the services and facilities provided to the Councillors, the Deputy Mayor and the Mayor to enable them to carry out the duties and functions of their civic office.

A copy of the policy is provided at Attachment A3.

Councillor Professional Development

Local Government (General) Regulation cl. 186

During 2022/23 Councillors participated in ongoing professional development. Councillors took the opportunity to participate in the following seminars, workshops and other professional development programs:

Councillor Term 2021-2024

	Cr. Ewin	Cr. Ferguson	Cr. Gosewisch	Cr. Newstead	Cr. Pryse Jones	Cr. Reynolds	Cr. Somerville
National General Assembly Canberra		X					
Top Tourism Town Awards					X		
Destination and Visitor Economy Conference		X					
LGNSW Rural and Regional Summit							X
Local Government NSW Annual Conference ²		X	X		X	X	X
Australian Local Government Women's Association Conference					X		
Councillor Briefing Sessions ¹	X	X	X	X	X	X	X
Code of Conduct Training	X	X	X	X	X	X	X
Australian Institute of Company Directors – The Board's Role in Cyber						X	
ALGWA Conference in Forbes		X			X		
Cyber Security Awareness Training			X	X		X	X

1. Internally Organised

2. As delegate of CTW or UMCC

Legal Proceedings

Local Government (General) Regulation cl.217(1)(a3)

For the year ended 30 June 2023, Council had incurred \$141,134 in legal fees for proceedings taken by or against Council. By comparison, Council had expended \$40,357 in legal fees in 2021/22.

A summary of the legal proceedings is provided in the following table:

Description	Cost	Status
Planning Matters	\$92,794	Open
Debt Recovery	\$22,770	Open
Other matters	\$25,570	Open
Total	\$141,134	

Contracts awarded by Council

Local Government (General) Regulation cl.217(1)(a2)

Council is obligated to disclose details of each contract awarded (other than employment contracts & contracts less than \$150,000). During the period Council awarded contracts, in excess of \$150,000 with the following suppliers for the purposes as shown:

Supplier	Nature of Supply / Service	Amount \$
Downer EDI Works Pty Ltd	Contract 5/2023 Mill, Supply, Deliver, Lay and Compact 150mm of AC20-AR450 in 2 layers and Mill, Supply Deliver, Lay and Compact 55mm of AC14-AR450	\$749,643
Trac Serv Trucks	Supply and Delivery of Isuzu FYJ300-350 (8x4) Automatic, Cab Chassis with 15,500L Barry Burrows Water Cart Body	\$692,776
Murray Constructions Pty Ltd	Contract 5/2022 Design & Construction of Belubula Way Bridge over Icely Creek	\$1,440,122
Westrac	Supply and delivery of Caterpillar 140 Tier 4 Mastless Motor Grader with GPS Guidance	\$675,963
Conex Group Pty Ltd	Contract 16/2022 - Construction of 3 Carparks at King George Oval	\$488,773
Stabilised Pavements of Australia	Establishment costs - Roadside drainage clearing Overlay 125mm DGB20 and stabilisation	\$436,000
Downer EDI Works Pty Ltd	Reseal Johnston Crescent, Peters Place, Hunt Place, Vidler Place, Walkom Road, Moorilda Road and Neville Road. HP Reseal Hobbys Yards, Patches Reseal Carbine Road	\$366,585
CEA	Supply and delivery of JCB 3CX Pro PB2FG7 Backhoe Loader	\$255,090
Central West Power Construction Pty Ltd	Upgrade of the lighting at KGO (supply & install)	\$235,636
Young Men's Christian Association of Sydney	Management fee and CentrePoint Sport and Leisure and reimbursement of operational expenditure	\$320,824
Toro Australia Group Sales Pty Ltd	Supply and delivery of Toro Groundsmaster 3310 4WD Outfront Mower with cab and 72" side discharge cutting deck	\$225,653
Keech Constructions Pty Ltd	Shared pathway construction (1,725 m ²) Driveway construction (26m ²) Table drain re-instatement (max 100m) Footbridge + handrail works, and Concrete pump hire	\$214,691

Supplier	Nature of Supply / Service	Amount \$
Josh Nixon Excavations Pty Ltd	Machinery hire for Table Drain Reinstatement, Road Pavement Repairs and to box out failed subgrade	\$210,724
Transbridge Group	Supply and install pedestrian bridge - Belubula River Walk - stage 3	\$158,675
Olympic Fencing NSW Pty Ltd	Remove and replace external/internal fencing at KGO	\$191,052
Paul Rudd Concreting	Excavate and form up for concrete. Supply and pour concrete. Finishing of concrete variations.	\$175,000
Murray Constructions Pty Ltd	Abutment Scour Repair	\$158,400
Keech Constructions Pty Ltd	Footpath works Glenorie Rd Stage 2 - Rail Overbridge to Dog Run	\$154,263
Cadia Holdings Pty Ltd	Council contribution to Road Repairs on Errowanbang Road	\$153,731
Hanson Construction Materials	Supply of Quarry Materials	\$226,665

Private Works

Local Government Act s.67 and Local Government (General) Regulation cl.217(1)(a4)

Council's Operational Plan provides for the undertaking of private works. During 2022/23 private works expenditure totalled \$340,498 providing an income of \$573,121. The following table provides a summary of the private works completed by Council during this reporting period.

Council has not made any resolutions pursuant to section 67(2)(b), accordingly no public works have been subsidised by Council.

Description of Work	Expenditure
Construction	\$182,107
Hire of Plant & Equipment	\$12,580
Gravel Sales	\$2,449
Other	\$143,362
Total	\$340,498

Section 356 Contributions (to financially assist others)

Local Government (General) Regulation cl.217(1)(a5)

Council provides for the donation of Rates to charitable organisations and other groups through its Community Financial Assistance Program. In addition, Council provides donations to community organisations to assist in meeting their public liability insurance premiums.

The Community Financial Assistance Program also allows community organisations to access funding to undertake activities that align with the Community Strategic Plan.

The Blayney Shire Council, with funding from the Heritage Council of NSW, has established a free architectural advisory service in Heritage matters and a Heritage Fund to assist with advice in the restoration of heritage items and provide financial assistance with restoration of heritage significant properties within the Shire. The service is available to residents, property owners and occupiers within the Shire of Blayney.

Council has also established a Tourism Events Development Program to support both not-for-profit and local businesses to host events aimed to promote and grow the visitor economy in the Blayney Shire.

The following table provides a summary of the amounts contributed by Council in accordance with the provisions of Section 356 of the Local Government Act. Allocations under the Community Financial Assistance Program (CFAP) are detailed in Attachment A4.

Contribution	Amount
Rates & Charges (CFAP)	\$19,879
Financial Assistance Program (CFAP)	\$93,240
Community Organisation Insurance contributions (CFAP)	\$6,744
Heritage Grants	\$4,000
Tourism Events Development Program	\$7,900
Total	\$131,763

External Bodies

Local Government (General) Regulation cl.217(1)(a6)

The following organisations exercised functions delegated by Council during 2022/23:

External Body	Function
Orange City Council (Central West Libraries)	Library Services
Barry Progress Association	Public Hall
Newbridge Progress Association	Public Hall
Hobbys Yards Community Association	Public Hall

Controlling Interests - Partnerships, Cooperatives and Joint Ventures

Local Government (General) Regulation cl.217(1)(a7)

Blayney Shire Council held a controlling interest with a number of other Councils during the reporting period, including:

- Central Tablelands Water County Council and
- Upper Macquarie Country Council

Participation in Partnerships, Cooperatives and Joint Ventures

Local Government (General) Regulation cl.217(1)(a8)

Blayney Shire Council is a member of Statewide Mutual, StateCover Mutual, Central NSW Joint Organisation of Councils and Blayney, Cabonne and Orange Strategic Alliance.

Equal Employment Opportunity - Human Resources

Local Government (General) Regulation cl.217(1)(a9)

Council has an Equal Employment Opportunity (EEO) Management Plan that provides the framework which demonstrates Council's commitment to provide a work environment that promotes the principles of EEO and avoids discrimination. Council incorporates EEO principles and workplace diversity into all aspects of its recruitment, induction and staff development processes.

Council is committed to developing and maintaining a productive and multi skilled workforce. Practices developed to ensure fair work placement include:

- Recruitment and selection practices that provide equal opportunity and flexibility.
- Job advertisements that contain a clear EEO statement, written in plain English, and have selection criteria relevant and realistic to positions being advertised.
- Provide all employees with appropriate training and development opportunities.

Senior Staff Remuneration

Local Government (General) Regulation cl.217(1)(b) (i), (ii), (iii), (iv), (v)

Council's organisation structure provides for the employment of the General Manager as the only senior staff position. The General Manager is engaged under the Office of Local Government Standard Contract of Employment. The senior staff contract is performance based for a period of five (5) years.

The all-inclusive remuneration package of senior staff that incorporates salary component, employer superannuation, non-cash benefits and amounts payable for fringe benefits tax in the 2022/23 financial year amounted to \$278,319. Included in this figure is the associated remuneration package of the Interim General Manager, appointed until 16 August 2023, in the amount of \$42,359.

Statement of persons who performed paid work

Local Government (General) Regulation cl.217(1)(d) (i), (ii), (iii), (iv)

Council is required to disclose a statement of the total number of persons who performed paid work for Council on the relevant day, **Wednesday 23 November 2022**, including, in separate statements, the total number of the following:

Work type	No.
Persons employed by Council on a permanent full-time, permanent part-time or casual basis or under a fixed-term contract	83
Persons employed by Council as senior staff members	1
Persons engaged by Council, under a contract or other arrangement with the person's employer, wholly or principally for the labour of the person	0
Persons supplied to Council, under a contract or other arrangement with the person's employer, as an apprentice or trainee	0

Stormwater Management Services

Local Government (General) Regulation cl.217(1)(e)

Council did not levy an annual charge for Stormwater Management Services during 2022/23.

Companion Animals Act Enforcement and Compliance Activities

Local Government (General) Regulation cl.217 (1)(f)

Council carried out the following activities in 2022/23 in relation to enforcing, and ensuring compliance with, the provisions of the *Companion Animals Act 1998* and regulation:

- Regular Patrols of known declared dangerous and restricted dog premises, ensuring compliance with legislative requirements.
- Regular patrols for non-compliance of dog and cat ownership.
- Issuing warnings and infringement notices for non-compliance with legislation.
- Impounding of stray companion animals.
- Actively promote animals available for rehoming to community and rehoming organisations
- Education to the community regarding owners obligations when regarding pet ownership.

In 2022/23 Blayney Shire Council assisted Blayney Shire residents with the cost of microchipping and/or de-sexing companion animals. During this period, Council provided free microchipping for 45 companion animals and assisted with \$50 towards the cost of de-sexing for 19 companion animals. During the period 5 dogs were rescued by rehoming organisations, 33 were returned to owners and 6 were euthanised as a result of dog attacks.

Companion animal community education programs:

Community education programs consisted of promotion in the local and social media, including regular social media posts and GM conversations in the Blayney Chronicle newspaper.

Strategies in place to comply with the requirement under Section 64 (Companion Animals Act) to seek alternatives to euthanasia for unclaimed animals:

Before destroying a seized or surrendered animal it is the duty of the council to consider whether there is an alternative action to that of destroying the animal and (if practicable) to adopt any such alternative. Council actively seeks to re-home animals which are impounded, including notifying rescue organisations, contact with members of the public and the placement of social media posts to promote awareness posts on social media.

Off leash areas provided in the Council area:

Council maintains dedicated off leash areas in Blayney, Carcoar and Millthorpe.

Amount of funding spent relating to companion animal management and activities:

Financial information on management and control of companion animals in the area is detailed as follows:

Income	
Registration Fees – commission	\$7,679
Impounding Fees	\$411
Microchip Fees	\$0
Other income	\$7,315
Total Income	\$15,405

Expenditure	
Salaries	\$55,220
Employee Overheads	\$26,378
Depreciation	\$11,905
Impounding & Control Expenses	\$17,874
Responsible Pet Management Program	\$2,619
Total Expenditure	\$113,996
Net Cost of Companion Animal Operations	\$98,591

GIPA Activity

Government Information (Public Access) and Regulation s.125(1) and Clause 7 Sch. 2

A report on Government Information Public Access activity for the 2022/23 year is provided. Please refer to Attachment A5.

Public Interest Disclosures Annual Report

Public Interest Disclosures Act 1994 s.31 (and Public Interest Disclosures Regulation cl.4)

A report on Public Interest Disclosures for the 2022/23 year is provided. Please refer to Attachment A6.

Planning Agreements

Environmental Planning and Assessment Act 1979 s.7.5(5)

Company	Effective	Purpose	Amount	Due Date	Paid
Cadia Holdings Pty Ltd	July 2013	Road Upgrades Contribution	\$1,000,000	One-off payment payable on date of the agreement.	Paid at commencement of agreement.
		Annual contribution – Community enhancements and / or Road Upgrades	\$64,502	Due within 28 days of 30 June. Subject to annual increase in accordance with All Groups CPI.	Paid 30/06/2023
Flyers Creek Windfarm Pty Ltd	January 2014	Annual contribution Community Benefit Fund	\$66,291	50% payable 1 July and 50% payable 5 January.	Paid 05/07/2022 06/12/2022
		Annual contribution – Road Maintenance	\$48,211		Paid 05/07/2022 06/12/2022
		Annual contribution – Project Related Council Administration and Observations	\$14,463		Paid 05/07/2022 06/12/2022
LFB Resources NL	Within 30 days of CP satisfaction date outline in agreement	Public Purpose	\$1M	One-off payment payable within 30 days of CP satisfaction date	Not yet effective
		Public Purpose	\$212,222	p.a. payable before each anniversary of CP satisfaction date for the term of the agreement	
		Public Purpose	1% of per capital expended above original capital cost of project.		

Other Information

State of the Environment

Council is required to produce State of Environment Reports every four years, in the year of the Council election therefore, the State of Environmental Report will be produced in 2024. Since 2007, the Councils of the Greater Central West Region of NSW have joined to produce Regional State of Environment Reports as part of Council reporting requirements. The Regional State of the Environment Report is the result of a collaborative relationship between the participating catchment Councils, including Blayney Shire Council, and the Central West Catchment Management Authority.

Information on implementation of the Disability Inclusion Action Plan

Disability Inclusion Act s.13(1)

Council has adopted the Blayney Shire Disability Inclusion Action Plan (DIAP) 2022-2026. The aim of the plan is to ensure that local services, facilities and programs provided by Councils are as inclusive as they can be.

The Blayney Shire Disability Inclusion Working Group conducted meetings during the year and monitors Council's progress on the Disability Inclusion Action Plan. A report to the elected body and community on outcomes from the plan occurs on a six-month basis and annually in the Annual Report.

Council implemented a number of initiatives to raise the profile of access issues within the Shire. A report on implementation of the Disability Inclusion Action Plan for the 2022/23 year is provided. Please refer to Attachment A8.

Disclosure of Development Contributions and Development Levies

Environmental Planning and Assessment Regulation cl. 218A(1), (2) and (3)

Council is required to disclose how development contributions and development levies have been used or expended under each contribution plan.

	Contributions Received	Interest	Expended	Closing Balance
S7.11 Local Infrastructure Fund	\$521,280	\$52,501	\$73,300	\$1,532,493
S64 – Contributions Plan	\$266,280	\$45,461	\$0	\$1,308,483
Future Infrastructure Subsidy	\$106,698	\$13,202	\$0	\$319,514
TOTALS	\$894,258	\$111,164	\$73,300	\$3,160,490

Development contributions and development levies expended

Environmental Planning and Assessment Regulation cl.218A (2)(a),(b),(c),(d),(e),(f),(g)

Council is obligated to report projects for which developer contributions or levies have been used. The following provides an outlines activity during the 2022/23 period:

Project ID	IS: O58 - CX0141	PES: XXXX5160
Project Description	King George Oval Lights	Infrastructure Contributions Plan Renewal
Public Amenity/Public Service	Sporting Grounds	Governance
Contributions Expended	\$ 48,630	\$ 24,670
Percentage of Total Project	22%	100%
Value of Land & Material Public Benefit other than money or land	N/A	N/A
Complete	No	Yes

Swimming Pool Inspections

Swimming Pools Act (1992) s.22F(2) & Swimming Pools Regulation (2018) cl.23

Council is required to include in the annual report the number of inspections performed and the resultant number of certificates of compliance and certificates of non-compliance issued.

Statistics for the 2022/23 year are as follows:

- 1 inspection conducted
- 0 compliance certificated were issued
- 0 Non-compliance certificate was issued

Development Servicing Plan for Sewerage Services

2016 Developer Charges Guidelines for Water Supply, Sewerage and Stormwater

The Blayney Shire Council Development Servicing Plan for Sewerage Services (April 2020) was adopted on 9 June 2020.

The Guidelines require that where a utility elects to levy less than the calculated developer charges, then the resulting cross-subsidy from the existing customers in the typical residential bill must be calculated and disclosed in the relevant Development Servicing Plan, in the utility's Annual Report, annual Operational Plan and in communication materials for consultation with stakeholders.

As part of the adopted Development Servicing Plan for Sewerage Services developer charges were set below the calculated charges to help promote and facilitate development in the Blayney Shire. The resulting annual cross-subsidy of \$55 per service was levied from 1 July 2021 and in 2022/23 totalled \$106,698.

Bush Fire Control

NSW Rural Fire Service (NSW RFS), established by the Rural Fires Act 1997, (Canobolas Zone) are responsible for bush firefighting services and management in the Blayney Shire.

Blayney Shire Council provides for the housing of bush firefighting equipment including trucks, pumps etc. and operations are carried out by the NSW RFS. Financial contributions are made for the provision of equipment, RFS staff, planning and insurances. Financial contributions also go towards costs associated with retention of brigades within Council's area.

Council regularly undertakes hazard reduction works such as slashing/spraying of reserves, parks, roadside verges and other vacant Council land as resources permit.

Bush fire hazard complaints received by Council are directed to the Canobolas Zone Office, (under delegation) for investigation and for issuing of hazard reduction notices where required.

Council is a member of the Canobolas Zone Bush Fire Management Committee which coordinates bushfire management throughout the Blayney Shire, Orange City, Cowra Shire and Cabonne Shire Council areas.

Council is a member of the Canobolas Zone Liaison Committee responsible for advice and operational management of the Canobolas Zone Rural Fire Service.

During 2022/23 Council has facilitated works for construction of a new RFS facility in Blayney.

The annual contribution paid by Council in 2022/23 for this service was \$311,001.



Future Direction 1 – Maintain and Improve Public Infrastructure and Services

Strategic Objectives/Strategies	Actions	Status
1.1 Plan and develop integrated transport networks, providing choices that enable people and freight to move and travel, in a safe, accessible and efficient manner		
<p>Sealed roads and unsealed roads, bridges and culverts will be maintained in accordance with agreed service levels</p> <p>Deliver the Blayney Shire Roads Strategy</p> <p>Lobby and advocate for the re-opening of the Blayney-Demondrille Railway Line</p> <p>Deliver the Active Movement Strategy priorities to provide safe and accessible connecting pathway networks</p> <p>Plan for future transport and road infrastructure to service future needs</p>	<p>Maintain Transport infrastructure in accordance with Road Hierarchy, Renewal and Maintenance Policy and the Pathways in accordance with Councils' Pathway Hierarchy, Standard and Maintenance Policy.</p> <p>Develop and implement a Bridge and Culvert Renewal and Maintenance Policy.</p> <p>Prioritise road rehabilitation and upgrade works in-line with the Blayney Shire Roads Strategy.</p> <p>Deliver heavy patching, culvert renewal, initial sealing, resealing and gravel resheeting programs in accordance with budgetary allocations.</p> <p>Undertake reconstruction and rehabilitation on Forest Reefs and Hobbys Yards Roads in accordance with budgetary allocations.</p> <p>Undertake construction of Belubula River Walk Stages 3 and 4, pathways in Trunkey Street, Newbridge, Coombing Street, Carcoar, Elliott Street, and Glenorie Road, Millthorpe, and pathways within the King George Oval Pedestrian Project</p>	<p>Defect inspections and repairs of pathways and roads prioritised in accordance with policies.</p> <p>Council has lobbied for extension of the Bathurst Bullet Train Service.</p> <p>Bridge and Culvert Renewal and Maintenance Policy to commence in 2024.</p> <p>Priority road rehabilitation and upgrade works included in the DP/OP.</p> <p>Scoped and in progress.</p> <p>Scoping, design & construction in progress.</p> <p>Belubula River Walk stage 3 & 4 footpath completed. Roadworks at Charles & Stillingfleet to be constructed shortly.</p> <p>Landscaping will be completed late July, early August.</p> <p>KGO footpath and Coombing Street footpath completed.</p>

Strategic Objectives/Strategies	Actions	Status
	Attendance at and involvement in advocacy activities.	<p>Millthorpe pathways are designed, construction scheduled and 75% complete.</p> <p>Newbridge footpath stage 1 has been completed. Further design and community consultation required for stage 2.</p> <p>GM and Mayor met with Transport for NSW and other stakeholder Councils regarding the Blayney-Demondrille Railway Line</p>
<p>1.2 The Blayney health service; medical centres, aged care providers, primary and ancillary support and emergency service agencies provided in the Shire meet the future needs of the community</p>		
<p>Advocate to both NSW and Federal Government Ministers of Health, to ensure that Aged Care Services are maintained in Carcoar (Uralba) and Blayney (Lee Hostel), and the Blayney Health Services Clinical Services Plan is delivered</p> <p>Provide support for emergency management in Blayney Shire in accordance with State Emergency and Rescue Management (SERM) Act</p> <p>Advocate to NSW Police and Emergency Services agencies for appropriate service levels.</p>	<p>Attendance at and involvement in advocacy activities.</p> <p>Provide oversight of construction of new RFS Station Blayney and refurbishment of Blayney Fire and Rescue Station, facilitate meetings with zone commanders and local brigade captains</p> <p>Chair the Local Emergency Management Committee.</p> <p>Participate in the development and implementation of the Blayney Shire Local Emergency Management Plan.</p> <p>Attendance at and involvement in NSW Police Chifley District Command and other emergency services agencies meetings.</p>	<p>Council representation (Mayor) on Blayney Health Council.</p> <p>Advocacy on Aged Care as required.</p> <p>Construction of Blayney RFS station underway.</p> <p>LEMC meetings run as per meeting schedule.</p> <p>Council participated in the community consultation sessions for the Blayney MPS redevelopment.</p>

Strategic Objectives/Strategies	Actions	Status
1.3 The community is provided with access to quality lifelong education and training		
<p>Advocate on behalf of the community to Government to support accessible quality local education</p> <p>Work with registered training organisations, key business and employment service agencies to support traineeships, trade apprenticeships and skills development</p>	<p>Attendance at and involvement in advocacy activities.</p> <p>Engage with Schools Infrastructure NSW.</p> <p>Appoint Council Delegate to the Skillset Board</p> <p>Work with training organisations as opportunities arise to achieve national recognised training outcomes</p>	<p>Council advocated the NSW Government regarding the Millthorpe Public School redevelopment.</p> <p>Councillor Pryse Jones has identified a desire to be Council's delegate on the Skillset Board.</p> <p>Council has been working with multiple training providers, schools and government organisations regarding the national skills shortage.</p>
1.4 Residents and business have access to reliable utilities, information, and communication technologies across the Shire		
<p>Lobby the Federal Government for improved internet and mobile phone access to all our villages to facilitate growth</p> <p>Investigate and support emerging communication technologies that support our community</p> <p>Ensure appropriate utility services (electricity, gas, water) are available in the Blayney Shire</p>	<p>Support applications for funding for improved communications infrastructure, as required.</p> <p>Utilise smart technology and expand Council smart hub systems.</p> <p>Attendance at and involvement in advocacy activities.</p>	<p>Council provided information to RDA Central West regarding known black spots for mobile phone coverage.</p> <p>Council continues to integrate opportunities for use of smart hub technology within its capital works program.</p> <p>Council delegate appointed to Central Tablelands Water. Informal engagement with Essential Energy and Jemena as required.</p>

Future Direction 2 – Build the Capacity and Capability of Local Governance and Finance

Strategic Objectives/Strategies	Actions	Status
2.1 Council is recognised as a valuable partner with government and private business stakeholders		
<p>Meaningful two-way communication and engagement between NSW and Federal Governments, regional organisations, business, industry, stakeholders and communities of interest</p> <p>Provide for the efficient and effective administration of Council</p>	<p>Attendance at and involvement in advocacy activities.</p> <p>Develop Implementation Plan to deliver recommendations from Financial Sustainability Review.</p> <p>Audit, Risk and Improvement Committee (ARIC) meetings held</p> <p>Implementation of Strategic Internal Audit Plan Development of Service Plans and Service Review Framework</p> <p>Pursue partnerships and Grant funding opportunities to deliver projects identified in Asset Management Plans and Integrated Planning and Reporting documents.</p>	<p>Council attended; LGNSW conference, Country Mayors, Mining & Energy Related Councils, Central NSW JO. Mayor and General Manager met with Hon. Paul Toole (Bathurst MP) and Deputy Premier) during the period.</p> <p>Council commenced the Special Rate Variation application process during the period.</p> <p>ARIC meetings held in August, November, February and May with minutes tabled to next scheduled Council meeting.</p> <p>Reviews from Strategic Internal Audit Plan undertaken.</p> <p>Grant funding sought as reported to Council.</p>
2.2 Responsible management practices, delivery of services and renewal of assets across the Blayney Shire		
<p>Identify and implement improvement opportunities to optimise Council's financial sustainability.</p>	<p>Implement Building and Other Structures Asset Management Plan</p>	<p>Revaluation of Buildings Asset Class commenced and required before completing an updated AMP.</p>

Strategic Objectives/Strategies	Actions	Status
<p>Review Council's financial performance in the Long Term Financial Plan and report against Office of Local Government Financial Performance Ratios</p> <p>Significant Capital Projects are assessed and reviewed prior to lodgment and/or allocation of funding</p> <p>Council is an employer of choice</p> <p>Effective management of land under Council control</p>	<p>Finalise Financial Sustainability Review (FSR)</p> <p>Reporting to Audit Risk and Improvement Committee</p> <p>Annual Financial Statements finalised and audited</p> <p>All proposed projects are considered and assessed in accordance with Capital Projects Operating Guideline and / or Capital Expenditure Review Guideline</p> <p>Implement Workforce Management Plan strategies.</p> <p>Finalisation of Crown Lands Plans of Management Program</p> <p>Regular meetings with Crown Land</p>	<p>FSR completed and report tabled to Councillor Workshop and ARIC meeting.</p> <p>Financial Statements lodged with the OLG on 24/10/2022.</p> <p>Council adapted to national skills shortage and currently sits at 96% occupancy.</p> <p>Council continues to use initiatives identified in its workforce management plan in relation to its HR recruitment and retention strategies.</p> <p>Crown Lands Plans of Management Program progressing with Parks, Ovals and Open Space documents assessed and edits updated. Awaiting further approval.</p> <p>Meeting with Crown Lands held September, February and May.</p>

Strategic Objectives/Strategies	Actions	Status
2.3 Town Associations, Village Committees and local organisations are capable, resilient, and involved in decision making about issues that impact their own community		
<p>Facilitate constructive and timely communication between Council and the Town & Village Committees /Progress Associations</p> <p>Continue to support local community infrastructure projects via the Community Financial Assistance Program and Village Enhancement Plan (VEP) allocations</p> <p>Support the development and implementation of improvement projects for the local Halls, School of Arts and other community facilities</p> <p>Work proactively with community groups to support local events</p>	<p>Engagement with town and village communities on priorities for allocation of VEP funding</p> <p>Community Financial Assistance Program funding rounds called biannually</p> <p>Community Financial Assistance Program funding allocated.</p> <p>Attendance at and involvement in Orange360 activities.</p> <p>Increase social media presence and interaction with community</p> <p>Facilitation of Event Management Applications and support of event organisers</p>	<p>Council met with; Platform Arts Hub, Millthorpe, Lyndhurst and Newbridge village committees.</p> <p>Community Financial Assistance Rounds promoted with Rounds 1 and 2 allocated.</p> <p>Orange360 Council delegate appointed. Delegate and officer attendance to monthly meetings.</p> <p>Ongoing social media posts as per schedule. Min of 4 per week and more as required. 263 new likes during period.</p> <p>Applications received responded to and applicants assisted with navigating and satisfying requirements.</p>

Strategic Objectives/Strategies	Actions	Status
2.4 The community and ratepayers have confidence in and are engaged with Blayney Shire Council		
<p>Deliver Councils Community Engagement Strategy utilising various channels and methods to enhance community awareness and participation in Council services and decision making</p> <p>Information is delivered effectively and efficiently</p> <p>Encourage sound governance practice and build the capacity and capability of local leaders within community organisations</p>	<p>Review Community Engagement Strategy</p> <p>Review Community Participation Plan</p> <p>Investigate Online Rates Tool</p> <p>Increase e-newsletter distribution list.</p> <p>Promote Online Planning and Customer Request platforms</p> <p>Seek training opportunities to build capacity and capability of local leaders</p>	<p>Not commenced.</p> <p>Not commenced.</p> <p>Enhancement deferred due to system limitations and cost prohibitive pricing.</p> <p>Advertising of e-newsletter resulted in 70 new subscribers.</p> <p>DA lodgement advice provided on Council's website</p> <p>No training made available, sought and/or identified at this stage.</p>

Future Direction 3 – Diversify and Grow the Blayney Shire Local and Visitor Economy

Strategic Objectives/Strategies	Actions	Status
3.1 A viable and productive agricultural sector		
<p>Support the growth of the Shire while preserving productive agricultural land and integrate sustainable industries into the future</p> <p>Ensure local planning instruments and strategies support the agricultural sector</p> <p>Maintain the availability and quality of water for use in rural areas</p>	<p>Ensure Land Use conflict is minimised and/or mitigated where on or adjoining agricultural lands and operations.</p> <p>Manage the water supply bores in rural locations to provide a secure 'non-potable' supply of water to the Shire</p> <p>Participate in Central NSW Water Utilities Alliance</p>	<p>This assessment occurs with individual development applications and through the Planning Proposal process if agricultural lands are involved.</p> <p>Bores maintained within Council budget.</p> <p>Council staff attended the Central NSW Water Utilities Alliance meeting.</p>
3.2 A responsible and prosperous mining industry that is engaged with the community, working towards the improvement of the Shire		
<p>Engage and advocate on behalf of the community on the corporate and environmental responsibilities of the mining sector</p>	<p>Attend Community Consultative Committee (CCC) meetings</p> <p>Attend Mining and Energy Related Councils meetings</p> <p>Advocate to the NSW Government for continuation of the Resources for Regions funding program.</p>	<p>Meetings of the Cadia Valley CCC and McPhillamys Gold Project CCC were attended.</p> <p>Meetings of the Flyers Creek Wind Farm CCC were attended.</p> <p>MERC meetings attended.</p> <p>Ongoing. Issue raised with MERC, Central NSW JO and NSW Government.</p>

Strategic Objectives/Strategies	Actions	Status
<p>Implement the Orange Region Destination Management Plan Work with, and support Orange360 and Central NSW Tourism</p> <p>Provide support to local businesses and event organisers</p>	<p>Work with Orange 360 to support Orange Region Destination Marketing activities</p> <p>Review Blayney Visitor Information Centre (VIC) operations</p> <p>Allocate funding through the Tourism Development Program</p> <p>Implement the Reconnecting Regional NSW Community Events Program</p>	<p>Ongoing cooperation.</p> <p>Ongoing support provided and attendance at monthly VIC meetings.</p> <p>5 applications approved during reporting period.</p> <p>11 events held in 2022/23 under the Reconnecting Regional NSW Community Events Program</p>
<p>3.3 An attractive shire for employment opportunities with industrial, business, tourism and planned housing residential growth</p>		
<p>Implement the Blayney Mainstreet and Millthorpe Village Centre Masterplans</p> <p>Facilitate the development of new residential housing in Blayney and Villages</p> <p>Seek opportunities to build a vibrant local retail and business sector</p> <p>Regularly review and update, planning instruments, strategies and policies</p>	<p>Deliver High Pedestrian Activity Areas in Blayney and Millthorpe.</p> <p>Develop projects and identify funding opportunities for Blayney Mainstreet and Millthorpe Village Centre Masterplan projects</p> <p>Work with stakeholders and partners to identify affordable housing opportunities</p> <p>Support business opportunities</p> <p>Review Infrastructure Contributions Plan</p> <p>Commence Millthorpe Settlement Strategy Addendum</p>	<p>Under review by TfNSW</p> <p>Funding for detailed design obtained and will be progressed.</p> <p>No opportunities identified.</p> <p>Multiple Planning enquires received and advice provided to businesses seeking to develop.</p> <p>Review of the Infrastructure Contributions Plan is complete and new 2022 Plan implemented.</p> <p>The Millthorpe Settlement Strategy Addendum not commenced and Council approval to be sought to defer project until 2023/2024 to align with proposed budgeting in the Delivery Program.</p>

Strategic Objectives/Strategies	Actions	Status
	Commence a Planning Proposal to update the Blayney Local Environmental Plan 2012 in response to the Blayney Flood Study (Storm 2022)	A review of the Flood Study is occurring prior to proceeding further.

Future Direction 4 – Enhance recreational facilities and networks that support health and wellbeing of the community, sport, heritage and cultural interests

Strategic Objectives/Strategies	Actions	Status
4.1 We are an inclusive, diverse and welcoming community		
<p>Engage with young people to facilitate and progress activities within the Shire</p> <p>Implement the Disability Inclusion Action Plan</p> <p>Facilitate engagement of key stakeholders of the local community services sector</p>	<p>Allocate funding through Youth Week Grants program</p> <p>Six monthly and annual reporting on outcomes from Disability Inclusion Action Plan (DIAP)</p> <p>Engagement of Disability Inclusion Working Group (DIWG)</p> <p>Support Blayney Interagency meetings and networks</p>	<p>4 applications from community awarded for Youth Week.</p> <p>DIAP adopted at March Council meeting. Progress report to November 2022 meeting.</p> <p>DIWG meetings held in November and February.</p> <p>Council meeting facility on offer. No meeting held to date</p>
4.2 Provide facilities that support increased participation in sport and fitness activities		
<p>Sporting events are supported by Council, volunteers and state sporting bodies so that they are coordinated and well resourced</p> <p>Implement Blayney Shire Sports and Recreation Masterplan to enhance and improve sporting facilities</p> <p>CentrePoint Sport and Leisure Centre is managed in a manner to maximise patronage and participation in fitness activities</p>	<p>Implement Councils' Parks and Recreation Asset Management Plan</p> <p>Deliver sports lighting at Stillingfleet netball and King George Oval facilities, Blayney, and the Lyndhurst Recreation Ground tennis court</p> <p>Deliver Redmond Oval, Millthorpe cricket nets upgrade.</p> <p>Install new electronic scoreboard at King George Oval.</p> <p>Deliver carpark improvements at King George Oval, Blayney.</p> <p>Review the Blayney Shire Sport and Recreation Masterplan</p>	<p>As provided for in capital works program.</p> <p>Lyndhurst tennis courts, Blayney netball courts & Blayney KGO completed.</p> <p>Completed – October 2022</p> <p>Completed – December 2022</p> <p>Tender sought and contractor awarded. Proposed works to start October 2023.</p>

Strategic Objectives/Strategies	Actions	Status
	<p>Coordinate User Group meetings for sporting facilities and major projects</p> <p>YMCA to ensure fitness programs and services maximise patronage and participation at CentrePoint</p>	<p>Development of Blayney Showground Masterplan in progress. Initial discussion with User Group.</p> <p>KGO user group and Showground user group meetings undertaken.</p> <p>Ongoing reporting furnished. YMCA representatives attended briefing to Councillors in February.</p>
4.3 Heritage and First Nations significant sites in the natural and built environment are protected		
<p>Identify items of natural and built heritage in Blayney Shire</p> <p>Heritage Advisory services continue to be provided to owners of heritage items ensuring heritage is preserved whilst allowing development to occur</p> <p>Ensure the Shire's 8 heritage listed cemeteries are maintained and protected</p>	<p>Ongoing engagement with Orange Local Aboriginal Lands Council</p> <p>Facilitate and provide Heritage Architect Advisory service.</p> <p>Allocate funding through Local Heritage Assistance Program</p> <p>Finalisation of the Blayney Shire Cemeteries Vegetation Plan</p>	<p>Ongoing engagement as required and specifically regarding cultural burnings at Cemeteries and totem poles at Belubula River Walk.</p> <p>The Heritage Architect Advisory service continues with visits from Heritage Advisor monthly.</p> <p>Four applications approved.</p> <p>Draft plan progressing.</p>

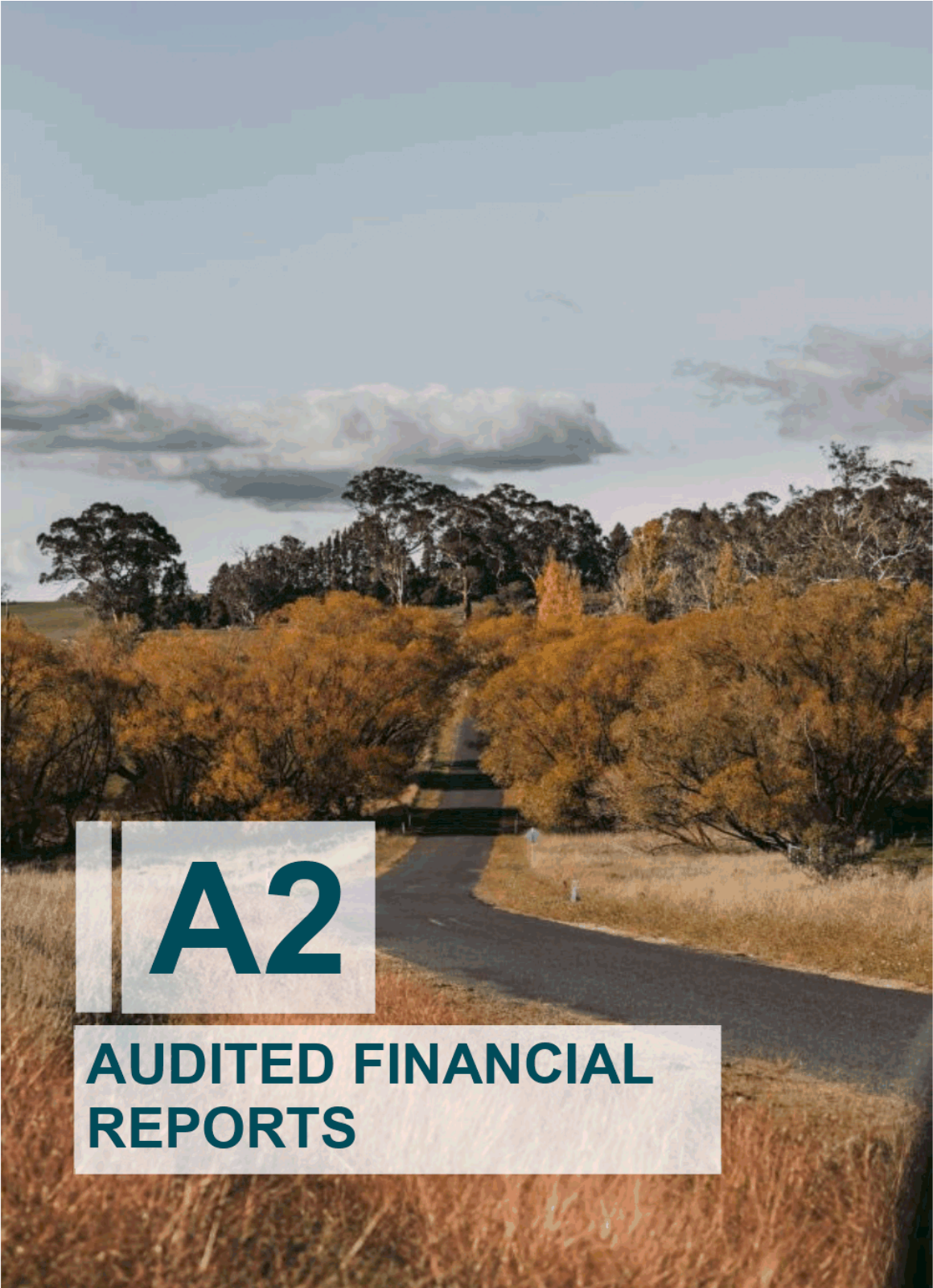
Strategic Objectives/Strategies	Actions	Status
4.4 The shire is a centre for cultural interest, arts, performance and entertainment		
<p>Encourage the use of the Blayney Shire Community Centre as a facility for events</p> <p>Provide effective and consumer friendly library services in the Blayney Shire</p> <p>Maintain partnerships with local arts and cultural groups</p>	<p>Number of events that utilise Blayney Shire Community Centre</p> <p>Music Scholarship program and maintain Council's support of Regional Music Programs</p> <p>Maintain and operate Blayney Library via Service Level Agreement (SLA) in place with Orange City Council</p> <p>Continued support of Arts OutWest, Platform Arts Hub and local museums</p>	<p>Statistics for reporting period:</p> <p>Conferences 1</p> <p>Meetings:</p> <p>External 157</p> <p>Internal 106</p> <p>Other functions 43</p> <p>Unused days 156</p> <p>2 Music Scholarships awarded following auditions.</p> <p>Library Service delivered per SLA. Statistics for period:</p> <p>Loans:</p> <p>In-person 11,735</p> <p>E-loans 5,671</p> <p>Other:</p> <p>PC Bookings 485</p> <p>WiFi 129</p> <p>Events 17</p> <p>Programs 99</p> <p>Arts OutWest membership renewed.</p> <p>Funding provided to Platform Arts Hub through the Village Enhancement Program</p>

Future Direction 5 – Protect our Natural Environment

Strategic Objectives/Strategies	Actions	Status
5.1 Retain and enhance open spaces; with a focus on regeneration of native vegetation		
Ongoing liaison, support and participation with Local Land Services, Landcare and as a constituent Council Upper Macquarie County Council	Attendance at and involvement in advocacy activities.	Council delegates appointed to Upper Macquarie Council and meetings attended. Informal engagement with LLS and Landcare as required.
Maintain and strengthen partnerships with organisations responsible for natural resource management and feral pest control	Prepare concept plan for Presidents Walk	Review of CWELC facility as emergency stock holding facility with LLS in progress. No budget in current financial period.
Review the Roadside Vegetation Management Plan to ensure high environmental value vegetation is protected, road safety outcomes maintained and any clearing is undertaken following agreed principles and guidelines	Implement Native Tree Planting Program	No tree planting occurred beyond minor replacements.
	Develop a Parkland Tree Planting design, replacement and expansion program.	Street Tree policy adopted at February Council meeting.
Support Council's native tree planting program and community engagement	Detailed design for Beaufort Street Park	Native planting planned as part of Belubula River Walk project. No budget in current financial period.
	Cemeteries Vegetation Management Plan	Cemeteries Operational Guideline currently under review.

Strategic Objectives/Strategies	Actions	Status
5.2 The Belubula River, waterways and tributaries that flow into our regional water catchments and water supply sources are clean, healthy and biodiverse		
<p>Prepare a shire wide onsite sewerage waste-water strategy</p> <p>Clean up waterways throughout the Shire including removal of willow trees, other noxious species, creating wildlife habitat</p> <p>Stormwater Management Plans are prepared for Blayney, Millthorpe and Carcoar and projects scoped for funding</p> <p>Ensure provision of Sewerage Treatment and Recycled Water Treatment Plant is adequate for the growth of the Shire and promotes Residential Development</p>	<p>Finalise and implement Blayney Shire Onsite Sewerage Management Policy</p> <p>Sewerage Strategic Business Plan (SBP)</p> <p>Stormwater Management Plan for Blayney</p> <p>Progress Millthorpe Stormwater Management Plan study</p>	<p>Not yet commenced.</p> <p>Public Works NSW engaged for proposal on SBP delivery.</p> <p>In progress with Blayney Local Flood Study.</p> <p>Draft study in progress.</p>
5.3 We are on the path to achieving net zero emissions and adapting to climate change risks and opportunities		
<p>Facilitate new energy sources, sustainable development and farming practices within the Shire</p> <p>Implement the Blayney Shire Renewable Energy Action Plan</p> <p>Continue to investigate and challenge emerging renewable energy sources</p>	<p>Finalise Business Case and Capital Expenditure Review for Blayney Solar Farm</p> <p>Lodge Development Application for Blayney Solar Farm</p> <p>Investigate behind the meter battery/solar solutions</p> <p>Develop Fleet strategy for electric/hybrid vehicle solutions</p>	<p>Project review undertaken. Ongoing.</p> <p>DA not lodged yet.</p> <p>Not yet progressed. Deferred to 2023/24.</p> <p>Council collaborating through CNSW Joint Organisation to identify opportunities for EV charging and development of a fleet strategy.</p>

Strategic Objectives/Strategies	Actions	Status
5.4 Recycling and innovative diversion of waste will reduce the volume deposited in Council's Landfill		
Ensure Waste Management Services are delivered in a financially sustainable manner	Review Village Recycling Station Service	Consultant engaged and review underway.
Develop and promote programs with NetWaste that increase recycling and reuse	Support Garage Sale Trail	Held in November 2022.
Review services and introduction of a Green Bin in Waste Collection Services	Review Bulky Waste Collection Service	Consultant engaged and review underway.
Investigate establishment of 'return and earn' opportunities within the Shire	Investigate voucher system for Blayney Waste Management Facility	Consultant engaged and review underway.
	Review of Street Cleaning program	Not yet commenced.



Blayney Shire Council

ANNUAL FINANCIAL STATEMENTS

for the year ended 30 June 2023



Blayney Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2023



Blayney Shire Council

General Purpose Financial Statements

for the year ended 30 June 2023

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Overview

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

91 Adelaide Street
Blayney NSW 2799

Council's guiding principles are detailed in Chapter 3 of the Local Government Act 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.blayney.nsw.gov.au.

Blayney Shire Council

General Purpose Financial Statements

for the year ended 30 June 2023

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 29 August 2023.



Cr. S.J. Ferguson
Mayor
29 August 2023



Cr. D. Somerville
Deputy Mayor
29 August 2023



M. Dicker
General Manager
29 August 2023



T. Irlam
Responsible Accounting Officer
29 August 2023

Blayney Shire Council

Income Statement

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Restated Actual 2022
Income from continuing operations				
12,382		B2-1	12,222	11,777
1,667		B2-2	2,049	1,579
371		B2-3	316	480
4,255		B2-4	6,457	5,525
5,857		B2-4	10,443	9,788
189		B2-5	730	110
25		B2-6	544	196
78		B4-1	-	54
24,824			32,761	29,509
Expenses from continuing operations				
7,209		B3-1	6,970	7,167
4,657		B3-2	5,329	5,135
223		B3-3	273	147
6,774		B3-4	7,514	6,738
944		B3-5	847	685
-		B4-1	229	-
19,807			21,162	19,872
5,017			11,599	9,637
5,017			11,599	9,637
(840)			1,156	(151)

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

Blayney Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	Restated 2022
Net operating result for the year – from Income Statement		11,599	9,637
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	34,023	33,221
Other comprehensive income – joint ventures and associates	D2-2	4,545	210
Total items which will not be reclassified subsequently to the operating result		38,568	33,431
Amounts which will be reclassified subsequently to the operating result when specific conditions are met			
Other movements		55	–
Total items which will be reclassified subsequently to the operating result when specific conditions are met		55	–
Total other comprehensive income for the year		38,623	33,431
Total comprehensive income for the year attributable to Council		50,222	43,068

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

Blayney Shire Council

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	Restated 2022	Restated 1 July 2021
ASSETS				
Current assets				
Cash and cash equivalents	C1-1	5,771	2,298	3,665
Investments	C1-2	23,500	17,500	16,500
Receivables	C1-4	1,026	1,267	587
Inventories	C1-5	1,350	1,377	1,528
Contract assets and contract cost assets	C1-6	3,755	2,345	550
Other	C1-11	73	128	63
Total current assets		35,475	24,915	22,893
Non-current assets				
Investments	C1-2	-	500	500
Receivables	C1-4	-	20	-
Infrastructure, property, plant and equipment (IPPE)	C1-7	379,271	338,320	297,964
Intangible assets	C1-8	62	54	83
Right of use assets	C2-1	42	21	40
Investments accounted for using the equity method	D2-2,D2-3	35,050	30,108	29,835
Total non-current assets		414,425	369,023	328,422
Total assets		449,900	393,938	351,315
LIABILITIES				
Current liabilities				
Payables	C3-1	2,051	1,522	1,533
Contract liabilities	C3-2	5,212	3,198	3,369
Lease liabilities	C2-1	10	19	20
Borrowings	C3-3	597	629	602
Employee benefit provisions	C3-4	2,165	2,330	2,356
Provisions	C3-5	70	-	-
Total current liabilities		10,105	7,698	7,880
Non-current liabilities				
Payables	C3-1	1	2	2
Contract liabilities	C3-2	3,924	-	-
Lease liabilities	C2-1	33	2	21
Borrowings	C3-3	5,376	5,972	6,601
Employee benefit provisions	C3-4	53	75	76
Provisions	C3-5	1,335	1,338	952
Total non-current liabilities		10,722	7,389	7,652
Total liabilities		20,827	15,087	15,532
Net assets		429,073	378,851	335,783
EQUITY				
Accumulated surplus	C4-1	184,666	168,522	158,675
IPPE revaluation reserve	C4-1	244,352	210,329	177,108
Other reserves	C4-1	55	-	-
Council equity interest		429,073	378,851	335,783
Total equity		429,073	378,851	335,783

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

Blayney Shire Council

Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	2023				2022			
		Accumulated surplus	IPPE revaluation reserve	Other reserves	Total equity	Accumulated surplus	IPPE revaluation reserve	Other reserves	Total equity
Opening balance at 1 July		168,522	210,329	–	378,851	157,485	177,108	–	334,593
Correction of prior period errors	G3-1	–	–	–	–	1,190	–	–	1,190
Restated opening balance		168,522	210,329	–	378,851	158,675	177,108	–	335,783
Net operating result for the year		11,599	–	–	11,599	9,853	–	–	9,853
Correction of prior period errors	G3-1	–	–	–	–	(216)	–	–	(216)
Restated net operating result for the period		11,599	–	–	11,599	9,637	–	–	9,637
Other comprehensive income									
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	34,023	–	34,023	–	33,221	–	33,221
Joint ventures and associates	D2-2	4,545	–	–	4,545	210	–	–	210
Other reserves movements		–	–	55	55	–	–	–	–
Other comprehensive income		4,545	34,023	55	38,623	210	33,221	–	33,431
Total comprehensive income		16,144	34,023	55	50,222	9,847	33,221	–	43,068
Closing balance at 30 June		184,666	244,352	55	429,073	168,522	210,329	–	378,851

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

Blayney Shire Council

Statement of Cash Flows

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Actual 2022
Cash flows from operating activities				
<i>Receipts:</i>				
12,387	Rates and annual charges		12,273	11,801
1,652	User charges and fees		2,801	1,080
208	Interest received		385	96
10,063	Grants and contributions		21,070	12,489
-	Bonds, deposits and retentions received		93	-
477	Other		2,084	2,332
<i>Payments:</i>				
(7,209)	Payments to employees		(7,190)	(7,214)
(4,632)	Payments for materials and services		(6,787)	(6,708)
(226)	Borrowing costs		(224)	(251)
-	Bonds, deposits and retentions refunded		-	(74)
(944)	Other		(719)	(380)
11,776	Net cash flows from operating activities	G1-1	23,786	13,171
Cash flows from investing activities				
<i>Receipts:</i>				
1,716	Sale of investments		-	-
-	Sale of real estate assets		45	-
776	Proceeds from sale of IPPE		467	904
-	Deferred debtors receipts		20	-
<i>Payments:</i>				
-	Acquisition of term deposits		(5,500)	(1,000)
(11,513)	Payments for IPPE		(14,713)	(13,763)
-	Purchase of intangible assets		(41)	(16)
-	Deferred debtors and advances made		-	(40)
(9,021)	Net cash flows from investing activities		(19,722)	(13,915)
Cash flows from financing activities				
<i>Payments:</i>				
(629)	Repayment of borrowings		(628)	(602)
-	Principal component of lease payments		(18)	(21)
-	Other		55	-
(629)	Net cash flows from financing activities		(591)	(623)
2,126	Net change in cash and cash equivalents		3,473	(1,367)
1,871	Cash and cash equivalents at beginning of year		2,298	3,665
3,997	Cash and cash equivalents at end of year	C1-1	5,771	2,298
13,545	plus: Investments on hand at end of year	C1-2	23,500	18,000
17,542	Total cash, cash equivalents and investments		29,271	20,298

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

Blayney Shire Council

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Blayney Shire Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 29 August 2023. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The principal accounting policies adopted in the preparation of these consolidated financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (Act)* and *Local Government (General) Regulation 2021 (Regulation)*, and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not-for-profit entity.

The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

Historical cost convention

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

Significant accounting estimates and judgements

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

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

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

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

Significant judgements in applying the Council's accounting policies

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

Council has made provision for some receivables but based on the effectiveness of Council's debt recovery actions to date and deemed it highly likely that these receivables will not be recoverable.

- 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 entities have been included as part of the Consolidated Fund:

- General purpose operations

continued on next page ...

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A1-1 Basis of preparation (continued)

- Sewerage service

The Trust Fund

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

Trust monies and property subject to Council's control have been included in these reports.

Trust monies and property held by Council but not subject to the control of Council have been excluded.

Goods and Services Tax (GST)

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

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

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

Volunteer services

Council engages the use of volunteers through the Blayney Shire Arts & Craft Inc. in its Visitor Information Centre which is manned during business hours of the adjoining coffee shop. It is located next door to Council which provides much of the same information available as well as at various other locations throughout the Blayney Shire. Information about Council's services and upcoming events are available on both Facebook and Council's website and therefore Council would be unlikely to employ the services if they were not provided by volunteers.

Council also participates in tree planting with schools and community groups on an ad hoc basis.

New accounting standards and interpretations issued but not yet effective

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2023 reporting period.

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

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

New accounting standards adopted during the year

The following new standards are effective for the first time at 30 June 2023:

- AASB 2022-3 *Amendments to Australian Accounting Standards – Illustrative Examples for Not-for-Profit Entities accompanying AASB 15*
- AASB 2020-3 *Amendments to Australian Accounting Standards – Annual Improvements 2018 – 2020 and Other Amendments*

Further information on the newly adopted standards which had a material impact on Council's reported financial position, financial performance and/or associated financial statement disclosures can be found at G4-1.

B Financial Performance

B1 Functions or activities

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

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

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2023	2022	2023	2022 Restated	2023	2022 Restated	2023	2022	2023	2022 Restated
\$ '000										
Functions or activities										
1. Public Infrastructure and Services	14,312	12,073	10,350	10,575	3,962	1,498	11,844	9,877	374,714	329,475
2. Local Governance and Finance	13,652	12,482	3,153	3,075	10,499	9,407	2,983	2,735	48,435	34,715
3. The Local and Visitor Economy	818	172	848	424	(30)	(252)	229	15	862	607
4. Community, Sport, Heritage and Culture	1,870	2,739	3,889	3,347	(2,019)	(608)	1,784	2,678	23,894	26,265
5. The Natural Environment	2,109	2,043	2,922	2,451	(813)	(408)	60	8	1,995	2,876
Total functions and activities	32,761	29,509	21,162	19,872	11,599	9,637	16,900	15,313	449,900	393,938

B1-2 Components of functions or activities

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

1. Maintain and Improve Public Infrastructure and Services

Public infrastructure and services are the bones that support a community. Council Functions included are Engineering Services, Plant Operations, Local, Regional and State Roads, Bridges, Footpaths, Sewerage Operations, Stormwater Drainage, Public Cemeteries and Public Conveniences.

2. Build the Capacity and Capability of Local Governance and Finance

To achieve our preferred future we will all need to work together. Council functions included are Governance, Corporate Services, Public Order & Safety, Health and Food Control, Public Halls and Community Centres, Real Estate and General Purpose Revenues.

3. Promote Blayney Shire to grow the Local and Visitor Economy

Ensuring that industry, agriculture and mining exist in harmony working together and collaborating for regional economic growth of the region. Council functions included are Tourism, Industrial and Economic Development and Private Works.

4. Enhance facilities and networks that supports Community Sport, Heritage and Culture

Preserving our history while being productive and innovative we will enhance and develop our sporting and recreational assets so that the facilities are modern and have regional standing. Council functions included are Public Libraries, Swimming Pool and Leisure Centre, Sporting Grounds, Parks and Showgrounds, Rural Fire Services, Youth, Family and Aged and Disabled Services.

5. Protect our Natural Environment

Encourage sustainable land use practices and protect the biodiversity and health of our waterways. Council Functions include Environmental Services, Noxious Plant Management, Domestic and Other Waste Management, Street Cleaning, Town Planning and Building Control.

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2023	2022
Ordinary rates		
Residential	2,134	2,048
Farmland	2,310	2,267
Mining	2,991	2,902
Business	400	373
Less: pensioner rebates (mandatory)	(82)	(86)
Rates levied to ratepayers	7,753	7,504
Pensioner rate subsidies received	45	48
Total ordinary rates	7,798	7,552
Special rates		
Mining special rate	1,728	1,687
Rates levied to ratepayers	1,728	1,687
Total special rates	1,728	1,687
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	977	939
Sewerage services	1,425	1,340
Waste management services (non-domestic)	322	288
Less: pensioner rebates (mandatory)	(62)	(65)
Annual charges levied	2,662	2,502
Pensioner annual charges subsidies received:		
– Sewerage	13	14
– Domestic waste management	21	22
Total annual charges	2,696	2,538
Total rates and annual charges	12,222	11,777

Council has used 2020 year valuations provided by the NSW Valuer General in calculating its rates.

Accounting policy

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

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

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

B2-2 User charges and fees

\$ '000	Timing	2023	2022
Specific user charges (per s502 - specific 'actual use' charges)			
Sewerage services	2	198	217
Total specific user charges		198	217
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s608)			
Building regulation	2	358	481
Private works – section 67	2	573	114
Section 10.7 certificates (EP&A Act)	2	19	21
Section 603 certificates	2	19	20
Other	2	12	13
Total fees and charges – statutory/regulatory		981	649
(ii) Fees and charges – other (incl. general user charges (per s608))			
Cemeteries	2	108	91
Room/facility hire	2	75	56
Leaseback fees – Council vehicles	2	89	87
Quarry revenues	2	308	313
Waste disposal tipping fees	2	268	153
Other	2	22	13
Total fees and charges – other		870	713
Total other user charges and fees		1,851	1,362
Total user charges and fees		2,049	1,579
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		–	–
User charges and fees recognised at a point in time (2)		2,049	1,579
Total user charges and fees		2,049	1,579

Accounting policy

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

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

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 the term of the licence.

B2-3 Other revenues

\$ '000	Timing	2023	2022
Legal fees recovery – other	2	26	24
Diesel rebate	2	65	75
Insurance claims recoveries	2	20	90
Recycling income (non-domestic)	2	103	143
Sale of land for overdue rates	2	–	8
Energy Savings Certificates	2	–	79
Insurance rebates	2	22	22
Other	2	80	39
Total other revenue		316	480
Timing of revenue recognition for other revenue			
Other revenue recognised over time (1)		–	–
Other revenue recognised at a point in time (2)		316	480
Total other revenue		316	480

Accounting policy for other revenue

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

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

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

B2-4 Grants and contributions

\$ '000	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
General purpose grants and non-developer contributions (untied)					
Current year allocation					
Financial assistance	2	872	1,537	-	-
Payment in advance - future year allocation					
Financial assistance	2	3,461	2,364	-	-
Amount recognised as income during current year		4,333	3,901	-	-
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Bushfire and emergency services	2	170	68	356	188
Environmental programs	1	-	58	-	-
Local Roads & Community Infrastructure	2	235	321	-	-
Library	2	80	78	-	36
Recreation and culture	1	-	-	346	2,441
Transport (other roads and bridges funding)	1	452	47	7,733	5,424
Transport (roads to recovery)	2	537	537	-	-
Transport for NSW contributions (regional roads, block grant)	2	346	340	-	-
Tourism	1	192	-	-	-
Stronger Country Communities	1	-	-	687	443
Other specific grants	2	112	175	55	45
Total special purpose grants and non-developer contributions – cash		2,124	1,624	9,177	8,577
Non-cash contributions					
Bushfire services	2	-	-	344	-
Drainage	2	-	-	-	158
Recreation and culture	2	-	-	29	1
Roads and bridges	2	-	-	-	464
Sewerage (excl. section 64 contributions)	2	-	-	-	242
Total other contributions – non-cash		-	-	373	865
Total special purpose grants and non-developer contributions (tied)		2,124	1,624	9,550	9,442
Total grants and non-developer contributions		6,457	5,525	9,550	9,442
Comprising:					
- Commonwealth funding		5,106	4,760	520	837
- State funding		1,178	732	8,935	7,647
- Other funding		173	33	95	958
		6,457	5,525	9,550	9,442

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B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
Developer contributions:						
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
Cash contributions						
s7.11 – contributions towards amenities/services			2	–	521	154
s64 – sewerage service contributions			2	–	266	92
Sewerage Services - Future Infrastructure Subsidy			2	–	106	100
Total developer contributions – cash				–	893	346
Total developer contributions				–	893	346
Total contributions				–	893	346
Total grants and contributions				6,457	5,525	10,443
Timing of revenue recognition for grants and contributions						
Recognised over time (1)				1,112	936	9,111
Recognised at a point in time (2)				5,345	4,589	1,332
Total grants and contributions				6,457	5,525	10,443

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B2-4 Grants and contributions (continued)

Unspent grants and contributions

Certain grants and contributions are obtained by Council on the condition they be spent in a specified manner or in a future period but which are not yet spent in accordance with those conditions are as follows:

\$ '000	Operating 2023	Operating 2022	Capital 2023	Capital 2022
Unspent grants and contributions				
Unspent funds at 1 July	729	266	2,469	3,103
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	-	-	-	-
Add: Funds received and not recognised as revenue in the current year	593	729	7,645	2,118
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	-	-	-	-
Less: Funds received in prior year but revenue recognised and funds spent in current year	(269)	(266)	(2,031)	(2,752)
Unspent grants at 30 June	1,053	729	8,083	2,469

Unexpended grants as at 30 June 2023 include funding received to construct roads and community infrastructure under the Federal Government's Local Roads and Community Infrastructure Program Phase 3 and the State Government's Resources for Regions Rounds 8 and 9, Stronger Country Communities Round 5, Fixing Local Roads 4, Fixing Country Bridges, Regional & Local Roads Repair Program and Local Government Flood Recovery Program.

Contributions

Unspent funds at 1 July	-	-	2,228	1,863
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	-	-	1,005	365
Add: contributions received and not recognised as revenue in the current year	-	-	-	-
Add: contributions recognised as income in the current period obtained in respect of a future rating identified by Council for the purpose of establishing a rate	-	-	-	-
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	-	-	(73)	-
Unspent contributions at 30 June	-	-	3,160	2,228

Unexpended contributions as at 30 June 2023 include contributions levied under s7.11 Developer Contributions, s64 Contributions, and Sewerage Services Future Infrastructure Subsidy.

continued on next page ...

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B2-4 Grants and contributions (continued)

Accounting policy

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

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

As at 30 June 2023 Council did not have any grant funding within the scope of AASB 15.

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	2023	2022
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	9	8
– Cash and investments	721	102
Total interest and investment income (losses)	730	110

Accounting policy

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

B2-6 Other income

\$ '000	Notes	2023	2022
Rental income			
Rental income		147	133
Total rental income	C2-2	147	133
Net share of interests in joint ventures and associates using the equity method			
Associates		397	63
Total net share of interests in joint ventures and associates using the equity method	D2	397	63
Total other income		544	196

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2023	2022
Salaries and wages	5,552	5,717
Employee leave entitlements (ELE)	967	1,031
ELE on-costs	2	(2)
Superannuation	694	699
Workers' compensation insurance	174	143
Fringe benefit tax (FBT)	93	84
Training costs (other than salaries and wages)	80	120
Protective clothing	30	25
Other	47	43
Total employee costs	7,639	7,860
Less: capitalised costs	(669)	(693)
Total employee costs expensed	6,970	7,167

Accounting policy

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

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

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

Council participates in a defined benefit plan under the Local Government Superannuation Scheme Active Super, 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	2023	2022
Raw materials and consumables		2,640	2,656
Contractor costs		190	167
Audit Fees	F2-1	89	83
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	F1-2	163	128
Advertising		58	57
Bank charges		26	24
Cleaning		4	4
Electricity and heating		395	321
Insurance		508	454
Postage		14	13
Printing and stationery		33	31
Street lighting		82	457
Subscriptions and publications		482	343
Telephone and communications		64	54
Valuation fees		34	32
Water charges		124	94
Other expenses		281	177
Legal expenses:			
– Legal expenses: planning and development		93	8
– Legal expenses: debt recovery		23	22
– Legal expenses: other		26	10
Total materials and services		5,329	5,135
Total materials and services		5,329	5,135

Accounting policy

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

B3-3 Borrowing costs

\$ '000	Notes	2023	2022
(i) Interest bearing liability costs			
Interest on leases		2	-
Interest on loans		<u>220</u>	<u>247</u>
Total interest bearing liability costs		<u>222</u>	<u>247</u>
Total interest bearing liability costs expensed		<u>222</u>	<u>247</u>
(ii) Other borrowing costs			
Discount adjustments relating to movements in provisions (other than ELE)			
– Remediation liabilities	C3-5	<u>51</u>	<u>(100)</u>
Total other borrowing costs		<u>51</u>	<u>(100)</u>
Total borrowing costs expensed		<u>273</u>	<u>147</u>

Accounting policy

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

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

\$ '000	Notes	2023	2022 Restated
Depreciation and amortisation			
Plant and equipment		1,272	1,297
Office equipment		116	103
Furniture and fittings		20	16
Land improvements (depreciable)		151	133
Infrastructure:			
	C1-7		
– Buildings – non-specialised		47	49
– Buildings – specialised		592	545
– Roads		3,531	3,113
– Bridges		354	313
– Footpaths		144	121
– Stormwater drainage		200	174
– Sewerage network		669	511
– Swimming pools		95	94
– Other open space/recreational assets		168	147
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C3-5,C1-7	14	14
– Quarry assets	C3-5,C1-7	86	39
– Other remediation assets	C3-5,C1-7	3	4
Intangible assets	C1-8	33	45
Right of use assets	C2-1	19	20
Total gross depreciation and amortisation costs		7,514	6,738
Total depreciation and amortisation costs		7,514	6,738
Total depreciation, amortisation and impairment for non-financial assets		7,514	6,738

Accounting policy

Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives.

Impairment of non-financial assets

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

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

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

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

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

B3-5 Other expenses

\$ '000	Notes	2023	2022
Impairment of receivables			
Other		–	(116)
Total impairment of receivables	C1-4	–	(116)
Other			
Contributions/levies to other levels of government			
– Emergency services levy (includes FRNSW & SES)		45	33
– NSW RFS Levy		311	303
Donations, contributions and assistance to other organisations (Section 356)		208	207
– Contributions to Central West Libraries		185	162
– Contribution to Upper Macquarie County Council		98	96
Total other		847	801
Total other expenses		847	685

Accounting policy

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

Impairment expenses are recognised when identified.

B4 Gains or losses

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

\$ '000	Notes	2023	2022
Infrastructure, property, plant and equipment			
	C1-7		
Proceeds from disposal		467	904
Less: carrying amount of assets sold/written off		<u>(696)</u>	<u>(850)</u>
Gain (or loss) on disposal		<u>(229)</u>	<u>54</u>
Gain (or loss) on disposal of real estate assets held for sale			
	C1-5		
Proceeds from disposal		45	-
Less: carrying amount of assets sold/written off		<u>(45)</u>	<u>-</u>
Gain (or loss) on disposal		<u>-</u>	<u>-</u>
Net gain (or loss) from disposal of assets		<u>(229)</u>	<u>54</u>

Accounting policy

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

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 27 June 2022 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	2023 Budget	2023 Actual	2023 ----- Variance -----	
Revenues				
User charges and fees	1,667	2,049	382	23% F
Additional private works income associated with works undertaken around Cadia and the Flyers Creek wind farm.				
Other revenues	371	316	(55)	(15)% U
Additional revenues associated with compensation resulting from storm damage and vandalism.				
Operating grants and contributions	4,255	6,457	2,202	52% F
Council received advanced payment of 100% of the 2023/24 financial assistance grant resulting in an additional \$1.27m of operating grants received in 2022/23. In addition Council received \$192k to fund community events to help stimulate local communities post Covid lockdowns.				
Capital grants and contributions	5,857	10,443	4,586	78% F
Council received an additional round of funding from Resources for Regions and Stronger Country Communities. Whilst the majority of works are programmed for 2023-24 and 2024-25 Council completed preliminary works on some programs. Additionally due to extensive storm damage across the state, Council received an allocation for works under the Regional and Local Roads Repair program, NSW Local Government Flood Recovery Grant and NSW Government Recovery Grants for declared natural disasters.				
Interest and investment revenue	189	730	541	286% F
Interest and investment returns were significantly higher than forecast. Interest rates rapidly increased from the start of 2022/23 following repeated increases to the RBA cash rate compounded by higher than anticipated cash levels following advance payment of a number of grant funded programs scheduled for completion in 2023/24.				
Net gains from disposal of assets	78	-	(78)	(100)% U
Budgeted write off on disposal of infrastructure related assets, mainly bridges from 2021/22 were deferred until 2022/23 after delays in commencement of scheduled renewal works. Additionally, Council sustained a write off on disposal of the Blayney RFS shed with anticipated sale proceeds credited to the RFS. Total losses on disposal of infrastructure outweighed anticipated profit on sale of plant and equipment (mainly fleet).				
Other income	25	544	519	2,076% F
Share on interest in Council's Joint Ventures - Central Tablelands Water and Upper Macquarie County Council was significantly higher than forecast.				

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B5-1 Material budget variations (continued)

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
Expenses				
Borrowing costs	223	273	(50)	(22)% U
Remeasurement adjustment due to a change in the discount rate used in the measurement of long term provision for remediation and restoration liabilities.				
Other expenses	944	847	97	10% F
Budgeted donations, contributions and assistance to other organisations (Section 356) were less than forecast.				
Net losses from disposal of assets	-	229	(229)	∞ U
Budgeted write off on disposal of infrastructure related assets, mainly bridges from 2021/22 deferred until 2022/23, after delays in commencement of scheduled renewal works. Additionally, Council sustained a write off on disposal of the Blayney RFS shed with anticipated sale proceeds credited to the RFS.				
Statement of cash flows				
Cash flows from operating activities	11,776	23,786	12,010	102% F
Significant increase in grants and contributions recognised.				
Cash flows from investing activities	(9,021)	(19,722)	(10,701)	119% U
Council received a significant amount of capital grants in advance with up to 80% of funding paid upon execution of the funding deeds. Due to Council's extensive capital works program over the past couple of years, projects are not scheduled for completion until 2023/24 - 2024/25 which has contributed to significantly higher cash holdings than forecast.				

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2023	2022
Cash assets		
Cash on hand and at bank	5,771	1,798
Cash equivalent assets		
– Short-term deposits	–	500
Total cash and cash equivalents	5,771	2,298

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	5,771	2,298
Balance as per the Statement of Cash Flows	5,771	2,298

Accounting policy

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

C1-2 Financial investments

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Debt securities at amortised cost				
Long term deposits	23,500	–	17,500	500
Total	23,500	–	17,500	500
Total financial investments	23,500	–	17,500	500
Total cash assets, cash equivalents and investments	29,271	–	19,798	500

Accounting policy

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

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

Financial assets

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

Classification

On initial recognition, Council classifies its financial assets into the following categories – those measured at:

- amortised cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income – equity instrument (FVOCI-equity)

Financial assets are not reclassified subsequent to their initial recognition.

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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.

Fair value through other comprehensive income – equity instruments

Council has a number of strategic investments in entities over which they do not have significant influence nor control. Council has made an irrevocable election to classify these equity investments as fair value through other comprehensive income as they are not held for trading purposes.

These investments are carried at fair value with changes in fair value recognised in other comprehensive income (financial asset reserve). On disposal any balance in the financial asset reserve is transferred to accumulated surplus and is not reclassified to profit or loss.

Other net gains and losses excluding dividends are recognised in the Other Comprehensive Income Statement.

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above 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.

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

\$ '000	2023	2022
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	29,271	20,298
Cash, cash equivalents and investments not subject to external restrictions	8,942	7,201
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	9,136	3,198
External restrictions – included in liabilities	9,136	3,198
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – General Fund	1,532	1,033
Developer contributions – sewer fund	1,628	1,196
Sewer fund	6,439	5,802
Voluntary planning agreements	524	284
Special variation rates - mining	403	753
Domestic waste management	667	831
External restrictions – other	11,193	9,899
Total external restrictions	20,329	13,097

Cash, cash equivalents and investments subject to external restrictions are those which are only available for specific use by Council due to a restriction placed by legislation or third-party contractual agreement.

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

\$ '000	2023	2022
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external restrictions	8,942	7,201
Internal allocations		
At 30 June, Council has internally allocated funds to the following:		
Plant and vehicle replacement	1,731	1,137
Employees leave entitlement	1,068	1,086
Centrepoint	61	-
Election reserve	71	51
Environmental projects – Belubula River	27	27
Financial Assistance Grant	1,869	1,364
I.T reserve	359	324
Property account	1,525	1,462
Property account - borrowings	880	1,026
Quarry remediation	219	219
Village enhancement program	153	106
Security bonds, deposits & retentions	558	-
Carryover works	230	318
Total internal allocations	8,751	7,120

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

Council's unrestricted cash and balance of internal allocations is lower than anticipated, impacted by a substantial increase in contract assets as disclosed in Note C1-6. Council has unrestricted funds from the following internal allocations until the relevant payment milestones for grant funded projects is received in 2023/24:

- Financial Assistance Grant

C1-4 Receivables

\$ '000	2023		2022	
	Current	Non-current	Current	Non-current
Rates and annual charges	131	–	160	–
Interest and extra charges	23	–	29	–
User charges and fees	111	–	765	–
Private works	40	–	20	–
Accrued revenues				
– Interest on investments	411	–	60	–
Deferred debtors	20	–	20	20
Government grants and subsidies	4	–	1	–
Net GST receivable	286	–	212	–
Total	1,026	–	1,267	20
Total net receivables	1,026	–	1,267	20

\$ '000	2023	2022
Movement in provision for impairment of receivables		
Balance at the beginning of the year (calculated in accordance with AASB 139)	–	116
– previous impairment losses reversed	–	(116)
Balance at the end of the year	–	–

Accounting policy

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

Impairment

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

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, and when estimating ECL, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

When considering the ECL for rates debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rates debtors, Council uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

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

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

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

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

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

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

The Council writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings.

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

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C1-4 Receivables (continued)

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

Rates and annual charges outstanding are secured against the property.

C1-5 Inventories

\$ '000	2023		2022	
	Current	Non-current	Current	Non-current
(i) Inventories at cost				
Real estate for resale	434	–	479	–
Stores and materials	149	–	103	–
Trading stock	767	–	795	–
Total inventories at cost	1,350	–	1,377	–
Total inventories	1,350	–	1,377	–

Accounting policy

Raw materials and stores, work in progress and finished goods

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

Land held for resale

Land held for resale is stated at the lower of cost and net realisable value. Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development. When development is completed, borrowing costs and other holding charges are expensed as incurred.

Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made. Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.

C1-6 Contract assets and Contract cost assets

\$ '000	2023		2022	
	Current	Non-current	Current	Non-current
Contract assets	3,755	-	2,345	-
Total contract assets and contract cost assets	3,755	-	2,345	-

Contract assets

Other	3,755	-	2,345	-
Total contract assets	3,755	-	2,345	-

Accounting policy

Contract assets

Contract assets represent work completed by Council in advance of grant funding being provided.

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

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

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period								At 30 June 2023		
	Gross carrying amount Restated	Accumulated depreciation and impairment Restated	Net carrying amount Restated	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000														
Capital work in progress	11,208	-	11,208	-	-	-	-	(1,031)	-	-	-	10,177	-	10,177
Plant and equipment	20,830	(14,491)	6,339	-	1,316	(351)	(1,272)	-	-	-	-	21,392	(15,360)	6,032
Office equipment	1,002	(700)	302	-	47	-	(116)	-	-	-	-	1,049	(816)	233
Furniture and fittings	531	(368)	163	-	-	-	(20)	-	-	-	-	531	(388)	143
Land:														
- Operational land	1,226	-	1,226	-	-	-	-	-	-	-	571	1,797	-	1,797
- Community land	8,230	-	8,230	-	-	-	-	-	-	-	2,701	10,931	-	10,931
- Land under roads (post 30/6/08)	31	-	31	-	16	-	-	-	-	-	-	47	-	47
Land improvements - non-depreciable	3,403	-	3,403	-	-	-	-	-	-	-	290	3,693	-	3,693
Land improvements - depreciable	5,938	(1,454)	4,484	35	-	-	(151)	218	-	-	369	6,697	(1,742)	4,955
Infrastructure:														
- Buildings - non-specialised	2,546	(937)	1,609	-	44	-	(47)	-	(8)	-	906	4,773	(2,269)	2,504
- Buildings - specialised	32,443	(13,404)	19,039	185	171	(161)	(592)	1,401	12	-	7,290	39,734	(12,389)	27,345
- Roads	229,135	(40,882)	188,253	3,637	543	(27)	(3,531)	4,685	-	-	15,719	257,458	(48,179)	209,279
- Bridges	33,028	(9,994)	23,034	1,674	9	(125)	(354)	864	-	(107)	1,920	37,624	(10,709)	26,915
- Footpaths	10,487	(3,066)	7,421	11	97	-	(144)	8	-	-	620	11,496	(3,483)	8,013
- Major earthworks (non-depreciable)	13,974	-	13,974	-	-	-	-	-	-	-	1,189	15,163	-	15,163
- Stormwater drainage	19,689	(4,478)	15,211	80	-	(2)	(200)	479	-	-	1,157	21,763	(5,038)	16,725
- Sewerage network	32,847	(7,930)	24,917	23	13	(15)	(669)	146	-	-	1,868	35,479	(9,196)	26,283
- Swimming pools	4,466	(355)	4,111	12	-	-	(95)	-	-	(855)	-	3,361	(188)	3,173
- Other open space/recreational assets	6,403	(1,808)	4,595	141	242	(15)	(168)	20	(4)	-	385	7,330	(2,134)	5,196
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):														
- Tip assets	281	(210)	71	-	-	-	(14)	-	-	-	-	281	(224)	57
- Quarry assets	763	(140)	623	-	-	-	(86)	-	-	-	-	762	(225)	537
- Other remediation assets	80	(4)	76	-	-	-	(3)	-	-	-	-	80	(7)	73
Total infrastructure, property, plant and equipment	438,541	(100,221)	338,320	5,798	2,498	(696)	(7,462)	6,790	-	(962)	34,985	491,618	(112,347)	379,271

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

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

By aggregated asset class	At 1 July 2021			Asset movements during the reporting period								At 30 June 2022		
	Gross carrying amount Restated	Accumulated depreciation and impairment Restated	Net carrying amount Restated	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Tfrs from/(to) real estate assets (Note C1-5)	Revaluation increments to equity (ARR)	Gross carrying amount Restated	Accumulated depreciation and impairment Restated	Net carrying amount Restated
\$ '000														
Capital work in progress	5,366	-	5,366	8,319	1,322	-	-	(3,772)	(27)	-	-	11,208	-	11,208
Plant and equipment	21,110	(13,634)	7,476	-	699	(539)	(1,297)	-	-	-	-	20,830	(14,491)	6,339
Office equipment	962	(621)	341	-	101	(37)	(103)	-	-	-	-	1,002	(700)	302
Furniture and fittings	480	(352)	128	-	51	-	(16)	-	-	-	-	531	(368)	163
Land:														
- Operational land	1,051	-	1,051	-	-	(62)	-	-	-	30	207	1,226	-	1,226
- Community land	6,919	-	6,919	-	-	-	-	-	-	-	1,311	8,230	-	8,230
- Land under roads (post 30/6/08)	26	-	26	-	-	-	-	-	-	-	5	31	-	31
Land improvements - non-depreciable	2,500	-	2,500	-	96	-	-	284	-	-	523	3,403	-	3,403
Land improvements - depreciable	5,223	(1,179)	4,044	-	110	(7)	(133)	28	20	-	422	5,938	(1,454)	4,484
Infrastructure:														
- Buildings - non-specialised	2,207	(756)	1,451	2	-	-	(49)	-	-	-	205	2,546	(937)	1,609
- Buildings - specialised	29,045	(11,124)	17,921	22	-	(161)	(545)	516	-	-	1,286	32,443	(13,404)	19,039
- Roads	202,968	(33,439)	169,529	1,507	464	(37)	(3,113)	2,432	-	-	17,471	229,135	(40,882)	188,253
- Bridges	29,806	(8,706)	21,100	-	-	-	(313)	-	-	-	2,247	33,028	(9,994)	23,034
- Footpaths	8,666	(2,606)	6,060	486	113	(2)	(121)	271	-	-	614	10,487	(3,066)	7,421
- Major earthworks (non-depreciable)	12,610	-	12,610	-	-	-	-	-	-	-	1,364	13,974	-	13,974
- Stormwater drainage	17,279	(3,862)	13,417	371	158	-	(174)	9	-	-	1,430	19,689	(4,478)	15,211
- Sewerage network	32,488	(13,133)	19,355	56	255	(1)	(511)	16	-	-	5,747	32,847	(7,930)	24,917
- Swimming pools	4,432	(230)	4,202	-	-	-	(94)	-	-	-	3	4,466	(355)	4,111
- Other open space/recreational assets	5,631	(1,502)	4,129	21	14	(4)	(147)	216	(20)	-	386	6,403	(1,808)	4,595
Reinstatement, rehabilitation and restoration assets (refer Note C3.5):														
- Tip assets	281	(196)	85	-	-	-	(14)	-	-	-	-	281	(210)	71
- Quarry assets	258	(101)	157	-	505	-	(39)	-	-	-	-	763	(140)	623
- Other remediation assets	97	-	97	-	-	-	(4)	-	(17)	-	-	80	(4)	76
Total infrastructure, property, plant and equipment	389,405	(91,441)	297,964	10,784	3,888	(850)	(6,673)	-	(44)	30	33,221	438,541	(100,221)	338,320

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

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

Accounting policy

Infrastructure, property, plant and equipment are held at fair value. Independent valuations are performed at least every 5 years, however the carrying amount of assets is assessed at each reporting date to confirm that it is not materially different from current fair value.

Sewerage network assets are indexed at each reporting period in accordance with the NSW Rates Reference Manual issued by Crown Lands and Water.

Other asset classes are indexed in accordance with the appropriate Australian Bureau of Statistics indices.

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

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

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	30
Office furniture	10 to 20	Benches, seats etc.	25 to 50
Computer equipment	4		
Vehicles	5 to 8	Buildings	
Heavy plant/road making equipment	5 to 8	Buildings: masonry	35 to 150
Other plant and equipment	5 to 15	Buildings: other	30 to 200
Sewer assets		Stormwater assets	
Dams and reservoirs	20 to 80	Pits	100
Bores	20 to 40	Pipes	70 to 100
Reticulation pipes: PVC	70	Culverts	100
Reticulation pipes: other	45 to 170	Flood control structures	80 to 100
Pumps and telemetry	10 to 60		
Transportation assets		Other infrastructure assets	
Sealed roads: surface	15 to 25	Other infrastructure	14 to 100
Sealed roads: structure	45 to 200	Swimming pools	30 to 80
Unsealed roads	15 to 200	Other open space/recreational assets	15 to 100
Bridge: concrete/steel	100	Land improvements depreciable	10 to 100
Bridge: other	50	Land improvements non depreciable	infinite
Bulk earthworks	infinite		
Kerb, gutter and footpaths	25 to 200		

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

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in 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.

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

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 Intangible assets

Intangible assets are as follows:

\$ '000	2023	2022
Software		
Opening values at 1 July		
Gross book value	620	604
Accumulated amortisation	(566)	(521)
Net book value – opening balance	54	83
Movements for the year		
Purchases	41	16
Amortisation charges	(33)	(45)
Closing values at 30 June		
Gross book value	661	620
Accumulated amortisation	(599)	(566)
Total software – net book value	62	54
Total intangible assets – net book value	62	54

Accounting policy

IT development and software

Software development costs include only those costs directly attributable to the development phase (including external direct costs of materials and services, direct payroll, and payroll-related costs of employees' time spent on the project) and are only recognised following completion of technical feasibility, and where the Council has an intention and ability to use the asset. Amortisation is calculated on a straight-line basis over periods generally ranging from three to five years.

C2 Leasing activities

C2-1 Council as a lessee

Council has leases over a range of assets including fleet and IT equipment. Information relating to the leases in place and associated balances and transactions is provided below.

Terms and conditions of leases

Buildings

Council does not lease any land and buildings.

Vehicles

Council leases equipment with lease terms of 5 years; the lease payments are fixed during the lease term and there is generally no renewal option.

Office and IT equipment

Leases for office and IT equipment are generally for low value assets, except for significant items such as photocopiers. The leases are for between 1 and 5 years with no renewal option, the payments are fixed, however some of the leases include variable payments based on usage. Usage charges have been expensed to the income statement.

Extension options

Council does not include any options in any current leases.

(a) Right of use assets

\$ '000	Plant & Equipment	Total
2023		
Opening balance at 1 July	21	21
Additions to right-of-use assets	40	40
Depreciation charge	(19)	(19)
Balance at 30 June	42	42
2022		
Opening balance at 1 July	40	40
Depreciation charge	(20)	(20)
Balance at 30 June	21	21

(b) Lease liabilities

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Lease liabilities	10	33	19	2
Total lease liabilities	10	33	19	2

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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
2023					
Cash flows	12	36	–	48	43
2022					
Cash flows	19	2	–	21	21

(d) Income Statement

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

\$ '000	2023	2022
Interest on lease liabilities	2	1
Depreciation of right of use assets	19	20
	21	21

(e) Statement of Cash Flows

Total cash outflow for leases	20	20
	20	20

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

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

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

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

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

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

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

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

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

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C2-1 Council as a lessee (continued)

Exceptions to lease accounting

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

Leases at significantly below market value / Concessionary leases

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

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties to community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included as IPP&E (refer Note C1-7) in the Statement of Financial Position.

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

- Pipeline rental
- Coffee shop - Visitor Information Centre
- Telecommunications towers
- Public halls & Sporting Facilities (Casual)
- Blayney Multi Services Outlet
- Blayney Men's Shed - Carpark
- Blayney Golf Club

\$ '000	2023	2022
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(ii) Assets held as property, plant and equipment

Council provides operating leases on Council buildings and land for the purpose of tourism and economic affairs, the table below relates to operating leases on assets disclosed in C1-7.

Lease income (excluding variable lease payments not dependent on an index or rate)	147	133
Total income relating to operating leases for Council assets	147	133

(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	142	135
1-2 years	143	147
2-3 years	134	130
3-4 years	131	124
4-5 years	117	128
> 5 years	1,641	1,715
Total undiscounted lease payments to be received	2,308	2,379

Accounting policy

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

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

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C2-2 Council as a lessor (continued)

If the lease contains lease and non-lease components, the non-lease components are accounted for in accordance with AASB 15 *Revenue from Contracts with Customers*.

The lease income is recognised on a straight-line basis over the lease term for an operating lease and as finance income using amortised cost basis for finance leases.

C3 Liabilities of Council

C3-1 Payables

\$ '000	2023		2022	
	Current	Non-current	Current	Non-current
Goods and services – operating expenditure	1,053	–	644	–
Accrued expenses:				
– Borrowings	24	–	27	–
– Other expenditure accruals	59	1	51	2
Security bonds, deposits and retentions	597	–	504	–
Prepaid rates	318	–	296	–
Total payables	2,051	1	1,522	2

Current payables not anticipated to be settled within the next twelve months

\$ '000	2023	2022
The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Payables – security bonds, deposits and retentions	453	380
Total payables	453	380

Accounting policy

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

Payables

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

C3-2 Contract Liabilities

\$ '000	Notes	2023		2022	
		Current	Non-current	Current	Non-current
Unexpended capital grants (to construct Council controlled assets)	(i)	5,212	3,924	3,198	–
Total contract liabilities		5,212	3,924	3,198	–

Notes

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

C3-2 Contract Liabilities (continued)

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

\$ '000	2023	2022
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	2,098	3,369
Other	-	-
Total revenue recognised that was included in the contract liability balance at the beginning of the period	2,098	3,369

Significant changes in contract liabilities

Council received significant grant funding in advance to construct Council controlled assets from Resources for Regions Round 9, Stronger Country Communities Round 5 and Regional & Local Roads Repair program. Projects funded by these programs are not scheduled to substantially commence until 2023/24 and 2024/25.

Accounting policy

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

C3-3 Borrowings

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Loans – secured ¹	597	5,376	629	5,972
Total borrowings	597	5,376	629	5,972

(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	2022		Non-cash movements				2023
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	6,601	(628)	-	-	-	-	5,973
Lease liability (Note C2-1b)	21	(19)	41	-	-	-	43
Total liabilities from financing activities	6,622	(647)	41	-	-	-	6,016

\$ '000	2021		Non-cash movements				2022
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	7,203	(602)	-	-	-	-	6,601
Lease liability (Note C2-1b)	41	(20)	-	-	-	-	21
Total liabilities from financing activities	7,244	(622)	-	-	-	-	6,622

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C3-3 Borrowings (continued)

(b) Financing arrangements

\$ '000	2023	2022
Total facilities		
Bank overdraft facilities ¹	50	50
Credit cards/purchase cards	40	40
Total financing arrangements	90	90
Drawn facilities		
– Credit cards/purchase cards	5	9
Total drawn financing arrangements	5	9
Undrawn facilities		
– Bank overdraft facilities	50	50
– Credit cards/purchase cards	35	31
Total undrawn financing arrangements	85	81

Additional financing arrangements information

Breaches and defaults

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

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

Accounting policy

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

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

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

C3-4 Employee benefit provisions

\$ '000	2023		2022	
	Current	Non-current	Current	Non-current
Annual leave	433	–	500	–
Long service leave	1,637	51	1,728	72
ELE on-costs	95	2	102	3
Total employee benefit provisions	2,165	53	2,330	75

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

\$ '000	2023	2022
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1,617	1,631
	1,617	1,631

Accounting policy

Short-term obligations

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

Other long-term employee benefit obligations

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

On-costs

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

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

The obligations are presented as current liabilities in the Statement of Financial Position if the 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.

C3-5 Provisions

\$ '000	2023		2022	
	Current	Non-Current	Current	Non-Current
Other provisions				
Other	70	-	-	-
Sub-total – other provisions	70	-	-	-
Asset remediation/restoration:				
Asset remediation/restoration (future works)	-	1,335	-	1,338
Sub-total – asset remediation/restoration	-	1,335	-	1,338
Total provisions	70	1,335	-	1,338

Description of and movements in provisions

\$ '000	Other provisions		
	Asset remediation	Legal claims	Total
2023			
At beginning of year	1,338	-	1,338
Changes to provision:			
- Revised discount rate	(6)	-	(6)
Unwinding of discount	58	-	58
Additional provisions	-	70	70
Unused amounts reversed	(55)	-	(55)
Total other provisions at end of year	1,335	70	1,405
2022			
At beginning of year	952	-	952
Changes to provision:			
- Revised discount rate	(136)	-	(136)
Unwinding of discount	35	-	35
Additional provisions	504	-	504
Amounts used (payments)	(1)	-	(1)
Unused amounts reversed	(16)	-	(16)
Total other provisions at end of year	1,338	-	1,338

Nature and purpose of provisions

Asset remediation

Council has a legal/public obligation to make, restore, rehabilitate and reinstate Council's tips and quarries.

Legal claims

Council had an ongoing legal case which was determined on 27 June 2023 resulting in Council being liable for 50% of the applicant's costs as the second respondent to be shared with the first respondent. A settlement which determined the amount of compensation was not reached until 4 September 2023. Provision has also been made for Council's own legal fees less any fees paid to date.

Accounting policy

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.

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C3-5 Provisions (continued)

Asset remediation – tips and quarries and other remediation assets

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.

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.

Other reserves

The remediation reserve is used to record increments and decrements in the revaluation of the rehabilitation provision for restoration assets including Council's quarries and waste facility.

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 sewer column is restricted for use for these activities.

D1-1 Income Statement by fund

\$ '000	General 2023	Sewer 2023
Income from continuing operations		
Rates and annual charges	10,776	1,446
User charges and fees	1,848	201
Interest and investment revenue	482	248
Other revenues	316	-
Grants and contributions provided for operating purposes	6,443	14
Grants and contributions provided for capital purposes	10,071	372
Net gains from disposal of assets	15	(15)
Other income	544	-
Total income from continuing operations	30,495	2,266
Expenses from continuing operations		
Employee benefits and on-costs	6,730	240
Materials and services	4,534	795
Borrowing costs	242	31
Depreciation, amortisation and impairment of non-financial assets	6,812	702
Other expenses	842	5
Net losses from the disposal of assets	229	-
Total expenses from continuing operations	19,389	1,773
Operating result from continuing operations	11,106	493
Net operating result for the year	11,106	493
Net operating result attributable to each council fund	11,106	493
Net operating result for the year before grants and contributions provided for capital purposes	1,035	121

D1-2 Statement of Financial Position by fund

\$ '000	General 2023	Sewer 2023
ASSETS		
Current assets		
Cash and cash equivalents	4,112	1,659
Investments	17,092	6,408
Receivables	1,000	26
Inventories	1,350	-
Contract assets and contract cost assets	3,755	-
Other	73	-
Total current assets	27,382	8,093
Non-current assets		
Infrastructure, property, plant and equipment	351,417	27,854
Investments accounted for using the equity method	35,050	-
Intangible assets	62	-
Right of use assets	42	-
Total non-current assets	386,571	27,854
Total assets	413,953	35,947
LIABILITIES		
Current liabilities		
Payables	1,880	171
Contract liabilities	5,212	-
Lease liabilities	10	-
Borrowings	533	64
Employee benefit provision	2,165	-
Provisions	70	-
Total current liabilities	9,870	235
Non-current liabilities		
Payables	1	-
Contract liabilities	3,924	-
Lease liabilities	33	-
Borrowings	5,084	292
Employee benefit provision	53	-
Provisions	1,335	-
Total non-current liabilities	10,430	292
Total liabilities	20,300	527
Net assets	393,653	35,420
EQUITY		
Accumulated surplus	174,045	10,621
Revaluation reserves	219,553	24,799
Other reserves	55	-
Council equity interest	393,653	35,420
Total equity	393,653	35,420

D2 Interests in other entities

\$ '000	Council's share of net assets	
	2023	2022
Council's share of net assets		
Net share of interests in joint ventures and associates using the equity method – assets		
Associates	35,050	30,108
Total net share of interests in joint ventures and associates using the equity method – assets	35,050	30,108
Total Council's share of net assets	35,050	30,108

Interests in associates

Net carrying amounts – Council's share

\$ '000	Place of business	Nature of relationship	2023		2022	
Central Tablelands Water	Blayney	Associate	34,722		29,812	
Upper Macquarie County Council	Bathurst	Associate	328		296	
Total carrying amounts – material associates			35,050		30,108	

Central Tablelands Water

Council is a member of Central Tablelands Water County Council, a water supply authority constituted under NSW Local Government Legislation. The county area embraces the Shires of Blayney, Cabonne and Weddin.

Upper Macquarie County Council

Council is a member of Upper Macquarie County Council which is a single purpose local government authority, established by the Governor under Section 387 of the Local Government Act 1993, as the control authority for biosecurity weed threats in the areas of Bathurst Regional Council, Blayney Shire Council, Lithgow City Council and Oberon Council.

The following information is provided for associates that are individually material to the Council. Included are the amounts as per the individual associates' financial statements, adjusted for fair-value adjustments at acquisition date and differences in accounting policies, rather than the Council's share.

Details

	Principal activity	Measurement method
Central Tablelands Water	Water supply	Equity
Upper Macquarie County Council	Weeds Council	Equity

Relevant interests and fair values

	Proportion of voting power	
	2023	2022
Central Tablelands Water	33%	33%
Upper Macquarie County Council	25%	25%

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D2-1 Interests in associates (continued)

Summarised financial information for associates

\$ '000	Central Tablelands Water		Upper Macquarie County Council	
	2023	2022	2023	2022
Statement of financial position				
Current assets				
Cash and cash equivalents	933	1,292	1,393	1,450
Other current assets	8,802	7,212	93	171
Non-current assets	95,882	82,927	220	44
Current liabilities				
Current financial liabilities (excluding trade and other payables and provisions)	478	512	–	–
Other current liabilities	953	1,450	386	467
Non-current liabilities				
Non-current financial liabilities (excluding trade and other payables and provisions)	11	23	7	14
Net assets	104,175	89,446	1,313	1,184
Statement of comprehensive income				
Income	7,785	7,445	1,666	1,653
Interest income	67	59	50	3
Depreciation and amortisation	(2,340)	(2,622)	(38)	(38)
Interest expense	(11)	(49)	–	–
Other expenses	(4,406)	(4,659)	(1,549)	(1,600)
Profit/(loss) from continuing operations	1,095	174	129	18
Profit/(loss) for period	1,095	174	129	18
Other comprehensive income	13,634	631	–	–
Total comprehensive income	14,729	805	129	18
Share of income – Council (%)	33%	33%	25%	25%
Profit/(loss) – Council (\$)	365	58	32	5
Total comprehensive income – Council (\$)	4,909	268	32	5
Summarised Statement of cash flows				
Cash flows from operating activities	3,148	3,095	106	133
Cash flows from investing activities	(3,094)	(2,886)	(163)	(10)
Cash flows from financing activities	(413)	(532)	–	–
Net increase (decrease) in cash and cash equivalents	(359)	(323)	(57)	123
Reconciliation of the carrying amount				
Opening net assets (1 July)	89,446	88,641	1,184	1,166
Profit/(loss) for the period	1,095	174	129	18
Other adjustments to equity	13,634	631	–	–
Closing net assets	104,175	89,446	1,313	1,184
Council's share of net assets (%)	33%	33%	25%	25%
Council's share of net assets (\$)	34,722	29,812	328	296

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D2-1 Interests in associates (continued)

In addition to the joint ventures and associates disclosed individually above, Council has interests in a number of individually immaterial joint ventures and associates that have still been accounted for using the equity method.

Accounting policy

Interests in associates are accounted for using the equity method where the investment is initially recognised at cost and the carrying amount is increased or decreased to recognise the Council's share of the profit or loss and other comprehensive income of the investee after the date of acquisition.

If Council's share of losses of an associate equals or exceeds its interest in the associate, Council discontinues recognising its share of further losses.

Council's share in the associates gains or losses arising from transactions between itself and its associate are eliminated.

Adjustments are made to the associates accounting policies where they are different from those of the Council for the purposes of the consolidated financial statements.

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

Council's activities expose it to a variety of financial risks including (1) price risk, (2) credit risk, (3) liquidity risk and (4) interest rate risk.

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

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

Financial risk management is carried out by Council's finance section under policies approved by the Council.

A comparison by category of the carrying amounts and fair values of Council's financial assets and financial liabilities recognised in the financial statements is presented below.

\$ '000	Carrying value 2023	Carrying value 2022	Fair value 2023	Fair value 2022
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	5,771	2,298	5,771	2,298
Receivables	1,026	1,287	1,026	1,287
Investments				
– Debt securities at amortised cost	23,500	18,000	23,500	18,000
Total financial assets	30,297	21,585	30,297	21,585
Financial liabilities				
Payables	2,052	1,524	2,033	1,515
Loans/advances	5,973	6,601	5,581	5,040
Total financial liabilities	8,025	8,125	7,614	6,555

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Borrowings and measure at amortised cost investments** – are based upon estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.
- Financial assets classified (i) **at fair value through profit and loss** or (ii) **at fair value through other comprehensive income** – are based upon quoted market prices (in active markets for identical investments) at the reporting date or independent valuation.

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital.

Council's finance team manages the cash and investments portfolio with the assistance of independent advisors.

Council has an investment policy which complies with the Local Government Act 1993 and the Ministerial Investment Order. This policy is regularly reviewed by Council and its staff and an investment report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance as required by Local Government regulations.

The risks associated with the instruments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether their changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.
- **Liquidity risk** – the risk that Council will not be able to pay its debts as and when they fall due.

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

- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

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

Council also seeks advice from independent advisers before placing any funds in cash equivalents and investments.

(a) Market risk – interest rate and price risk

\$ '000	2023	2022
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	58	23
Impact of a 10% movement in price of investments		
– Equity / Income Statement	577	230

(b) Credit risk

Council's major receivables comprise (i) rates and annual charges and (ii) user charges and fees.

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

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

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

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

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

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 recover these debts as a secured charge over the land; that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages payment.

\$ '000	Not yet overdue rates and annual charges			Total
	Not yet overdue	< 5 years	≥ 5 years	
2023				
Gross carrying amount	–	131	–	131
2022				
Gross carrying amount	–	160	–	160

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	Overdue debts				Total
		0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	
2023						
Gross carrying amount	3,377	140	46	13	1,074	4,650
2022						
Gross carrying amount	2,618	343	203	244	64	3,472

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

(c) Liquidity risk

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

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

Borrowings are also subject to interest rate risk: the risk that movements in interest rates could adversely affect funding costs. Council manages this risk through diversification of borrowing types, maturities and interest rate structures.

The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

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

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

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in: 1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
2023							
Payables	0.00%	597	–	–	–	597	2,052
Borrowings	4.18%	–	785	2,454	4,120	7,359	5,973
Total financial liabilities		597	785	2,454	4,120	7,956	8,025
2022							
Payables	0.00%	504	–	–	–	504	1,524
Borrowings	3.78%	–	851	2,649	4,710	8,210	6,601
Total financial liabilities		504	851	2,649	4,710	8,714	8,125

Loan agreement breaches

There have been no breaches to loan agreements throughout the financial year.

E2-1 Fair value measurement

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

– Infrastructure, property, plant and equipment

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Fair value measurement hierarchy							
\$ '000	Notes	Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2023	2022	2023	2022 Restated	2023	2022 Restated
	C1-7						
	Infrastructure, property, plant and equipment						
	Plant and equipment	–	–	6,032	6,339	6,032	6,339
	Office equipment	–	–	233	302	233	302
	Furniture and fittings	–	–	143	163	143	163
	Operational land	–	–	1,797	1,226	1,797	1,226
	Community land	–	–	10,931	8,230	10,931	8,230
	Land under roads (post 30/06/08)	–	–	47	31	47	31
	Land improvements - non depreciable	–	–	3,693	3,403	3,693	3,403
	Land improvements - depreciable	–	–	4,955	4,484	4,955	4,484
	Buildings – non-specialised	–	–	2,504	1,609	2,504	1,609
	Buildings – specialised	217	383	27,128	18,656	27,345	19,039
	Roads	–	–	209,279	188,253	209,279	188,253
	Bridges	–	–	26,915	23,034	26,915	23,034
	Footpaths	–	–	8,013	7,421	8,013	7,421
	Major earthworks	–	–	15,163	13,974	15,163	13,974
	Stormwater	–	–	16,725	15,211	16,725	15,211
	Sewerage network	–	–	26,283	24,917	26,283	24,917
	Swimming Pools	–	–	3,173	4,111	3,173	4,111
	Open space/recreation assets	–	–	5,196	4,595	5,196	4,595
	Tip assets	–	–	57	71	57	71
	Quarry assets	–	–	537	623	537	623
	Other remediation assets	–	–	73	76	73	76
	Total infrastructure, property, plant and equipment	217	383	368,877	326,729	369,094	327,112

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:

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E2-1 Fair value measurement (continued)

Infrastructure, property, plant and equipment (IPPE)

Plant and Equipment – Major plant (graders, loaders trucks etc.), fleet vehicles (cars, utes etc.) and minor plant (chainsaws, mowers etc.)

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Purchase price, useful lives (current replacement cost)

Plant and Equipment are valued at cost but are disclosed at fair value.

Office Equipment – Computers, servers

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Purchase price, useful lives (current replacement cost)

Office Equipment is valued at cost but is disclosed at fair value.

Furniture and Fittings – Desks, chairs, air conditioners, cupboards

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Purchase price, useful lives (current replacement cost)

Furniture and Fittings are valued at cost but are disclosed at fair value.

Operational Land – Industrial land, quarries and rural fire service land

Valuation Techniques: 'Market approach'

Inputs Used (Level 3): Land area, rate per square metre, zoning restrictions, geographical location - sales of comparable land

Council's Operational Land has been valued at market value, having regard to the "highest and best use", after identifying all elements that would be taken into account by buyers and sellers in settling the price, including but not limited to:

- The land's description and/or dimensions,
- Planning and other constraints on development, and
- The potential for alternative use.

Community Land – Parkland, sporting grounds, reserves, land under public buildings (halls & community centres)

Valuation Techniques: 'Market approach adjusted for restrictions'

Inputs Used (Level 3): The NSW Valuer General's valuations (as at 30 June 2023)

Council's community land is land intended for public access and use, or where other restrictions applying to the land create some obligation to maintain public access (such as a trust deed, or dedication under section 94 of the Environmental Planning and Assessment Act 1979). This gives rise to the restrictions in the Act, intended to preserve the qualities of the land.

Community Land:

- Cannot be sold
- Cannot be leased, licensed, or any other estate granted over the land for more than 21 years
- Must have a plan of management

In relation to the valuing of Community Land the Office of Local Government has authorised the use of the NSW Valuer General's valuations as a sufficient basis to represent fair value for the revaluation of community land under clause 31 of AASB 116.

Depreciable Land Improvements – Gardens/soffall areas, cricket pitches, other depreciable assets.

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Dimensions and specifications, unit rates, useful lives and asset condition.

Depreciable Land Improvements were valued as at 30 June 2021.

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E2-1 Fair value measurement (continued)

Valuations are based on dimensions, specifications and unit rates derived from indexed historical costs and from industry rates such as the 'Rawlinson's Australian Construction handbook'. A spatial information system and 7.5cm aerial imagery were used to accurately calculate asset dimensions.

Council officers undertook onsite inspections to verify asset location, type and to establish condition ratings for each asset to calculate the remaining life/fair value of each asset.

Council has indexed Depreciable Land Improvements by the annual ABS Producer Price

Index of 8.71% during the 2023 financial year to account for material increases in costs due to the high inflation experienced in 2022/23 financial year.

Non Depreciable Land Improvements – Bores, wetlands and earthworks.

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Dimensions units rates and useful lives.

Non Depreciable Land Improvements were valued as at 30 June 2021.

Valuations are based on dimensions and unit rates derived from indexed historical costs and from industry rates such as the 'Rawlinson's Australian Construction handbook'. A spatial information system and 7.5cm aerial imagery were used to accurately calculate asset dimensions.

Council has indexed Non Depreciable Land Improvements by the annual ABS Producer Price Index of 8.71% during the 2023 financial year to account for material increases in costs due to the high inflation experienced in 2022/23 financial year.

Buildings (Specialised/Non Specialised) – Community halls, toilet blocks, council offices, library, multipurpose centre, works depot

Valuation Techniques: 'Cost approach & Market approach'

Inputs Used (Level 2 and Level 3): Market approach, Unit rates, useful life, asset condition

Council's buildings were valued at fair value on 30th June 2023 in accordance with Australian Accounting Standards (Fair Value Methodology) and international valuation standards. 'Fair value' is the best estimate of the price reasonably obtainable in the market at the date of valuation.

Council's Specialised Buildings were valued by Assetval a businee of Marsh Pty Ltd (Assetval) as at 30 June 2023. The methodology adopted by Australis Assetval is on an individually assessed (asset-by-asset) basis to determine which method is most appropriate.

Open Space/Recreational Assets – Fencing, shadesails, other recreational furniture

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Dimensions, specifications, unit rates, useful life and asset condition.

Open space/recreational assets were valued as at 30 June 2021.

Valuations are based on dimensions, specifications and unit rates derived from indexed historical costs and from industry rates such as the 'Rawlinson's Australian Construction handbook'. A spatial information system and 7.5cm aerial imagery were used to accurately calculate asset dimensions.

Council officers undertook onsite inspections to verify asset location, type and to establish condition ratings for each asset to calculate the remaining life/fair value of each asset.

Council has indexed Open Space / Recreational Assets by the annual ABS Producer Price Index of 8.71% during the 2023 financial year to account for material increases in costs due to the high inflation experienced in 2022/23 financial year.

Roads – Road surface, pavement, formation, major earthworks

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, asset condition

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E2-1 Fair value measurement (continued)

Council's road infrastructure assets were last valued in-house on 30 June 2020. As per Paragraph 43 of AASB116, Council's roads infrastructure assets were segmented and componentised into the following categories (each representing a significant part of the overall asset):

- Road Surface
- Pavement Base Layer
- Pavement Sub Base Layer
- Formation including Minor Culverts
- Roadside Furniture (crash barriers & signs)

GPS logged to establish the length and extent of the network. Road terminuses (extent of Council maintenance activities) were taken as the measure of asset length. Recent works have been included from Works as Executed plans.

Seal widths (sealed roads) and running surface width (unsealed roads) were verified using aerial imagery and random field testing. Pavement widths are assumed to be equal to the seal width / running surface width, which was confirmed by random sampling of a range of road classifications across the Shire.

Formation widths for sealed and unsealed roads were established by random sampling in the field and from aerial imagery analysis of a range of road classifications and were demonstrated to be double the width of the pavement for sealed roads and 1.4 times the width of the surface for unsealed roads. Formation depth varies according to the Class of road, with urban areas assumed to be a greater depth, as urban roads tend to be on flood plains. Formation costs allow for the installation of drainage blankets over 20% of the road length and for 1.2 minor culverts per kilometre (based on the average number per kilometre across the Shire).

Unit rates for formation, pavement and sealing were based on recent Council works and validated against Rawlinson's Australian Construction handbook. Unit rates are assumed to be for an undulating topography, as this represents the majority of road corridors in the Shire. The slightly steeper grades are assumed to be countered by the substantially longer corridors of flat to slightly undulating topography.

Condition Assessment data was obtained from laser survey undertaken by the Australian Road Research Board (ARRB) in 2019/20 (sealed roads) and assessment by Council officers utilising the UnsealedRoads.com assessment methodology (unsealed roads). Condition data was used as a substitute for date of construction data to establish remaining lives. This was due to Council not having complete road construction / rehabilitation / initial sealing data.

Roadside furniture including crash barriers and signs were collated from the ARRB survey for sealed roads and by Council staff for unsealed roads. An average unit rate by length categories was applied to crash barriers (including guard rail and wire rope) to account for variations in the value of the various 'end treatments' used on guard rail. Condition ratings are per item, collated by Council staff using a standard Condition Rating Guide. Unit rates for signs are based on an assumed Type B size sign with one post, to provide an average cost, to account for multiple posts and multiple sign faces on a single post. The unit rate reflects the cost of recent council works. Condition ratings were supplied by ARRB for sealed road signs and by Council staff for unsealed roads.

Council has indexed all Road asset sub classes by the annual ABS Producer Price Index of 8.51% during the 2023 financial year to account for material increases in costs due to the high inflation experienced in 2022/23 financial year.

Bridges – Concrete bridges, Timber Bridges, Bridge sized culverts

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, asset condition, dimension and specifications (concrete/timber).

Council defines a bridge as a structure with a road centreline length of 6m or more and has inspected all Bridges and Major Culverts utilising a standardised Bridge Measurement Guide to determine the split between Bridges and Major Culverts, resulting in transfers into and out of the Bridge Asset Class.

Condition assessment for bridges was undertaken by professional bridge engineering companies for Timber bridges (Level 3 inspections) and by an experienced bridge 'ganger' for concrete bridges and other Council staff using Culvert Condition Assessment Guide for Culvert style bridges (Level 1 inspections, based on observed defects), but does not include core sampling or tensile testing of any components. Bridges constructed in the last 5 years have been assumed to be in Condition 1.

Bridge values were determined on the basis of a square metre (of deck) rate, based on a number of bridges Council has had built in the last five years.

Council has indexed Bridges by the annual ABS Producer Price Index of 8.51% during the 2023 financial year to account for material increases in costs due to the high inflation experienced in 2022/23 financial year.

Footpaths – Footways including cycleways

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E2-1 Fair value measurement (continued)

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, asset condition, dimensions and specifications (concrete/bitumen/pavers).

Footpaths assets lengths, widths and extents were verified using 7.5cm aerial imagery and field inspection. Condition Assessments were undertaken of the entire network by Council staff utilising a standardised Condition Assessment Guide. These inspections are undertaken 6 monthly in the Blayney and Millthorpe CBDs and annual across the full network.

Unit Rates for footpaths are derived from recent Council works, as Council has constructed significant lengths of footpath in recent years.

Council has indexed Footpaths by the annual ABS Producer Price Index of 8.51% during the 2023 financial year to account for material increases in costs due to the high inflation experienced in 2022/23 financial year.

Stormwater Drainage - includes pits and pipes

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, asset condition, dimensions and specifications

Council's register was developed using a combination of field observation and aerial imagery. The level of capture is estimated to be around 85% to 95%, as by its nature Urban Stormwater drainage is difficult to locate and Council does not have complete records of drainage installed. Pipe sizes have been estimated in some instances, as it is not possible to access all pipes.

Condition assessment was undertaken by Council staff using a standardised Condition Assessment Guide, with the condition of most pipes assumed from the condition of associated pits, due to a lack of accessibility.

Unit Rates for stormwater pits, pipes were derived from the Office of Water; NSW reference Rates Manual; Valuation of Water Supply, Sewerage and Stormwater Assets, Reinforced Concrete Box Culverts from recent council works and concrete lined drains from Rawlinsons Australian Construction Handbook. As with Kerb and Gutter, these rates do not take into account any allowance for the removal of existing (failed) stormwater assets.

Council has indexed Stormwater Drainage by the annual NSW Water and Sewer Reference Rate of 7.71% during the 2023 financial year to account for material increases in costs due to the high inflation experienced in 2022/23 financial year.

Major Earthworks – (transport asset class only)

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, dimensions and specifications

Major Earthworks have been captured through field surveys and Works as Executed plans for more recent works. Bulk earthworks do not include earthworks for buildings and within Parks and Gardens, as these are accounted for within those asset classes, where applicable.

Council has verified the extent of some of its major earthworks through the use of Drone Survey, resulting in changes in some existing estimates. The condition of major earthworks is assumed to be 1, as these are a very long life assets, which are not depreciated.

The Unit Rates for Major Earthworks are derived from recent Council works and have been compared with rates from the Rawlinsons Australian Construction Handbook.

Council has indexed Major Earthworks by the annual ABS Producer Price Index of 8.51% during the 2023 financial year to account for material increases in costs due to the high inflation experienced in 2022/23 financial year.

Major Culverts – Pipe Culverts, Reinforced Concrete Box Culverts

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, asset dimensions, asset condition

The location and condition of all Major Culverts has been verified by an extensive review by Council Officers, utilising standardised Condition Inspection Guides. Culverts of 450mm or less have not been valued separately due to their cost (purchase price and installation cost) and have been allowed for in the cubic metre rate for road formation.

Major Culverts have been normalised to align with Modern Engineering Equivalent Replacement Asset (MEERA) to standardise culvert sizes and interpolation was used to account for nonstandard sizes. They are valued as single, double, triple or quad

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E2-1 Fair value measurement (continued)

pipes / box culverts. Major Culverts do not include Bridge size (6m+ along road centre line) culverts, as these were valued in the Bridge Register.

Unit rates for culverts are derived from recent Council works and include materials (contract rates), excavation and nonlinear variation for multi cell culverts.

Council has indexed Major Culverts by the annual ABS Producer Price Index of 8.51% during the 2023 financial year to account for material increases in costs due to the high inflation experienced in 2022/23 financial year.

Kerb and Gutter – highback concrete, rollback concrete, median and 'splitter islands', bluestone and riverstone

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, asset dimensions, asset condition

The Kerb and Gutter asset register was developed using 7.5cm Aerial imagery for Blayney and the Villages. This data was verified with an inspection program to determine the accuracy and materials used. The bulk of Council's kerb and gutter network is concrete ('high back' or 'roll back'), however some kerb and gutter is constructed from bluestone or river stone. Median and 'splitter islands' are included in this asset sub class.

Condition assessment for Kerb and Gutter was collated by Council staff using a standardised Condition Assessment Guide.

Unit Rates were established on 'First Principles' and verified against a tender that Council had recently submitted for kerb and gutter works. Unit rates for the bluestone and river stone kerbs and gutters was also established on 'First Principles' and verified against recent 'reconstruction' works in Carcoar.

Unit rates for kerb and gutter are all based on 'Greenfields' costs and do not include any allowance of the removal of existing failed sections.

Council has indexed Kerb and Gutter assets by the annual ABS Producer Price Index of 8.51% during the 2023 financial year to account for material increases in costs due to the high inflation experienced in 2022/23 financial year.

Sewerage Network – Sewer pipes, pump stations, treatment plant, telemetry system, manholes

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, asset condition, dimensions and specifications

Council's Sewer Assets were valued by AUSTRALIS Asset Advisory Group as at 30 June 2022, based on current unit rates. T

Australis conducted a physical inspection of the ground-level facility assets in the system such as treatment plants, pumping stations and effluent reuse reservoir. Condition assessments of the Gravity Main Network were supplied by Council to Australis, being a combination of in-house and contractor inspections from 2017 to 2022, utilising the WSAA Conduit Inspection and Reporting Code for the differing age groupings of the pipe network.

The asset register was built using Council GIS data with modifications made to achieve the correct level of componentisation and to collect additional details regarding material and capacities of the assets. Council has further componentised the Sewer pipe network into a pipe and a conduit component to account for the contemporary practice of relining of pipes. It is anticipated that pipes can be relined at least twice generating an extension of the useful life of the conduit component.

Council has indexed Sewer assets by the annual NSW Water and Sewer Reference Rate of 7.71% during the 2023 financial year to account for material increases in costs due to the high inflation experienced in 2022/23 financial year.

Swimming Pools

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, asset condition, dimensions and specifications

Council's swimming pools were valued at fair value on 30th June 2023 in accordance with Australian Accounting Standards (Fair Value Methodology) and international valuation standards. 'Fair value' is the best estimate of the price reasonably obtainable in the market at the date of valuation.

Council's swimming pools were valued by Assetval a business of Marsh Pty Ltd (Assetval) The methodology adopted by Assetval is on an individually assessed (asset-by-asset) basis to determine which method is most appropriate.

Tip, Quarry & other remediation Assets – Reinstatement, rehabilitation and restoration

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E2-1 Fair value measurement (continued)

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, dimensions and specifications

It has been recognised that there will be significant costs associated with the closure and post closure management of the landfill, quarry and other remediation sites. Closure of the landfill and quarry sites will involve a wide range of activities including final capping of the landfill waste and site re-vegetation, monitoring of landfill gas, revision of the surface water management system and leachate management infrastructure to suit post-closure operation.

Valuations are based on actual timing of costs and future environmental management requirements.

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.

\$ '000	Fair value (30/6/23) 2023	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and equipment			
Plant & Equipment	6,032	Cost Approach	<ul style="list-style-type: none"> • Gross Replacement Cost • Remaining Useful Life
Office Equipment	233	Cost Approach	<ul style="list-style-type: none"> • Gross Replacement Cost • Remaining Useful Life
Furniture & Fittings	143	Cost Approach	<ul style="list-style-type: none"> • Gross Replacement Cost • Remaining Useful Life
Operational Land	1,797	Market Approach	<ul style="list-style-type: none"> • Price per square metre
Community Land	10,931	Market Approach - adjusted for restrictions	<ul style="list-style-type: none"> • NSW Valuer Generals Valuation (Unimproved Capital Value)
Land under roads - (post 30/06/2008)	47	Market Approach	<ul style="list-style-type: none"> • Price per square metre
Land Improvements - non depreciable	3,693	Cost Approach	<ul style="list-style-type: none"> • Unit Rates
Depreciable Land Improvements	4,955	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful life
Buildings – Specialised	27,128	Cost Approach & Market Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful life
Buildings – Non Specialised	2,504	Cost Approach & Market Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful life
Open Space/Recreation Assets	5,196	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful life
Roads	209,279	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Conditions • Useful Life
Bridges	26,915	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Conditions • Useful Life
Footpaths	8,013	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Conditions • Useful Life
Major Earthworks	15,163	Cost Approach	<ul style="list-style-type: none"> • Unit Rates
Stormwater Drainage	16,725	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Conditions • Useful Life

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E2-1 Fair value measurement (continued)

\$ '000	Fair value (30/6/23) 2023	Valuation technique/s	Unobservable inputs
Sewerage Network	26,283	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Useful Life • Asset Conditions
Swimming Pools	3,173	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Conditions • Useful Life
Waste facility, quarries & other remediation assets	667	Cost Approach	<ul style="list-style-type: none"> • Discounted Future Cash Flow

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E2-1 Fair value measurement (continued)

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy is provided below:

\$ '000	Operational Land		Community Land		Depreciable land improvements		Building specialised	
	2023	2022	2023	2022	2023	2022	2023	2022
Opening balance	1,226	1,051	8,230	6,919	4,484	4,044	18,656	17,572
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	571	207	2,701	1,311	369	422	7,456	1,252
Other movements								
Transfers from/(to) another asset class	-	-	-	-	-	20	12	-
Purchases (GBV)	-	-	-	-	253	138	1,757	538
Other adjustments and transfers	-	30	-	-	-	-	-	-
Disposals (WDV)	-	(62)	-	-	-	(7)	(161)	(161)
Depreciation and impairment	-	-	-	-	(151)	(133)	(592)	(545)
Closing balance	1,797	1,226	10,931	8,230	4,955	4,484	27,128	18,656

\$ '000	Buildings non-specialised		Open space/recreation assets		Roads		Bridges	
	2023	2022	2023	2022	2023	2022	2023	2022
Opening balance	1,609	1,451	4,595	4,129	188,253	169,529	23,034	21,100
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	906	205	385	386	15,719	17,471	1,813	2,247
Other movements								
Transfers from/(to) another asset class	(8)	-	(4)	(20)	-	-	-	-
Purchases (GBV)	44	2	403	251	8,865	4,403	2,547	-
Other adjustments and transfers	-	-	-	-	-	-	-	-
Disposals (WDV)	-	-	(15)	(4)	(27)	(37)	(125)	-
Depreciation and impairment	(47)	(49)	(168)	(147)	(3,531)	(3,113)	(354)	(313)
Closing balance	2,504	1,609	5,196	4,595	209,279	188,253	26,915	23,034

\$ '000	Footpaths		Major earthworks		Stormwater		Sewerage network	
	2023	2022	2023	2022	2023	2022	2023	2022
Opening balance	7,421	6,060	13,974	12,610	15,211	13,417	24,917	19,355
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	620	614	1,189	1,364	1,157	1,430	1,868	5,747
Other movements								
Purchases (GBV)	116	870	-	-	559	538	182	327
Other adjustments and transfers	-	-	-	-	-	-	-	-
Disposals (WDV)	-	(2)	-	-	(2)	-	(15)	(1)
Depreciation and impairment	(144)	(121)	-	-	(200)	(174)	(669)	(511)
Closing balance	8,013	7,421	15,163	13,974	16,725	15,211	26,283	24,917

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E2-1 Fair value measurement (continued)

\$ '000	Plant and equipment		Office equipment		Furniture and fittings		Swimming pools	
	2023	2022 Restated	2023	2022	2023	2022	2023	2022
Opening balance	6,339	7,476	302	341	163	128	4,111	4,202
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	-	-	-	-	-	-	(855)	3
Other movements								
Purchases (GBV)	1,316	699	47	101	-	51	12	-
Other adjustments and transfers	-	-	-	-	-	-	-	-
Disposals (WDV)	(351)	(539)	-	(37)	-	-	-	-
Depreciation and impairment	(1,272)	(1,297)	(116)	(103)	(20)	(16)	(95)	(94)
Closing balance	6,032	6,339	233	302	143	163	3,173	4,111

\$ '000	Land improvements - non depreciable		Land under roads - (post 30/06/2008)		Remediation, rehabilitation & restoration		Total	
	2023	2022	2023	2022	2023	2022	2023	2022
Opening balance	3,403	2,500	31	26	770	339	326,729	292,249
Recognised in other comprehensive income – revaluation surplus	290	523	-	5	-	-	34,189	33,187
Purchases (GBV)	-	380	16	-	-	505	16,117	8,803
Other adjustments and transfers	-	-	-	-	-	(17)	-	13
Disposals (WDV)	-	-	-	-	-	-	(696)	(850)
Depreciation and impairment	-	-	-	-	(103)	(57)	(7,462)	(6,673)
Closing balance	3,693	3,403	47	31	667	770	368,877	326,729

Information relating to the transfers into and out of the level 3 fair valuation hierarchy includes:

For each FV hierarchy transfer into or out of level 3, please reference and list the details and reasons for the change here.

Highest and best use

All of Council's non-financial assets are considered as being utilised for their highest and best use.

E3-1 Contingencies

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 Employee Benefits for the following reasons:

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.
- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

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

Description of the funding arrangements.

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

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

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

* For 180 Point Members, Employers are required to contribute 8% of salaries for the year ending 30 June 2023 (increasing to 8.5% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20 million for 1 July 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2022. 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.

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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 2023 was \$ 80,081.81. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2022.

The amount of additional contributions included in the total employer contribution advised above is \$32,975.04. Council's expected contribution to the plan for the next annual reporting period is \$81,597.00.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2023 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,290.9	
Past Service Liabilities	2,236.1	102.4%
Vested Benefits	2,253.6	101.7%

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

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

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

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

Investment return	6.00% per annum
Salary inflation *	3.5% per annum
Increase in CPI	6.0% for FY22/23 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 2023

(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.

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E3-1 Contingencies (continued)

(iv) Other guarantees

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

2. Other liabilities

(i) Third party claims

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

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

(ii) Potential land acquisitions due to planning restrictions imposed by Council

Council has classified a number of privately owned land parcels as local open space or bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (and subsequent land asset) from such potential acquisitions has not been possible.

ASSETS NOT RECOGNISED

(i) Land under roads

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30/6/08.

(ii) Infringement notices/fines

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

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

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

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

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

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

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

\$ '000	2023	2022
Compensation:		
Short-term benefits	1,013	953
Post-employment benefits	81	78
Other long-term benefits	117	67
Total	1,211	1,098

Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of Council delivering a public service objective (e.g. access to library or Council swimming pool by KMP) will not be disclosed.

Nature of the transaction	Ref	Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000						
2023						
Catering	1	6		- Paid on invoice	-	-
Donations & Financial Assistance Grants	2	4		- Paid on completion of works	-	-
Supply of water	3	165		- Payable by instalment date	-	-
Supply of materials and consumables	4	8		- Paid on invoice	-	-
2022						
Catering	1	6		- Paid on invoice	-	-
Donations & Financial Assistance Grants	2	7		- Paid on completion of works	-	-
Supply of water	3	104		- Payable by instalment date	-	-
Supply of materials and consumables	4	25		- Paid on invoice	-	-

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

- 1 Catering for training and meetings of Council were supplied by related parties of a number of KMP's
- 2 Council have donated funds to local not for profit organisations for community projects where a number of KMP's are members
- 3 A KMP is the Chair of a joint organisation (County Council) who supplies water to Council Facilities
- 4 Council has procured materials and consumables from a supplier who is a related party of a KMP of Council.

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2023	2022
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	26
Councillors' fees	88	83
Other Councillors' expenses (including Mayor)	35	19
Superannuation	12	-
Total	163	128

F2 Other relationships

F2-1 Audit fees

\$ '000	2023	2022
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	50	46
Remuneration for audit and other assurance services	50	46
(ii) Non-assurance services		
Remuneration advice	-	3
Remuneration for non-assurance services	-	3
Total Auditor-General remuneration	50	49
Non NSW Auditor-General audit firms		
(ii) Non-assurance services		
Internal Audit	39	34
Remuneration for non-assurance services	39	34
Total remuneration of non NSW Auditor-General audit firms	39	34
Total audit fees	89	83

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

\$ '000	2023	2022 Restated
Net operating result from Income Statement	11,599	9,637
Add / (less) non-cash items:		
Depreciation and amortisation	7,514	6,738
(Gain) / loss on disposal of assets	229	(54)
Non-cash capital grants and contributions	(373)	(865)
Unwinding of discount rates on reinstatement provisions	52	(101)
Share of net (profits)/losses of associates/joint ventures using the equity method	(397)	(63)
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	241	(544)
Increase / (decrease) in provision for impairment of receivables	-	(116)
(Increase) / decrease of inventories	(18)	121
(Increase) / decrease of other current assets	55	(65)
(Increase) / decrease of contract asset	(1,410)	(1,795)
Increase / (decrease) in payables	409	23
Increase / (decrease) in accrued interest payable	(3)	(3)
Increase / (decrease) in other accrued expenses payable	7	-
Increase / (decrease) in other liabilities	115	(31)
Increase / (decrease) in contract liabilities	5,938	(171)
Increase / (decrease) in employee benefit provision	(187)	(27)
Increase / (decrease) in other provisions	15	487
Net cash flows from operating activities	23,786	13,171

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2023	2022
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Road infrastructure	1,342	1,341
Total commitments	1,342	1,341
These expenditures are payable as follows:		
Within the next year	1,342	1,341
Total payable	1,342	1,341
Sources for funding of capital commitments:		
Future grants and contributions	202	1,132
Unexpended grants	1,140	128
Internally restricted reserves	-	81
Total sources of funding	1,342	1,341

Details of capital commitments

Council entered into a contract for the design and construction of the Belubula Way Bridge over Icely Creek in November 2022 scheduled for completion in 2023/24. A contract was also entered into for design and construction of 3 x carparks at King George Oval also now scheduled for completion in 2023/24.

G3 Changes from prior year statements

G3-1 Correction of errors

Infrastructure, property, plant and equipment (IPPE)

Consistent with Council's policy 05G Recognition of Rural Fire Service Assets Policy, Council did not previously recognise any RFS Red Fleet assets.

Council rescinded the above Policy on 15 August 2023 and subsequently determined to recognise RFS Red Fleet Assets resulting in a correction to the 2021/22 financial statements. These errors have been restated as at 1 July 2021 against the balances of IPPE and accumulated surplus.

	30 June 2022 \$'000	1 July 2021 \$'000
Net carrying amount	974	1,190
Depreciation expense	216	216

Changes to the opening Statement of Financial Position at 1 July 2021

Statement of Financial Position

\$ '000	Original Balance 1 July 2021	Impact Increase/ (decrease)	Restated Balance 1 July 2021
Infrastructure, property, plant and equipment	296,774	1,190	297,964
Total non-current assets	327,232	1,190	328,422
Total assets	350,125	1,190	351,315
Net assets	334,593	1,190	335,783
Accumulated surplus	157,485	1,190	158,675
Total equity	334,593	1,190	335,783

Adjustments to the comparative figures for the year ended 30 June 2022

Statement of Financial Position

\$ '000	Original Balance 30 June 2022	Impact Increase/ (decrease)	Restated Balance 30 June 2022
Infrastructure, property, plant and equipment	337,346	974	338,320
Total non-current assets	368,049	974	369,023
Total assets	392,964	974	393,938
Net assets	377,877	974	378,851
Accumulated surplus	167,548	974	168,522
Total equity	377,877	974	378,851

continued on next page ...

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G3-1 Correction of errors (continued)

Income Statement

\$ '000	Original Balance 30 June 2022	Impact Increase/ (decrease)	Restated Balance 30 June 2022
Depreciation	6,522	216	6,738
Total expenses from continuing operations	19,656	216	19,872
Net operating result for the year	9,853	(216)	9,637

Statement of Comprehensive Income

\$ '000	Original Balance 30 June 2022	Impact Increase/ (decrease)	Restated Balance 30 June 2022
Net operating result for the year	9,853	(216)	9,637
Total comprehensive income for the year	43,284	(216)	43,068

G4 Statement of developer contributions as at 30 June 2023

G4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2022	Contributions received during the year				Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other						
Local infrastructure fund	1,032	521	-	-	52	(73)	-	1,532	-	
S7.11 contributions – under a plan	1,032	521	-	-	52	(73)	-	1,532	-	
Future Sewerage Infrastructure Contributions	200	106	-	-	13	-	-	319	-	
S64 contributions	997	266	-	-	46	-	-	1,309	-	
Total contributions	2,229	893	-	-	111	(73)	-	3,160	-	

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 2022	Contributions received during the year				Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other						
CONTRIBUTION PLAN NUMBER – Local infrastructure fund										
Local infrastructure fund	1,032	521	-	-	52	(73)	-	1,532	-	
Total	1,032	521	-	-	52	(73)	-	1,532	-	

G4-3 Contributions not under plans

Future Infrastructure Subsidy										
Sewerage services	200	106	-	-	13	-	-	319	-	
Total	200	106	-	-	13	-	-	319	-	

G4-4 S64 contributions

S64 contributions										
Sewerage services	997	266	-	-	46	-	-	1,309	-	
Total	997	266	-	-	46	-	-	1,309	-	

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

	Amounts	Indicator	Indicators		Benchmark
	2023	2023	Restated 2022	2021	
\$ '000	2023	2023			
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	988	4.51%	(1.96)%	(3.74)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	21,921				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	15,464	47.78%	47.90%	57.54%	> 60.00%
Total continuing operating revenue ¹	32,364				
3. Unrestricted current ratio					
Current assets less all external restrictions	14,687	5.68x	4.67x	3.86x	> 1.50x
Current liabilities less specific purpose liabilities	2,588				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	8,775	9.55x	8.44x	7.26x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	919				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	154	1.24%	1.58%	1.46%	< 10.00%
Rates and annual charges collectable	12,420				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	29,271	22.65 months	15.97 months	17.23 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	1,293				

(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		Sewer Indicators		Benchmark
	2023	Restated 2022	2023	2022	
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	4.33%	(2.11)%	6.39%	(0.30)%	> 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	45.13%	45.54%	82.97%	78.64%	> 60.00%
Total continuing operating revenue ¹					
3. Unrestricted current ratio					
Current assets less all external restrictions	5.68x	4.67x	34.44x	99.07x	> 1.50x
Current liabilities less specific purpose liabilities					
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	9.54x	8.04x	9.66x	16.64x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)					
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	1.08%	1.44%	2.49%	2.66%	< 10.00%
Rates and annual charges collectable					
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	17.69	11.05	85.74	103.80	> 3.00
Monthly payments from cash flow of operating and financing activities	months	months	months	months	months

(1) - (2) Refer to Notes at Note G6-1 above.

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

H Additional Council disclosures (unaudited)

H1-1 Council information and contact details

Principal place of business:

91 Adelaide Street
Blayney NSW 2799

Contact details

Mailing Address:

PO Box 62
Blayney NSW 2799

Opening hours:

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

Internet: www.blayney.nsw.gov.au

Email: council@blayney.nsw.gov.au

Officers

General Manager
M.Dicker

Responsible Accounting Officer

T.Irlam

Public Officer

A. Franze

Auditors

Auditor General New South Wales
Level 19 Tower 2 Darling Park
201 Sussex Street
SYDNEY NSW 2000

Elected members

Mayor

Cr. S.J. Ferguson

Deputy Mayor

Cr. D Somerville

Councillors

Cr. A Ewin
Cr. C Gosewisch
Cr. J Newstead
Cr. M Pryse Jones
Cr. B Reynolds



INDEPENDENT AUDITOR'S REPORT
Report on the general purpose financial statements
Blayney Shire Council

To the Councillors of Blayney Shire Council

Opinion

I have audited the accompanying financial statements of Blayney 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 2023, the Statement of Financial Position as at 30 June 2023, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2023, 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 2023 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.



Farisha Ali
Delegate of the Auditor-General for New South Wales

31 October 2023
SYDNEY



Cr Scott Ferguson
Mayor
Blayney Shire Council
PO Box 62
Blayney NSW 2799

Contact: Farisha Ali
Phone no: 02 9275 7373
Our ref: R008-16585809-46262

31 October 2023

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2023
Blayney Shire Council**

I have audited the general purpose financial statements (GPFS) of the Blayney Shire Council (the Council) for the year ended 30 June 2023 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 2023 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

	2023	2022*	Variance
	\$m	\$m	%
Rates and annual charges revenue	12.2	11.8	3.4
Grants and contributions revenue	16.9	15.3	10.4
Operating result from continuing operations	11.6	9.6	20.8
Net operating result before capital grants and contributions	1.2	(0.2)	700.0

* The 2022 comparatives have been restated to correct a prior period error. Note G3-1 of the financial statements provides details of the prior period error

Rates and annual charges revenue (\$12.2 million) increased by \$0.4 million (3.4 percent) in 2022–23 due to the approved rate peg increase of 2.5 percent. Additionally, council received an increase in sewerage charges, and waste management services revenue as well as a small uplift to the council's special mining rate.

Grants and contributions revenue (\$16.9 million) increased by \$1.6 million (10.4 percent) in 2022–23 due to:

- increase of \$0.5 million of developer contributions recognised during the year
- increase of \$1.1 million of grants recognised received for bushfire and emergency services, transport - other roads and bridges funding, stronger country communities, and tourism
- receiving 95 percent of the financial assistance grants for 2023-24 in advance (75 percent in 2021-22)

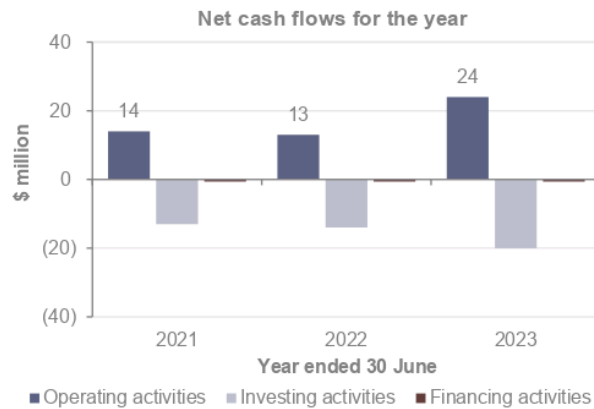
The Council's operating result from continuing operations (\$11.6 million including depreciation, amortisation, and impairment expense of \$7.5 million) was \$2.0 million higher than the 2021–22 result.

The net operating result before capital grants and contributions (\$1.2 million) was \$1.4 million higher than the 2021–22 result. This was primarily the result of an increase in interest earned from investments, rates and annual charges as well as User fees and charges. There was also a small decrease in Employee benefits and oncosts.

STATEMENT OF CASH FLOWS

Cash balances increased due to the following factors:

- receiving 95 percent of the 2023-24 financial assistance grant in advance
- a significant increase in Grants and Contributions predominantly for roads and bridges
- a slight reduction in payments to employees compared to the prior year
- a small increase in developer contributions
- a small increase in the distribution from Upper Macquarie County Council and Central Tablelands Water



FINANCIAL POSITION

Cash and investments

Cash and investments	2023	2022	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	29.3	20.3	Externally restricted balances comprise mainly of unexpended grants, developer contributions and sewer funds.
Restricted and allocated cash, cash equivalents, and investments:			Internal allocations are determined by council policies or decisions for forward plans, which are subject to change.
• External restrictions	20.3	13.1	
• Internal allocations	8.8	7.1	

Debt

At 30 June 2023, Council had:

- \$5.9 million in secured loans (\$6.6 million in 2021-22), secured against Council's general rating income
- access to a \$50,000 approved overdraft facility, unused as at 30 June 2023, and
- a \$40,000 credit card facility, with (\$5,000 drawn down and \$35,000 unused as at 30 June 2023).

PERFORMANCE

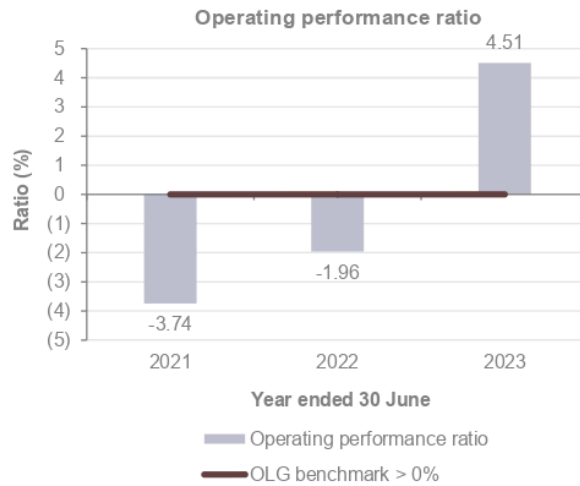
Performance measures

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

Operating performance ratio

The Council 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

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

The high level of grants and contributions received by Council during the year has seen this ratio continue to remain below the benchmark set by the OLG. Council's own source operating revenue has remained consistent in terms of dollar value.

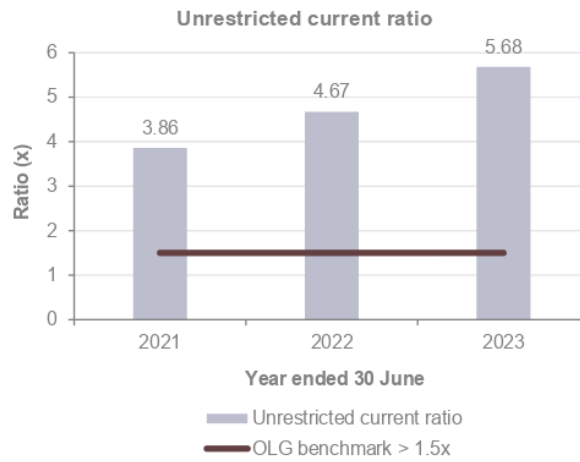
The 'own source operating revenue ratio' measures the council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

The Council continues to exceed the benchmark for the current reporting period.

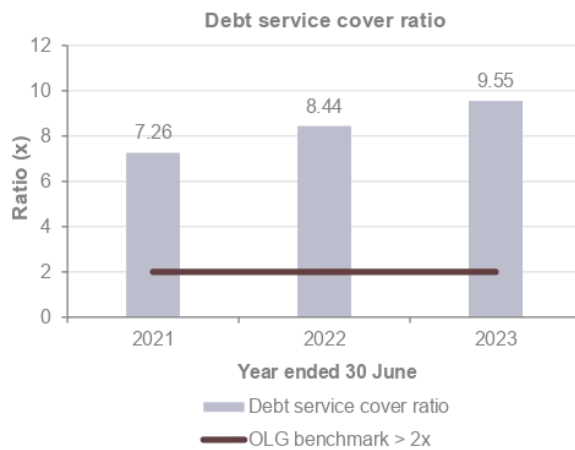
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

The Council continues to exceed the benchmark for the current reporting period.

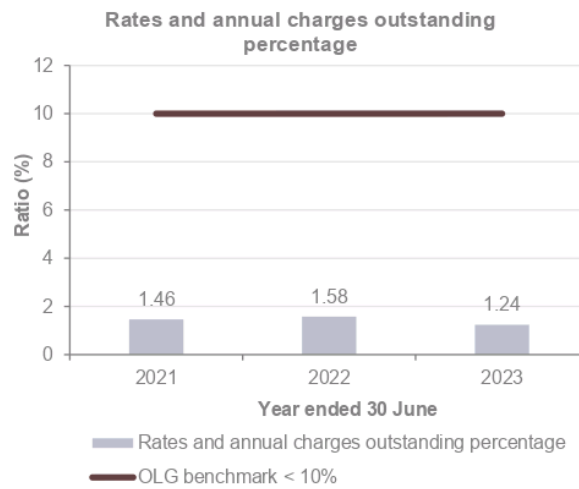
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal, and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

The Council continues to effectively manage its recovery, maintaining a ratio that (has exceeded the OLG benchmark for the current reporting period) and is well below the benchmark for rural councils.

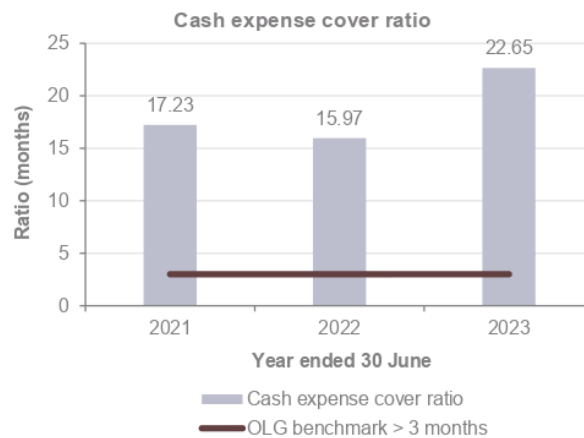
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.



Cash expense cover ratio

The Council continues to exceed 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 \$5.8 million of infrastructure, property, plant, and equipment during the 2022-23 financial year. This was mainly spent on roads, and bridges during the financial year. A further \$2.5 million was spent on new assets including roads, open or recreational spaces and specialised buildings.

OTHER MATTERS

Legislative compliance

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

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



Farisha Ali
Audit Leader, Financial Audit

Delegate of the Auditor-General for New South Wales

Blayney Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2023



Blayney Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2023

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Statement of Financial Position of water supply business activity	n/a
Statement of Financial Position of sewerage business activity	5
Note – Significant Accounting Policies	6
Auditor's Report on Special Purpose Financial Statements	9

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).

Blayney Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2023

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,
- accord with Council's accounting and other records; and
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

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

Signed in accordance with a resolution of Council made on 29 August 2023.



Cr. S.J. Ferguson
Mayor
29 August 2023



Cr. D. Somerville
Deputy Mayor
29 August 2023



M. Dicker
General Manager
29 August 2023



T. Irlam
Responsible Accounting Officer
29 August 2023

Blayney Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2023

\$ '000	2023	2022
Income from continuing operations		
Access charges	1,446	1,354
User charges	149	145
Liquid trade waste charges	52	78
Interest and investment income	248	34
Grants and contributions provided for operating purposes	14	14
Net gain from the disposal of assets	(15)	16
Other income	–	19
Total income from continuing operations	1,894	1,660
Expenses from continuing operations		
Employee benefits and on-costs	240	258
Borrowing costs	31	36
Materials and services	795	801
Depreciation, amortisation and impairment	702	568
Other expenses	5	2
Total expenses from continuing operations	1,773	1,665
Surplus (deficit) from continuing operations before capital amounts	121	(5)
Grants and contributions provided for capital purposes	372	433
Surplus (deficit) from continuing operations after capital amounts	493	428
Surplus (deficit) from all operations before tax	493	428
Less: corporate taxation equivalent (25%) [based on result before capital]	(30)	–
Surplus (deficit) after tax	463	428
Plus accumulated surplus	10,128	9,699
– Corporate taxation equivalent	30	–
Closing accumulated surplus	10,621	10,127
Return on capital %	0.5%	0.1%
Subsidy from Council	968	938
Calculation of dividend payable:		
Surplus (deficit) after tax	463	428
Less: capital grants and contributions (excluding developer contributions)	(372)	(433)
Surplus for dividend calculation purposes	91	–
Potential dividend calculated from surplus	45	–

Blayney Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2023

\$ '000	2023	2022
ASSETS		
Current assets		
Cash and cash equivalents	1,659	649
Investments	6,408	6,349
Receivables	26	36
Total current assets	8,093	7,034
Non-current assets		
Infrastructure, property, plant and equipment	27,854	26,468
Total non-current assets	27,854	26,468
Total assets	35,947	33,502
LIABILITIES		
Current liabilities		
Payables	171	12
Borrowings	64	59
Total current liabilities	235	71
Non-current liabilities		
Borrowings	292	356
Total non-current liabilities	292	356
Total liabilities	527	427
Net assets	35,420	33,075
EQUITY		
Accumulated surplus	10,621	10,127
Revaluation reserves	24,799	22,948
Total equity	35,420	33,075

Note – Significant Accounting Policies

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

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

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

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993 (Act)*, the *Local Government (General) Regulation 2021 (Regulation)* and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

National Competition Policy

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

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

Declared business activities

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

Category 1

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

Nil

Category 2

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

a. Blayney Sewerage Service

Sewerage reticulation and treatment system servicing the town of Blayney, which has been established as a Special Rate Fund

b. Millthorpe Sewerage Service

Sewerage reticulation and treatment system servicing the town of Millthorpe, which has been established as a Special Rate Fund

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 (%)

continued on next page ...

Page 6 of 11

Note – Significant Accounting Policies (continued)

Corporate income tax rate – 25% (21/22 25%)

Land tax – the first \$969,000 of combined land values attracts 0%. For the combined land values in excess of \$969,000 up to \$5,925,000 the rate is \$100 + 1.6%. For the remaining combined land value that exceeds \$5,925,000 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 section 4 of Department of Planning and Environment (DPE) – Water'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 sections 3 and 4 of DPE – Water'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% (21/22 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

continued on next page ...

Page 7 of 11

Note – Significant Accounting Policies (continued)

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.02% at 30/6/23.

(iii) Dividends

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

A local government water supply and sewerage business is permitted to pay annual dividends from their water supply or sewerage business surpluses. Each dividend must be calculated and approved in accordance with section 4 of DPE – Water's regulatory and assurance framework and must not exceed 50% of the relevant surplus in any one year, or the number of water supply or sewerage assessments at 30 June 2023 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
Blayney Shire Council

To the Councillors of Blayney Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Blayney Shire Council's (the Council) Declared Business Activity, sewerage, which comprise the Statement by Councillors and Management, the Income Statement of the Declared Business Activity for the year ended 30 June 2023, the Statement of Financial Position of the Declared Business Activity as at 30 June 2023 and the Significant accounting policies note.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activity as at 30 June 2023, and its financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2022–23 (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 Significant accounting policies note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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



Farisha Ali
Delegate of the Auditor-General for New South Wales

31 October 2023
SYDNEY

Blayney Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2023



Blayney Shire Council

Special Schedules

for the year ended 30 June 2023

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Permissible income for general rates	3
Report on infrastructure assets as at 30 June 2023	6

Blayney Shire Council

Permissible income for general rates

\$ '000	Notes	Calculation 2022/23	Calculation 2023/24
Notional general income calculation ¹			
Last year notional general income yield	a	9,302	9,566
Plus or minus adjustments ²	b	37	77
Notional general income	c = a + b	9,339	9,643
Permissible income calculation			
Or rate peg percentage	e	2.50%	3.70%
Or plus rate peg amount	i = e x (c + g)	233	357
Sub-total	k = (c + g + h + i + j)	9,572	10,000
Plus (or minus) last year's carry forward total	l	(5)	-
Less valuation objections claimed in the previous year	m	(1)	(1)
Sub-total	n = (l + m)	(6)	(1)
Total permissible income	o = k + n	9,566	9,999
Less notional general income yield	p	9,566	10,028
Catch-up or (excess) result	q = o - p	1	(29)
Plus income lost due to valuation objections claimed ⁴	r	1	-
Less unused catch-up ⁵	s	(1)	-
Carry forward to next year ⁶	t = q + r + s	1	(29)

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)*.
- (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.



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Blayney Shire Council

To the Councillors of Blayney Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Blayney Shire Council (the Council) for the year ending 30 June 2024.

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 2022–23 (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 2023 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 2023'.

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.



Farisha Ali
Delegate of the Auditor-General for New South Wales

31 October 2023
SYDNEY

Blayney Shire Council

Report on infrastructure assets as at 30 June 2023

Asset Class	Asset Category	Estimated cost				Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard \$ '000	to bring to the agreed level of service set by Council \$ '000	2022/23 Required maintenance ^(a) \$ '000	2022/23 Actual maintenance \$ '000			1	2	3	4	5
Buildings	Other	6,800	2,056	508	585	29,849	44,507	14.0%	54.0%	18.0%	10.0%	4.0%
	Sub-total	6,800	2,056	508	585	29,849	44,507	14.0%	54.0%	18.0%	10.0%	4.0%
Roads	Sealed roads	1,300	322	1,737	504	150,168	184,738	79.6%	17.3%	2.4%	0.6%	0.1%
	Unsealed roads	5,991	1,545	394	1,724	34,057	41,897	54.3%	14.5%	16.9%	11.3%	3.0%
	Bridges	2,123	408	113	-	26,914	37,624	50.6%	31.7%	12.0%	5.4%	0.2%
	Footpaths	799	150	129	1	8,013	11,496	37.9%	28.6%	26.6%	6.7%	0.2%
	Major earthworks (non depreciable)	-	-	-	-	15,163	15,163	100.0%	0.0%	0.0%	0.0%	0.0%
	Other	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%
	Kerb & Gutter	931	239	169	-	14,602	17,963	30.1%	46.5%	18.2%	4.1%	1.1%
	Roadside Furniture	319	173	31	-	2,704	3,326	44.9%	42.8%	2.7%	0.8%	8.8%
	Culverts	475	127	90	-	7,749	9,533	70.8%	17.1%	7.2%	3.8%	1.2%
	Sub-total	11,938	2,964	2,663	2,229	259,370	321,740	69.0%	20.1%	7.2%	3.0%	0.7%
Sewerage network	Other	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%
	Gravity Reticulations	57	18	195	11	12,903	17,418	99.0%	0.5%	0.2%	0.2%	0.1%
	Rising mains	-	-	70	402	4,630	6,250	100.0%	0.0%	0.0%	0.0%	0.0%
	Sewerage Treatment Plant	45	8	89	347	5,896	7,959	55.0%	28.0%	16.5%	0.6%	0.0%
	Pump Stations	193	34	43	104	2,854	3,852	19.0%	38.2%	37.8%	5.0%	0.0%
	Sub-total	295	60	397	864	26,283	35,479	80.6%	10.7%	7.9%	0.8%	0.0%
Stormwater drainage	Stormwater drainage	281	104	109	16	16,725	21,763	65.5%	28.7%	4.6%	0.7%	0.6%
	Other	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	281	104	109	16	16,725	21,763	65.5%	28.7%	4.6%	0.7%	0.5%
Open space / recreational assets	Swimming pools	-	-	88	169	3,173	3,361	100.0%	0.0%	0.0%	0.0%	0.0%
	Other	33	7	355	458	5,196	7,330	51.9%	23.2%	24.4%	0.4%	0.1%
	Sub-total	33	7	443	627	8,369	10,691	67.0%	15.9%	16.7%	0.3%	0.1%
Total – all assets		19,347	5,191	4,120	4,321	340,596	434,180	64.1%	23.1%	8.5%	3.4%	0.9%

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

Infrastructure asset condition assessment 'key'

1 **Excellent/very good** No work required (normal maintenance)

continued on next page ...

Blayney Shire Council

Report on infrastructure assets as at 30 June 2023 (continued)

2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Blayney Shire Council

Report on infrastructure assets as at 30 June 2023

Infrastructure asset performance indicators (consolidated) *

	Amounts	Indicator	Indicators		Benchmark
	2023	2023	Restated 2022	2021	
\$ '000	2023	2023			
Buildings and infrastructure renewals ratio					
Asset renewals ¹	<u>11,898</u>	205.14%	212.83%	113.41%	> 100.00%
Depreciation, amortisation and impairment	<u>5,800</u>				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	<u>19,347</u>	5.52%	3.28%	4.02%	< 2.00%
Net carrying amount of infrastructure assets	<u>350,773</u>				
Asset maintenance ratio					
Actual asset maintenance	<u>4,321</u>	104.88%	116.96%	113.82%	> 100.00%
Required asset maintenance	<u>4,120</u>				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	<u>5,191</u>	1.20%	0.75%	0.84%	
Gross replacement cost	<u>434,180</u>				

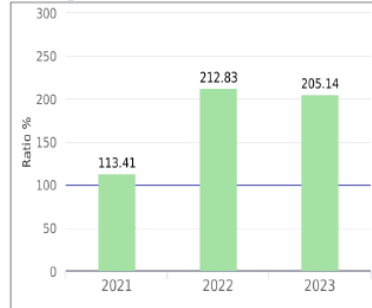
(*) All asset performance indicators are calculated using classes identified in the previous table.

(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.

Blayney Shire Council

Report on infrastructure assets as at 30 June 2023

Buildings and infrastructure renewals ratio



Buildings and infrastructure renewals ratio	
<p>To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.</p>	Commentary on result
	22/23 ratio 205.14%

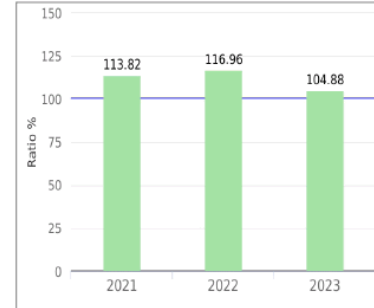
Benchmark: — > 100.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

Asset maintenance ratio



Asset maintenance ratio	
<p>Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.</p>	Commentary on result
	22/23 ratio 104.88%

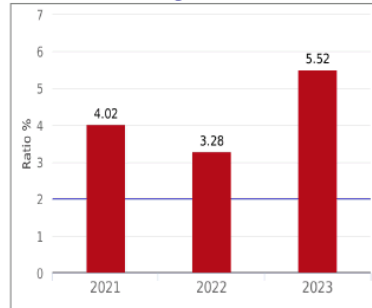
Benchmark: — > 100.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

Infrastructure backlog ratio



Infrastructure backlog ratio	
<p>This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.</p>	Commentary on result
	22/23 ratio 5.52%

Council's infrastructure backlog ratio rapidly increased due to the 2023 Buildings Revaluation. This lowered the condition for a majority of buildings assets. Indexation has also impacted the backlog, increasing the replacement cost of across all asset classes. Despite the asset maintenance ratio being above the benchmark, the increase in backlog ratio indicates indexation must be more heavily considered when forecasting required maintenance in future years.

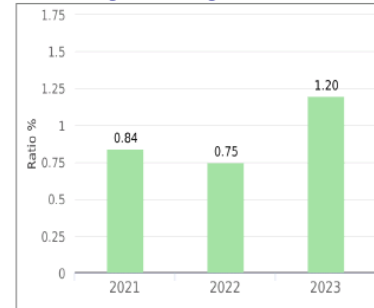
Benchmark: — < 2.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

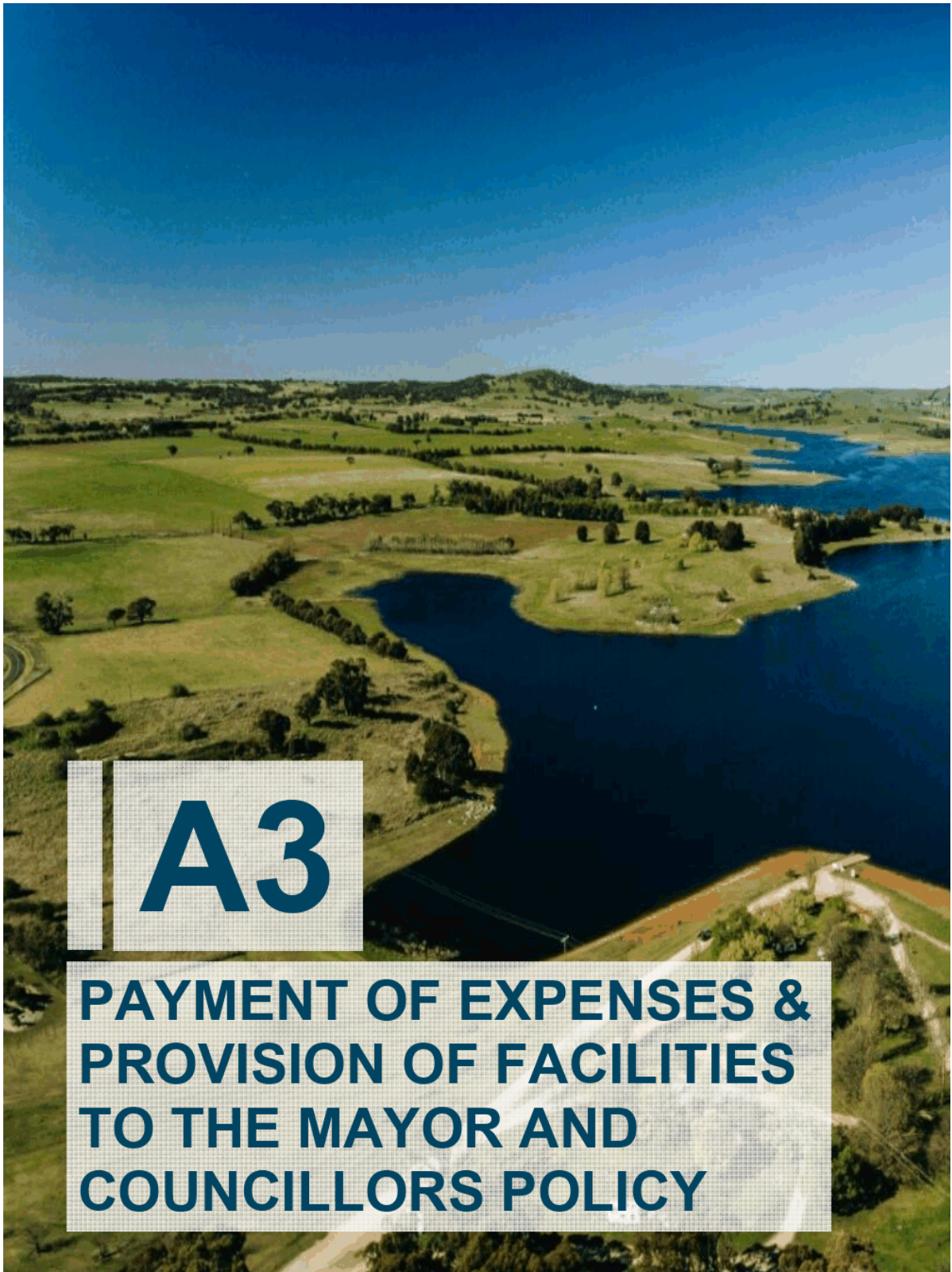
Ratio is outside benchmark

Cost to bring assets to agreed service level



Cost to bring assets to agreed service level	
<p>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.</p>	Commentary on result
	22/23 ratio 1.20%

This ratio refers to the cost for Council to bring assets to condition 3 or better, against the value of all infrastructure assets. This ratio has increased to 1.19% from 0.75% in 21/22 however is still substantially below the 2.14% in 2019. This reflects a slight increase in Council's backlog of assets in condition 4 and 5 which could be attributed to the increased cost to replace assets.





Payment of Expenses and the provision of Facilities to the Mayor and Councillors Policy

Policy	1A
Officer Responsible	Director Corporate Services
Last Review Date	15/08/2022

Strategic Policy

1. OBJECTIVE OF POLICY

Section 252 (1) of the Local Government Act 1993 requires Council to adopt a policy concerning the payment of expenses incurred or to be incurred by, and the provision of facilities to, the mayor, the deputy mayor and other councillors (including Administrators) in relation to discharging the functions of civic office.

The purpose of this policy is to ensure that councillors receive adequate and reasonable expenses and facilities to enable them to carry out their civic duties and that there is accountability and transparency in the payment of expenses incurred, or to be incurred by Councillors (including Administrators). The overriding principle to be addressed in the development of this policy is that the provisions of the policy meet the expectations of the local community.

This policy does not deal with matters associated with the setting and payment of annual fees to the Mayor and Councillors, which are determined by the Local Government Remuneration Tribunal.

Any reference hereon in this policy to Councillors will encompass Administrators.

2. STATUS OF THE POLICY

This policy has been prepared in accordance with the "Guidelines for the Payment of Expenses and the Provision of Facilities for Mayors and Councillors in NSW" as issued by the Office of Local Government, Department of Premier and Cabinet dated 7 October 2009 (Circular 09-36).

3. PAYMENT OF EXPENSES

3.1. CONFERENCES AND SEMINARS

Requests for attending conferences shall be in writing outlining the benefits for Council. A written report shall be furnished to Council from the Councillor or staff accompanying the Councillor on the aspects of the conference relevant to council business and / or the community. No written report shall be required for the Local Government NSW Annual Conference.

Council will meet the following expenses for Councillors attending conferences and seminars which have been authorised by Council resolution or by the Mayor under delegated authority.

3.1.1. Registration Fees

- i) Payment of registration fees for attendance at conference / seminar sessions.
- ii) Payment of official conference / seminar lunches and dinners, and associated tours where they are relevant to the business and interests of Council, if not covered by the registration cost.

3.1.2. Accommodation

Payment of accommodation costs on the following basis:

- i) Accommodation selected by the Council or General Manager on the basis of cost and convenience of location to the conference. A Councillor may choose accommodation at a different location but which is the same cost or less.
- ii) The number of accommodation days provided under this policy shall be limited to:
 - a. Registration day;
 - b. Each day on which official sessions of the conference / seminar are held, as well as the night preceding the conference / seminar where travelling schedules reasonably require such accommodation; and
 - c. Each day on which a Councillor is required to be accommodated en route to and from the conference / seminar.
- iii) Any additional accommodation costs incurred as a result of the attendance of partners and/or children shall be borne by the Councillor.

3.1.3. Car Parking Fees

Council shall meet the cost of the following car parking fees.

- i) Hotel / Motel parking – additional car parking fees not included in accommodation costs.
- ii) Airport parking – costs incurred in the parking of a Councillor's private vehicle at an airport for the duration of a conference / seminar, subject to the vehicle being parked in the most economical airport car park.

Reimbursement for parking expenses shall be made upon the production of appropriate receipts and tax invoices, and the completion of the required claim form. Claim for such expenses shall be made within two (2) months of the date of return from the conference / seminar.

The driver is personally liable for all traffic infringements and parking fines incurred while travelling in private or Council vehicles. Claims for reimbursement or payment of expenses shall be refused.

TRAINING AND PROFESSIONAL DEVELOPMENT

Council shall meet the expenses for Councillors attending training and professional development which have been authorised by Council resolution or by the Mayor under delegated authority, where the training or educational course is directly related to Councillors civic functions and responsibilities.

The specific expense items met by Council are the same as those applicable to "Conferences and Seminars", as listed at clause 3.1.

3.2. REIMBURSEMENT AND RECONCILIATION OF EXPENSES

Councillors seeking reimbursement of costs and expenses, incurred in accordance with the requirements of this Policy, shall only be approved upon the production of appropriate receipts and tax invoices, and the completion of the required claim form.

Claims for reimbursement of costs and expenses shall be made within two (2) months of the costs and/or expenses being incurred, unless otherwise specified within this policy.

3.3. CLAIM FORM

Provided as an attachment (Attachment A) to this Policy, is the prescribed Claim Form which shall be completed by any Councillor seeking reimbursement of their costs and expenses.

It is the responsibility of the Councillor to ensure that the Claim Form is submitted accurately and complete, and within the prescribed timeframe as required by this Policy.

Incomplete claim forms may result in costs and expenses not being reimbursed.

3.4. PAYMENTS IN ADVANCE

Councillors may request payment in advance in anticipation of expenses to be incurred in attending conferences, seminars and training away from home. Councillors may also request an advance payment for the cost of any other service or facility covered by this Policy. However, Councillors shall fully reconcile all expenses against the cost of the advance within fourteen (14) days of their return.

Note: No general allowance type payment shall be made under any circumstances.

3.5. PAYMENT OF EXPENSES FOR SPOUSES, PARTNERS AND ACCOMPANYING PERSONS

Where the business of Council includes an invitation to a Councillor's spouse, partner or accompanying person, Council shall meet all reasonable costs associated with the spouse, partner or accompanying person attending that function.

In circumstances where an invitation is not extended to a Councillor's spouse, partner or accompanying person, that spouse, partner or accompanying person may accompany the Councillor on the business of Council, at the expense of the Councillor.

Attendance at the Local Government NSW Annual Conference shall be regarded as business of the Council and, as permitted by the Office of Local Government Guidelines, registration and official conference dinner costs be met by Council.

An accompanying person is a person who has a close personal relationship with the councillor and/or provides carer support to the councillor.

3.6. INCIDENTAL EXPENSES

Claims for reimbursement of reasonable out-of-pocket or incidental expenses incurred by a Councillor whilst attending conferences, seminars or training courses shall only be approved upon presentation of receipts and the completion of the prescribed claim form. Payments of general expense allowances shall not be permitted under this policy.

Incidental expenses will be paid in accordance with the annual Taxation Determination issued by the Australian Taxation Office titled: *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the xxx-xx income year?* Amounts claimed shall not exceed amounts specified in the Taxation Determination.

3.7. INSURANCE

Council shall effect an appropriate level of insurance for Councillors in the following areas:

- i) Public Liability – for matters arising out of a Councillor's performance of their civic duties and/or exercise of their Council functions.
- ii) Professional Indemnity – for matters arising out of a Councillor's performance of their civic duties and/or exercise of their Council functions.
- iii) Personal Accident – coverage of Councillor and/or spouse while on Council business.
- iv) Defamation – excluding Councillor to Councillor, Councillor to Staff and Staff to Councillor.
- v) Travel – for approved travel on Council business.

Council shall meet any excess applicable under a policy for:

- Councillor and Officers – in relation to a Councillor performing their civic duties or Council functions;
- Other Insurances – in specific instances when considered necessary by the General Manager (e.g. travel insurance).

3.8. LEGAL EXPENSES

Council may indemnify or reimburse the reasonable legal expenses of:-

- i) A Councillor defending an action arising from the performance in good faith of a function under the Local Government Act 1993 (refer Section 731), provided that the outcome of the legal proceedings is favourable to the Councillor.
- ii) A Councillor defending an action in defamation, provided that the outcome of the legal proceedings is favourable to the Councillor.
- iii) A Councillor involved in the event of:
 - An inquiry, investigation or hearing into a Councillor's conduct by any of the following:
 - o Independent Commission Against Corruption
 - o Office of the NSW Ombudsman
 - o Office of Local Government, Department of Premier and Cabinet
 - o NSW Police Force
 - o Director of Public Prosecutions
 - o Local Government Pecuniary Interest Tribunal
 - o Council's Conduct Review Committee / Reviewer

This is provided that the subject of the inquiry, investigation or hearing arises from the performance in good faith of a councillor's functions under the Local Government Act 1993 and the matter before the investigative or review body has proceeded past any initial assessment phase to a formal investigation or review. In the case of a conduct complaint made against a councillor, legal costs shall only be made available where a matter has been referred by the General Manager to the conduct reviewer/conduct review committee to make formal enquiries into that matter in accordance with the procedures in the Code of Conduct. In the case of a pecuniary interest or misbehaviour matter legal costs shall only be made available where a formal investigation has been commenced by the Office of Local Government.

In addition, legal costs shall only be provided where the investigative or review body makes a finding that is not substantially unfavourable to the councillor. This may include circumstances in which a matter does not proceed to a finding. In relation to a councillor's conduct, a finding by an investigative or review body that an inadvertent minor technical breach had occurred may not necessarily be considered a substantially unfavourable outcome.

Council shall not meet the legal costs of legal proceedings initiated by a Councillor under any circumstance.

Council shall not meet the legal costs of a councillor seeking advice in respect of possible defamation, or in seeking a non-litigious remedy for possible defamation.

Legal costs shall not be met for legal proceedings that do not involve a councillor performing their role as a councillor.

Council may lawfully obtain insurance cover against the risk of having to meet the reasonable legal costs of a councillor, or to reimburse those costs, provided that the costs or reimbursements are ones that it is authorised to meet.

Council may reimburse such Councillor, after the conclusion of the inquiry, investigation, hearing or proceeding, for all legal expenses properly and reasonable incurred, given the nature of the inquiry, investigation, hearing or proceeding, on a solicitor / client basis. Such determination shall be by resolution of Council.

3.9. CARER'S PROVISIONS

3.9.1. Carer's Expenses

Councillors who are the principal carer of a child or other elderly, disabled and/or sick immediate family member shall be entitled to reimbursement of carer's expenses up to a maximum of \$1,000 per annum for attendance at Council and Committee meetings and other official civic functions noted below, plus reasonable travel from their principal place of residence. Child care expenses may be claimed for children up to and including the age of 16 years. Reimbursement of carer's expenses shall be made after submission of receipts and tax invoices and completion of the prescribed claim form. Claims for such expenses shall be made within one (1) month of the expense being incurred. Official civic functions may include:

- Attendance at Ordinary and Extraordinary meetings of Council.
- Attendance at Council Committee meetings of which the Councillor is a member.
- Attendance at Ordinary, Committee and Sub-Committee meetings of an organisation where the Councillor has, by Council resolution, been duly elected as a Council delegate.
- Attendance at inspections, within or outside the area as authorised by Council resolution or by the Mayor under delegated authority.
- Attendance at official Council functions as authorised as Council business by a resolution of Council.
- Attendance at conferences or seminars approved by Council resolution or by the Mayor under delegated authority.
- Attendance at training or professional development approved by Council resolution or by the Mayor under delegated authority.
- Attendance at functions to which the Mayor has been invited, which are attended at the request of the Mayor.

Councillors shall provide suitable evidence to the General Manager that reimbursement is applicable, such as advice from a medical practitioner in the event of caring for an adult person.

3.9.2. Expenses and Facilities for Councillors with Disabilities

In addition to the provisions of 3.10.1, for any councillor with a disability, Council may resolve to provide reasonable additional facilities and expenses, in order to allow that Councillor to perform their civic duties.

4. CONSIDERATION OF SPECIFIC EXPENSES FOR MAYORS AND COUNCILLORS

4.1. GENERAL TRAVEL ARRANGEMENTS

All travel by Councillors shall be undertaken by utilising the most direct route and the most practicable and economical mode of transport subject to any personal medical considerations.

Note: The driver is personally responsible for all traffic infringements and parking fines incurred while travelling in private or council vehicles on Council business.

4.2. LOCAL TRAVEL ARRANGEMENTS AND EXPENSES

For the purposes of this Policy, Local Travel will include travel conducted within the following Local Government Areas:-

- Blayney
- Cowra
- Bathurst
- Orange
- Cabonne
- Dubbo

For the purposes of this Policy, where Council Delegates attend meetings of the Lachlan Regional Transport Committee Inc, Local Travel will include travel conducted within, and transiting to, the Local Government Areas of the members to this Committee.

Travelling expenses within these Local Government Areas shall be paid to Councillors upon submission of the completed claim form for:

- Attendance at Council or Committee meetings;
- Undertaking approved business of the Council.

Councillors are encouraged to pool vehicles where practicable.

4.3. NON-LOCAL AND OTHER TRAVEL ARRANGEMENTS AND EXPENSES

Payment of travelling expenses for all other travel outside of the "local area" as defined above shall be submitted to Council for consideration, and shall only be paid if approved.

All non-local and other travel should be advised to the General Manager in advance for coordination of accommodation and travel arrangements (if required). Such advice shall be on a travel authority and submitted in time for approval by Council as attached to this policy. For risk minimisation Councillors are to pool vehicles where practicable. All travel by vehicle shall be by the following priority:

- a. Council vehicle (if available)
- b. Councillor vehicle
- c. Hire vehicle

Claims for expenses incurred shall be submitted on the approved claim form as attached to this Policy, and each claim shall clearly state the purpose of the travel.

4.4. TRAVELLING EXPENSES PER KILOMETRE RATE

Approved claims for payment of travelling expenses shall be fixed at the rate per kilometre for vehicles per the cents per kilometre method as determined by the Australian Taxation Office.

4.5. OTHER EXPENSES

Councillor claims for payment of "Other Expenses" not specifically covered by this Policy shall be presented in a report to Council for consideration and shall only be paid if approved.

5. PROVISION OF FACILITIES

5.1. GENERAL PRINCIPLES

The provision of facilities, equipment and services to the Mayor and Councillors shall be used by the Mayor and Councillors only for the purposes of fulfilling their civic duties and functions. However, Council acknowledges that infrequent and incidental private use of the facilities and equipment may occur.

Council facilities, equipment and services shall not be used to produce and disseminate election material, personalised pamphlets or newsletters (and the like) or material for any other political purpose.

5.2. TECHNOLOGY EQUIPMENT

5.2.1. Mobile Devices

At the expense of Council, each Councillor shall be provided with Technology equipment, the provision of a mobile device (i.e tablet or laptop). Such equipment will be provided with required applications for Councillors to undertake their duties. Any additional applications at Council expense must be made in writing with substantiation of need.

Councillors shall be provided a \$50 itunes card on commencement of each Council term for purchase, update or replacement of applications. Any amounts beyond this will be subject to claim.

Council will not be responsible for purchase, update or replacement of applications not purchased through Council in the event of equipment failure.

5.2.2. Data Allowance

Tablet devices shall include a data plan allowance of 1 gigabyte per month. Councillors shall be eligible to claim a data allowance of up to 50% reimbursement of data charges associated with home internet and telephone up to a maximum value determined by Council annually.

5.3. APPAREL

At the expense of Council, each Councillor shall be provided with the following apparel each term:

- Two (2) ties or scarves;
- Two corporate polo shirts or dress shirts or a combination thereof;
- Corporate blazer and
- Protective clothing as deemed required by the General Manager.

Any apparel purchased under this section shall carry the Council logo.

5.4. OTHER FACILITIES

Councillors are to receive the benefit of:

- Provision and use of business cards and name badges;
- Postage of official correspondence - all mail is to be directed through the Council's own mailing systems;
- Meals/refreshments at Council, Committee, Sub-Committee Meetings and Working Parties, or at any other time deemed appropriate by the Mayor or General Manager whilst on Council business;

5.5. RETURN OF FACILITIES

Councillors shall return any equipment or other facilities to Council after the completion of their term of office, extended leave of absence or at the cessation of their civic duties.

Where a separate sim card / telephone had been established, this line shall be disconnected at Council's expense. However, should the Councillor wish to retain the use of this line, then at Council's expense, the line shall be transferred into the name of the Councillor.

Councillors will also have the option of purchasing the equipment previously allocated at an agreed fair market price or written down price value.

6. PROVISION OF ADDITIONAL EQUIPMENT AND FACILITIES FOR MAYORS

6.1. SECRETARIAL SUPPORT

Secretarial support facilities are available to the mayor during normal office hours, through the General Manager.

6.2. CREDIT CARD

- i) The Mayor will be provided with a Corporate Credit Card to facilitate payment of incidental expenses such as attendance at functions, accommodation, parking and entertainment in conjunction with discharging the functions of the Mayoral Office.
- ii) The credit card will have a limit of \$2,000 personally issued to the Mayor. The application form is to be signed by the Mayor.
- iii) The credit card is to be used for Council-related business expenditure only.
- iv) The credit card must not be used for obtaining cash advances.
- v) Upon completion of the Mayoral term, the credit card is to be returned to the General Manager on or prior to the date the term ceases.
- vi) Ongoing use of the credit card by the Mayor will be in accordance with and subject to any other policy relating to the use of such credit facilities adopted by Council from time to time.

ATTACHMENT A – CLAIM FORM

**BLAYNEY SHIRE COUNCIL
COUNCILLOR’S EXPENSES CLAIM FORM**

Council has adopted a Policy for payment of expenses and provision of facilities to the Mayor, Deputy Mayor and Councillors in relation to discharging the functions of civic office.		
Name of Councillor: _____		
TRAVEL		
Date	Council Meeting/Committee/Other	Kilometres
ACCOMMODATION/ SUSTENANCE/ OUT OF POCKET EXPENSES		
<i>Please provide details and attach receipts</i>		
		\$
SIGNATURE: _____ DATE: _____		
Office Use Only	PAYMENT	
TRAVEL (Kilometres) _____ @ \$ _____		_____
OTHER _____		_____
TOTAL		\$ =====

ATTACHMENT B – TRAVEL AUTHORITY

**BLAYNEY SHIRE COUNCIL
COUNCILLOR TRAVEL AUTHORITY
FOR NON-LOCAL AND OTHER TRAVEL**

Pursuant to the Payment of Expenses and the Provision of Facilities to the Mayor and Councillors Policy the following application is submitted:			
Name of Councillor: _____			
Purpose of Travel: _____			
Date(s): _____	Time from / to: _____		
Location: _____			
Venue: _____			
Mode of Transport: (please circle)			
Air	Council Vehicle	Councillor Vehicle	Hire Vehicle
Accommodation (if required):			
Single Room: _____	Double Room: _____	Other: _____	
Motel preference: _____			
Please provide other relevant details (e.g. special requirements):			
SIGNATURE: _____		DATE: _____	
(Authority should be lodged with sufficient time for Council report for approval to be submitted.)			
Office Use Only			
Council meeting date: _____		Minute No.: _____	
Transport: _____		Order No.: _____	
Motel: _____		Order No.: _____	

BLAYNEY SHIRE COUNCIL COUNCILLOR DATA ALLOWANCE CLAIM FORM

Council has adopted a Policy for payment of expenses and provision of facilities to the Mayor, Deputy Mayor and Councillors in relation to reimbursement of internet (data) charges associated with home internet and telephone.

A new data allowance claim is required to be lodged each Council term or where an internet (data) plan or provider is changed.

Name of Councillor: _____

Date	Data provider	Internet Plan value per month \$	Claim per month \$

Maximum claimable is amount determined and approved by Council annually.
Please attach copy of invoice to substantiate plan value.
Please note: A new claim must be submitted where the plan value changes.

SIGNATURE: _____ **DATE:** _____

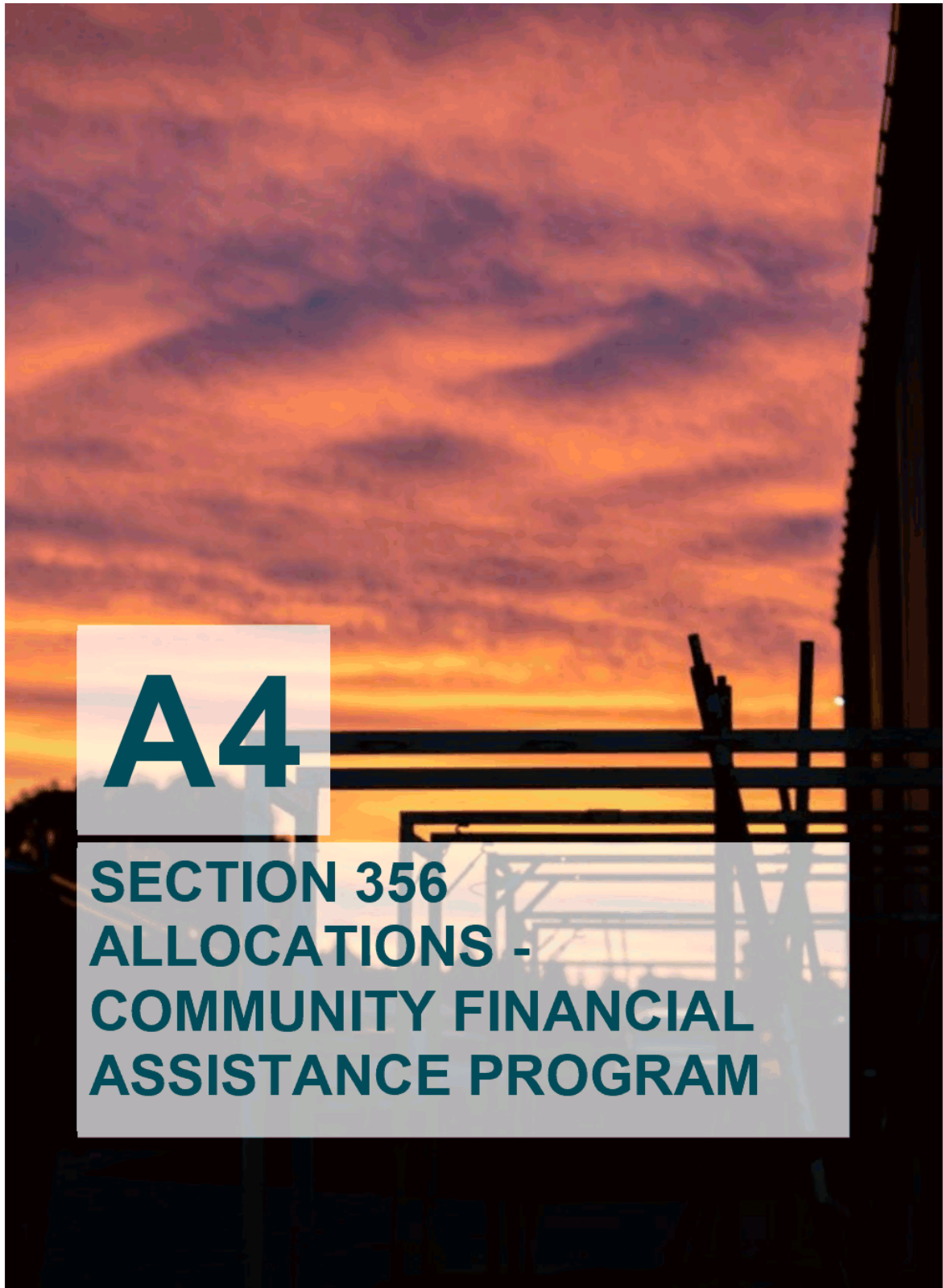
Office Use Only

TOTAL CLAIM

TOTAL

\$ _____
=====

	Date	Minute No.
First Adopted:	20/9/1999	592
Last Reviewed:	13/08/2001	388
	12/02/2007	7
	14/05/2007	07/094
	12/05/2008	08/105
	29/09/2008	08/231
	08/02/2010	1002/010
	09/05/2011	1105/007
	12/09/2011	1109/022
	10/12/2012	1212/005
	09/09/2013	1309/009
	16/09/2014	1409/010
	14/09/2015	1509/006
	19/09/2016	1609/009
	16/04/2018	1804/009
	15/08/2022	2208/009
Next Review:	18/02/2025	



A4

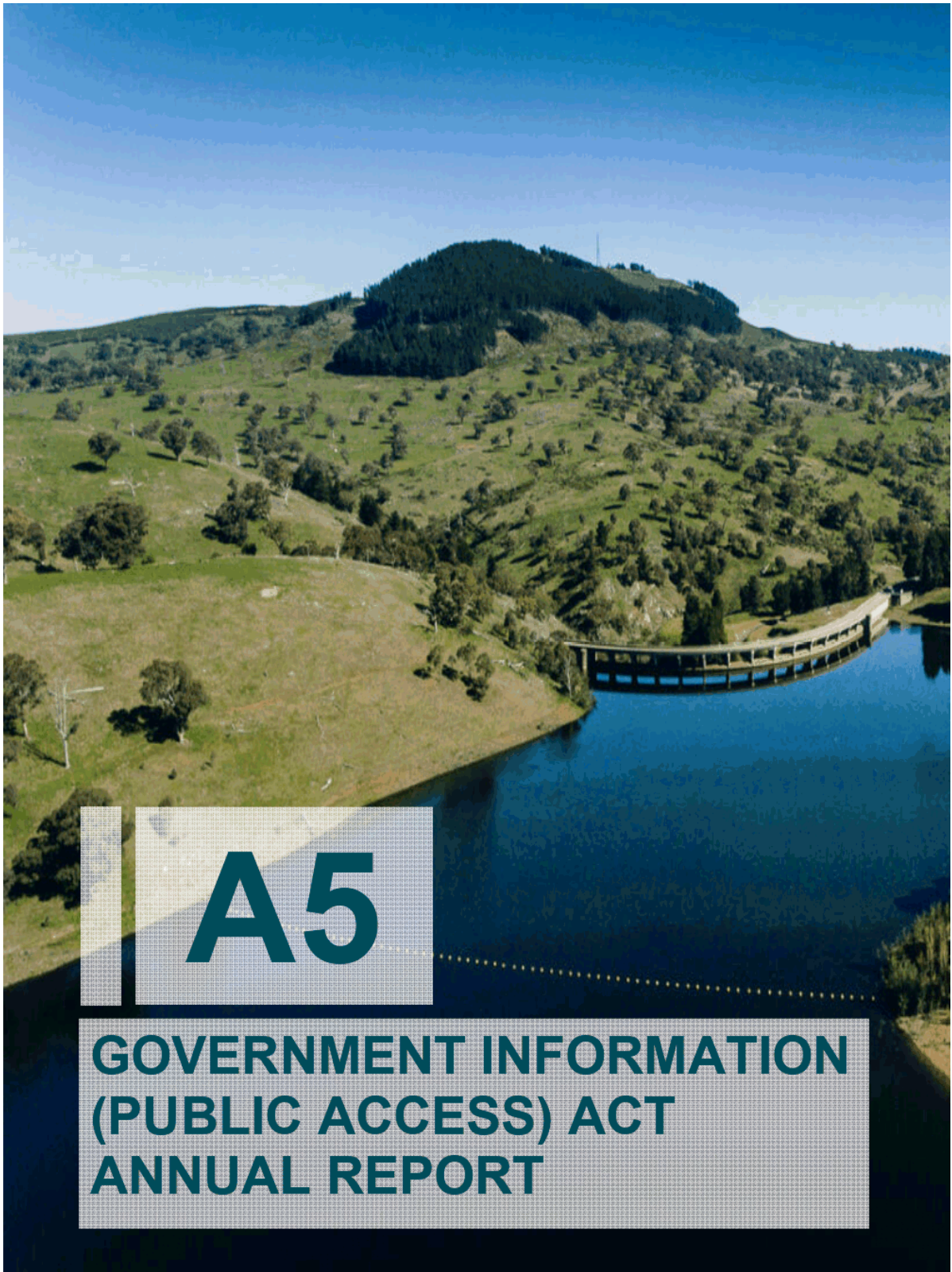
**SECTION 356
ALLOCATIONS -
COMMUNITY FINANCIAL
ASSISTANCE PROGRAM**

COMMUNITY FINANCIAL ASSISTANCE PROGRAM 2022/23

Recipient	\$
<u>INSURANCE CONTRIBUTIONS</u>	
Lyndhurst Soldiers Memorial Hall	1,045.18
Newbridge Progress Association	789.76
Millthorpe School of Arts	553.38
Blayney Shire Arts & Craft Inc.	650.00
Hobbys Yards Community Association	1,006.30
Blayney Shire Community Mens Shed (50% contribution)	377.00
Millthorpe & District Historical Society	443.00
Barry Progress Association	632.47
Orange Community Broadcasters	591.00
Carcoar Community Association	655.79
	\$6,743.88
<u>RATES AND CHARGES CONTRIBUTIONS</u>	
Carcoar Dam Sailing Club Incorporated	529.06
Carcoar Historical Society	841.43
Hobbys Yards Hall	670.72
Mandurama CWA	602.38
Stringybark Craft Cottage/ Gladstone Hall	671.55
Tallwood Hall	720.35
Orange RSL (Blayney RSL Hall)	1,901.67
Millthorpe CWA	1,857.75
Carcoar School of Arts	688.00
Lyndhurst Soldiers Hall	677.83
Millthorpe & District Historical Society	4,846.19
Millthorpe School of Arts	2,216.59
Anglican Church Blayney	365.10
Anglican Church Millthorpe	440.50
Catholic Church Blayney	365.10
Catholic Church Blayney (Old Church)	164.00
Presbyterian Church Blayney	425.10
Uniting Church Blayney	425.10
Neville Hall Trust	164.00
Mandurama Public Hall Reserve	164.00
St Pauls Carcoar Community Facility	164.00
Carcoar P& H Society	44.00
Carcoar Historic Reserve Trust (Carcoar Courthouse)	934.26
	\$19,878.68
<u>SCHOOL AWARDS & SPORTING RELATED ASSISTANCE</u>	
Millthorpe Primary School	100.00
St Josephs Primary School Blayney	100.00

Recipient	\$
Blayney Public School	100.00
Blayney High School	100.00
Carcoar Public School	100.00
Neville Public School	100.00
Lyndhurst Public School	100.00
E. Ferri	1,000.00
H. Zwiers	300.00
	\$2,000.00
<u>COMMUNITY EVENTS / CULTURAL ACTIVITIES</u>	
Lifeline Central West	500.00
CWA - Central West Group - Schools Public Speaking Competition	300.00
Blayney Shire Community Mens Shed (Licence rental)	525.00
Lyndhurst RSL - Anzac Day (Band)	650.00
Platform Arts Hub - Acquisitive Prize	1,000.00
Blayney Community Baptist Church (Carols at Carrington)	1,000.00
Carcoar P&H Association (Mowing & Waste Services - Show)	1,866.00
Blayney A&P Association (Waste Services)	438.00
Newbridge Winter Solstice (Waiver of Council services)	1,792.00
Millthorpe Markets (2 events - Waiver of Council fees)	2,000.00
Millthorpe Fire Festival (Waiver of Council fees)	820.84
Orange RSL / Lyndhurst RSL (Traffic Management)	4,590.00
Bathurst Old Boys Rugby Union (Carcoar Sportsground)	475.50
Can Assist Annual Fundraiser (Community Centre hire)	291.00
Can Assist (Meeting venue hire)	561.00
Blayney Shire Arts & Craft Inc. (Meeting venue hire)	561.00
Probus Club of Blayney (Meeting venue hire)	561.00
Blayney Woolcraft and Hobby Group (Meeting venue hire)	1,020.00
Blayney Red Cross (Meeting venue hire)	561.00
Blayney Local and Family History Group (Meeting venue hire)	561.00
Blayney A&P Association (Meeting venue hire)	561.00
Inner Wheel Club of Blayney Inc.	561.00
	\$21,195.34
<u>FUNDING ROUND ALLOCATIONS</u>	
Country Education Foundation	\$3,000.00
Can Assist - Annual Fundraiser	\$291.00
Road Safety Education Ltd	\$1,000.00
Hobbys Yard Community Association	\$5,135.00
Neville Equine Performance Inc.	\$3,000.00
Lyndhurst RSL	\$500.00
Blayney Little Athletics	\$1,397.00
Central West Charity Tractor Trek	\$400.00
Country Women's Association - Millthorpe Branch	\$7,496.00
Millthorpe Creative Arts Community	\$600.00

<u>Recipient</u>	\$
Blayney Floral Art & Garden Club	\$153.00
Abundant Life Community Care	\$2,869.90
Blayney Junior Rugby League	\$659.00
Orange & District Kennel & Obedience Club	\$845.50
Central West Dressage Group	\$4,500.00
National All Breeds Junior Heifer Show Association Inc.	\$3,000.00
Blayney Golf Club	\$5,000.00
Blayney District Netball Association	\$538.00
Country Women's Association - Millthorpe Branch	\$3,535.00
Lyndhurst Team Penning	\$2,260.00
Neville Equine Performance Inc.	\$1,500.00
Newbridge Art Space	\$1,000.00
Tallwood Public Hall Trust	\$14,565.00
Bucking Bulls Australia	\$3,000.00
Newbridge Progress Association	\$3,800.00
	\$70,044.40
TOTAL DISTRIBUTION FOR 2022/23	\$119,862.30



A5

**GOVERNMENT INFORMATION
(PUBLIC ACCESS) ACT
ANNUAL REPORT**

2022/23 ANNUAL REPORT



GOVERNMENT INFORMATION (PUBLIC ACCESS) ACT

IPC Lodgement date: 30 October 2023

Government Information (Public Access) Act – Annual Report for Agency Blayney 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	Information made publicly available by the agency
Yes	Yes

Council’s program for the proactive release of information involves maintaining and promoting to staff a practice of openness and accountability of corporate information and decision making. During the year Council reviewed its Agency Information Guide. There was no new information made publicly available from the review. Council ensures information on all key decisions, projects, events and issues is communicated through a mixture of online and traditional tools. The focus of access to information held by Blayney Shire Council is to promote proactive release of where possible via its website: www.blayney.nsw.gov.au and social media. Council staff have been engaged and encouraged to make available information on the website to improve the level of understanding by users and ease interpretation by staff thus allowing for easier and more efficient access to information. Council’s Agency Information Guide details the documents that are made publicly available. Council prefers written requests for access to information that is not proactively released from its website or not otherwise publicly accessible in order to create an audit trail, clearly identify the information sought and assist in its review of information for proactive release.

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
3

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%	0%	

Government Information (Public Access) Act – Annual Report for Agency Blayney Shire Council

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%
Members of Parliament	0	0	0	0	0	0	0	0	0	0%
Private sector business	0	0	0	0	0	0	0	0	0	0%
Not for profit organisations or community groups	0	0	0	0	0	0	0	0	0	0%
Members of the public (by legal representative)	3	0	0	0	0	0	0	0	3	100%
Members of the public (other)	0	0	0	0	0	0	0	0	0	0%
Total	3	0	0	0	0	0	0	0	3	
% of Total	100%	0%	0%	0%	0%	0%	0%	0%		

* 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.

Government Information (Public Access) Act – Annual Report for Agency Blayney Shire Council

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%
Access applications (other than personal information applications)	3	0	0	0	0	0	0	0	3	100%
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0	0	0%
Total	3	0	0	0	0	0	0	0	3	
% of Total	100%	0%	0%	0%	0%	0%	0%	0%		

* 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).

Government Information (Public Access) Act – Annual Report for Agency Blayney Shire Council

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%
Application is for excluded information of the agency (section 43 of the Act)	0	0%
Application contravenes restraint order (section 110 of the Act)	0	0%
Total number of invalid applications received	0	0%
Invalid applications that subsequently became valid applications	0	0%

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%
Cabinet information	0	0%
Executive Council information	0	0%
Contempt	0	0%
Legal professional privilege	0	0%
Excluded information	0	0%
Documents affecting law enforcement and public safety	0	0%
Transport safety	0	0%
Adoption	0	0%
Care and protection of children	0	0%
Ministerial code of conduct	0	0%
Aboriginal and environmental heritage	0	0%
Privilege generally - Sch 1(5A)	0	0%
Information provided to High Risk Offenders Assessment Committee	0	0%
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

Government Information (Public Access) Act – Annual Report for Agency Blayney Shire Council

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%
Law enforcement and security	0	0%
Individual rights, judicial processes and natural justice	0	0%
Business interests of agencies and other persons	0	0%
Environment, culture, economy and general matters	0	0%
Secrecy provisions	0	0%
Exempt documents under interstate Freedom of Information legislation	0	0%
Total	0	

Table F: Timeliness

	Number of applications*	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	3	100%
Decided after 35 days (by agreement with applicant)	0	0%
Not decided within time (deemed refusal)	0	0%
Total	3	

Government Information (Public Access) Act – Annual Report for Agency Blayney Shire Council

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%
Review by Information Commissioner*	0	0	0	0%
Internal review following recommendation under section 93 of Act	0	0	0	0%
Review by NCAT	0	0	0	0%
Total	0	0	0	
% of Total	0%	0%		

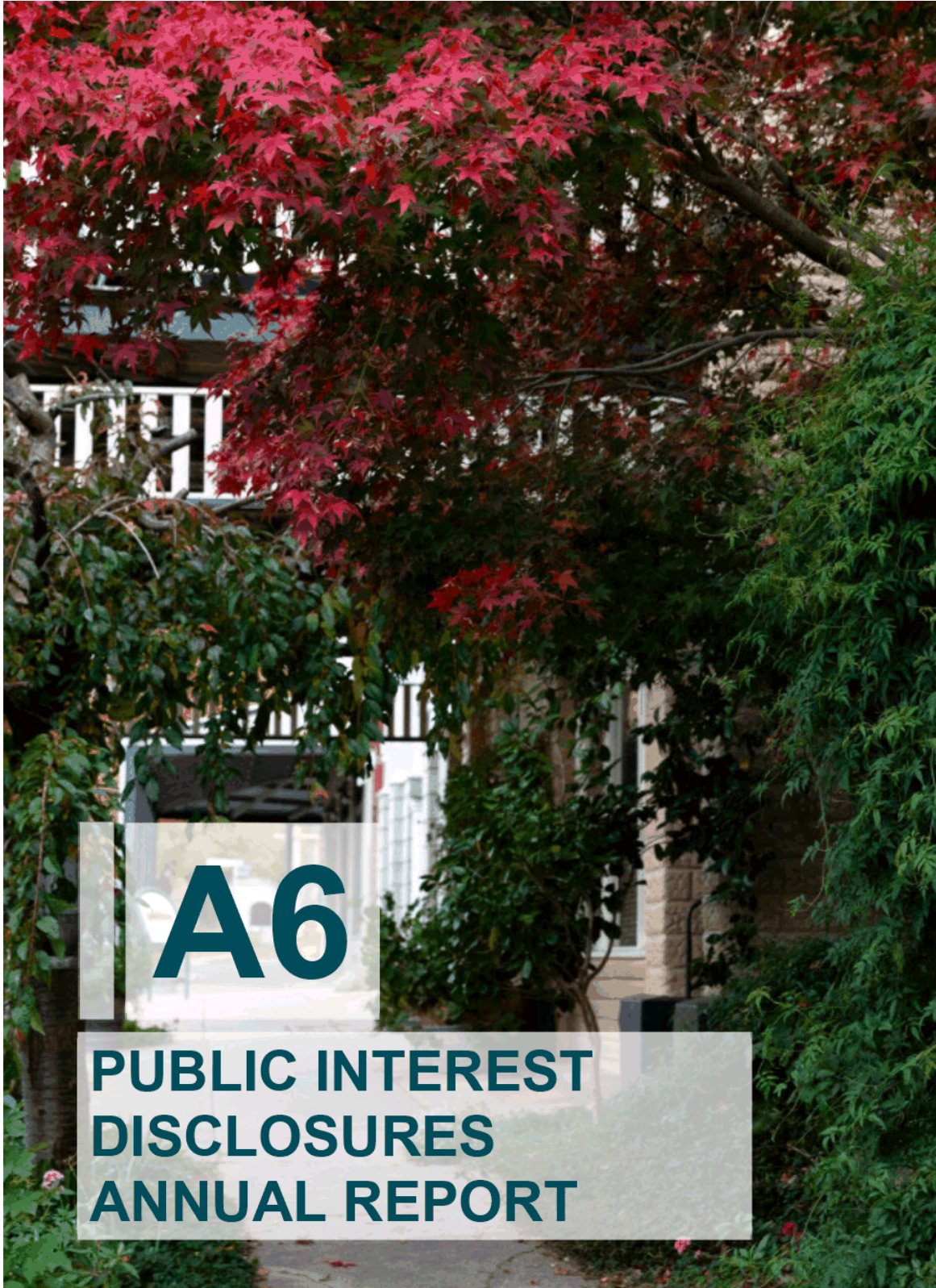
*The Information Commissioner does not have the authority to vary decisions, but can make recommendations to the original decision-maker. The data in this case indicates that a recommendation to vary or uphold the original decision has been made by the Information Commissioner.

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%
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0	0%
Total	0	

Table I: Applications transferred to other agencies.

	Number of applications transferred	% of Total
Agency-Initiated Transfers	0	0%
Applicant - Initiated Transfers	0	0%
Total	0	



2022/23 ANNUAL REPORT



PUBLIC INTEREST DISCLOSURES ANNUAL REPORT

Date lodged with NSW Ombudsman: 21/07/2023

Public Interest Disclosures

Council is required under the Public Interest Disclosures Act to collect and report on information about public interest disclosures (PIDs).

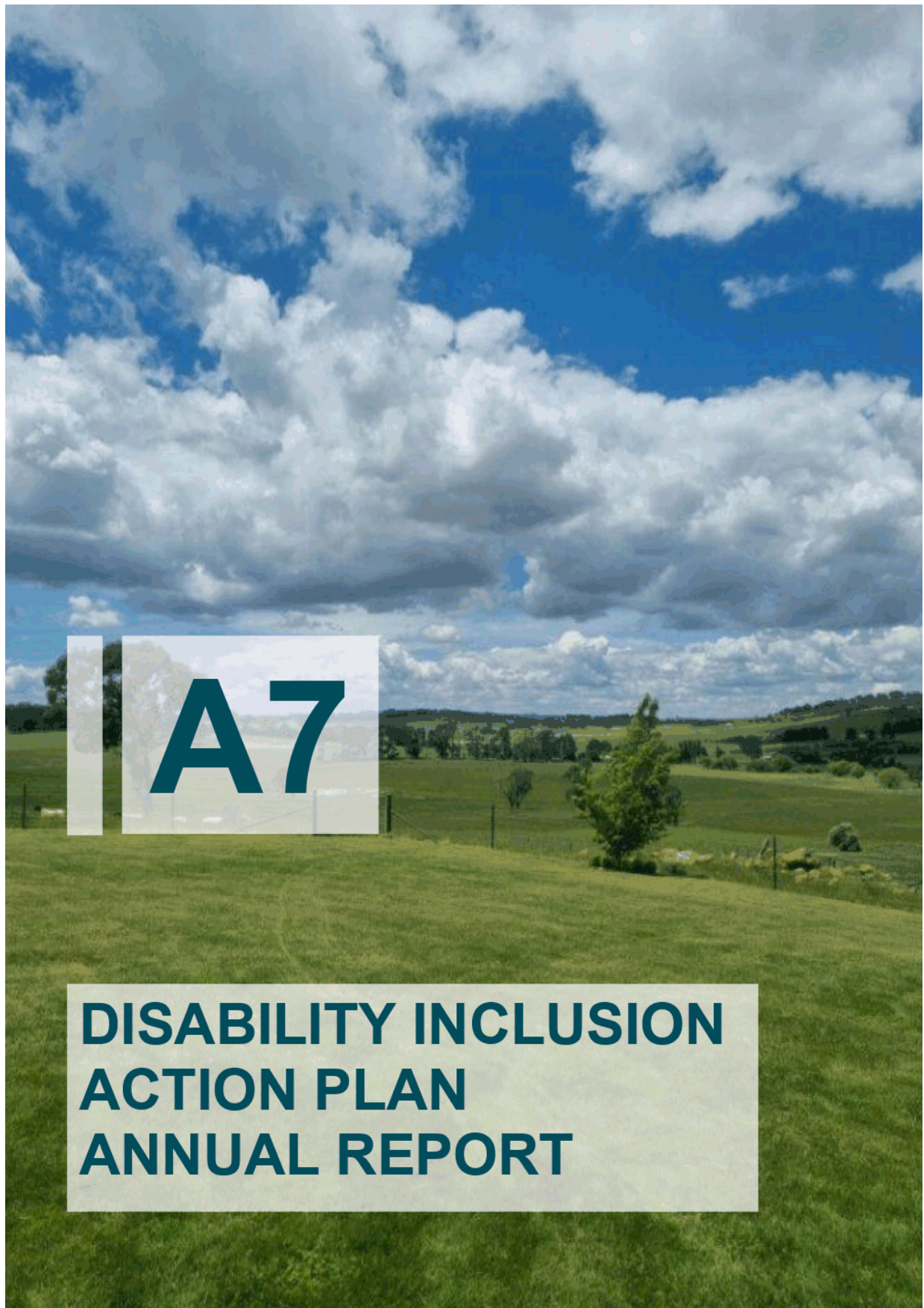
No PIDs were made for the period 1 July 2022 to 30 June 2023:

The number of public officials who have made a public interest disclosure to the public authority	Nil
The number of public interest disclosures received by the public authority in total and the number of public interest disclosures received by the public authority relating to each of the following:	
• Corrupt conduct	Nil
• Maladministration	Nil
• Serious and substantial waste of public money or local government money (as appropriate)	Nil
• Corrupt conduct	Nil
Government information contraventions	Nil
Local government pecuniary interest contraventions	Nil
The number of public interest disclosures finalised by the public authority	Nil

Council has a public interest disclosures policy in place.

Council has taken the following actions to ensure that staff are aware of their responsibilities under section 6E(1)(b) of the Act:

- Information on public interest disclosures included in Council's *Employee Manual*.
- Discussion of policy during induction and re-induction of all Council staff. With staff undertaking that they have read and understood Council's internal reporting policy.
- The Policy was available in Council's Policy Register on its Intranet and Website.
- Promotional posters displayed in work areas and lunchrooms.
- Promotional information on Intranet home page.
- Promotion in Management and Executive weekly update to all staff from General Manager.
- Discussion at staff and team meetings and toolbox talks.



2022/23 ANNUAL REPORT



DISABILITY INCLUSION ACTION PLAN 2022-2026

Date endorsed by Council: 19/09/2023
Resolution No.: 2309/012

Disability Council NSW Lodgement date: 31/10/2023

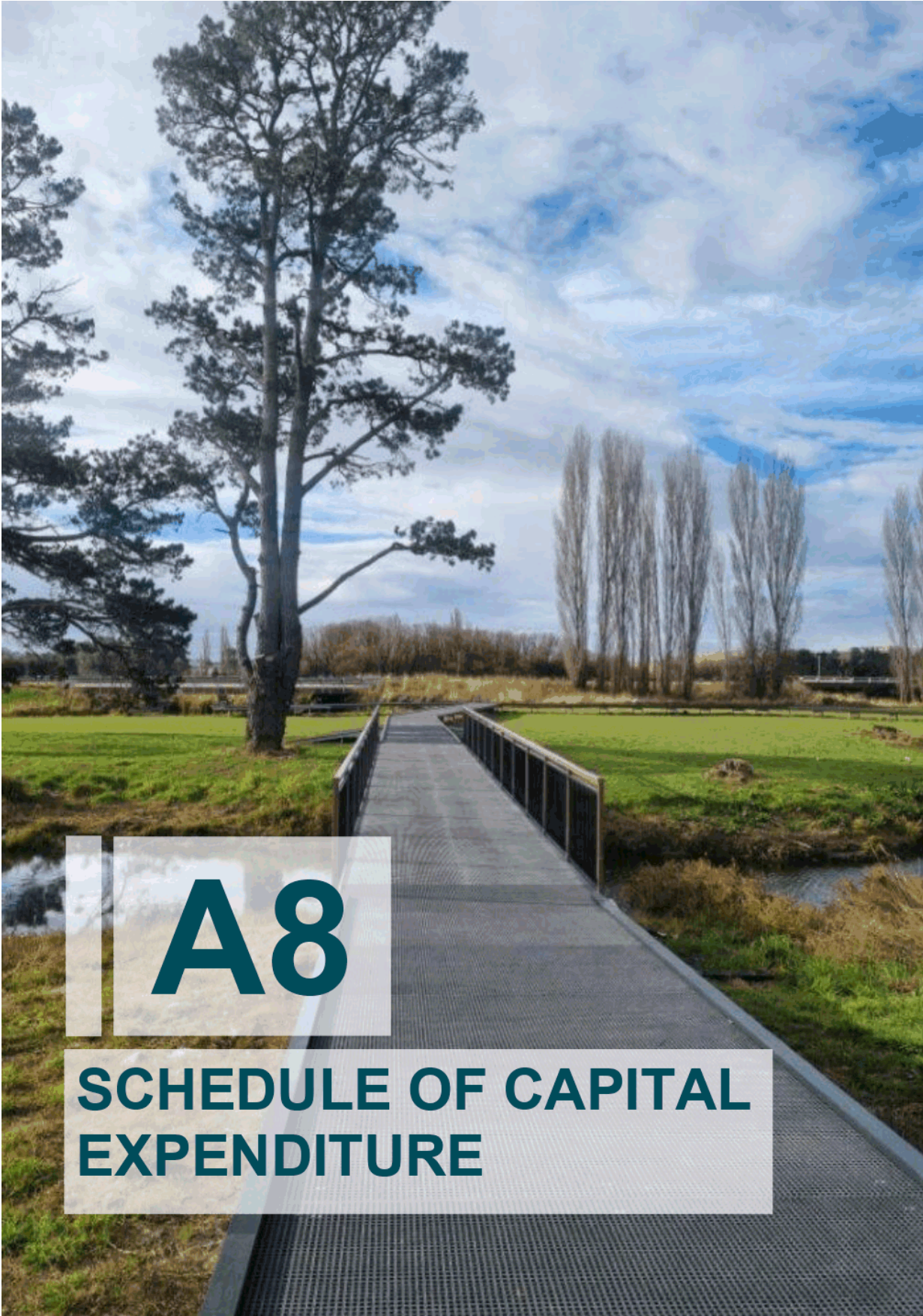
DISABILITY INCLUSION ACTION PLAN 2022 - 2026: ANNUAL REPORT AS AT 30/06/2023

Community Attitudes and behaviours						
Strategy	Actions	Responsibility	CSP Ref.	Outcome	Timeframe	Status
Improve community attitudes and awareness of access issues and disability inclusion.	Promote access awareness and deliver community education around disability inclusion.	ES	4.1	A minimum of two promotional items are to be circulated annually.	Annually	To be scheduled.
	Include features in Council's communications to the community about accessibility in and around the Shire.	ES	4.1	Include accessibility in at least one community newsletter/Council notices page annually.	Annually	
	Funds are allocated for Council's Access Incentive Scheme to improve access to local businesses and community organisation premises.	PES	3.4	Annual funds made available in Council's annual Operational Plan.	Annually	Funds allocated in 2022/23 Operational Plan and 2023/24 Operational Plan.
	Promotion and administration of Council's Access Incentive Scheme to improve access to local businesses and community organisation premises with Main Street hospitality outlets prioritised.	PES	3.4	Minimum of 2 external advertisements / promotion of program. Minimum of 2 businesses and / or community facilities upgraded each year subject to receipt of applications that satisfy guidelines.	Annually Annually	Promotion of program on Council website is ongoing. Promotion through GM Conversation has occurred. No applications received in reporting period.
	Raise the profile of the DIWG across the Blayney Shire to provide community another avenue to report back	ES	4.1	A minimum of 2 articles promoting disability inclusion per annum in GM Conversation and Council Newsletter.	Annually	To be scheduled.
	Review, update and promote the Missed Business Brochure to local businesses.	CS	4.1	Missed Business Brochure updated and promoted to businesses in the Blayney Shire.	Annually	Review of Missed Business Brochure commenced
Ensure consultation, support and assistance to local groups and organisations that support and / or advocate on behalf people with a disability.	Work with the Disability Inclusion Working Group to advocate for improved access and inclusion for people living with a disability or lived experience of disability.	CS	4.1	The Disability Inclusion Working Group meet at least 2 times per annum. Minutes of Working Group reported to Council meeting.	Ongoing Ongoing	Meeting held 16/11/2022 and special meeting 08/03/2023. Minutes of Disability Inclusion Working Group meeting tabled at December 2022 Council meeting.
	Review of DIAP where legislation around disability inclusion changes	CS	4.1	Document is updated to reflect any legislative change.	Annually	No changes to legislation. No action taken.
	Council supports engagement of service providers and advocates through the Blayney Interagency.	CS	4.1	Council provides access to a meeting facility and a Council officer in attendance.	Annually	Community Centre facility made available however no success with fostering interest from service providers and NSW Health for forum.

Building Liveable Communities						
Strategy	Actions	Responsibility	CSP Ref.	Outcome	Timeframe	Status
Plan for connected and accessible pedestrian networks in each township.	Implementation of Active Movement Strategy that leads to the provision of suitable pathways.	IS	4.1	Active Movement Strategy reviewed and implementation commenced.	Annually	Council endorsed updated AMS for public exhibition. Exhibition period has closed and submissions currently under review before final recommendations are made to July 2023 Council meeting.
Increase number of continuous accessible paths of travel in town and village centres and to key destinations per Active Movement Strategy.	Implement projects, that include footpaths, road crossings and kerb ramps, identified in the Active Movement Strategy and apply for Grant funding for any other priority accessibility projects.	IS	4.1	Delivery of scheduled priorities identified in the Active Movement Strategy.	Annually	Delivery of AMS projects underway as per Capital Expenditure program.
Plan and deliver amenities to enable access for all.	Implement a program to improve our accessible public toilets.	IS	4.1	Public toilets meet Access to Premises Standards.	Ongoing	Funding to renew existing toilet facilities in Blayney (Heritage & Carrington). Currently in planning stages with accessible factors considered as priority.
Plan for infrastructure that is accessible for all.	Encourage universal design in planning of new housing, infrastructure and buildings.	PES	3.4	Facilities and infrastructure meet Access to Premises Standards.	Ongoing	This occurs on an ongoing basis. Staff reminded of importance to consider access in design and construction of assets.
	Undertake improvement of accessible parking within Blayney Shire.	IS	1.1	2018 Blayney Shire audit of accessible car parking updated and improvement plan developed. Accessible options investigated including costings for car parks created in or near Gold Street Park Mandurama and within Carcoar.	2023 2025	2018 Audit to be reviewed in 2024. Not yet commenced - scheduled with Design team.
Increase access and inclusion to Council services and facilities.	A range of online and hard copy resources are provided at the Blayney Library to meet the diversity of needs in community.	CS (CWL)	4.4	Inclusive resources including large print books and audio books available for issue.	Ongoing	Resources available through CWL include large print books, audio books and online resources.
	Community Centre is available for accessible activities and events.	ES	4.4	Concessional access provided subject to compliant application with Community Financial Assistance policy.	Ongoing	Community Financial Assistance Program promoted to users seeking concessional access.
	Centrepoint provides access for all.	PES (YMCA)	4.1	Concessional entry NSW Companion Card holders.	Ongoing	Operational Plan adopted with Concessional entry to NSW Companion Card holders in CentrePoint fee structure.
	Consider the particular needs of children living with disability in the design, layout and security of parks and playgrounds.	IS	4.2	Playgrounds are safe and inclusive.	Annually	Principles embraced with improvements to KGO. No planning associated with parks and playgrounds in the reporting period.
Increase participation of people living with a disabilities in events, festivals and activities.	Promote inclusion for events held in the Blayney Shire.	CS	4.2	Include and review information about making events accessible in responses to Event Management Applications.	Annually	Promotion of accessibility to event organisers undertaken with responses to Event Management Applications.
	Investigate potential solutions for feedback and review of events to assist event organisers to make events more accessible.	CS	4.2	Solution for feedback and review of events identified and subject to cost, implemented.	Annually	Not yet commenced.

Creating Meaningful Employment Opportunities						
Strategy	Actions	Responsibility	CSP Ref.	Outcome	Timeframe	Status
Improve Council employment conditions and opportunities for people living with a disability.	Establish flexible work practices to encourage an inclusive working environment.	ES	2.1	Flexible work practices implemented.	Ongoing	Flexible work practices established and promotion of Council as a flexible workplace undertaken.
	Provide disability awareness training to staff and Councillors.	ES	2.4	Staff and Councillors and have completed training.	Each Council term	Training of staff and councillors undertaken in current Council Term (2-4 May 2022).
Ensure Council recruitment process is accessible for people living with a disability.	Review and update the recruitment process to ensure it is accessible for people living with a disability.	ES	2.1	Review undertaken and improvements made to promote inclusion.	Annually	Review not undertaken. Programmed for late 2023.
	Promotion of Council as an Equal Employment Opportunity employer with all vacancies.	ES	2.1	Council positions vacant promote Council as an Equal Employment Opportunity employer.	Ongoing	Council promotion of job vacancies accompanied with statement that Council is an Equal Employment Opportunity employer.
Identify opportunities to procure goods and services from businesses in the region who employ people living with a disability.	Review procurement procedure to identify options to procure goods and services from identified businesses.	CS	2.1	Procedure reviewed and list developed and used within Council.	2023	Procurement procedure under review.

Enhancing Systems and Processes to Improve Access						
Strategy	Actions	Responsibility	CSP Ref.	Outcome	Timeframe	Status
Ensure Council communication and customer service is accessible to all.	Apply access and inclusion principles to Council's communication channels.	ES	2.1	Council communication is accessible.	Ongoing	This occurs on an ongoing basis.
	Information is provided in an easy to read and accessible format.	ES	2.1	Promotional material presented in an accessible format.	Ongoing	This occurs on an ongoing basis.
	Promote Council's implementation of access and inclusion principles and recognise the rights and contribution of people living with a disability in the community.	ES	4.1	Promotion of Disability Inclusion Action Plan is undertaken.	Ongoing	This occurs on an ongoing basis.
	Ensure website conforms to Web Content Accessibility Guidelines conformance level AA.	CS	4.1	Website to conform to Web Content Accessibility Guidelines.	2023	Readspeaker implemented.
	Council meetings are livestreamed to provide an alternative for attendance at meetings in person.	CS	2.4	Council meetings are livestreamed.	Ongoing	Council meetings streamed monthly and accessible from Council's website.
Ensure a coordinated approach to disability and inclusion is adopted and maintained across all departments of Council.	Staff to be familiar with the Disability Inclusion Action Plan ensuring a coordinated approach to disability inclusion is maintained across the organisation.	CS	2.1	Disability Inclusion Action Plan is promoted on Council Intranet. Disability Inclusion Action Plan is circularised for reinforcement and status updates / outcomes.	Semi-annual	DIAP discussed and promoted amongst meetings of Directors and Managers and separately amongst all staff meeting. Review of Council Intranet currently in progress that will encompass promotion of Council DIAP. Plan circulated amongst responsible officers to update status and outcomes.
Ensure recognition of the Disability Inclusion Plan in Council's IP&R documentation.	Council's Disability Inclusion Plan is acknowledged in Council's Delivery Program and Annual Operational Plan.	CS	2.1	Council's Delivery Program and Annual Operational Plan includes acknowledgement of Council's Disability Inclusion Action Plan.	Annually	Reference to DIAP included in 2022/23 Operational Plan and 2022/23 - 2025/26 Delivery Program.



A8

SCHEDULE OF CAPITAL EXPENDITURE

In 2022/23 Council outlaid an amount of \$14,821,283 in capital expenditure encompassing various asset renewal and upgrade projects, and renewal of equipment and plant. A summary of Council's capital expenditure program is shown below:

INFRASTRUCTURE	\$
Local Roads - Construction	
Forest Reefs Road Drainage (FRG)	196,943
Forest Reefs Road (R4R7)	1,147,097
Carbine Road (R4R7)	222,231
Forest Reefs Road/Tallwood Road Intersection (R4R8)	8,401
Initial Sealing - Coombing & Mendham Lane Barry (R4R8)	174,565
Initial Sealing - North & South Prescott Street Lyndhurst (R4R8)	91,480
Initial Seal - North Harrow Street (R4R8)	54,733
Richards Lane upgrade (R4R9)	25,511
Barry Road (R4R9)	9,312
Browns Creek Road (R4R9)	10,855
Errowanbang/Gap Road Storm Damage	901,046
Storm Damage works	346,685
Repair Works RLRRP	1,094,102
Neville Road Patching (FLR4)	11,683
Panuara Road Heavy Patching (FLR2)	37,139
Errowanbang Road Realignment	24,727
Errowanbang Road Gooleys Creek	120,002
Newbridge Road	18,063
Collins Street/Belubula Street Guard Rail Refurbishment	3,338
Forest Reefs Road Cowriga Creek - Guard Rail Replacement	6,655
Three Brothers Road - Cutting	6,415
Gravel Resheeting	783,847
Heavy Patching Program	955,069
Reseal Program	205,491
TOTAL	6,455,390
Regional Roads	
Storm Damage works	43,051
Hobbys Yard Rd (R4R8 & R4R9)	721,076
TOTAL	764,127
Bridges	
Culvert Renewal Program	212,243
Glenlea Culvert Renewal (FRG)	54,513
Belubula Way over Icely Creek (R4R9 & REPAIR)	440,424
Storm Damage - Local Bridges	534,980
Storm Damage - Regional Bridges	73,058
Gallymont Road, Mandurama - Gally Swamp Bridge (FCB)	19,800
Lucan Road, Lyndhurst - Limestone Creek Bridge (FCB)	514,325
Leabeater Street, Lyndhurst - Grubbenbun Creek Bridge (FCB)	587,104
Naylor Street Bridge - Rail Refurbishment (R2R)	15,513
Boondaroo Creek	433,146
Four Mile Creek, Swallow Creek	62,147
TOTAL	2,947,253
Footpaths	
Spot Renewals	32,990
Belubula River Walk Stage 3 (BBRF5)	570,222
Belubula River Walk Stage 4 (SCCF4)	229,241
Mt McDonald Road (R4R8)	6,544

Carcoar - Coombing St - Showground Entrance - Icely St	80,184
Coombing St - FP Eulamore St - Showground Entrance (R4R8)	16,818
Trunkey St - Showground - Newbridge Hotel / Toomey St (R4R8)	15,048
Millthorpe (AMP AD1) Elliot St FP - Victoria - Pym St (R4R8)	20,616
Millthorpe - Glenorie Rd Stage 1 - Blake St to Overbridge (R4R8)	94,570
Millthorpe Glenorie Rd Stage 2 - Overbridge to Dog Run (R4R8)	253,415
King George Oval Parking & Pedestrian Integration (R4R8)	435,882
TOTAL	1,755,530

LAND & BUILDINGS

RFS Shed Blayney	355,917
Works Depot - Security Gate & Carpark Configuration	132,505
Works Depot - Refurbishments	7,444
Amenities Refurbishment - Carrington Park (R4R8)	3,044
Amenities Refurbishment - Heritage Park (R4R8)	3,361
King George Oval Amenities (BBRF4)	171,371
CentrePoint - Stage 2 Roofing Works (R4R7)	72,452
CentrePoint - Replace Pool Boiler	17,840
TOTAL LAND & BUILDINGS	763,934

OTHER STRUCTURES

Public Cemeteries - Infrastructure Works	6,129
Sporting Ground Lighting Upgrades (SCCF4)	343,214
Redmond Oval Cricket Nets (SCCF4)	35,164
KGO Grandstand Upgrades (SCCF5)	144,060
Renewable Energy Project	31,125
Blayney Showground Safety Fencing & Water Improvements	10,759
Pipe Renewal and Water Meters project - Industrial Land	5,468
Carcoar Dam Boating Safety and Fishing Facilities Upgrade	220,880
Village Enhancement Program	21,262
TOTAL	818,061

Stormwater

Stormwater Drainage Renewals	24,543
TOTAL	24,543

Other Transport & Communication

Bus Shelters	38,567
TOTAL	38,567
TOTAL	11,985,410

PLANT & EQUIPMENT

Light Vehicle

Light Vehicle Replacement	454,048
TOTAL	454,048

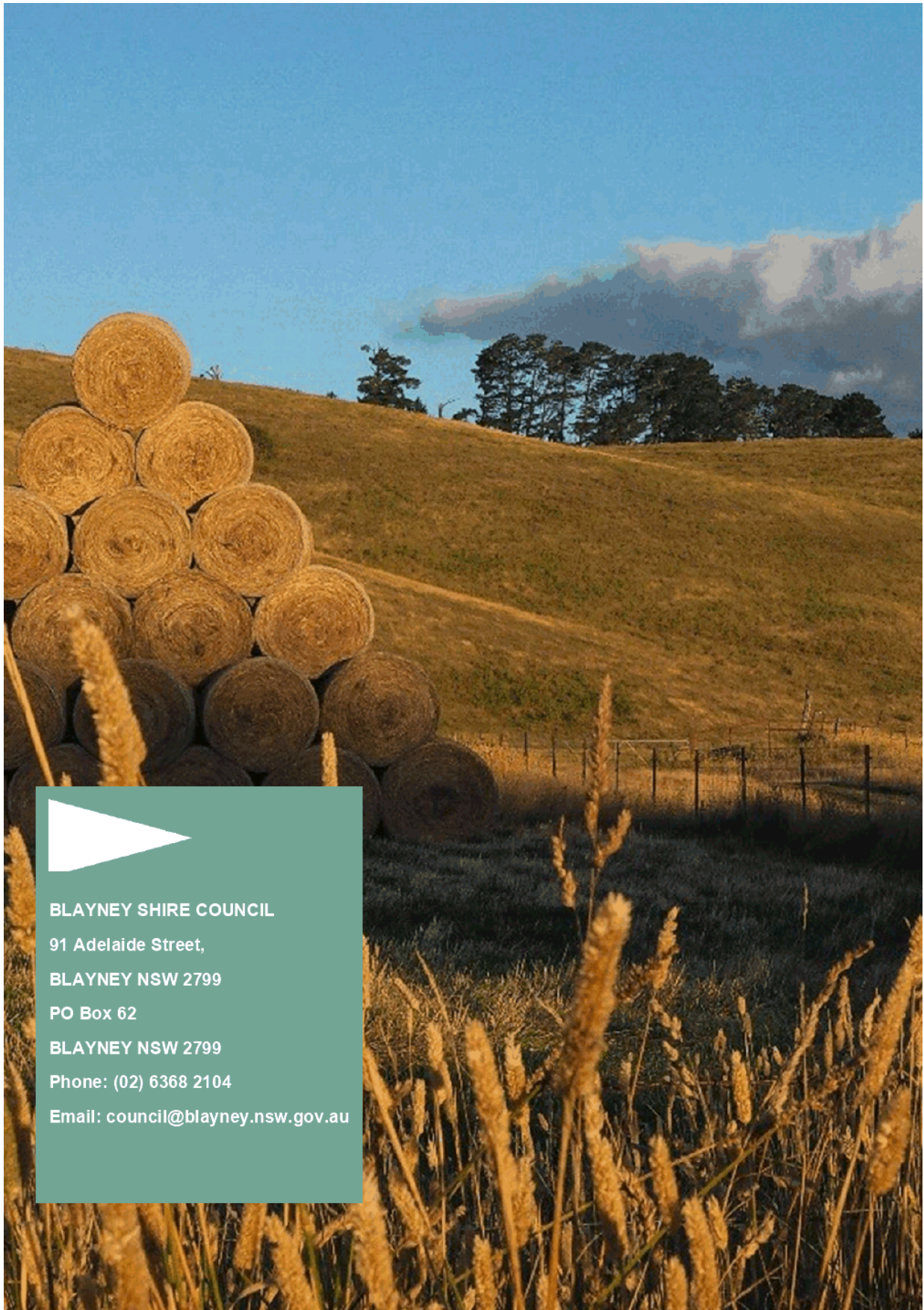
Minor Plant

Small Plant & Tools	6,839
Toro Groundmaster Mowers x 3	205,139
TOTAL	211,978

Major Plant

Backhoe JCB 3CX-APC Elite	231,900
TOTAL	231,900

Information Technology	
PC and equipment purchases / replacement	16,158
CCTV Cameras	9,105
Mobile Device and Phone Replacements	9,167
Server upgrade	4,288
UPS Battery Backup project	8,390
Software upgrades and purchases	33,608
TOTAL INFORMATION TECHNOLOGY	80,716
Other Plant & Equipment Purchases	
CentrePoint	6,080
Pound	4,100
TOTAL OTHER PLANT & EQUIPMENT PURCHASES	10,180
TOTAL PLANT & EQUIPMENT	988,822
<u>Sewerage Services</u>	
Minor Assets	13,520
Lining/Replacement of Sewer Mains	157,683
Recycled Water Pipeline (Flood Damage)	15,448
Recycled Water Treatment Plant	78,405
TOTAL SEWERAGE SERVICES	265,056
Total Capital Expenditure	14,821,283




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