



**ATTACHMENTS TO REPORTS OF THE BLAYNEY SHIRE COUNCIL MEETING
HELD ON TUESDAY 29 AUGUST 2023**

CORPORATE SERVICES REPORTS

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PLANNING AND ENVIRONMENTAL SERVICES REPORTS

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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 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	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	11,364	9,788
189		B2-5	730	110
25		B2-6	544	196
78		B4-1	-	54
24,824			33,682	29,509
Expenses from continuing operations				
7,209		B3-1	6,970	7,167
4,657		B3-2	5,259	5,135
223		B3-3	273	147
6,774		B3-4	7,505	6,522
944		B3-5	847	685
-		B4-1	229	-
19,807			21,083	19,656
5,017			12,599	9,853
5,017			12,599	9,853
Net operating result for the year attributable to Council				
(840)			1,235	65
Net operating result for the year before grants and contributions provided for capital purposes				

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	2022
Net operating result for the year – from Income Statement		12,599	9,853
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	35,650	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		40,195	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		40,250	33,431
Total comprehensive income for the year attributable to Council		52,849	43,284

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	2022
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	5,771	2,298
Investments	C1-2	23,500	17,500
Receivables	C1-4	1,026	1,267
Inventories	C1-5	1,350	1,377
Contract assets and contract cost assets	C1-6	3,755	2,345
Other	C1-11	73	128
Total current assets		35,475	24,915
Non-current assets			
Investments	C1-2	–	500
Receivables	C1-4	–	20
Infrastructure, property, plant and equipment (IPPE)	C1-7	380,854	337,346
Intangible assets	C1-8	62	54
Right of use assets	C2-1	42	21
Investments accounted for using the equity method	D2-2, D2-3	35,050	30,108
Total non-current assets		416,008	368,049
Total assets		451,483	392,964
LIABILITIES			
Current liabilities			
Payables	C3-1	2,051	1,522
Contract liabilities	C3-2	5,212	3,198
Lease liabilities	C2-1	10	19
Borrowings	C3-3	597	629
Employee benefit provisions	C3-4	2,165	2,330
Total current liabilities		10,035	7,698
Non-current liabilities			
Payables	C3-1	1	2
Contract liabilities	C3-2	3,924	–
Lease liabilities	C2-1	33	2
Borrowings	C3-3	5,376	5,972
Employee benefit provisions	C3-4	53	75
Provisions	C3-5	1,335	1,338
Total non-current liabilities		10,722	7,389
Total liabilities		20,757	15,087
Net assets		430,726	377,877
EQUITY			
Accumulated surplus	C4-1	184,692	167,548
IPPE revaluation reserve	C4-1	245,979	210,329
Other reserves	C4-1	55	–
Council equity interest		430,726	377,877
Total equity		430,726	377,877

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		167,548	210,329	-	377,877	157,485	177,108	-	334,593
Restated opening balance		167,548	210,329	-	377,877	157,485	177,108	-	334,593
Net operating result for the year		12,599	-	-	12,599	9,853	-	-	9,853
Restated net operating result for the period		12,599	-	-	12,599	9,853	-	-	9,853
Other comprehensive income									
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	-	35,650	-	35,650	-	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	35,650	55	40,250	210	33,221	-	33,431
Total comprehensive income		17,144	35,650	55	52,849	10,063	33,221	-	43,284
Closing balance at 30 June		184,692	245,979	55	430,726	167,548	210,329	-	377,877

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		(6,717)	(6,708)
(226)	Borrowing costs		(224)	(251)
-	Bonds, deposits and retentions refunded		-	(74)
(944)	Other		(789)	(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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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.

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Functions or activities										
1. Public Infrastructure and Services	14,312	12,073	10,350	10,575	3,962	1,498	11,844	9,877	376,341	329,475
2. Local Governance and Finance	13,652	12,482	3,153	3,075	10,499	9,407	2,983	2,735	48,402	34,715
3. The Local and Visitor Economy	818	172	848	424	(30)	(252)	229	15	862	607
4. Community, Sport, Heritage and Culture	2,791	2,739	3,880	3,131	(1,089)	(392)	2,705	2,678	23,850	25,291
5. The Natural Environment	2,109	2,043	2,852	2,451	(743)	(408)	60	8	1,995	2,876
Other	-	-	-	-	-	-	-	-	33	-
Total functions and activities	33,682	29,509	21,083	19,656	12,599	9,853	17,821	15,313	451,483	392,964

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	1,002	939
Sewerage services	1,400	1,340
Waste management services (non-domestic)	322	288
Less: pensioner rebates (mandatory)	(62)	(65)
Annual charges levied	2,662	2,502
Pensioner 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	-	-	1,265	-
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		-	-	1,294	865
Total special purpose grants and non-developer contributions (tied)		2,124	1,624	10,471	9,442
Total grants and non-developer contributions		6,457	5,525	10,471	9,442
Comprising:					
- Commonwealth funding		5,106	4,760	520	837
- State funding		1,178	732	9,856	7,647
- Other funding		173	33	95	958
		6,457	5,525	10,471	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	11,364
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	2,253
Total grants and contributions				6,457	5,525	11,364

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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	D2-2,D2-3	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		23	8
– Legal expenses: debt recovery		23	22
– Legal expenses: other		26	10
Total materials and services		5,259	5,135
Total materials and services		5,259	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
Depreciation and amortisation			
Plant and equipment		1,263	1,081
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		7,505	6,522
Total depreciation and amortisation costs		7,505	6,522
Total depreciation, amortisation and impairment for non-financial assets		7,505	6,522

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, and RFS levies)		45	33
– NSW fire brigade 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	11,364	5,507	94% 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 Central Tablelands Weeds Authority 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 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.				
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	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 had to borrow 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	Accumulated depreciation and impairment	Net carrying amount	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	13,236	(7,871)	5,365	–	2,237	(351)	(1,263)	–	–	–	–	21,392	(15,404)	5,988
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	–	8,917	41,394	(12,422)	28,972
– 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	430,947	(93,601)	337,346	5,798	3,419	(696)	(7,453)	6,790	–	(962)	36,612	493,278	(112,424)	380,854

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

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

By aggregated asset class	At 1 July 2021			Asset movements during the reporting period								At 30 June 2022		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	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	Accumulated depreciation and impairment	Net carrying amount
\$ '000														
Capital work in progress	5,366	-	5,366	8,319	1,322	-	-	(3,772)	(27)	-	-	11,208	-	11,208
Plant and equipment	13,516	(7,230)	6,286	-	699	(539)	(1,081)	-	-	-	-	13,236	(7,871)	5,365
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	381,811	(85,037)	296,774	10,784	3,888	(850)	(6,457)	-	(44)	30	33,221	430,947	(93,601)	337,346

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

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

Accounting policy

Infrastructure, property, plant and equipment are held at fair value. Independent 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 (CLAW).

Other asset classes are indexed in accordance with the appropriate Australian Bureau of Statistics (ABS) 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".

Whilst Council maintains its position that it does not control RFS assets, it has been quantified that there are 27 vehicles located across the 11 RFS Brigades in the Blayney LGA. The estimated replacement value of these assets is \$7.01m however the majority are significantly aged with only 8 trucks estimated to be <10 years old. The written down value estimated, based on historical cost or estimated historical cost where acquisition costs not provided by the RFS, is \$988k with an estimated annual depreciation of \$187k per annum based on the current fleet.

In addition, the Canobolas Zone holds a number of shared assets with an estimated replacement value of \$4.04m, an estimated WDV of \$282k (Blayney \$65k) and annual depreciation of \$112k (Blayney \$26k).

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
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	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	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
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	1,335	–	1,338
Sub-total – asset remediation/restoration	–	1,335	–	1,338
Total provisions	–	1,335	–	1,338

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Net carrying amount
as at 30/06/23		
At beginning of year	1,338	1,338
Changes to provision:		
– Revised discount rate	(6)	(6)
Unwinding of discount	58	58
Unused amounts reversed	(55)	(55)
Total other provisions at end of year	1,335	1,335
as at 30/06/22		
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.

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.

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

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C3-5 Provisions (continued)

rates. As a result, there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.

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

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation 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

Council does not hold any additional reserves.

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	10,992	372
Net gains from disposal of assets	15	(15)
Other income	544	-
Total income from continuing operations	31,416	2,266
Expenses from continuing operations		
Employee benefits and on-costs	6,730	240
Materials and services	4,464	795
Borrowing costs	242	31
Depreciation, amortisation and impairment of non-financial assets	6,803	702
Other expenses	842	5
Net losses from the disposal of assets	229	-
Total expenses from continuing operations	19,310	1,773
Operating result from continuing operations	12,106	493
Net operating result for the year	12,106	493
Net operating result attributable to each council fund	12,106	493
Net operating result for the year before grants and contributions provided for capital purposes	1,114	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	353,000	27,854
Investments accounted for using the equity method	35,050	-
Intangible assets	62	-
Right of use assets	42	-
Total non-current assets	388,154	27,854
Total assets	415,536	35,947
LIABILITIES		
Current liabilities		
Payables	1,880	171
Contract liabilities	5,212	-
Lease liabilities	10	-
Borrowings	533	64
Employee benefit provision	2,165	-
Total current liabilities	9,800	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	20,230	527
Net assets	395,306	35,420
EQUITY		
Accumulated surplus	174,071	10,621
Revaluation reserves	221,180	24,799
Other reserves	55	-
Council equity interest	395,306	35,420
Total equity	395,306	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	overdue rates and annual charges		Total
		< 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).

\$ '000	Notes	Fair value measurement hierarchy					
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2023	2022	2023	2022	2023	2022
Infrastructure, property, plant and equipment	C1-7						
Plant and equipment		–	–	5,988	5,365	5,988	5,365
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	28,755	18,656	28,972	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	370,460	325,755	370,677	326,138

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	5,988	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	2,504	Cost Approach & Market Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful life
Buildings – Non Specialised	28,755	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	9,083	1,252
Other movements								
Transfers from/(to) another asset class	–	–	–	–	–	20	12	–
Other adjustments and transfers	–	30	–	–	–	–	–	–
Purchases (GBV)	–	–	–	–	253	138	1,757	538
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	28,755	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)	–	–	–	–
Other adjustments and transfers	–	–	–	–	–	–	–	–
Purchases (GBV)	44	2	403	251	8,865	4,403	2,547	–
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								
Other adjustments and transfers	–	–	–	–	–	–	–	–
Purchases (GBV)	116	870	–	–	559	538	182	327
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	2023	2022	2023	2022	2023	2022
Opening balance	5,365	6,286	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								
Other adjustments and transfers	-	-	-	-	-	-	-	-
Purchases (GBV)	2,237	699	47	101	-	51	12	-
Disposals (WDV)	(351)	(539)	-	(37)	-	-	-	-
Depreciation and impairment	(1,263)	(1,081)	(116)	(103)	(20)	(16)	(95)	(94)
Closing balance	5,988	5,365	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	325,755	291,059
Recognised in other comprehensive income – revaluation surplus	290	523	-	5	-	-	35,816	33,187
Other adjustments and transfers	-	-	-	-	-	(17)	-	13
Purchases (GBV)	-	380	16	-	-	505	17,038	8,803
Disposals (WDV)	-	-	-	-	-	-	(696)	(850)
Depreciation and impairment	-	-	-	-	(103)	(57)	(7,453)	(6,457)
Closing balance	3,693	3,403	47	31	667	770	370,460	325,755

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 2022 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
Net operating result from Income Statement	12,599	9,853
Add / (less) non-cash items:		
Depreciation and amortisation	7,505	6,522
(Gain) / loss on disposal of assets	229	(54)
Non-cash capital grants and contributions	(1,294)	(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	(55)	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 one contract in November 2021 and two contracts in February 2022 for the replacement of the Boondaroo, Leabeater Street and Lucan Road Bridges funded in part under the Natural Disaster funding and Fixing Country Bridges program. Delays in the availability of contractors, the long lead time for commencement compounded with the rising cost of materials has resulted in delays in commencement of these projects. The projects are scheduled to commence in early 2022/23.

G3 Statement of developer contributions as at 30 June 2023

G3-1 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	107	-	-	13	-	-	320	-
S64 contributions	997	266	-	-	45	-	-	1,308	-
Total contributions	2,229	894	-	-	110	(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.

G3-2 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	-	

G3-3 Contributions not under plans

Future Infrastructure Subsidy										
Sewerage services	200	107	-	-	13	-	-	320	-	
Total	200	107	-	-	13	-	-	320	-	

G3-4 S64 contributions

S64 contributions										
Sewerage services	997	-	-	-	-	-	-	997	-	
Total	997	-	-	-	-	-	-	997	-	

G4 Statement of performance measures

G4-1 Statement of performance measures – consolidated results

\$ '000	Amounts	Indicator	Indicators		Benchmark
	2023	2023	2022	2021	
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	<u>1,067</u>	4.87%	(0.86)%	(3.74)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	<u>21,921</u>				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	<u>15,464</u>	46.46%	47.90%	57.54%	> 60.00%
Total continuing operating revenue ¹	<u>33,285</u>				
3. Unrestricted current ratio					
Current assets less all external restrictions	<u>14,687</u>	5.83x	4.67x	3.86x	> 1.50x
Current liabilities less specific purpose liabilities	<u>2,518</u>				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	<u>8,845</u>	9.62x	8.44x	7.26x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<u>919</u>				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	<u>154</u>	1.24%	1.58%	1.46%	< 10.00%
Rates and annual charges collectable	<u>12,420</u>				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	<u>29,271</u>	22.65 months	15.97 months	17.23 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	<u>1,293</u>				

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

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

G4-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Sewer Indicators		Benchmark
	2023	2022	2023	2022	
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	4.72%	(0.91)%	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	43.79%	45.54%	82.97%	78.64%	> 60.00%
Total continuing operating revenue ¹					
3. Unrestricted current ratio					
Current assets less all external restrictions	5.83x	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	9.62x	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

Blayney Shire Council

General Purpose Financial Statements

for the year ended 30 June 2023

Independent Auditor's Reports:

On the Financial Statements (Sect 417 [2])

Independent Auditor's Report

Please uplift Council's Audit Report PDF (opinion) for inclusion in the GPFS report (via the Home screen).

Blayney Shire Council

General Purpose Financial Statements

for the year ended 30 June 2023

Independent Auditor's Reports: (continued)

On the Financial Statements (Sect 417 [3])

Independent Auditor's Report

Please uplift Council's Audit Report PDF (commentary) for inclusion in the GPFS report (via the Home screen).

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
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Background

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

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.
- iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).
- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

Blayney Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2023

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 ...

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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 9

Note – Significant Accounting Policies (continued)

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 3.66% at 30/6/22.

(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.

Blayney Shire Council

Special Purpose Financial Statements
for the year ended 30 June 2023

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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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.

Permissible income for general rates

Permissible income for general rates: PLUS PDF inserted here

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Blayney Shire Council

Report on infrastructure assets as at 30 June 2023

Asset Class	Asset Category	Estimated cost to bring to the agreed level of service set by Council		2022/23 Required maintenance ^a	2022/23 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	\$ '000	\$ '000			\$ '000	\$ '000	1	2	3
Buildings	Other	6,800	2,056	508	585	31,476	46,168	14.0%	54.0%	18.0%	10.0%	4.0%
	Sub-total	6,800	2,056	508	585	31,476	46,168	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%	0.1%
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%	0.6%
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%	0.0%
Total – all assets		19,347	5,191	4,120	4,321	342,223	435,841	63.9%	23.3%	8.5%	3.4%	1.0%

(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) *

\$ '000	Amounts 2023	Indicator 2023	Indicators		Benchmark
			2022	2021	
Buildings and infrastructure renewals ratio					
Asset renewals ¹	11,898	205.14%	212.83%	113.41%	>= 100.00%
Depreciation, amortisation and impairment	5,800				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	19,347	5.49%	3.28%	4.02%	< 2.00%
Net carrying amount of infrastructure assets	352,400				
Asset maintenance ratio					
Actual asset maintenance	4,321	104.88%	116.96%	113.82%	> 100.00%
Required asset maintenance	4,120				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	5,191	1.19%	0.75%	0.84%	
Gross replacement cost	435,841				

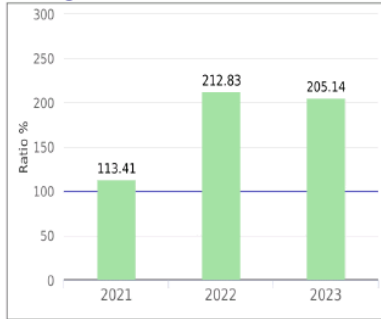
(*) All asset performance indicators are calculated using classes identified in the previous table.

(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

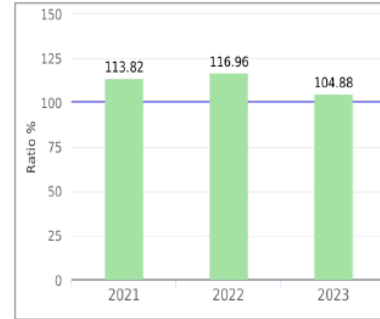


<p>Buildings and infrastructure renewals ratio</p> <p>To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.</p>	<p>Commentary on result</p>	
	22/23 ratio	205.14%

This ratio has continued to increase due to Council completing major road and bridge renewal works, as well as significant storm damage response renewals. Council is achieving substantially above the target of 100% with continued investment in renewal works, including significant road and other works. The ratio is further impacted by the high levels of grant funding available which has allowed Council to complete significantly more renewal work than would otherwise be possible.

Benchmark: — $\geq 100.00\%$ ■ Ratio achieves benchmark ■ Ratio is outside benchmark
 Source of benchmark: Code of Accounting Practice and Financial Reporting

Asset maintenance ratio

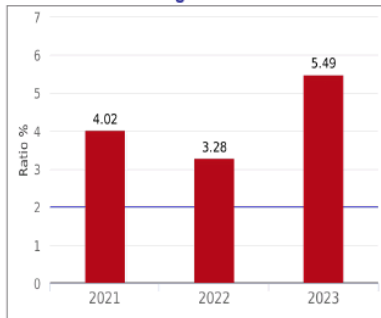


<p>Asset maintenance ratio</p> <p>Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.</p>	<p>Commentary on result</p>	
	22/23 ratio	104.88%

Council's performance on this ratio has declined in the 2022/23 financial year, however, remains above the benchmark. This ratio indicates that the current funds Council are investing should be enough to prevent the current infrastructure backlog from increasing.

Benchmark: — $> 100.00\%$ ■ Ratio achieves benchmark ■ Ratio is outside benchmark
 Source of benchmark: Code of Accounting Practice and Financial Reporting

Infrastructure backlog ratio



<p>Infrastructure backlog ratio</p> <p>This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.</p>	<p>Commentary on result</p>	
	22/23 ratio	5.49%

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: — $< 2.00\%$ ■ Ratio achieves benchmark ■ Ratio is outside benchmark
 Source of benchmark: Code of Accounting Practice and Financial Reporting

Cost to bring assets to agreed service level



<p>Cost to bring assets to agreed service level</p> <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>	<p>Commentary on result</p>	
	22/23 ratio	1.19%

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.

DEVELOPMENT APPLICATION FOR MIXED USE DEVELOPMENT AT 10 PYM STREET, MILLTHORPE

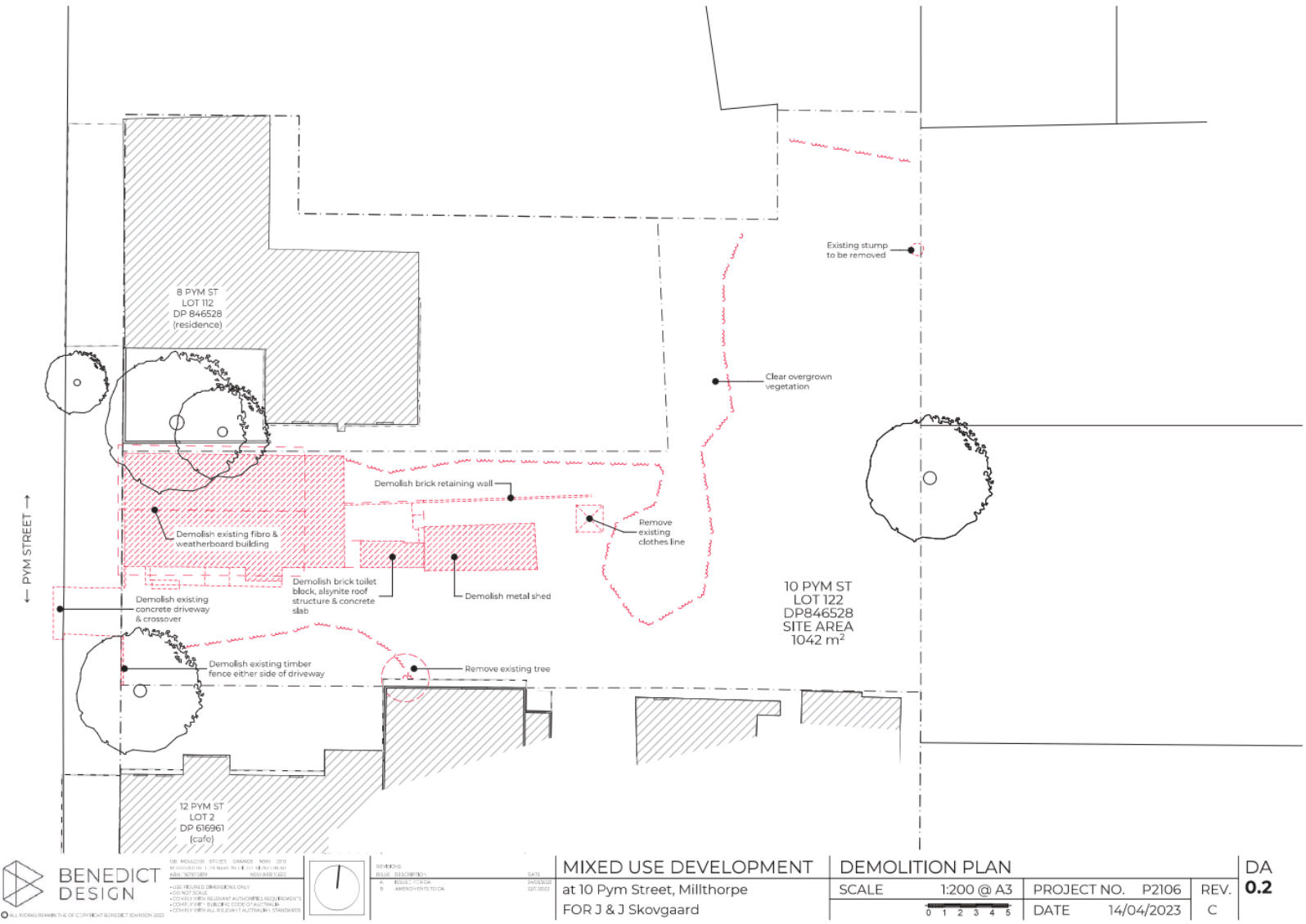
REVISED SUBMISSION



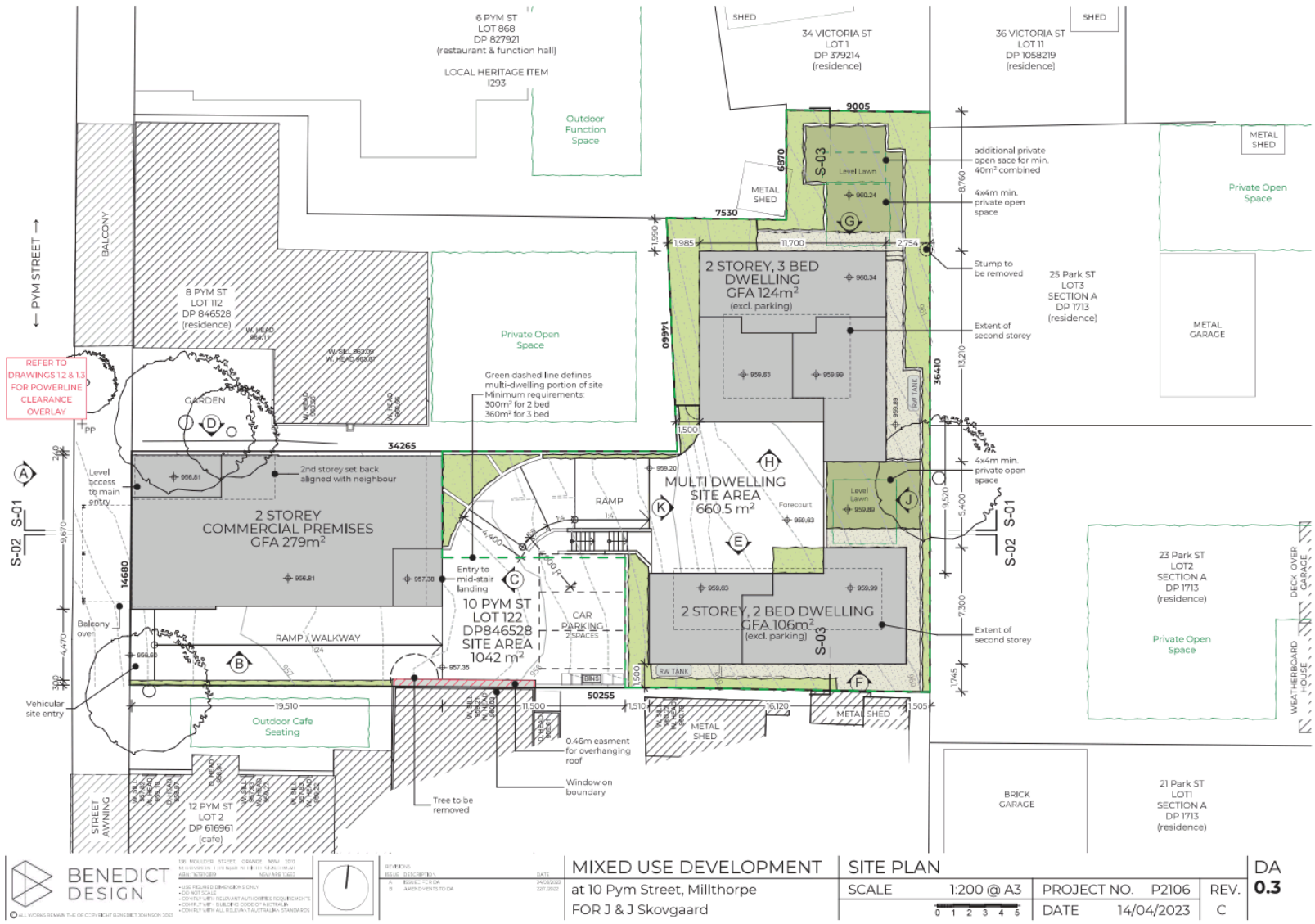
DWG #	NAME	REV
ARCHITECTURAL		
0.1	DRAWING LIST	C
0.2	DEMOLITION PLAN	C
0.3	SITE PLAN	C
1.1	GROUND FLOOR PLAN - COMMERCIAL	C
1.2	FIRST FLOOR PLAN - COMMERCIAL	C
1.3	ROOF PLAN - COMMERCIAL	C
1.4	GROUND FLOOR PLAN - 2 BDR DWELLING	C
1.5	FIRST FLOOR & ROOF PLAN - 2 BDR DWELLING	C
1.6	GROUND FLOOR PLAN - 3 BDR DWELLING	C
1.7	FIRST FLOOR & ROOF PLAN - 3 BDR DWELLING	C
2.1	COMMERCIAL BUILD. ELEVATIONS 1	C
2.2	COMMERCIAL BUILD. ELEVATIONS 2	C
2.3	RESIDENTIAL ELEVATIONS 1	C
2.4	RESIDENTIAL ELEVATIONS 2	C
2.5	RESIDENTIAL ELEVATIONS 3	C
3.1	SECTIONS	C
4.1	EXTERNAL WINDOW & DOOR SCHEDULE	C
4.2	MATERIALS & FINISHES - COMMERCIAL	C
4.3	MATERIALS & FINISHES - RESIDENTIAL	C
SUPPORTING DOCUMENTS		
4009/21	DETAIL & LEVEL SURVEY	
2021-15136	STORMWATER CONCEPT PLAN	
30/21	LANDSCAPE PLAN	
	SECTION J REPORT	
	BASIX CERTIFICATE	
	SoEE	

SUMMARY OF REVISIONS IN ISSUE C
 - Final powerline clearance report blow out and safety zone added to plans
 - Balcony and Awning adjusted slightly to sit outside of safety zone

<p>BENEDICT DESIGN</p> <p>106 MOULDER STREET, GRANGE, NSW 2022 02 9550 2222 02 9550 2222 1/100-1/100 MOULDER STREET</p> <p>• USE REGISTERED DIMENSIONS ONLY • COMPLY WITH RELEVANT AUTHORITY REQUIREMENTS • COMPLY WITH BUILDING CODE OF AUSTRALIA • COMPLY WITH ALL RELEVANT AUSTRALIAN STANDARDS</p> <p>© ALL RIGHTS RESERVED. THE OF COPYRIGHT BENEDICT DESIGN 2022</p>		REFERENCE: 1. BLUE PRINTS 2. BODILY TO DO 3. AMENDMENTS TO DA	DATE: 24/03/2023 07/04/2023	MIXED USE DEVELOPMENT at 10 Pym Street, Millthorpe FOR J & J Skovgaard	DRAWING LIST SCALE: NTS PROJECT NO.: P2106 DATE: 14/04/2023	DA REV. 0.1 C

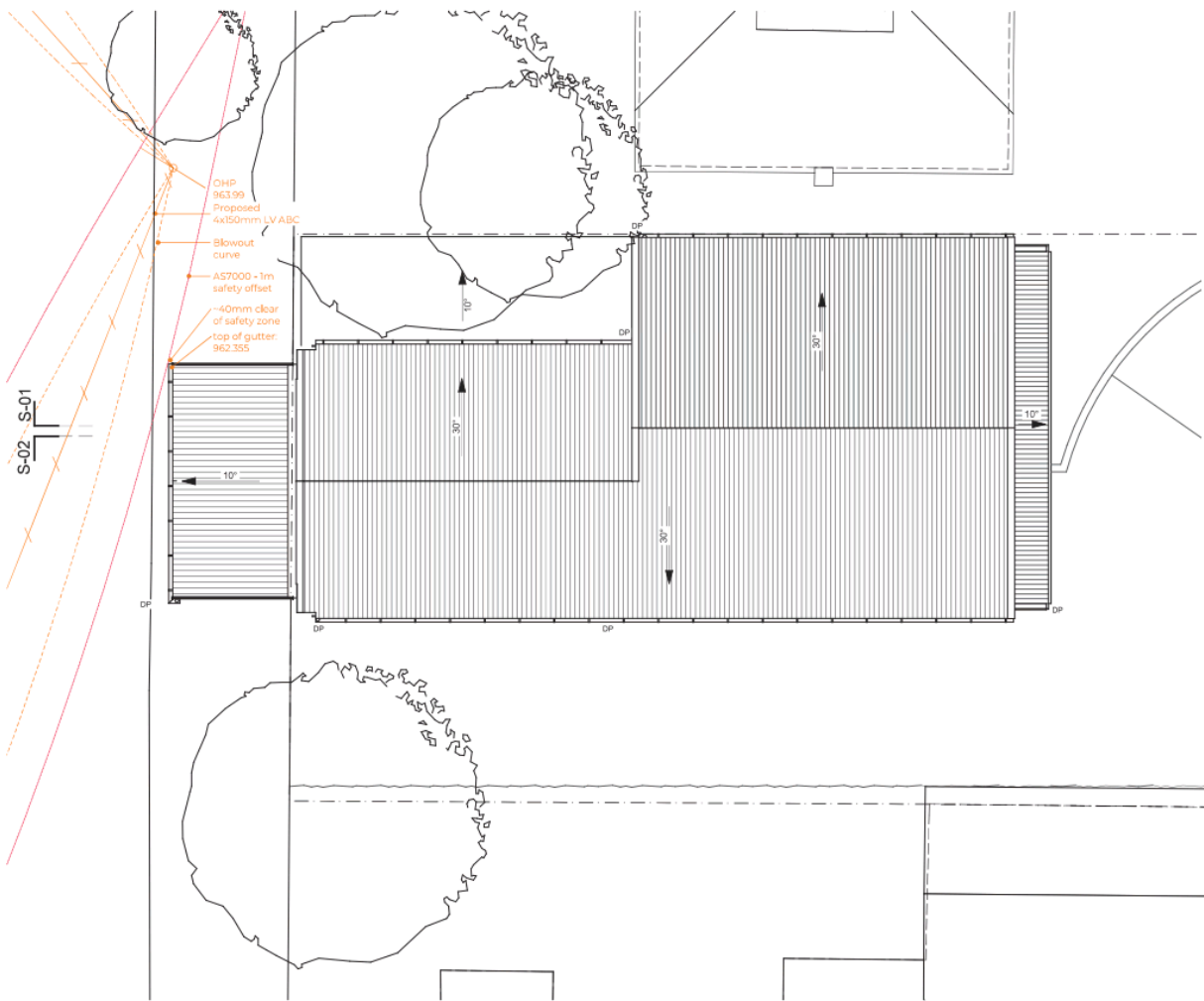


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			<p>DATE 24/03/23</p> <p>0 1 2 3 4 5</p>	<p>DATE 14/04/2023</p>	<p>REV. C</p>
			<p><small>1. PROJECT TITLE</small></p> <p><small>2. AMENDMENTS TO DA</small></p>	<p><small>1. SCALE</small></p> <p><small>2. PROJECT NO.</small></p> <p><small>3. DATE</small></p>	<p><small>1. REV.</small></p>

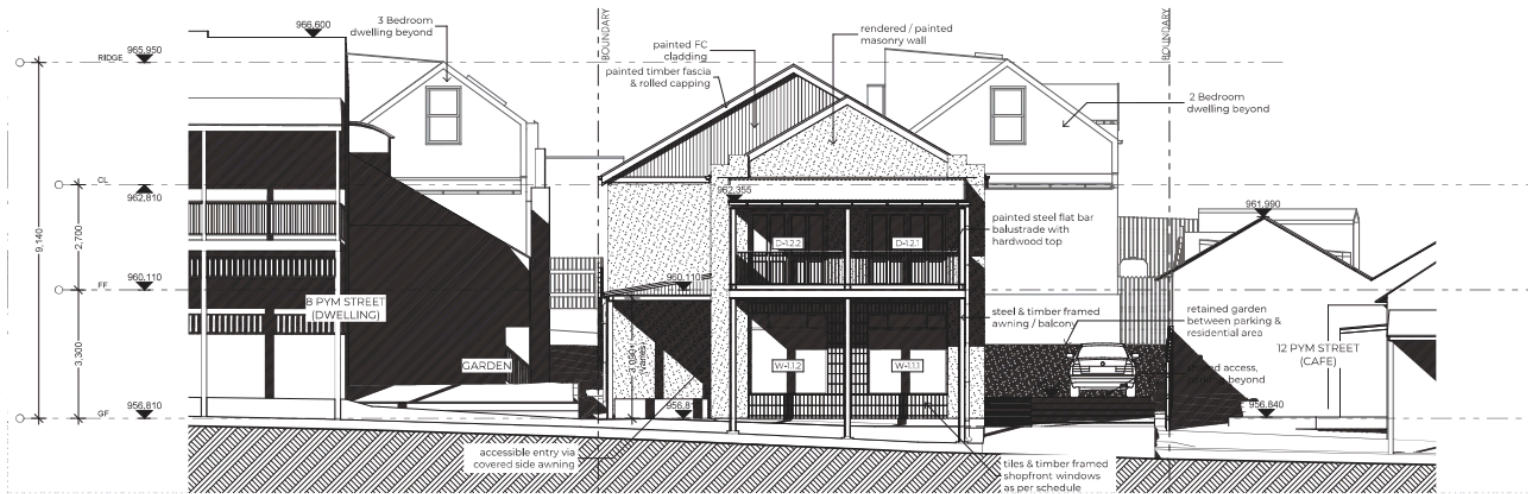


<p>BENEDICT DESIGN</p> <p>SM: MODIFIED SPICES CHANGE NEW 2023 REVISIONS: 1 - IN PART TO CLIP TO NEIGHBOUR 2 - REVISIONS TO 3 - REVISIONS TO 4 - REVISIONS TO 5 - REVISIONS TO</p> <p>USE REQUIRED DIMENSIONS ONLY COPY WITH RELEVANT AUTHORITIES REQUIREMENTS COPY WITH RELEVANT CODES OF PRACTICE COMPLY WITH ALL RELEVANT AUSTRALIAN STANDARDS</p> <p>© ALL RIGHTS RESERVED TO COPYRIGHT BENEDICT DESIGN 2022</p>	<p>MIXED USE DEVELOPMENT</p> <p>at 10 Pym Street, Millthorpe</p> <p>FOR J & J Skovgaard</p>	<p>SITE PLAN</p> <p>SCALE 1:200 @ A3</p> <p>PROJECT NO. P2106</p> <p>DATE 14/04/2023</p>	<p>DA</p> <p>REV. 0.3</p> <p>C</p>
	<p>DATE 2023/02/27</p>		<p>DATE 14/04/2023</p>
	<p>DATE 2023/02/27</p>		<p>DATE 14/04/2023</p>

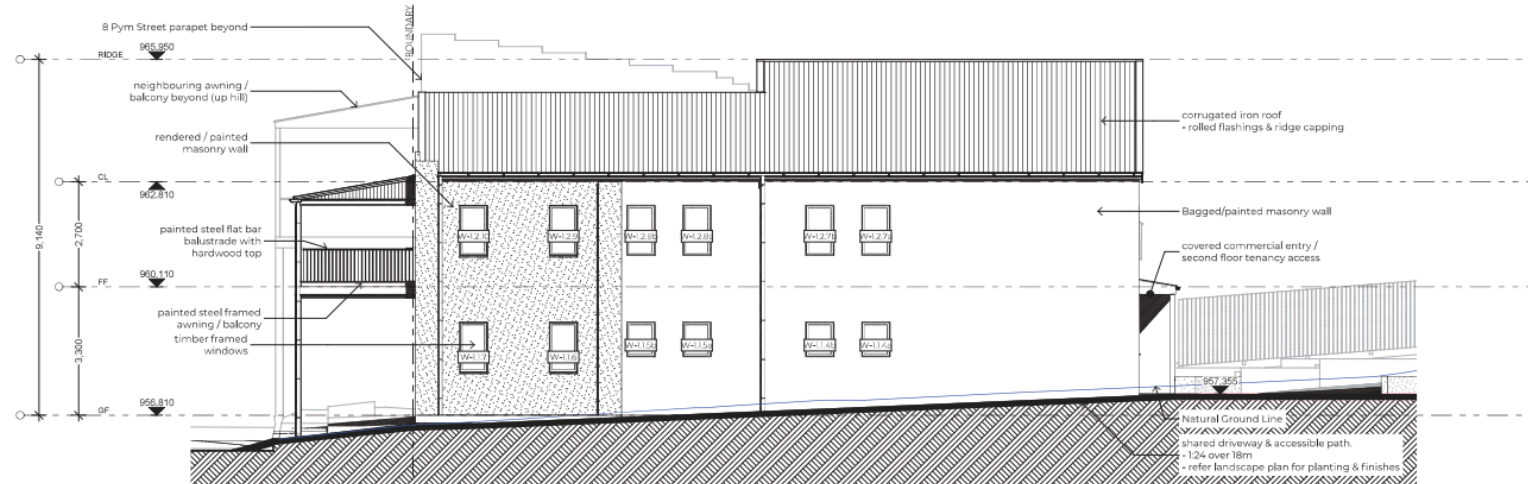
- Section J BCA requirements – 10 Pym Street, Millthorpe NSW
 (to be read in conjunction with Section J report)
- Insulation**
- Roof: R1.3 insulation blanket
 - Ceiling: R1.5
 - External walls: R2.0 bulk insulation and vapor permeable sarking
 - Floor: R1.1 to underside of ground floor slab
- External windows & glass doors**
- All glazing: U-5.8 SHGC-0.620
 - Glazing to comply with AS2047
- Draught sealing**
- External doors to have foam seal around perimeter, draught stopper along bottom edge and self-closer.
 - Bathroom exhaust fans to be fitted with a self-closing damper.
- Air conditioning**
- To comply with Part JS as applicable
 - Package AC units to comply with MEPS
 - When serving more than 1 zone, thermostatically control the temperature of each zone in accordance with AS2901.01.
 - All AC units with a heating or cooling capacity of more than 2kW to have a time switch controller (refer to spec JS of BCA for details).
 - Mechanical fresh air ventilation to comply with AS 1668.2 and AS/NZS 3666.1
- Internal lighting & power control**
- Office and treatment areas - maximum illumination power density of 4.5 W/m².
 - Staff / public areas - maximum illumination power density of 3 W/m².
 - 95% of lighting to be controlled by a time switch or occupant sensing device.
 - Window display lighting to be separately switched from general office lighting.
 - Window display lighting to be controlled by a time switch complying with Spec JS where lighting >1kW.
 - Ground floor lighting to be separately controlled from first floor.
 - Office lighting within the natural lighting zone adjacent to windows to be separately controlled.
- External lighting**
- All new external lighting to be controlled by either a daylight sensor or time switch and where total perimeter lighting exceeds 100W have a minimum of 90% of light fittings to be LED or be controlled by a motion sensor.
 - Facade lighting or illuminated signs to be controlled by a time switch or daylight sensor.
- Hot water supply**
- Heated sanitary water systems to be designed and installed as per part B2 NCC vol. 3
- Boiling / chilled water units (if any)**
- To be controlled by a time switch.
- Metering of gas / electricity**
- Electricity and gas meters (as required) are to be installed.
 - Sub-metering is not required.



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			DA					

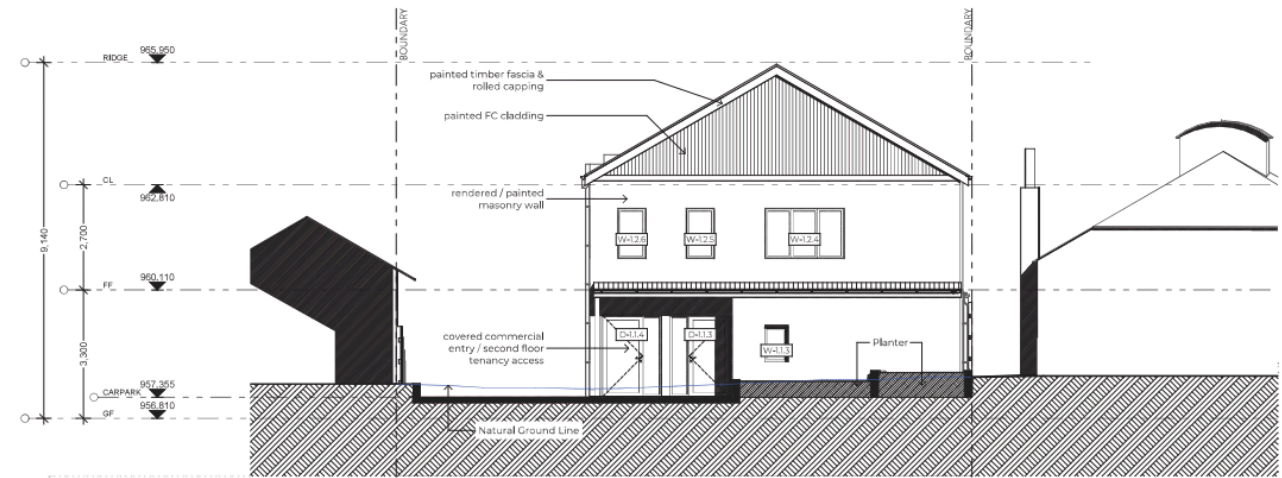


A STREET - WEST ELEVATION

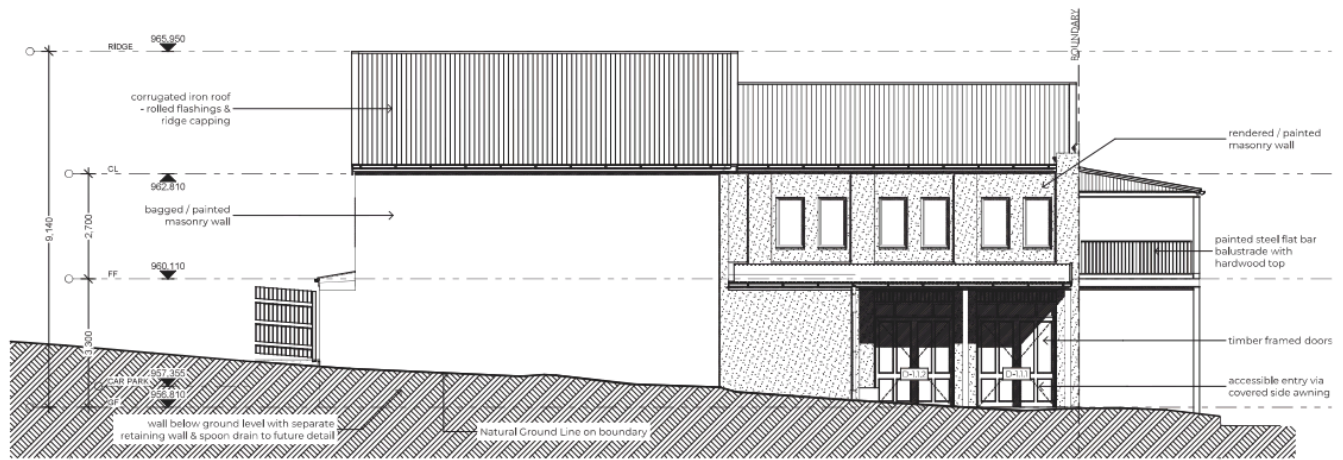


B SOUTH ELEVATION

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			DA				

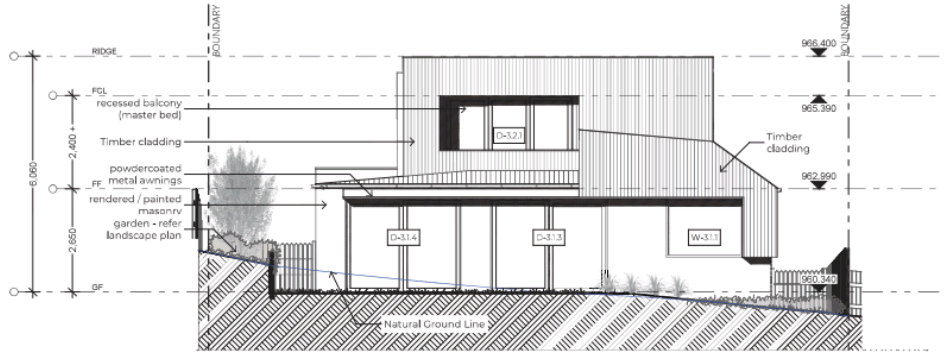


C EAST ELEVATION

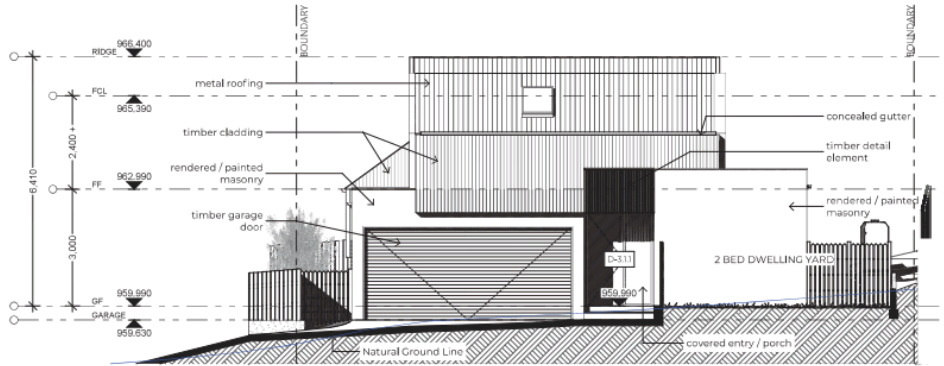


D NORTH ELEVATION

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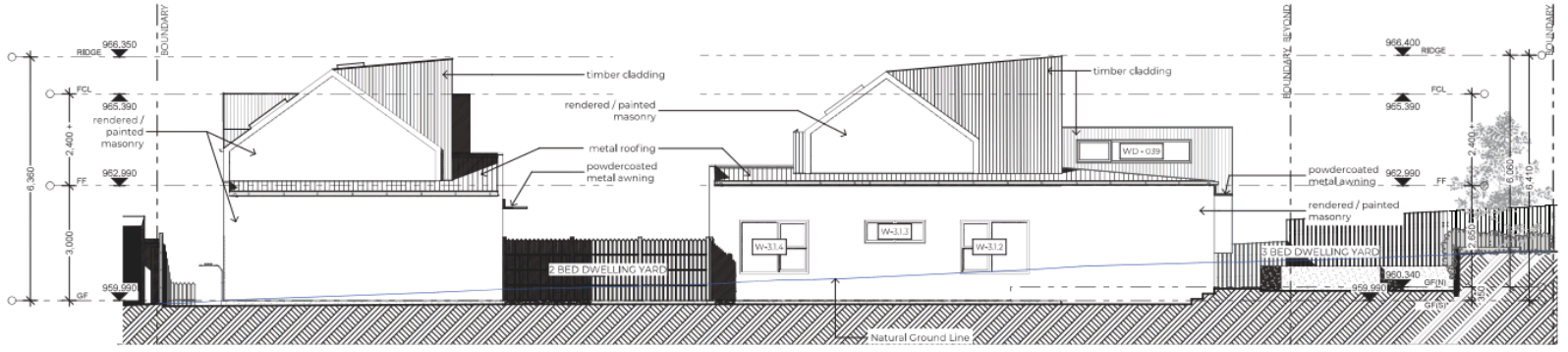


G 3 BDR DWELLING - NORTH ELEVATION

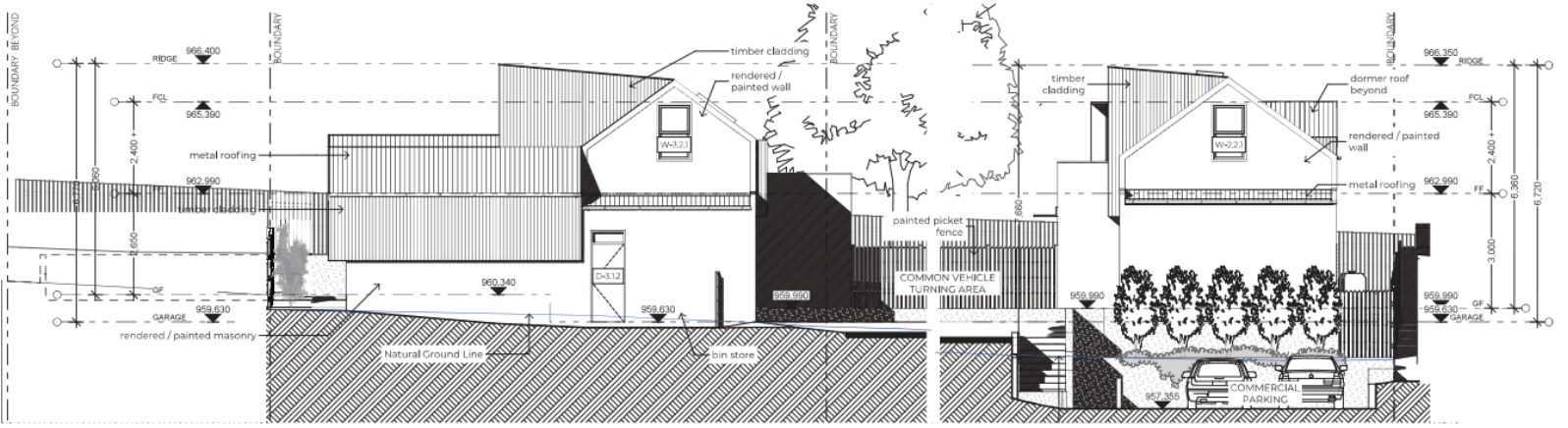


H 3 BDR DWELLING - SOUTH ELEVATION

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J DWELLINGS - EAST ELEVATION



K DWELLINGS - WEST ELEVATION

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		SCALE: 1:100 @ A3		PROJECT NO. P2106	
		DATE: 14/04/2023		REV. C	

Door Schedule Building 1 - Commercial						
ID	D-1.1.1	D-1.1.2	D-1.1.3	D-1.1.4	D-1.2.1	D-1.2.2
W x H Size	2,050x2,700	2,050x2,700	1,550x2,100	1,550x2,100	2,050x2,400	2,050x2,400
Door head height	2,700	2,700	2,665	2,665	2,700	2,700
ELEVATION						

Window Schedule Building 1 - Commercial																									
ID	W-1.1.1	W-1.1.2	W-1.1.3	W-1.1.4a	W-1.1.4b	W-1.1.5a	W-1.1.5b	W-1.1.6	W-1.1.7	W-1.2.1a	W-1.2.1b	W-1.2.2a	W-1.2.2b	W-1.2.3a	W-1.2.3b	W-1.2.4	W-1.2.5	W-1.2.6	W-1.2.7a	W-1.2.7b	W-1.2.8a	W-1.2.8b	W-1.2.9	W-1.2.10	
W x H Size	2,050x2,100	2,050x2,100	810x950	730x900	730x900	730x900	730x900	730x1,300	730x1,300	730x1,300	730x1,300	730x1,300	730x1,300	730x1,300	730x1,300	2,050x1,300	730x1,300	730x1,300	730x1,300	730x1,300	730x1,300	730x1,300	730x1,300	730x1,300	730x1,300
Window sill height	600	600	1,450	1,500	1,500	1,500	1,500	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	800	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Window head height	2,700	2,700	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,100	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
ELEVATION																									

Door Schedule Building 2 - 2 Bedroom Dwelling				
ID	D-2.1.1	D-2.1.2	D-2.1.3	D-2.1.4
W x H Size	1,700x2,400	3,300x2,400	900x2,100	900x2,400
Door head height	2,400	2,400	2,100	2,400
ELEVATION				

Window Schedule Building 2 - 2 Bedroom Dwelling									
ID	W-2.1.1	W-2.1.2	W-2.1.3	W-2.2.1	W-2.2.2	W-2.2.3	W-2.2.4	W-2.2.5	
W x H Size	2,100x2,100	900x850	1,200x850	900x1,500	2,300x1,500	1,800x1,500	2,400x1,500	900x1,500	
Window sill height	300	1,250	1,250	850	850	850	850	100	
Window head height	2,400	2,100	2,100	2,350	2,350	2,350	2,350	1,600	
ELEVATION									

Door Schedule Building 3 - 3 Bedroom Dwelling					
ID	D-3.1.1	D-3.1.2	D-3.1.3	D-3.1.4	D-3.2.1
W x H Size	1,700x2,400	900x2,400	3,000x2,400	3,000x2,400	3,300x2,400
Door head height	2,400	2,550	2,750	2,750	2,400
ELEVATION					

Window Schedule Building 3 - 3 Bedroom Dwelling					
ID	W-3.1.1	W-3.1.2	W-3.1.3	W-3.1.4	W-3.2.1
W x H Size	1,950x1,500	1,800x1,400	1,600x600	1,800x1,400	900x1,500
Window sill height	1,250	700	1,500	700	850
Window head height	2,750	2,100	2,100	2,100	2,350
ELEVATION					



WE HOLD OUR STREET, CHANGE NOW 300
 WE HOLD OUR STREET, CHANGE NOW 300
 WE HOLD OUR STREET, CHANGE NOW 300



REVISIONS
 1. ISSUE DESCRIPTION
 2. REVISION TO
 3. AMENDMENTS TO

MIXED USE DEVELOPMENT
 at 10 Pym Street, Millthorpe
 FOR J & J Skovgaard

EXTERNAL DOOR & WINDOW SCHEDULE
 SCALE 1:100 @ A3
 PROJECT NO. P2106
 DATE 14/04/2023

DA
 REV. 4.1
 C





COMMERCIAL STREET FRONTAGE



COMMERCIAL BUILDING ENTRY

- KEY**
- 1 Concrete - untinted
 - 2 Brick pavers - red/brown toned
 - 3 Render, painted - * similar to Dulux "Gamela" or "Pozières"
 - 4 Bagging, painted - as above (not visible in these views)
 - 5 Feature tile to shopfront - * vertical stack subway tile in terracotta colour
 - 6 Roofing & guttering - Custom Orb sheeting; Quad guttering, Colorbond "Wallaby"
 - 7 Steel work - painted/powder coated, Colorbond "Wallaby"
 - 8 Awning & balustrade colour - * similar to Dulux "Autumn Orange"
 - 9 Window & door frames - clear finished hardwood
 - 10 Balustrade handrail - hardwood
 - 11 Lining board (secondary and rear gable + awning ends) - * similar to Dulux "Pozières"
- * Final colour selection subject to on-site samples



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						SCALE NTS	PROJECT NO. P2106 DATE 14/04/2023	



3 BED DWELLING REAR



REAR DWELLINGS

KEY

- 20 Concrete - untinted
- 21 Brick pavers - red/brown toned
- 22 Render, painted - * Dulux "Sedge Green" or similar
- 23 Cladding - shiplap Iron Ash or similar
- 24 Roofing & guttering - Colorbond "Wallaby"
- 25 Awnings - painted/powder coated, Dulux "White Duck" or similar
- 26 Window & door frames - powder coated aluminium, Corobond "Wallaby"
- 27 Fence - * Dulux "White Duck" or similar

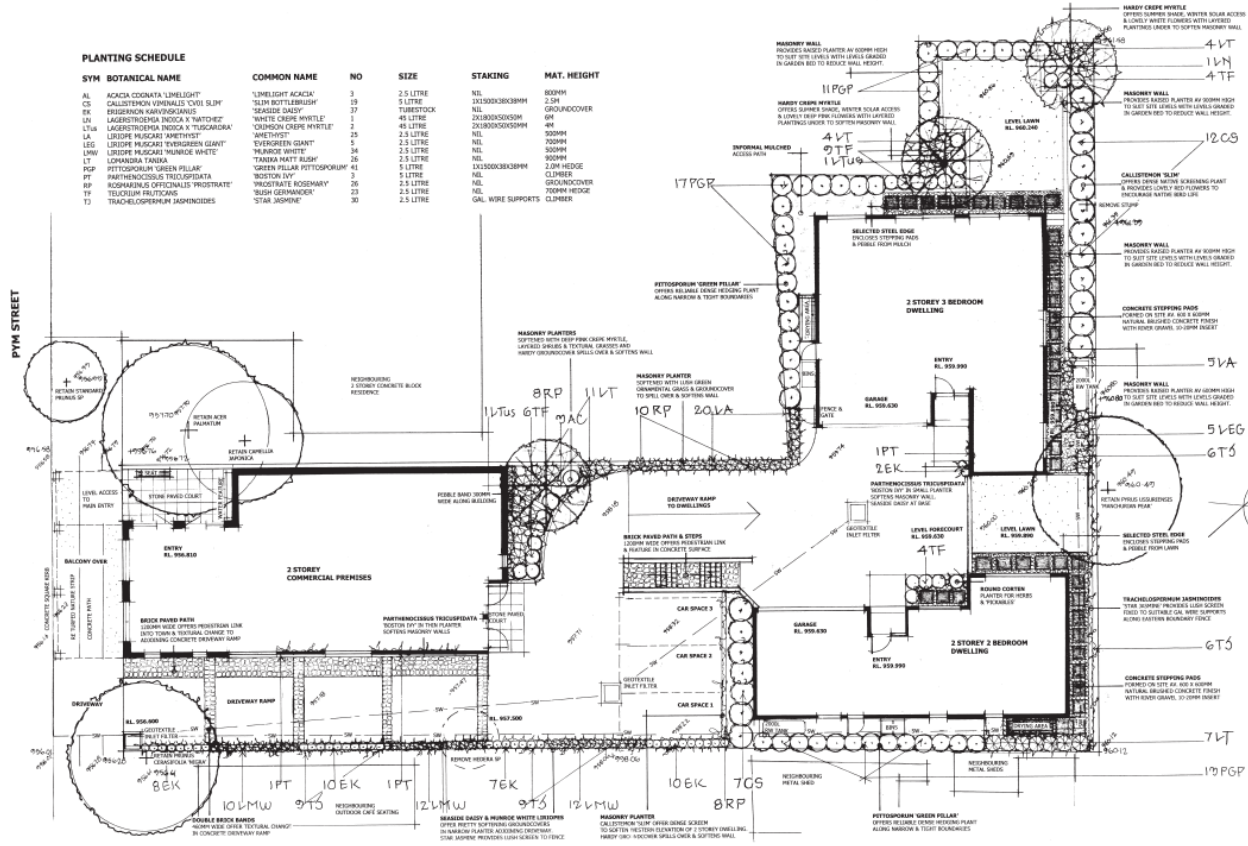
* Final colour selection subject to on-site samples



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			<small>NO.:</small> <small>DATE:</small>	SCALE NTS PROJECT NO. P2106 DATE 14/04/2023	REV. C		

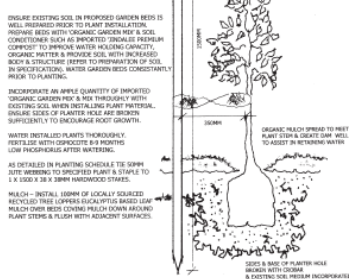
PLANTING SCHEDULE

Table with columns: SYM, BOTANICAL NAME, COMMON NAME, NO, SIZE, STAKING, MAT. HEIGHT. Lists various plant species like 'LIMELIGHT ACACIA', 'SELM BOTTLERUSH', etc.



PLANTING & STAKING DETAIL

SCALE 1:10



LEGEND

- EXISTING TREES TO BE RETAINED
HEDERA SP TO BE REMOVED
PROPOSED DECIDUOUS CANOPY TREES
MASONRY WALLS PROVIDE RAISED PLANTERS
STONE PAVING
BRICK PAVED PATHS & BANDS
CONCRETE STEPPING PADS 600 X 600MM NATURAL BRUSHED FINISH
RIVER GRAVEL 10-20MM
ROUND CORNER PLANTER FOR VEGETABLES & 'TICKABLEY'
SELECTED STEEL EDGE (PLAT BAR 500 X 50MM)
CLIMBING PLANTS
TALL FESCUE LAWN
INFORMAL MULCHED ACCESS PATH
EXISTING LEVELS
PROPOSED LEVELS

SITE NOTES

DRAWN BY: ODS 0105.M1000.DMS

MIXED USE DEVELOPMENT

FOR: J & J SKOVGAARD
AT: 10 PM STREET, MILLTHORPE NSW 2798

LANDSCAPE MASTER PLAN

DATE: 10th DECEMBER, 2021

DWG NO: 30/21

SCALE: 1:100 (8 A1)

0 2.5M 5.0M

SALLY BOURNE LANDSCAPES

LANDSCAPE CONSULTANT & DESIGNER
859A WARRABURR WAY, GOOLGOOLONG 2805
PHONE (03) 63484133 MOBILE 0417 227 246
sally@sallybourne.com.au

INSTALLATION OF RIVER GRAVEL 10-20MM DECKETS
Generally - River gravel provides excellent silt between concrete stepping pads, as indicated on Landscape Document.
Preparation - River gravel 10-20mm in size, smooth & generally rounded in shape is required.
Installation - Lay gravel on good surface, average depth shall be 75mm.
CONCRETE STEPPING PADS
General - Concrete stepping pads, formed on site or off-site, as indicated on Landscape Document.
Preparation - Concrete stepping pads, formed on site or off-site, as indicated on Landscape Document.
Installation - Lay concrete stepping pads on good surface, as indicated on Landscape Document.
STEEL EDGING
General - Steel edging installed between mulched areas & paths surfaced with concrete stepping pads to give a neat finish, as indicated on Landscape Document.
Installation - Steel edging 100mm x 20mm with black flat top should be used.
MAINTENANCE
General - All plants should be watered regularly to ensure they establish.
Installation - All plants should be watered regularly to ensure they establish.
GENERAL NOTES
1. All plants should be watered regularly to ensure they establish.
2. All plants should be watered regularly to ensure they establish.

LOOK UP AND LIVE

OVERHEAD POWER LINES IN VICINITY OF WORKS.

ENSURE ALL POWER LINES ARE CLEARLY MARKED WITH ORANGE WEATHERPROOF TAPE OR RIBBON

ALL WORKS ARE TO BE CARRIED OUT IN ACCORDANCE WITH THE NSW WORK COVER WORK NEAR OVERHEAD POWER LINES CODE OF PRACTICE 2006

http://www.workcover.nsw.gov.au/health-and-safety/industry-categories/electrical-and-power/power-lines-public-to-nsw-or-near-overhead-power-lines-code-of-practice-2006

PROPOSED WELLNESS SPA & MULTI-DWELLING DEVELOPMENT

10 PYM STREET

MILLTHORPE NSW 2798


THERE MAY BE EXISTING SERVICES WITHIN THE WORKS AREA THAT ARE NOT SHOWN ON THESE PLANS. THE CONTRACTOR IS TO LOCATE ALL SERVICES PRIOR TO THE COMMENCEMENT OF WORKS.



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www.1100.com.au

FOR

JENS & JULIA SKOVGAARD




LOCALITY PLAN
N.T.S.

DRAWING INDEX


Dwg No.	Title
G01	COVER SHEET
E001	SOIL AND WATER MANAGEMENT PLAN
E002	SOIL AND WATER MANAGEMENT NOTES
C01	DRAINAGE MITIGATION PLAN
C02	CATCHMENT PLAN
C03	STORMWATER TREATMENT TRAIN & DRAINS CALCULATIONS

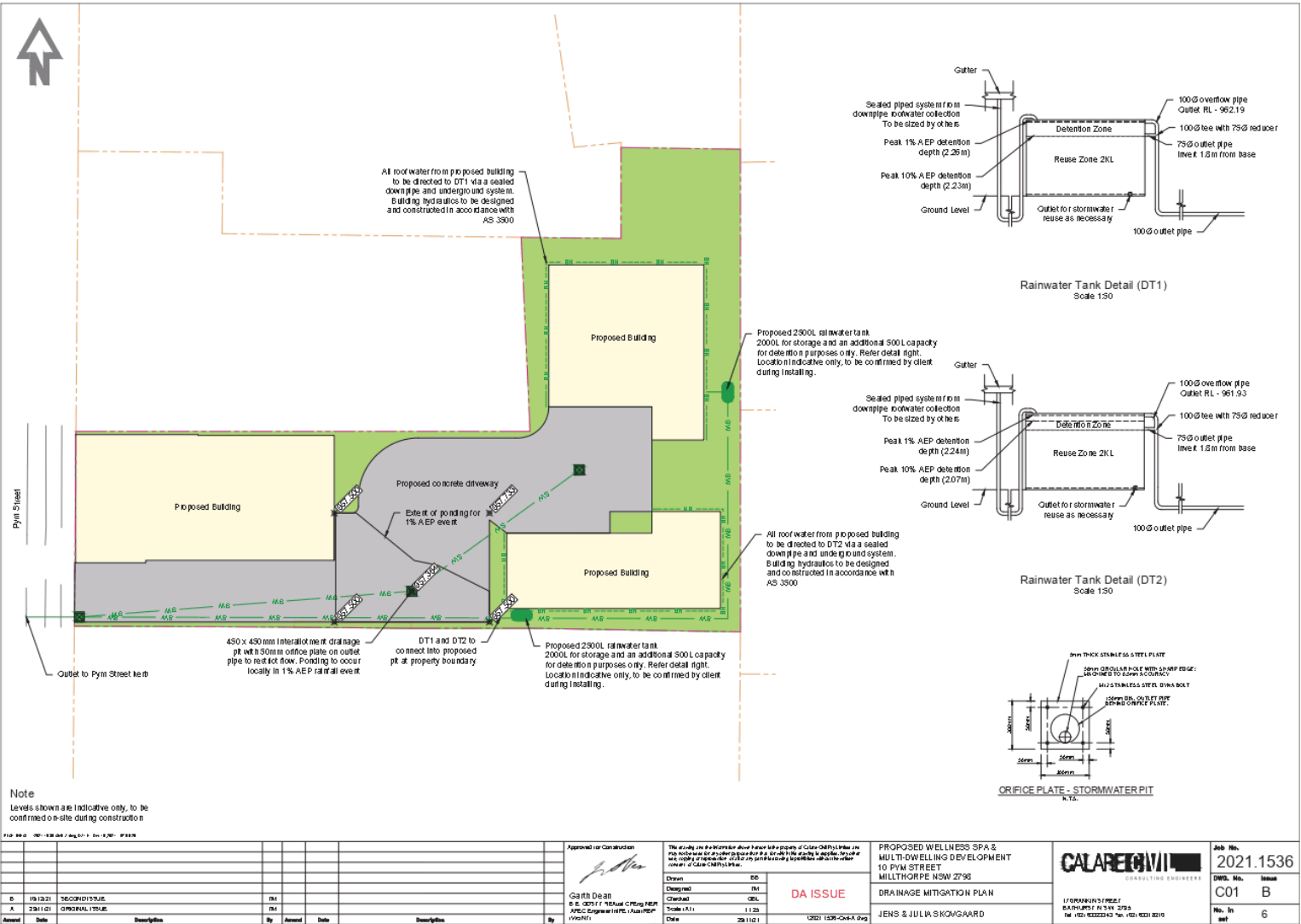
LEGEND

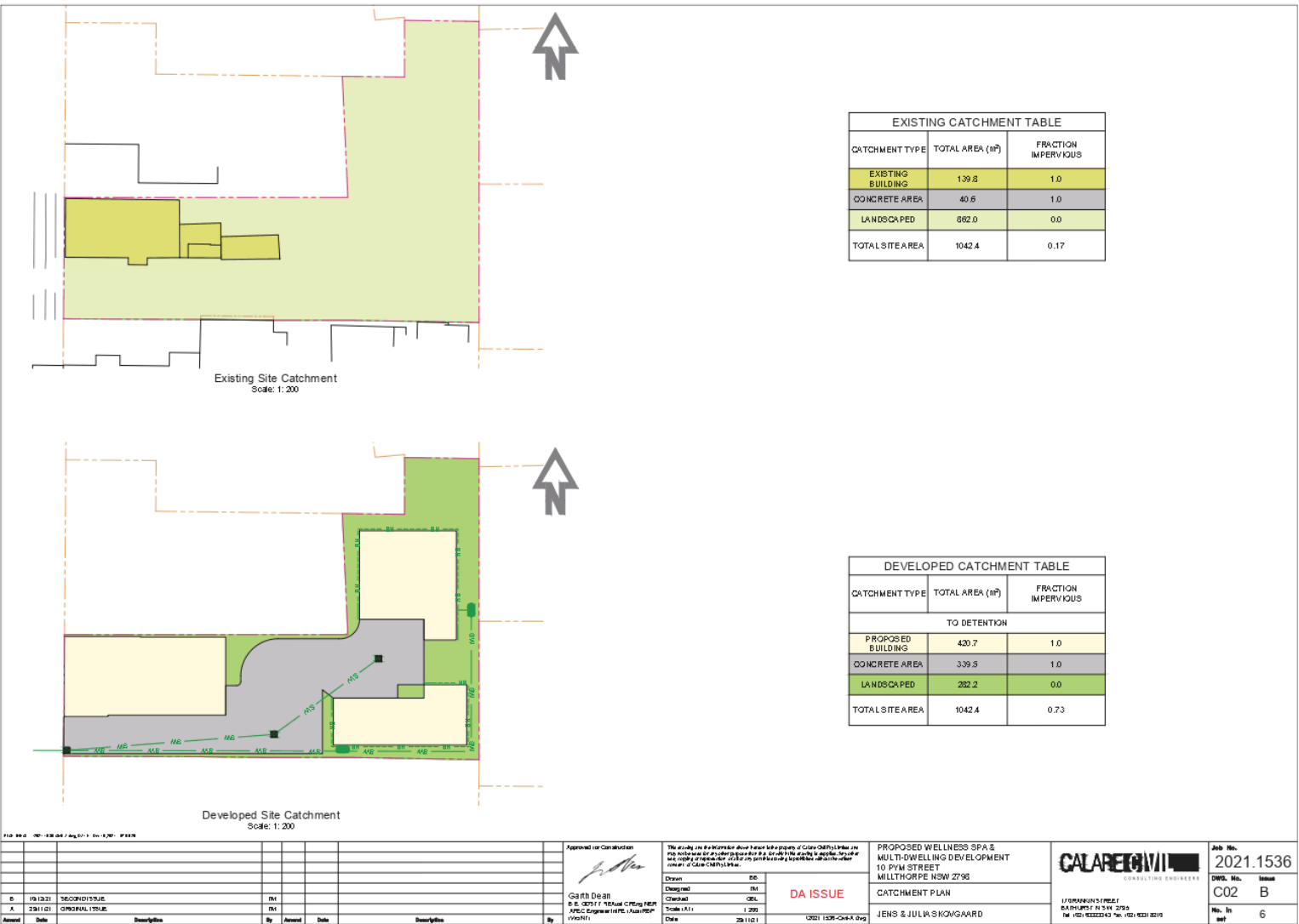
	RP BOUNDARY
	EASEMENT BOUNDARY
	PROPOSED STORMWATER LINE
	PROPOSED STORMWATER PIT
	EXISTING TELECOMMUNICATION LINE
	EXISTING ELECTRICITY LINE OVERHEAD
	EXISTING ELECTRICITY POLE
	PROPOSED LINEMARKING
	PROPOSED BUILDING
	PROPOSED CONCRETE
	PROPOSED BUILDING
	PROPOSED CONCRETE
	PROPOSED LANDSCAPING
	EXISTING LANDSCAPING

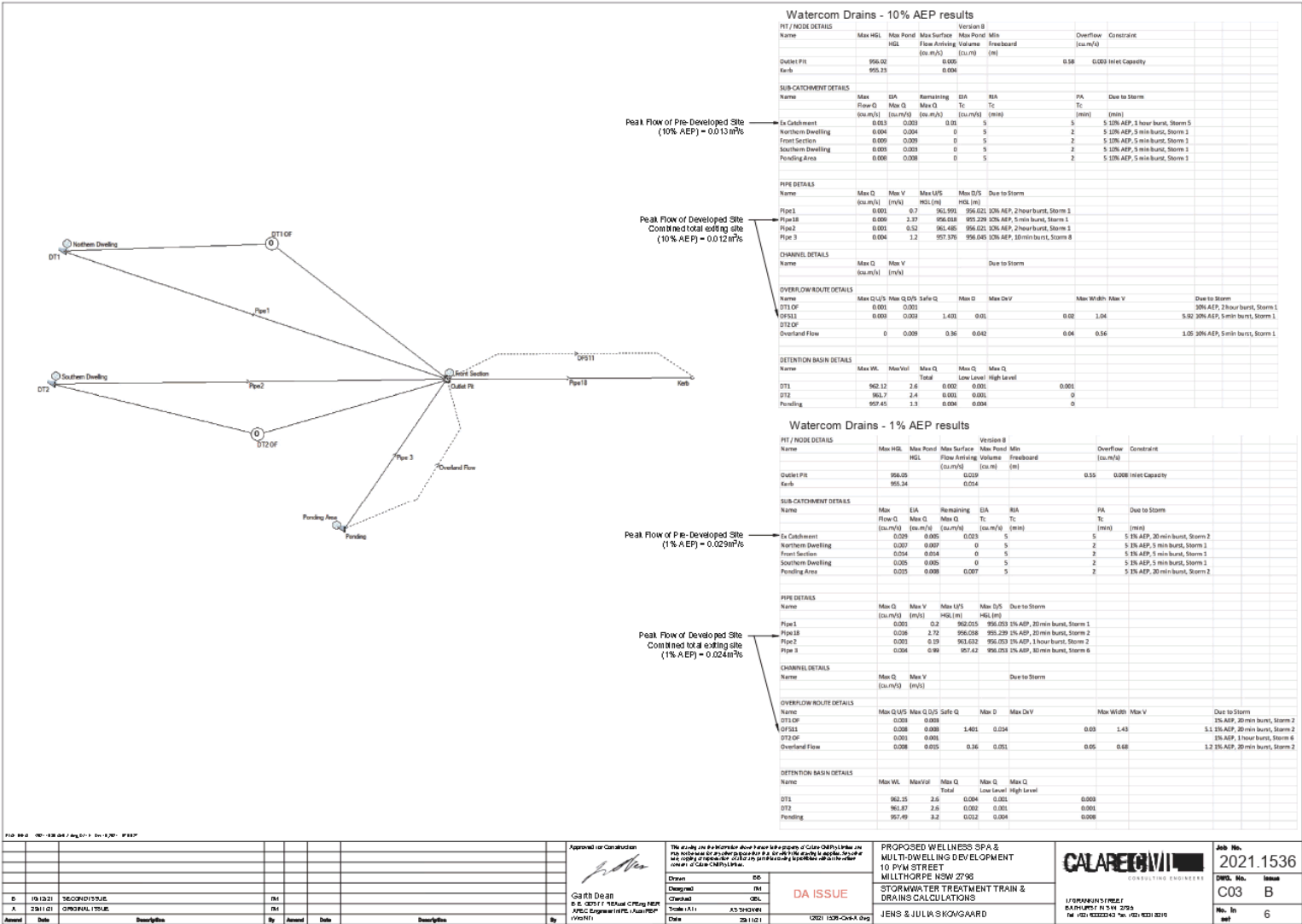
<p>Approved for Construction</p>  <p>Garth Dean E.E. 00511, 16 Years CPEng MBE ARC Engineer (M/E) / AustMPEP (Water)</p>	<p>The site is on the property of Jens & Julia Skovgaard and the site is on the property of Jens & Julia Skovgaard and the site is on the property of Jens & Julia Skovgaard.</p> <p>Drawn: DD Designed: JM Checked: GJL Scale: 1:11 Date: 29/11/21</p>
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DA ISSUE
<p>PROPOSED WELLNESS SPA & MULTI-DWELLING DEVELOPMENT 10 PYM STREET MILLTHORPE NSW 2798</p> <p>COVER SHEET</p> <p>JENS & JULIA SKOVGAARD</p>

 <p>CONSULTING ENGINEERS</p> <p>17 YORK STREET / LEVEL 2 MILLTHORPE NSW 2798 PH: (02) 93222443 FAX: (02) 9321 2010</p>	<p>Job No. 2021.1536</p> <p>DWG. No. Issue G01 B</p> <p>No. in set 6</p>
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1:10 800 001-10-04/ Aug 21 01:30: 1:10

Approved for Construction 	The client is responsible for the accuracy of the information provided to the consultant. The consultant is not responsible for the accuracy of the information provided to the client.	PROPOSED WELLNESS SPA & MULTI-DWELLINGS DEVELOPMENT 10 POND STREET MILLTHORPE NSW 2798	Job No. 2021.1536
Garth Dean S.E. 001/1 'REDACTED' NSW ARC Engineer (NoTE) /ANZP (No/NH)	DA ISSUE	STORMWATER TREATMENT TRAIN & DRAINS CALCULATIONS	DWG. No. Issue C03 B
Drawn DD Checked GDL Scale 1:1 Date 29/11/21	U001 1536-C03-A 003	JENS & JULIA SKOVGAARD	No. In set 6

DA2022/48 – Visual Render



136 Moulder St
Orange, NSW 2800
Phone: 0414 313 609
Email: ben@benedictdesign.com.au



STATEMENT of ENVIRONMENTAL EFFECTS

for:

DEVELOPMENT APPLICATION

at:

10 PYM STREET, MILLTHORPE NSW

Lot 122, DP 846528

DEMOLITION;
MIXED USE DEVELOPMENT - Commercial Premises and Two Detached Dwellings

Prepared for J&J Skovgaard

23 November 2022 Revision B

Benedict Design
Reg. 10683 (NSW)  

ABN: 11679110819

Page 1
23/11/2022

Statement of Environmental Effects
10 Pym Street, Millthorpe

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2. Subject Site	page 4
3. Site Locality and Context	page 8
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7. Conclusion	page 30

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Statement of Environmental Effects
10 Pym Street, Millthorpe

1. Introduction

This statement of environmental effects has been prepared by Benedict Designs on behalf of the owners of 10 Pym Street, Millthorpe, in support of a mixed-used development application at that address.

Pursuant to Section 4.12 of the *Environmental Planning and Assessment Act 1979 No. 203* application for development consent is made to Blayney Shire Council as the applicable consent authority.

The proposal, as described in the architectural plans, sections, elevations and schedules numbered 2.1-4.2, involves:

- Demolition of the existing building and its adjoining structures.
- Construction of a 2 storey commercial premises, aligned with Pym Street and the northern site boundary.
- A driveway along the southern boundary providing access to car parking for the commercial premises at the rear of that building and access to a residential component at the far/eastern end of the site.
- Medium density housing composed of one 2 bedroom detached dwelling and garage, and one 3 bedroom detached dwelling and garage, both 2 storeys.

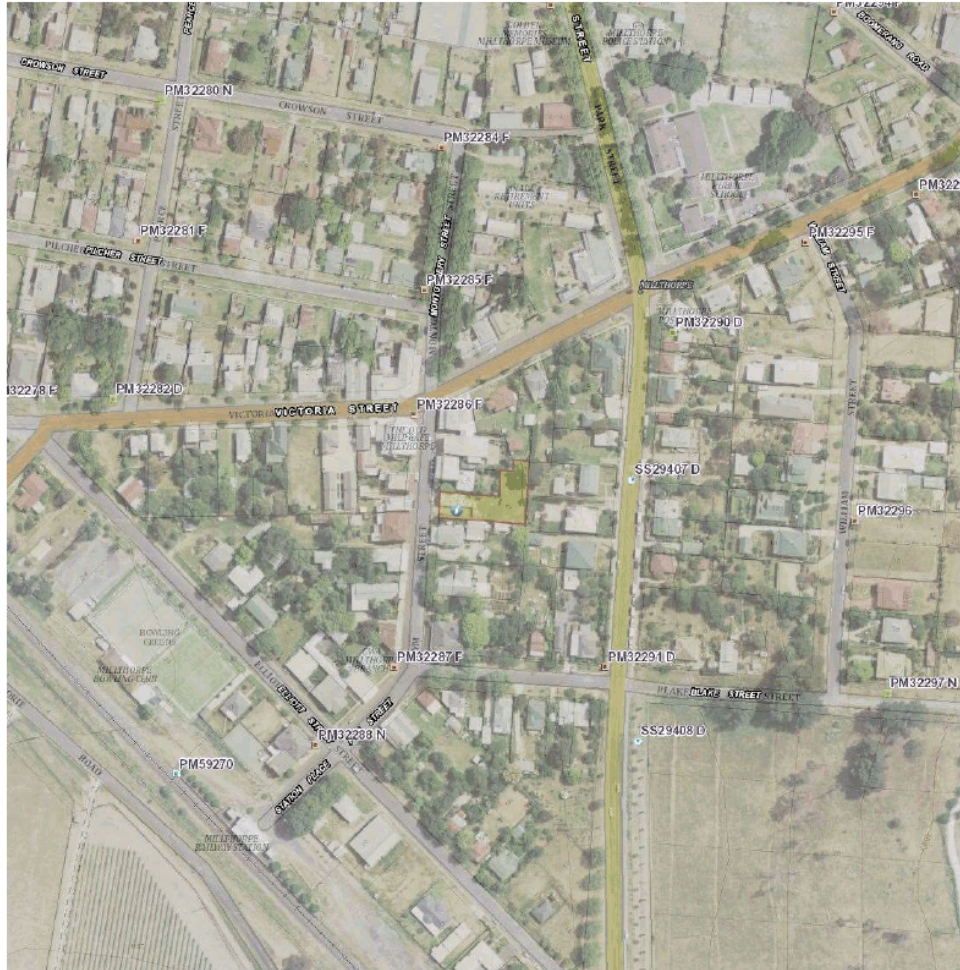


Proposed Pym Street elevation

Statement of Environmental Effects
10 Pym Street, Millthorpe

2. Subject Site

The subject land (Lot 122, DP 846528) is located on the eastern side of the road at number 10 Pym Street, in the central part of Millthorpe village. The nearest cross streets are Victoria Street to the north and Blake Street to the south. The land is zoned RU5 Village under the *Blayney Local Environmental Plan, 2012*.



Aerial Context Map (Image source: Sixmaps)

The subject land is 'L' shaped and has an area of 1042m². The frontage is 14.68m wide and the property has a depth of 50.255m down the southern boundary. The side boundaries are roughly parallel until a depth of 34.265m at which point the land steps out toward the north, with a rear boundary of 36.41m. The land is sloped from the rear boundary down to Pym Street. The highest point is in the north-east corner from where it falls approximately 5m toward the south-west corner at a consistent gradient.

Statement of Environmental Effects
10 Pym Street, Millthorpe

The land is affected by an easement - 8.8m long by 0.46m wide - along a portion of the southern boundary, where the eaves and gutter of a neighbouring building at number 12 Pym Street (Lot 2, DP 616961) overhang the boundary.

Existing on the site, aligned with Pym St and the northern boundary, is a single storey building of lightweight construction. It is approximately 95m² gross floor area. The original portion of the building was constructed Circa 1905. It is a simple gable form, primarily of fibro cladding with a weatherboard frontage and corrugated metal roof. Modifications to the street and side façades and a lean-to addition are likely dated post 1951, following a change of ownership (refer to History Report prepared by Millthorpe Museum). Adjoining the rear, by a corrugated fiberglass roof, is a small brick toilet block and a corrugated metal shed in dilapidated condition. The buildings main entry is on the southern side, off the unsealed driveway, via timber steps and decking.

The rear of the site is vacant with areas of overgrown vegetation.

The premises is currently tenanted and used as a gallery and retail space, May Raechelle Art Gallery.



Looking South from the North East corner (high point)

Statement of Environmental Effects
10 Pym Street, Millthorpe



Looking West over the back of #8 Pym Street



Looking East at the rear of #23 Park Street

Statement of Environmental Effects
10 Pym Street, Millthorpe



Looking West from the end of the current unsealed driveway (overhanging eave related to easement is circled)



Looking East from Pym Street, adjacent #10. Old Mill Café on right (#12)

3. Site Locality and Context

The subject land is on Pym Street which runs through the centre of Millthorpe village and is traditionally the main shopping strip. Development in the immediate vicinity of the subject land includes the following:

- Two residential single dwellings adjoin and back on to the rear of the property. These are 23 & 25 Park Street. Both properties appear as single storey on Park Street and double storey at the rear. They include a lower ground level at the rear, due to the fall of the land. These are both set back approximately 20 metres from the common rear boundary.



#23 (left) & #25 Park Street (Image source: Google Streetview)

- On the north side, and partially encompassed by the "L" shaped land is a single dwelling at number 8 Pym Street. This is a substantial two storey building that appears to have been partially occupied as commercial premises on the ground floor street frontage in the past. The main building fronting Pym Street is set to the North of the land and a single storey rear wing is set toward the South of the lot. A small courtyard front's Pym street & is occupied by a garden with a mature tree. No openings provide access to this courtyard and it appears to be accessed from the street and via the side setback.



Looking North East at #8 Pym Street from opposite #10

Statement of Environmental Effects
10 Pym Street, Millthorpe



The courtyard space at #8 Pym Street that adjoins #10 on its northern boundary.

- To the south of the subject property is a café at number 12 Pym Street. This is a single storey detached building that is set toward the south of the lot. It is comprised of rendered masonry with a fibre cement gable at the street. A simple corrugated iron awning sits over the footpath. The space between the main café building and boundary of 10 Pym Street is occupied by a courtyard that serves as outdoor dining space. The rear of the property is occupied by a series of corrugated iron sheds & a garage.



The 'Old Mill Café' at 12 Pym Street.

Statement of Environmental Effects
10 Pym Street, Millthorpe

- There are several commercial buildings opposite the site on the Western side of Pym Street. These properties are predominantly 2 stories and have first floor balconies that act as an awning to the public footpath. These buildings are currently occupied by a mixture of shops, offices, a cellar door & short term accommodation.



Looking South West from the front of #10 Pym Street.



Looking West from the front of #10 Pym Street.

Statement of Environmental Effects
10 Pym Street, Millthorpe



Looking North West from the front of #10 Pym Street.

4. Proposed Development

4.1 Outline:

The proposed development is depicted in the attached Architectural Drawings by Benedict Design. The owners of the property are seeking DA approval for the whole of the proposed development, however they only plan to construct the commercial component in the short term. Due to the topography and access constraints, it is proposed to seek a construction certificate that will include construction of the commercial building, driveway, parking and benching of the area that will occupy the future dwellings. Including the site works and excavation for the rear in the initial stage will reduce future impact on the commercial property and surrounding neighbours. This approach has been discussed with council planning staff and all agree this suitable.

The proposal is as follows:

- Demolition of the existing single storey timber framed & fibro clad building.
- Construction of a two storey commercial building that fronts Pym Street, including a first floor balcony over the footpath.
- Construction of two single dwellings at the rear of the property. The dwelling in the north east of the site is proposed as a 3 bedroom with double garage. The dwelling in the south east of the site is proposed as a 2 bedroom with double garage.
- A driveway is proposed along the southern boundary and will serve both dwellings and provide access to the 2 commercial parking spaces.
- The current vehicle crossing will be removed and replaced with a new crossing aligned with the proposed driveway and will be constructed to council standards.
- A new stormwater system will be constructed, including OSD and an outlet to Pym Street. A stormwater concept report has been prepared by Calare Civil.
- Landscaping to the surrounds of all three buildings & the driveway will be completed as per the attached Landscape Plan by Sally Bourne Landscapes.

4.2 Demolition:

The proposal seeks the removal of the existing timber framed, fibro clad building that currently serves as an Art Gallery. This will include removal of all associated attached development at the rear of this building. An assessment of the heritage of this structure is contained later in this document.

4.3 Proposed Commercial Building:

The proposal includes a 2 storey commercial building with balcony & awning over the footpath at level 1. The architecture of this building has been well considered in its response to the immediate context and draws detail, materiality, scale and form from the heritage surrounds.

The ground floor premises will be occupied by the owner who will operate her beauty therapy business. This tenancy has a floor area of 152m². The ground floor has a primary access set

back from the north western street frontage, under an awning. This set back area relates to the adjoining courtyard at number 8 Pym Street and is single storey up to the building line at the rear of that courtyard. The front room of the proposed business is occupied by a reception, retail space and waiting area that addresses Pym Street via two large shop front windows. Beyond the front of house are four treatment rooms, and associated amenities. Secondary access is possible via a common lobby at the rear of the building.

The first floor will be constructed and let as a 127m² 'warm shell' to allow flexibility of tenancy. It is hoped that this space will be occupied by allied health and wellness services that will complement the beauty therapy business. This premises is accessed solely via the rear common lobby, and adjacent stairs.

This building will be constructed of predominantly brick veneer. The front portion will be finished with a smooth render & paint. The rear will be a less formal bagged finish. The primary gable on Pym Street will also be a smooth render finish. The secondary and rear gable will be finished with a painted FC product with a wide vertical expressed joint.

The front awning / balcony will be constructed of painted steel and includes steel flat bar and hardwood balustrades. The second-floor awning references those of the surrounding buildings and is an open framed corrugated iron structure that falls to the street.

4.4 Proposed 2 Bedroom Dwelling:

The 2-bedroom dwelling is located in the south-eastern corner of the site and is visible from Pym Street when looking up the driveway. The 2-storey dwelling has a GFA of 106m², excluding the garage. The dwelling is comprised of a rendered brick veneer ground floor and a framed, timber clad first floor.

The ground floor of the dwelling includes a double garage to the west and living, dining & kitchen areas behind. The garage is set down 360mm from the rest of the floorplan in response to the site topography. A small yard is accessible directly from the living room on the north and service / drying areas are in the setback area on the south.

The first floor is comprised of two bedrooms with north facing aspect and a centrally located bathroom. A stairwell on the south punctuates the sloped roof and reads as a dormer.

4.5 Proposed 3 Bedroom Dwelling:

The 3-bedroom dwelling is located in the north-eastern corner of the site, behind 8 Pym Street. The two-storey dwelling has a GFA of 124m² excluding the garage. The dwelling is comprised of a rendered brick veneer ground floor and a framed, timber clad first floor. In response to the site & context this dwelling has a square floorplan and a split-level ground floor.

The ground floor of the dwelling includes a double garage in the south-west corner that is divided from 2 bedrooms and a bathroom by the entry & hall. The northern half of the plan steps up 350mm and comprises the kitchen, dining and living areas. A large kitchen window and two glazed sliding doors open out to the north and the yard. This yard space occupies the small square piece of land in the north-eastern corner of the site.

The first floor is accessed via a stair from the living areas and includes a master bedroom suite with ensuite bathroom and a small, recessed balcony on the north.

Statement of Environmental Effects
10 Pym Street, Millthorpe

4.6 Site Works:

The works outside of the 3 buildings on site consist of a shared driveway, retained gardens, a ramp and steps up to the residential level and common vehicular manoeuvring area between the two dwellings.

The shareway will be constructed of a combination of concrete with face brick paving that breaks up the concrete and provides a clearly delineated pedestrian zone.

2 Parking spaces are accessed directly from the end of the shareway and are aligned with the western end of the two-storey dwelling. One space will be accessible compliant.

5. Town Planning Considerations

In evaluating the application, Council must take into consideration the relevant matters under section 4.15 of the *Environmental Planning and Assessment Act, 1979 No.203*. These are assessed below.

Blayney Local Environmental Plan, 2012

(Referred to in this report as the LEP)

5.1 Aims of Plan

The development has been thoughtfully planned in recognition of the aims of the LEP and to meet the specific statutory requirements instructed within it. The community value of the locality is held in high regard by the landholders and the proposal seeks to respond respectfully to its neighbours, Millthorpe village and the broader Blayney Shire context. The proposal is suitable to the surrounding land uses and will provide well designed commercial space and housing that supports the growth, economy and social aspects of the community in a sustainable way, encourage community inclusiveness through improved site accessibility and complement the unique heritage character of the streetscape.

5.2 Zoning

Zoning of the subject site is identified as RU5 Village in Land Zoning Map LNZ_004A of the LEP.

The objectives of this zone as described in Clause 2.7 and the RU5 Land Use Table are:

- To provide for a range of land uses, services and facilities that are associated with a rural village.
- To minimise conflict between land uses within this zone and land uses within adjoining zones.
- To encourage and provide opportunities for population and local employment growth commensurate with available services.
- To minimise the impact of non-residential uses and ensure those uses are in character and compatible with the surrounding residential development.

No aspect of the proposed development contravenes these objectives.

The proposal is entirely suitable for the location. Pym Street is an established business precinct and the existing building on the site has operated commercially both in its current enterprise and historically. The ground floor commercial premises are proposed as a relocation of an existing beauty therapy business within Millthorpe which is well supported by its local patronage.

The business's relocation is aimed at improving the service it currently provides while the additional space holds the potential for new services and employment growth within the heart of the village's commercial precinct. Construction of the development also provides initial employment opportunities for local building contractors, suppliers, and consultants.

The rear of the site, which is predominantly bound by residential development, will house the proposed new dwellings, thereby minimising the impact on the surrounding residences.

5.3 Permissibility

The proposal is a mixed-use development as defined by the LEP Dictionary, in that it comprises 2 or more different land uses.

Both proposed uses are permitted according to the RU5 Land Use Table, as follows:

Dwelling Houses: permitted with consent;

Business Premises: permitted with consent, as not specified in either Item 2 – permitted without consent or Item 4 – prohibited.

Demolition is permitted with consent under clause 2.7 of the LEP.

5.4 Heritage Conservation

The subject site is within the Millthorpe Heritage Conservation Zone (C3) as represented in Heritage Map HER_004A and nominated in Schedule 5, Part 2 of the LEP.

The proposed development has been designed with consideration of the heritage significance of the area and the objective to relate sensitively and respectfully to its associated fabric, settings and views, in accordance with the aims of the LEP's Heritage Conservation clause.

The site is not known to hold any archaeological or Aboriginal heritage significance. Available records indicate the rear of the site has never supported any permanent structures.

Pursuant to Clause 5.10(2) of the LEP requires consent for the following:

- Demolition of a building or work within a heritage conservation area (subclause (a)(iii))
- Erecting a building on land within a heritage conservation area (subclause (e)(i))

Pursuant to Clause 5.10(4), the consent authority (Blayney Council) must, before granting consent, consider the effect of the proposed development on the heritage significance of the item or area concerned.

The heritage impact of the development is addressed in Section 6 of this document.

5.5 Essential Services

The subject site has existing connection to the following:

- Town water supply
- Electricity supply
- Reticulated sewerage system
- Town stormwater system
- Gas supply

Additionally, an onsite storm water system, including OSD, is proposed – refer to Calare Civil report.

Vehicular access to the site is from Pym Street, via a footpath crossing and driveway. It is proposed that the existing crossing – which is in a state of disrepair – and the currently unsealed driveway be relocated approximately 1.5m south, against the side boundary, be widened and the driveway concreted and landscaped as per the submitted plans.

Statement of Environmental Effects
10 Pym Street, Millthorpe

Blayney Shire Development Control Plan, 2018

(Referred to in this report as the DCP)

The following parts of the DCP have been considered and addressed where relevant:

Part C - Residential Development

Part D - Commercial Community and Industrial

Part H – Heritage is addressed in Section 6 - Heritage Impact Statement.

PART C - Residential Development	
Control and Objective	Comment
C1.1 Application of this part	<ul style="list-style-type: none"> Land Use Zone: Urban Development to address the following Parts: Part C5 - Medium Density Housing Part C7 – Access & Parking Part C8 – Site Planning, Earthworks, Utilities and Services
C5.2 Suitability of the Site	<ul style="list-style-type: none"> The village location of the site is suitable for residential use. The site is bounded by a number of residential properties and access to services, transport, recreation and amenity are all within walking distance. The site is suitable for densification as the rear section is currently vacant and in an un-tended state. The proposed small dwellings are in keeping with the scale of surrounding residential development and have considered the heritage and landscape qualities of Millthorpe village in their design.
C5.3 Minimum Street Frontage	<ul style="list-style-type: none"> The acceptable solution of 18 metres street frontage at the building line is not achieved. The irregular shape of the site and the predominantly commercial nature of the street make it suited to a battle-axe style development with a business premises occupying the street front. The objective to provide for sufficient vehicular and pedestrian access is met. The objective to promote dwellings that present to the street is not desirable; a commercial frontage is more appropriate to the location.
Density/Site Area	<ul style="list-style-type: none"> It is proposed that both dwellings be connected to the town's reticulated sewerage system. The portion of the total site that is nominated for multi-dwelling housing complies with the minimum area requirement of 300m² for a 2 Bedroom dwelling plus 360m² for a 3 Bedroom dwelling.
C5.4 Setbacks	<ul style="list-style-type: none"> Setbacks comply with the controls. All ground floor setbacks are a minimum of 1.5m. All first floor setbacks are a minimum of 3m. Front setback is not applicable as the residential building line sits wholly behind the commercial component of the development, 32.5m from the street boundary.

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<p>C5.5 Site Coverage</p>	<ul style="list-style-type: none"> Buildings, impermeable paving and hardstand/driveway areas have a site coverage of 65% of the residential site area. This complies with the 70% maximum.
<p>C6.5 Height & Solar Access</p>	<ul style="list-style-type: none"> All proposed residential work is below 9m in height. Dwellings adjacent to the site are predominantly to the north and to the east. As such, the impact of overshadowing on their primary living spaces and open spaces is limited to nil. No. 8 Pym Street is west and downhill of the 3-Bedroom dwelling. There will be some shading at the rear of their yard at 9am mid-winter however, by 10am any shading would be attributed to the common fence line and landscaping. No. 12 Pym Street to the south is a business premises and impact from the proposed dwellings on their solar access is to shed buildings in the NE corner of that site.
<p>C5.7 Presentation to Street & Vehicle Driveways</p>	<ul style="list-style-type: none"> Each residence is individually designed to suit its orientation and siting on the lot. The two dwellings are detached, facing a shared forecourt. Their front entrances are clearly identified by a recessed and stepped porch. The walls facing the forecourt are articulated by dual materials, overhangs, glazing, integrated garages and areas of landscaping. The western wall of the 2-Bedroom dwelling is visible up the driveway from Pym street. The double storey height is broken by a lower roof over the garage and the level change from the carpark is softened by a narrow landscaping terrace that separates the carpark from the dwelling. Windows offering casual surveillance of both the front driveway and the residential forecourt are provided in accordance with the control.
<p>C5.8 Noise & Visual Privacy</p>	<ul style="list-style-type: none"> Each of the two dwellings is designed so that the habitable rooms and private open space are orientated to the north. The buildings' orientations effectively provide their own screening and separation for their yard spaces and avoid having any opposite facing windows. The shared forecourt allows each dwelling to be accessed without passing near each other's habitable areas. Upstairs, windows are positioned to minimise overlooking of neighbouring properties; typically facing the internal driveway when attached to a habitable room. The balcony of the 3-Bedroom dwelling is not located close to any boundaries and is recessed, providing a good level of screening from neighbours. It is small and connected to a bedroom and therefore not expected to be a source of excessive noise. The shape and layout of the subject site has good acoustic amenity; the battle axe style planning places the dwellings in proximity to yard spaces rather than alongside neighbour living spaces, reducing noise transmission issues.

C5.9 Private Open Space	<ul style="list-style-type: none"> The 2-Bedroom dwelling has 32m² of private open space (POS). The 3-Bedroom dwelling has 41m² of POS. Each comply with the minimum of 4x4m² and the aggregate of 40m². In mid-winter, the 2-Bedroom dwelling will receive sun for 2-3 hours over 8m² of its primary POS, which complies based on the minimum POS allowance. The 3-Bedroom dwelling will receive 2-3 hours of sun across half its total primary POS. POS of both dwellings is directly accessible from their living areas and is suitably screened from neighbours by fencing and vegetation.
C5.10 Landscaping & Deep Soil	<ul style="list-style-type: none"> A landscape plan including a planting list has been prepared by Sally Bourne Landscapes. Council was contacted during development of the plan and consideration of the plant list provided was taken. There are no significant trees on the site. Existing Hedera SP is proposed for removal. Care has been taken in selecting suitable evergreen species for year-round boundary screening and a number of small deciduous canopy trees for summer shading and aesthetic value. Native grasses, low water-use shrubs and river gravel paths assist with garden sustainability aspects. A stormwater management plan, including OSD was developed by Calare Civil in conjunction with the Landscaping Plan. A BASIX Certificate is provided, showing compliance of the proposed landscape design. Levels across the site have been designed to closely follow the existing ground lines, minimising the need for, or size of, cut and fill and retaining walls.
C5.11 Fencing	<ul style="list-style-type: none"> There is no street front fencing. Paling fencing is proposed within the site to divide and secure yards for each individual residence. Side and rear boundary fencing will be compliant with the Dividing Fences Act 1991.
C5.12 Landscaping & Private Open Space	<ul style="list-style-type: none"> A BASIX Certificate is provided, showing compliance of the proposed landscape design.
C5.13 Solid Waste Management	<ul style="list-style-type: none"> Individual bin spaces are shown on the plans. These are located within side setbacks, screened by either fencing or building. Space for 2 bins per dwelling has been allocated, as per the Council's waste management collection system.
C5.14 Adaptability	Not applicable
C7.1 Vehicle Parking	<ul style="list-style-type: none"> A double garage is provided for each dwelling. This complies with the control. Parking spaces, manoeuvring areas and the driveway have been designed in accordance with AS2890.1.
C7.2 New Driveways & Entrances (Urban Area)	<ul style="list-style-type: none"> The proposed driveway from the street is shared with the commercial building to the point of the carpark. - in relation to the vehicular crossing on Pym Street refer to the response provided for Part D

	<ul style="list-style-type: none"> Regarding driveway width for the dwellings, the DCP offers the following as acceptable solutions: <ol style="list-style-type: none"> minimum of 3m where serving 1 dwelling; minimum of 4.5m where serving 3 or more dwellings. The development proposes 4.4m width in accordance with the requirements of AS2890.1 Off-street Car Parking for a single lane curved ramp on a domestic driveway with side obstructions. <p>The ramp distance between the carpark and the residential forecourt is short and there is good visibility between the levels. The carpark aisle is two-way, providing sufficient passing space.</p> <p>A stair is provided, adjacent to the ramp, allowing for vehicle and pedestrian separation.</p>
C7.3 New Access, Entrances & Driveways (Rural Areas)	Not applicable
C8.1 Site Planning	<ul style="list-style-type: none"> A thorough site analysis was conducted and considered in the design development stage. In response to the topography, buildings are stepped down the hill, minimising cut and fill and generally maintaining the existing flow of storm water across the site to Pym Street, but with the benefit of on-site detention. Building orientation has prioritised living areas and private open space to the north with appropriate glazing and shading. Spacing between buildings and the neighbours has been considered to reduce impact on privacy and amenity. Land use is appropriate to the surroundings and there are no known natural hazards on the site. The land is not identified as being flood prone or bushfire prone. The heritage character of the area has influenced the form and materiality of the dwellings as detailed in Section 6 of this document.
C8.2 Water & Energy Efficiency	<ul style="list-style-type: none"> A BASIX certificate has been prepared and is submitted with this application.
C8.3 Design Principles (advisory only)	<ul style="list-style-type: none"> Principles of sustainable design have been considered and incorporated in the planning of this development.
C8.4 Earthworks	<ul style="list-style-type: none"> The site is sloping and some cut and fill is proposed. The amount has been minimised by stepping across the site and locating ground floor levels within proximity to the natural or established ground levels. Dwelling walls are all setback a minimum of 1.5m from boundaries. Excavation closer than 1m to a boundary is minimal and will be suitably retained.
C8.5 Building near Utilities/ Easements	<ul style="list-style-type: none"> Utility access pits are identified on the survey provided. Dial Before You Dig indicates underground assets in the vicinity of the proposed works (front footpath). Excavation guidelines of the relevant asset owners will be followed. An easement exists on the southern boundary, protecting the overhanging eaves of a building at no. 12 Pym Street. Landscaping is proposed in this location.
C8.6 Connection to Utilities	<ul style="list-style-type: none"> Reticulated water, sewerage, electricity and gas service the site.

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C8.7 Siting & Visibility of Utilities	<ul style="list-style-type: none"> The site is currently serviced by an above ground electrical connection. It is proposed this be maintained unless directed otherwise by council. Site reticulation of services will be underground where possible.
C8.8 Water Tanks	<ul style="list-style-type: none"> A water tank is provided for each dwelling as per the BASIX Certificate requirements. Additional capacity is proposed as part of the storm water management plan.
C8.9 On-Site Sewage Management	<ul style="list-style-type: none"> The site is connected to the village's reticulated sewerage system.
C8.10 Re-Use of Water	None proposed.
C8.11 Solid Waste Management	<ul style="list-style-type: none"> Dwellings will utilise the Council's waste collection service.
C8.12 Letterboxes	<ul style="list-style-type: none"> Individual letterboxes will be provided proximate to the Pym Street boundary.
C8.13 Street Numbering	<ul style="list-style-type: none"> As determined by Council

PART D - Commercial Development	
Control and Objective	Comment
D1.2 Change of Use	<ul style="list-style-type: none"> The proposed use as a Business Premises forms part of this application.
D2.1 Site Selection and Land Use Conflicts	<ul style="list-style-type: none"> The proposal is suitable for the site and is consistent with the surrounding commercial land use.
D2.2 General Building Setbacks	<ul style="list-style-type: none"> The building is aligned with the front boundary, consistent with the existing surrounding development. Pedestrian entry to the ground floor premises is recessed from the street frontage to provide accessibility, compliant with AS1428.1. An awning and balcony over the front foot path is proposed, consistent with the character of the streetscape and Council's heritage advice. On the northern boundary, the first floor is setback from the street to align with the landscaped courtyard area and secondary building line of the neighbour at no. 8 Pym Street.
D2.5 Set-backs – Zone RU5 Village	<ul style="list-style-type: none"> Setbacks for the proposed development are consistent with the core retail precinct of Millthorpe village.
D2.6 Building Height & Bulk	<ul style="list-style-type: none"> The bulk and height of the proposed building is in keeping with the surrounds. It directly responds to the neighbouring properties, providing a transition in scale between the 2-storey building to the north and the single storey building to the south; this transition is assisted by the location of the driveway along the southern boundary.
D2.7 Building Design	<ul style="list-style-type: none"> The building has been designed in response to the established character of the street and the wider heritage conservation area, in consultation with Council's heritage advisor. Suitable façade articulation is incorporated into the design. Shopfront glazing is provided, consistent with the commercial nature of the street and openings along the side walls are provided where compliant with the National Construction Code.

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<p>D2.8 Structure over Public Footpaths/Roads (Awnings & Balconies)</p>	<ul style="list-style-type: none"> • A balcony and awning are proposed over the Pym Street footpath. This is consistent with 2-storey buildings in the vicinity. Alignments of the structure are in keeping with the established pattern. • The soffit height varies between 3.1m and 3.7m. At its lowest point, the soffit does not meet the minimum of 3.3m identified in the DCP. The building is transitioning between the existing double storey (uphill) and single storey (downhill) neighbouring premises. The proposed balcony/awning height provides an average of the two levels that is visually acceptable. Enforcement of the minimum would be arbitrary considering it is not currently achieved consistently along the street. • A 350mm fascia is proposed to provide adequate space for structure and a visual scale appropriate to the scale of the building. • A kerb setback of 150-250mm (aligned to the building frontage) is proposed. This is consistent with the other balcony structures in the street.
<p>D2.9 Street Trading</p>	<p>Not applicable.</p>
<p>D4.1 Access & Parking General Controls</p>	<ul style="list-style-type: none"> • The proposal meets the objectives of the control, providing safety for all users with minimal impact to neighbours and to the character of the street scape.
<p>D4.2 Vehicle Access</p>	<ul style="list-style-type: none"> • The site is currently serviced by a driveway from Pym Street however, it is acknowledged that the development will result in some increase to its volume of use. • Public safety has been considered in the design and is considered to be acceptable. Pym Street is a local road within the 50km/h zone; given frequent pedestrian use and parking changeovers, traffic on the street is generally slower and has good user awareness. • The driveway does not conflict with any intersections and sightlines for both traffic and pedestrians is good and complies with AS 2890.1, other than the minor obstruction of balcony and awning posts. • The driveway and crossing will be constructed to council's requirements and in accordance with Council's Guidelines for Engineering Works. • The driveway is proposed as a shared pedestrian way, providing an accessible path from the rear car park to the street and premises main entry. The driveway slope is compliant with an AS1428.1 walkway and incorporates a delineated brick-paved path on the north side, encouraging pedestrian use in that zone.
<p>D4.3 Circulation & Loading/ Unloading</p>	<ul style="list-style-type: none"> • The driveway and parking can comply with the requirements of AS2890.1 for class 1A vehicles and a class 4 accessible parking space. • Entry and exit from the site will be in a forward direction. • Deliveries and unloading are permissible from the street in an RU5 village land zone.

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<p>D4.4 Parking</p>	<ul style="list-style-type: none"> • Parking for the commercial premises is located beyond the rear building and there is a limited view of the spaces from the street. • 2 spaces are proposed, one of which is an accessible parking space. • The area will be levelled to the requirements of AS1428.1 and AS2890.1 and drainage managed as per the storm water management plan.
<p>D4.5 Pedestrian Access and Mobility</p>	<ul style="list-style-type: none"> • Parking and access can comply with the Disability Standards and AS1428.1. <p>An accessible parking space is provided in the rear parking area and accessible access to the building is provided via the front street entry.</p> <p>Travel between these points is via the shared pedestrian driveway and front footpath and can comply with the accessible walkway requirements of AS1428.1.</p>
<p>D4.6 Parking and Safety</p>	<ul style="list-style-type: none"> • Vehicular access via the driveway will have low level use and it is proposed that a separated pedestrian way is not necessary. <p>Visibility along the driveway is clear. A 1200mm wide band of paving delineates a walking path adjacent to 3170mm wide of hardstand. Space is sufficient that, if necessary, a vehicle and pedestrians could pass without conflict. <ul style="list-style-type: none"> • In the parking area, spaces will be delineated by painted markings. </p>
<p>D4.7 Off Street Car Parking</p>	<ul style="list-style-type: none"> • The required number of parking spaces, as calculated in clause D4.9 (refer below), is 7. <p>The development proposes the provision of 2 spaces, one of which is accessible, and seeks an exemption for the remaining 5.</p>
<p>D4.8 Exemptions to Off Street Car Parking Requirements</p>	<ul style="list-style-type: none"> • Due to much of the property being occupied by either building or manoeuvring space, it is not physically possible to meet the demand of the DCP off-street parking requirement. <p>An exemption to off street parking is sought based on site constraints and alternative parking being available in close proximity to the development.</p> <p>The proposal is for a 2-storey commercial building with ground floor beauty therapy consulting rooms and an as-yet undetermined function of a similar use on the upper floor.</p> <p>The hours of operation for the beauty therapy business, currently located in Victoria Street, are normal business hours, Tuesday to Saturday, with extended trading (9pm) on Thursdays. It is anticipated that these operating hours will be continued in the new development.</p> <p>Building occupancy calculated using the National Construction Code accommodation method for office space is 22 persons. It is not expected that the building will operate at this capacity for all hours of operation, and it is anticipated that at any one time approximately half the occupancy would be staff.</p> <p>The design of the proposed commercial building has given priority to satisfying the heritage conservation</p>

	<p>objectives of the zone by creating a form that is in scale and character with the Pym Street streetscape and the density of the Millthorpe village shopping precinct. Early discussions with council also identified the provision of an onsite accessible parking space as essential. Meeting these objectives in combination with the site constraints of a steep gradient and irregular shape have limited the ability to provide the number of off street car spaces specified in the DCP.</p> <p>The portion of the lot allocated to the commercial use is 382m² of land. Significantly, 46% of this area is dedicated to vehicle circulation and parking. This does not include the through ramp to the dwellings as it is calculated within the residential land use. Any increase to parking spaces would result in car parking exceeding the building footprint - which would not be in keeping with the character of the village - and would reduce the economic viability of the proposal.</p> <p>The proposed parking and circulation are compliant with the Australian Standard for Off-Street Car Parking, AS2890.1. Inherently this will offer driver and pedestrian safety and ease of manoeuvrability. The parking module proposed is derived from the required dimensions for user class 1A (2.4m x 5.4m), accessible parking space (4.8m x 5.4m), 90 ° angle parking aisle width and the required additional clearances to vertical obstacles.</p> <p>The nature of the services being provided by the proposed business mean associated traffic will be staggered throughout the day. There will be no significant contribution added to existing peak traffic flows in the surrounding road system and no traffic-generated disturbance to surrounding residences outside of business hours.</p> <p>It is acknowledged that the proposed development will predominantly rely on street parking. This has been the arrangement for the commercial enterprise – art gallery and gift store – that had been operating from the existing building on the site until it was vacated for this development application. Street parking is also the established arrangement for other businesses operating in the vicinity.</p> <p>Customer use of the building will typically be in 60 minute appointments blocks, allowing turn-over of street parking throughout the day and minimising the impact on other users of the street.</p> <p>Public parking is available on both sides of Pym Street as well as the surrounding cross streets and at the 'park and walk locations' nominated in the Place Design Groups Millthorpe Village Centre Concept Design Update, March 2022 of the bowling club, railway station and Redmond Oval.</p>
<p>D4.9 Table of Car Parking Requirements</p>	<ul style="list-style-type: none"> This requirement has been assessed under the classification of Business Premises. The rate of off-street parking provision is 1 per 45m² of Gross Floor Area (GFA).

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	<p>The GFA of the development is 279m². The development requires 7 spaces (rounded up from 6.2).</p>
D5.1 Open Storage, Utility & Service Areas	<ul style="list-style-type: none"> A space for waste storage has been allocated in the rear carpark, where visibility from the street is limited.
D5.2 Solid Waste Management	<ul style="list-style-type: none"> Waste is to be stored in standard 240L bins. The space allowance for the bins has been determined using the NSW EPA <i>Better Practice Guidelines for Waste Management and Recycling in Commercial and Industrial Facilities</i> calculation method. <p>Rates for the proposed type of premises are not listed so is calculated based on a Hairdresser's average rate of 40L/100m²/day of waste and 40L/100m²/day of recycling. For 279m² GFA and up to 6 days per week of operation the bin requirement would be 6 (3 waste, 3 recycling).</p>
D5.3 Landscaping	<ul style="list-style-type: none"> A landscaping Plan prepared by Sally Bourne Landscapes is included in this application. This plan has been designed in coordination with the required BASIX and stormwater management plans.
D5.4 Fencing	<ul style="list-style-type: none"> There is no fencing proposed forward of the building line. Fencing along the driveway on the southern boundary is proposed to be hardwood.
D5.5 Advertising and Signage	<ul style="list-style-type: none"> Consent is sought as part of this DA for advertising signage that will comply with the controls listed in E.2.5 for Commercial and Retail land use. <p>The signage will include:</p> <ul style="list-style-type: none"> - An under-awning sign to the specifications of E.2.6.1; - A Fascia sign to the specifications of E.2.6.4; - Window signage to the specifications of E.2.6.8;
D5.6 External Lighting	<ul style="list-style-type: none"> It is proposed to install external lighting that will provide effective and safe illumination of the building and site without causing light spill or disturbance to neighbours or Pym Street.
D6.1 Site Planning	<ul style="list-style-type: none"> A thorough site analysis was conducted for the property and a site plan is provided within the Architectural Plans. <p>Site conditions including topography and orientation, neighbouring scale and character, and the ability to meet requirements of the relevant controls, building codes and standards were highly influential in determining site planning elements such as building placement, access to and around the building, location of openings, built form and construction type.</p>
D6.2 Earthworks	<ul style="list-style-type: none"> The site is sloping and some cut and fill is proposed. The amount is minimised by locating ground floor levels within proximity to the natural or established ground levels. Where required, suitable retaining walls and drainage will be provided to mitigate impacts on the surrounding land. The site is not known to be contaminated. Its historical uses include tearooms, varying retail enterprises, a bakery and a residence and are unlikely to give cause for an increased risk of contamination.

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	<ul style="list-style-type: none"> • A storm water management report is provided with this application; sediment control is included in that report.
D6.3 Building near Utilities	<ul style="list-style-type: none"> • No buildings or structures are proposed over utility easements. • Utility access pits are identified on the survey provided. • Dial Before You Dig indicates underground assets in the vicinity of the proposed works (front footpath). Excavation guidelines of the relevant asset owners will be followed. • A power pole is located approximately 2m north of the proposed street awning. Guidance from Essential Energy has not yet been sought.
D6.4 Connection to Utilities	<ul style="list-style-type: none"> • Connections to the required essential services exist for the site and are proposed to be maintained. • Any changes made to the installed connections will be in accordance with the Council's Guidelines for Engineering Works and the relevant utility provider.
D6.5 Siting & Visibility of Utilities	<ul style="list-style-type: none"> • The site is currently serviced by an above ground electrical connection. It is proposed this be maintained unless directed otherwise by council. • Site reticulation of services will be underground where possible.
D6.6 Liquid Trade Waste	<ul style="list-style-type: none"> • Beautician services is the proposed use of the premises. This activity is granted an exemption in The Liquid Trade Waste Strategic Policy from the requirement to apply for approval for liquid trade waste discharge into the sewerage system.
D6.7 On-Site Sewage Management	Not applicable
D6.8 Water & Energy Efficiency	<ul style="list-style-type: none"> • A Section J report prepared by Kiho Building Consulting accompanies this development application.

6. Heritage Considerations

6.1 Introduction

The site of the proposed application is within the Millthorpe Heritage Conservation Area (HCA) and requires Council's consent for development.

In development of the design proposal and this heritage response, information and guidance have been obtained through the Council's heritage control documents, Council's Heritage Advisor and the Millthorpe District and Historical Society.

The site itself is not identified as a heritage item. However, it is within the vicinity of the following listed items:

Item		Relationship to site
I292	1 Pym Street – Lot 40, DP 1124559 General Store Local significance	Towards the north on the opposite side of the street at intersection with Victoria Street
I293	6 Pym Street - Lot 868, DP 827921 Hall of Commerce and Masonic Hall (former) Local significance	Towards the north on the same side of the street at intersection with Victoria Street. Shares NE boundary where 3 bed dwelling proposed
I295	7 Pym Street - Lot 6, DP 11941 Group of shops ("Old Tyme Delights") Local significance	Directly opposite on western side of Pym St
I361	14 Pym Street - Lot 11, Section A, DP 1713 Residences Local significance	Towards the south on the same side of the street
I296	20 Pym Street - Lot 12, Section A, DP 1713 Agency (former) and residence Local significance	Towards the south on the same side of the street
I299	Victoria Street, Pym Street and Park Street Road Reserve Basalt kerbs and guttering Local significance	Both sides of the road along Victoria and Pym Streets and a northern section of Park Street. Note – kerb at no. 10 Pym St is concrete
I304	27 Victoria Street - Lot 3, DP 11941 Grand Western Lodge Hotel (former) State significance	The northern corner of the intersection of Pym and Victoria Streets

The site has not been identified as being of either archaeological or Aboriginal significance.

6.2 Existing and Demolition

A history report for 10 Pym Street has been compiled by the Millthorpe & District Historical Society. Their research concludes that the existing building was likely constructed between 1904 – 1906. Originally there was an entry door on the Pym Street façade and a awning over the footpath, similar to the one still existing on the neighbouring Old Mill Café at no. 12. The first use of the building is unknown but by 1911 it was operating as a dressmaker and a tea shop. In 1951 the property changed hands and was converted into a house. Alterations were made to the street façade including removal of the verandah and front entry and the addition of weatherboard cladding and diagonal timber gable detailing. Entry was moved to the southern side and a side extension – now demolished – was added.

The building, in its current state, has lost much of its original features and reflects a character that is not consistent with the predominant early 20th century characteristics of the Pym Street streetscape. Initial advice from the Blayney Shire Council Heritage Advisory Service (David Scobie) described the existing building as having “very low level significance given the character, condition and materials”. As the building does not significantly contribute to the heritage significance of Millthorpe village it is proposed that demolition of all structures on site is acceptable.

6.3 Scale, Form and Siting

The development proposed at no. 10 Pym Street has been designed to replicate the scale, form and alignment of the neighbouring buildings, to reinforce the established street scape character and sit comfortably and sensitively within its heritage surrounds.

Buildings fronting Pym Street are typically aligned to the front boundary and, where single storey, have an awning over the footpath or, if two storey, a balcony. Generally existing buildings are free standing, separated by narrow passages or driveways. They have either gable or pediment roofs and eaves, if any, are small. Any structures over footpaths are supported by posts rather than cantilevered and have shallow verandah roofs pitching towards the street. Singular or dual shop fronts with framed glazing and recessed entries are common. These elements have all contributed to the overall scale and form of the proposed commercial building fronting no. 10 Pym Street.

The proposal of a 2 storey, balconied structure was favoured both for maximising commercial floor space but also to help provide balance with the opposite side of the street, which is of double height, and to acknowledge one of the most iconic buildings forms of Millthorpe village.

Buildings on the north of the site are two storey while those to the south are single storey, setting the proposed development up as a transition between the two scales. Side setbacks on both boundaries - the recessed entry area to the north and the driveway to the south – reduce the scale of the frontage, preventing in from overwhelming its smaller neighbour and providing a gentle step down from the north.

The two residential buildings sit behind the commercial building, at the rear of the lot. Their size is modest and an appropriate scale to the size of the site. Both dwellings are double storey. Increased setbacks on the upper levels and integration of the top floors within the roof space reduce the impact of their height and bulk. Views of the dwellings will be largely obscured, allowing them to take on a contemporary form without significant impact on the heritage character of the conservation area. The more prominent elevations to the east and west incorporate gable end walls which interpret the surrounding roofs and softens the form of the flat roofed sections behind.

6.4 Materials and Colours

All works proposed are new development. In accordance with heritage controls, materials of new development are not to be in contrast with the original materials of the dominant contributory buildings in the conservation area. Colour schemes should have a relationship with traditional colour schemes for the dominant style of development found in the conservation area.

Existing buildings in the Pym Street block of the HCA are typically of masonry construction and either fully rendered or facebrick with a rendered gable; roof sheeting is of galvanised steel in a custom orb profile. Paint colours are predominantly pale tones of creams or neutral stone colours with highlights of richer or darker colours.

The design proposes a rendered façade on the front of the commercial building with a light stone paint colour as per the example in the materials and finishes schedule. A specific brand colour has not been identified as it is proposed that onsite samples will benefit selection of the final colour. This tone proposed is in keeping with other buildings in the vicinity. The paint colour extends to the other sides of the building but it is proposed that a bagged finish is used in these locations as opposed to render.

Following advice from Council's heritage advisor, the panel below the shopfront glazing will be articulated by either glazed brick facings or tiles, of a slightly darker and tinted hue. It is proposed that this hue will be replicated in the paint colour on the secondary and rear gables that are not masonry.

The roofing colour proposed (Wallaby) is a mid to dark grey that references the aged, galvanised finish that is common on traditional roofs of the surrounding area.

Windows and doors are aluminium framed with a powdercoat finish (Wallaby), this is suitable to the commercial nature of the building and its ongoing maintenance.

The primary structure of the awning and balcony is proposed to be of steel (painted), rather than traditional timber, due to building code compliance.

Concrete will be used for the driveway and car park. Bands of brick paving will be used to soften and break up the area of hardstand. This also provide a visual link back to the face brick construction that is prevalent in the surrounding streetscape.

The dwellings at the rear are proposed to be a combination of rendered finish in a muted green tone and vertical timber cladding in a natural finish. The materiality and tones of these finishes reference masonry buildings, corrugated roofs and hardwood fencing found in the surrounding areas while applying them in a contemporary manor that distinguishes from original fabric, is visually recessive and is appropriate to the heritage conservation zone.

6.5 Fencing

No fencing is proposed forward of the building line. New fencing is proposed for the southern boundary along the driveway and will be visible from the streetscape. It is proposed that an unfinished, hardwood paling fence is used in this location as this is a suitable material, in common use within the HCA. Low level planting is proposed along its base.

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7. Conclusion

This Statement of Environmental Effects has outlined that the proposal is permissible in the RU5 land zone and that it meets the objectives of both the *Blayney Local Environmental Plan 2012* and the *Blayney Shire Development Control Plan 2018*. The site is suitable for the development and there are no likely detrimental impacts on the natural or built environment or to the social and economic well-being of the community.

All relevant matters for consideration under Section 4.15 of the *Environmental Planning and Assessment Act 1979* have been addressed and on that basis it is requested that the proposed development at 10 Pym Street, Millthorpe be granted development consent and approval.



10 PYM STREET

MILLTHORPE

Location

10 Pym Street - Lot 122 DP846528.

10 Pym Street is in the small historical village of Millthorpe, between Blayney and Orange, in Central West New South Wales, Australia. Pym Street is the main business street of the village and is located off the main thoroughfare of the Orange/Blayney Road. One end adjoining Victoria Street and the other terminating at the Railway Station.

10 Pym Street is tucked amongst the historic buildings of Millthorpe's main street. An inconspicuous building showing several guises and modifications but with a long history of use in the street.

Aboriginal History

Millthorpe is situated within the Aboriginal nation area of the Wiradjuri. The Wiradjuri nation is one of the largest Aboriginal areas in Australia and the largest in NSW. Wiradjuri is known as the people of the three rivers and spans an area between the Wambool (Macquarie River), the Kalari (Lachlan River) and the Murrumbidjeri (Murrumbidgee River) rivers. Aboriginal stories, local history and artifacts reveals to us that the Wiradjuri lived and used the area, possibly supporting many family groups and local clans. The area was rich with good water sources including permanent creeks and springs and also lagoons and swampy meadow areas in good seasons. We know the Boree tribe used the areas around Gaahna Bulla (Mt Canobolas) to the west and other tribes were located around Kings Plains, Guyong and Carcoar.

We acknowledge the long Wiradjuri history of this area.

European History

European history of the area starts around 1830's with government stock stations being set up at Kings Plains and Guyong. The first European settler of the area was Charles Booth, who acquired the first land grant of the area to the west of the current village. Charles' farm is known as Grove Farm and still stands today. Gold at Ophir was discovered in 1851 and at then at Lucknow (both to the north) later the same year. Gold deposits were then discovered at Cadia (Cadiangullong) and Forest Reefs (both to the west) around 1860's. Other land grants were issues in the 1840's-1860's and then became closer settled after the introduction of the Robinson Land Act in 1861.



The village grew around the crossroad of what is now Park and Victoria Streets, then the Orange/Blackman's Swamp to Blayney/Kings Plains Road and the Bathurst/Guyong to Cadia road. This emerging settlement was known as just that, Crossroads. More permanent structures were built around the 1860's and the name was changed to Spring Grove. We believe the first buildings were the Montgomery's Hotel (Commercial Hotel) and bluestone stable, at the crossroads, and Evans' bluestone cottage, opposite Redmond oval on the Orange Road. Development stretched along Park Street and then, with the coming of the railway in 1877, along Pym Street.

Early Land History

The original lot, for number 10 Pym Street, was part of a bigger conditional purchase allotted to John Richards in 1866. This was then subdivided in the 1887 and several blocks, including 10 Pym St, were purchased by the Bank of NSW (Fig. 1 & 2).

The earliest picture we have showing Pym Street is from the Freeman's Journal in April 1899 (Fig. 3). A building with a veranda can be seen in front of a shed in the vicinity of 10 Pym Street. From newspaper references we believe this building was the City Bank building. In a later photo taken in 1901 you can see a shed on the neighbouring block with "M. Saunders" painted on the roof (Fig. 3). A roof line can be seen in front of the circus tent which is assumed again to be in the vicinity of 10 Pym Street.

In 1901 lots 8 & 9 were purchased by Charles Blunt, butcher of Lucknow. According to the papers, Mr Saunders later purchased the blocks, and other adjoining blocks, in 1903¹. However, according to the land deeds² this was not official until 1906.

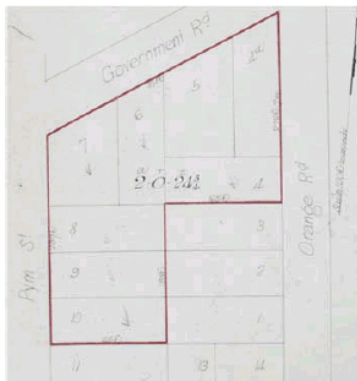


Figure 1: Map showing original lots from land deeds, 1887, Vol-Fol 847-8

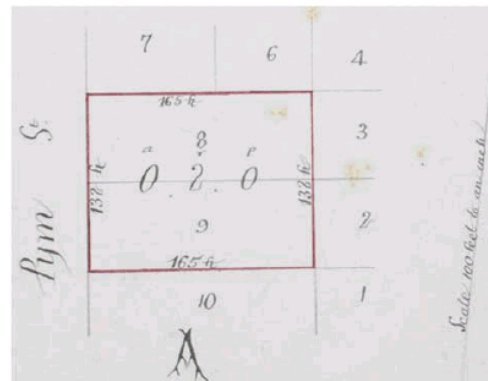


Figure 2: Map showing original lots from land deeds, 1901, Vol-Fol 1376-241

¹ <http://nla.gov.au/nla.news-article252321684>

²Deeds for Vol-Fol 1376-241



Figure 3: Photo from the paper in 1899 which shows a shed and another building in front, along Pym Street.

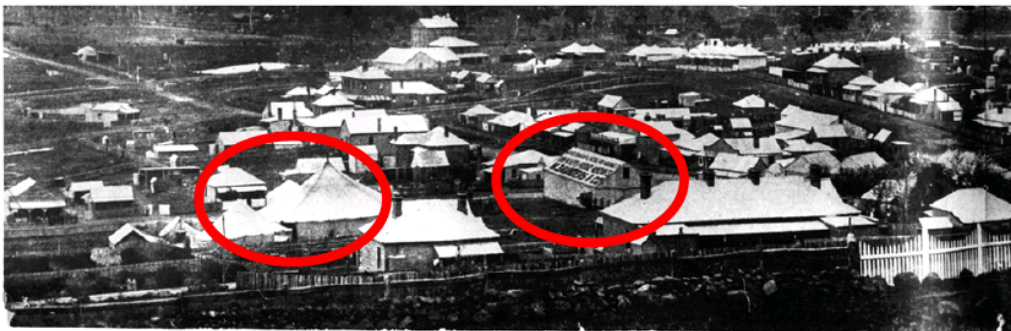


Figure 4: Photo taken in 1901 which shows "M. Saunders" painted on the roof and just in front of the circus tent the roof of number 10.

A later photo, between 1904 and 1906, shows 2 buildings on the block. Therefore we know by this time that Number 10 has definitely been built. The building may have been built by Charles Blunt or a previous tenant as early as 1890's but more likely it is the second building on the lot and it was built definitely by 1906. Newspaper reports³ of a tender for Mr Saunders in 1900 and new furniture warehouse⁴ in 1903 but he also had a business in Park Street so this is not confirmed.

³ <http://nla.gov.au/nla.news-article252163296>

⁴ <http://nla.gov.au/nla.news-article252321007>



Figure 5: Photo taken between 1904 and 1906 which shows the back of 10 Pym Street and adjacent similar building.

Saunders' business, in the Pym Street shed, was taken over by James & Co in 1905 and in 1908 the lots were all sold to local entrepreneur, John Frape. In a photo of Pym Street (Fig. 6), taken during this time, the edge of James & Co can be seen on the edge of a veranda. Behind this 2 roof peaks and verandas can be seen on the adjacent lots (which would be 10 Pym Street). John Frape owned a lot of property in Millthorpe and had many of the buildings built. It is likely that if number 10 wasn't built by Mr Saunders then it would have most likely have been built by Mr Frape and that the deeds lagged the build date.



Figure 6: James & Co can be seen on the edge of a veranda, behind this 2 roof peaks of 10 Pym Street. Photo about 1908.

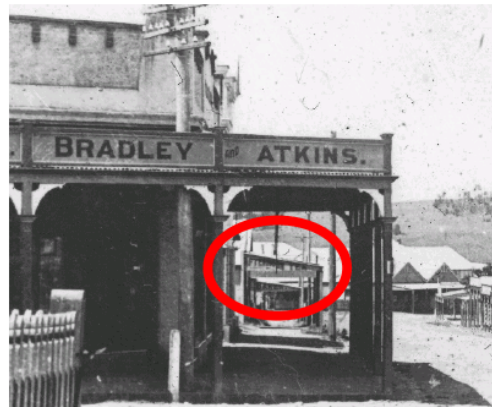


Figure 7: About 1911-1915 showing veranda with 'Afternoon Tea' signage. This was after the fire at James & Co which removed that building so the veranda can now be seen.

Unfortunately, we don't know for sure what was in the building during its early years. It is possible that the building was the old City Bank building but this hasn't been confirmed.



Newspaper reports a fire⁵ destroyed the neighbouring James & Co building in 1911 and after this time we know that the building had two shops. One side was a dress makers and the other afternoon tea rooms (Fig. 7). The last photo we were able to find was one from the 1930's (Fig. 8) showing the 2 buildings on the lot. It was sometime after this but prior to 1950's that the second building was removed.



Figure 8: Pym street in snow, taken from the corner store veranda, showing the two buildings on the lot and the bakery further down the street. Photo about 1930.

After several other owners⁶, Olive Frape, Margaret McKellar, Charlotte Green and Gerald Luckie, number 10 was purchased, in 1951, by the Van der Stok family. The following has been related by, Bernie, and his wife, Fay Van der Stok. Bernie lived at number 10 and Fay lived on Park Street. Fay remembers her mother telling her that the shop in the front of the building at 10 Pym St was a dressmaker on one side and a tea place on the other. If you had a fitting with the dress maker, you could have a cup of tea while you waited.

The Van der Stok family arrived in Australia on 16th June 1951. They spent 10 weeks in an army camp in Bathurst. Dad, Joe, used to go out on weekends to try and find work. He ended up with a government job working for the housing commission. They moved from the army camp into Millthorpe later in 1951 and Joe did the renovations on the house straightaway to make it into a family home.

Joe bought 10 Pym Street for 750 pounds off Gerald Luckie. He closed in the front shop rooms and put a lean-to onto the side of the building and put the front door on the southern side. The extension on the side is not there anymore. The land also included the easement that connected Park Street to Pym Street and went around the back of the buildings in the middle of the block. Fay and her family would walk down through the easement to get to the main street. It was a big paddock and Joe used to grow bulbs in there.

⁵ <http://nla.gov.au/nla.news-article110014329>

⁶ Deeds Vol-Fol 3887-149



History Report - 10 Pym Street

The veranda was removed, the front of the building clad and side entrance doorway and window casements installed. Locals recalls that a one point in the past the building had been a bakery. Joe converting the bakehouse out the back into a laundry.

In the mid 1980's the land was sold to Neville Max Gander Snr who rented it out. Neville's son inherited the building from his father. He was also called Neville Max Gander but was known as Max. Around 1985 the lot was rented by Steve and Debbie Biddle and then by Phillip Wells. In 2014 it was purchased by Jens and Jules Skovgaard and due to the dilapidated state of the building it remained empty for about a year. In late 2015 Ian Maxwell and Charlie Wittag rented the building and opened O'Reilly Brothers Antiques. Cathy Dorin and Bob Hughes also sublet a room and operated May Raechelle Art Gallery before moving across the street. After O'Reilly Brothers Antiques closed May Raechelle Art Gallery moved back in. May Raechelle Art Gallery will be closing in February 2022.

Researched by Hayley Lavers on behalf of Millthorpe & District Historical Society

August-December 2021

Approved Plans

DEVELOPMENT IN ACCORDANCE WITH APPROVED PLANS AND DOCUMENTATION.

1. The development is to take place in accordance with the documentation submitted with the application indicated in the table below and subject to the following conditions.

Plan/Doc No	Plan/Doc Title	Prepared by	Issue	Date
DA0.1	Drawing List	Benedict Design	C	14/04/23
DA0.2	Demolition Plan	Benedict Design	C	14/04/23
DA0.3	Site Plan	Benedict Design	C	14/04/23
DA1.1	Ground Floor Plan – Commercial	Benedict Design	C	14/04/23
DA1.2	First Floor Plan – Commercial	Benedict Design	C	14/04/23
DA1.3	Roof Plan – Commercial	Benedict Design	C	14/04/23
DA1.4	Ground Floor Plan – 2 BDR Dwelling	Benedict Design	C	14/04/23
DA1.5	First Floor & Roof Plan – 2 BDR Dwell.	Benedict Design	C	14/04/23
DA1.6	Ground Floor Plan – 3 BDR Dwelling	Benedict Design	C	14/04/23
DA1.7	First Floor Plan – 3 BDR Dwelling	Benedict Design	C	14/04/23
DA2.1	Commercial Build. Elevations 1	Benedict Design	C	14/04/23
DA2.2	Commercial Build. Elevations 2	Benedict Design	C	14/04/23
DA2.3	Residential Elevations 1	Benedict Design	C	14/04/23
DA2.4	Residential Elevations 2	Benedict Design	C	14/04/23
DA2.5	Residential Elevations 3	Benedict Design	C	14/04/23
DA3.1	Sections	Benedict Design	C	14/04/23
DA4.1	External Door & Window Schedule	Benedict Design	C	14/04/23
DA4.2	Materials & Finishes – Commercial	Benedict Design	C	14/04/23
DA4.3	Materials & Finished – Residential	Benedict Design	C	14/04/23
	Landscape Master Plan	Sally Bourne Landscapes		15/12/21
1259392M	BASIX Certificate	Benedict Johnson		30/03/22
0007203920	NatHERS Certificate	Kiho Building Consulting		30/03/22

	Statement of Environmental Effects	Benedict Design	B	22/11/22
	Response to Planning Feedback and Public Submissions	Benedict Design		30/06/23
22014	BCA Assessment Report - Section J	Kiho Building Consulting	A	23/02/22
2021.1536 G01	Cover Sheet	Calare Civil	B	10/12/21
2021.1536 ES01	Soil and Water Management Plan	Calare Civil	B	10/12/21
2021.1536 ES02	Soil and Water Management Notes	Calare Civil	B	10/12/21
2021.1536 C01	Drainage Mitigation Plan	Calare Civil	B	10/12/21
2021.1536 C02	Catchment Plan	Calare Civil	B	10/12/21
2021.1536 C03	Stormwater Treatment Train and Drains Calculations	Calare Civil	B	10/12/21

Prescribed Conditions

BUILDING CODE OF AUSTRALIA

2. The building work must be carried out in accordance with the requirements of the Building Code of Australia. A reference to the *Building Code of Australia* is a reference to that Code as in force on the date the application for the relevant construction certificate is made.

IDENTIFICATION OF SITE

3. The developer is to provide a clearly visible sign to the site stating:
 - a) Unauthorised entry to the worksite is prohibited;
 - b) Street number or lot number;
 - c) Principal contractor's name and licence number; or owner builders permit number;
 - d) Principal contractor's contact telephone number/after-hours number;
 - e) Identification of Principal Certifying Authority, together with name, address & telephone number.

Note: Any such sign is to be maintained while the building work, subdivision work or demolition work is being carried out.

CONTRACT OF INSURANCE

4. In the case of residential building work for which the Home Building Act 1989 requires there to be a contract of insurance in force in accordance with Part 6 of the Act, evidence that such a contract of insurance is in force is to be provided to the Principal Certifying Authority before any building work authorised to be carried out by the consent, commences.

HOME BUILDING ACT

5. Residential building work within the meaning of the *Home Building Act 1989* must not be carried out unless the principal certifying authority for the development to

which the work relates (not being the Council) has given the Council written notice of the following information:

a) in the case of work for which a principal contractor is required to be appointed:

1. The name of the licence number of the principal contractor, and
2. The name of the insurer by which the work is insured under Part 6 of that Act,

b) in the case of work to be done by an owner-builder:

1. The name of the owner-builder, and
2. The name of the owner-builder is required to hold an owner-builder permit under that Act, the number of the owner-builder permit.

If arrangements for doing the residential building work are changed while the work is in progress so that the information under this condition becomes out of date, further work must not be carried out unless the principal certifying authority for the development to which the work relates (not being the Council) has given the Council written notice of the updated information.

EXCAVATION WORK

6. Where any excavation work on the site extends below the level of the base of the footings of a building on adjoining land, the person having the benefit of the development consent must, at the person's own expense:

- a) Protect and support the adjoining premises from possible damage from the excavation, and
- b) Where necessary, underpin the adjoining premises to prevent any such damage.

Prior to the Issue of a Construction Certificate

PLAN AMENDMENTS

7. The plans submitted with an application for a Construction Certificate must show the following amendments to the plans approved under this development consent:
 - A screen fence shall be provided on the western side of the bin storage area.
 - A tap and hose shall be provided in close proximity to the bin storage area.
 - The water tank visible from Pym Street shall be in Colorbond Shale Grey colour.
 - The single storey roof over the entry porch is to be hipped and a soffit material is to be specified at the entrance.
 - The two residential buildings are to have tonal variations.
 - The Materials and Finishes – Commercial drawing (DA4.2) is to clearly show the posts set 545mm from the kerb.
 - The Residential Elevations 1 and 2 drawings (DA2.4 and DA2.5) are to clearly show the garage doors with vertical timber shiplap.
 - Details of verandah posts indicating construction material, size, colour and final finish to the satisfaction of the Director Planning and Environmental Services. (NB – “I” beams will not be accepted)
 - Double Glazing to be provided to the first floor recessed balcony windows and doors on the northern elevation of the 3 bedroom dwelling.
 - Provision of a dilapidation survey of the shed structure on the property on the southern boundary (NB – any damage caused to the building during construction shall be made good in consultation with the property owner)

SECTION 7.11 CONTRIBUTIONS (TYPE A)

8. Contributions are to be paid to Council towards the provision or improvement of amenities or services (residential subdivision/works) under the Blayney Local Infrastructure Contributions Plan 2013 (see Council's website). The contributions to be paid are currently \$6,880 per new dwelling. The amount payable would be recalculated on the basis of the contribution rates that are applicable at the time of payment. Evidence of payment of the contributions is to be provided to the Principal Certifying Authority prior to the issue of the Construction/Subdivision Certificate.

SECTION 7.12 CONTRIBUTIONS (TYPE C)

9. Pursuant to Section 7.12 of the Environmental Planning & Assessment Act 1979, a monetary contribution applies to the commercial development that is not Type A or B and is more than \$200,000 at 1% of that cost prior to the issue of the Construction Certificate. The contribution is current as at the date of this consent ad levied in accordance with the Blayney Local Infrastructure Contributions Plan 2013 (see Councils website).

SEWERAGE HEADWORKS

10. The applicant shall contribute \$5,095 per new dwelling, towards sewer head works pursuant to Section 305 of the Water Management Act, 2000, and the Development Servicing Plan (Section 64), before the Subdivision Certificate is issued. The amount applicable will be dependent upon the date on which payment is made and will be as per Council's adopted fees and charges for the financial year in which payment is made.

WATER HEADWORKS

11. The applicant shall contribute towards water head works to Central Tablelands Water (CTW) pursuant to Section 305 of the Water Management Act, 2000, and the Development Servicing Plan (Section 64), before the Subdivision Certificate is issued. The amount applicable will be dependent upon the date on which payment is made and will be as per CTW's adopted fees and charges for the financial year in which payment is made.

ENGINEERING PLANS

12. The applicant is to submit an electronic copy of engineering plans, specifications and calculations in relation to Conditions 13, 18, 34, 35 and 38. Further, the works are to comply with WBC Guidelines for Engineering Works.

ELECTRICAL AND TELECOMMUNICATION AUTHORITIES – BUILDING

13. The developer is to furnish documentary evidence that arrangements have been made satisfactory to the relevant electrical authority and the relevant telecommunications authority, for the provision of electrical power, and telephone lines, OR underground electrical power and telephone lines respectively, to fully serve the development, prior to the issuing of a Construction Certificate by Council or an accredited certifying authority.

SERVICE VEHICLES MANOEUVRING

14. The footway crossings, driveways, loading and unloading areas, manoeuvring areas and parking areas, are to be designed/redesigned so that a 8.8m

service vehicle may perform a left turn into the site, turn around, and exit the site in a forward direction without crossing the road centreline. A plan drawn to scale showing all parking and manoeuvring areas is to be submitted to Council for approval prior to issue of the Construction Certificate.

Note: All vehicle turning movements are to be based on the Austroads design vehicle.

SECTION 68 APPLICATION

15. Prior to the issue of a Construction Certificate, a Section 68 Application to carry out water supply and sewerage work, shall be submitted to, and approved by Council.

Prior to Works Commencing

CONSTRUCTION CERTIFICATE

16. Prior to commencement of any works, a Construction Certificate is to be obtained, and where Council is not the PC, a copy is to be submitted to Council.

COMMENCEMENT OF WORK & APPOINTMENT OF PCA

17. The applicant is to submit to Council, at least two (2) days prior to the commencement of any works, a notice of commencement of building or subdivision works and Appointment of Principal Certifier.

Notice of Plumbing Works

18. Prior to the commencement of plumbing and drainage works the responsible plumbing contractor is to submit to Council a "Notice of Works" under the Plumbing and Drainage Act 2011.

TRAFFIC GUIDANCE SCHEME

19. The applicant is to prepare and implement a Traffic Guidance Scheme that provides necessary direction to traffic or pedestrian movement through or past the work site. The Traffic Guidance Scheme is to be prepared by a suitably qualified person in accordance with the provisions of the relevant Australian Standards and is to be submitted to Council for approval PRIOR to its implementation.

PUBLIC LIABILITY INSURANCE

20. Prior to the commencement of any works on Council or Roads and Maritime Services (RMS) controlled land including a public road, the applicant is to affect Public Liability Insurance to the minimum amount of \$20 million. This insurance is to note Council's interest and is to remain current for at least the period from the issue of the Construction Certificate until the issue of a Compliance Certificate or final inspection report for the works. Documentary evidence of the currency of the cover is to be provided to Council prior to the commencement of works within the road reserve.

CONSTRUCTION CERTIFICATE – ENGINEERING WORKS

21. The applicant is to obtain a Construction Certificate from Council, for the engineering work required by conditions 34, 35, 36 and 38. The Construction Certificate is to be obtained prior to works commencing for the works associated with conditions 34, 35, 36 and 38. Design shall be in accordance with WBC Guidelines for Engineering Works.

Note: Where Council is the Certifying Authority in relation to engineering works fees will be payable in accordance with Council's Revenue Policy.

During Construction

BOUNDARY SURVEY

22. A Certificate of Survey prepared by a registered surveyor, setting out the boundaries of the site and the actual situation of the building on the site, must be submitted to the Principal Certifier to certify the building is set back from the boundaries of the allotment in accordance with the approved building plans; and such Certificate is to be submitted prior to pouring any footings or any in-situ reinforced concrete building element.

Note: It is recommended that a registered surveyor is to be utilised in the setting out of the footings and/or slab.

HOURS FOR CONSTRUCTION OR DEMOLITION

23. Construction or demolition only be carried out between 7.00 am and 6.00 pm on Monday to Friday, and 8am to 5pm on Saturdays. No construction or demolition is to be carried out at any time on a Sunday or a public holiday.

Note: The principal contractor shall be responsible to instruct and control their sub-contractors regarding the hours of work.

EROSION AND SEDIMENT CONTROL

24. Erosion and sediment control measures are to be established prior to commencement of construction and maintained to prevent silt and sediment escaping the site or producing erosion. This work, including measures to prevent construction soil and debris from tracking off site, must be carried out and maintained in accordance with Council's *WBC Guidelines for Engineering Works* (see Council's website), and the Dept Housing – *Soil and Water Management for Urban Development (The Blue Book)*.

RUBBISH AND DEBRIS

25. All rubbish and debris associated with the development, including that which can be windblown, must be contained on site in a suitable container at all times. The container shall be erected on the development site prior to work commencing.

Materials, sheds or machinery to be used in association with the development must be stored and stacked wholly within the worksite unless otherwise approved by Council.

Note 1: No rubbish or debris associated with the development will be placed or permitted to be placed on any adjoining public reserve, footway or road.

Note 2: Offenders are liable for prosecution without further warning.

TOILET FACILITIES

26. Toilet facilities must be available or provided at the work site before works begin and must be maintained until the works are completed at a ratio of one toilet, plus one additional toilet for every 20 persons employed at the site.

Each toilet must:

- i. be a standard flushing toilet connected to a public sewer, or
- ii. have an on-site effluent disposal system approved under the *Local Government Act 1993*, or
- iii. be a temporary chemical closet approved under the *Local Government Act 1993*.

DEMOLITION

27. Demolition work shall be carried out in accordance with Australian Standard AS2601-1991: The Demolition of Structures, and NSW SafeWork requirements.

DEMOLITION – SAFEWORK

28. Precautions shall be taken in accordance with the requirements of the SafeWork Authority of NSW in respect of:
- a) Protection of site workers and the public.
 - b) Asbestos handling and disposal where applicable.

BASIX CERTIFICATE

29. All the required commitments shown on the BASIX Certificate and on the approved plans, are to be implemented prior to the issue of an Occupation Certificate.

EXCAVATIONS AND BACKFILLING

30. All excavation and backfilling associated with the erection/demolition of the building must:
- a) be executed safely and in accordance with appropriate professional standards, and
 - b) be properly guarded and protected to prevent them from being dangerous to life or property.

DRAIN BUILDING SURROUNDS

31. The ground surrounding the existing dwelling shall be graded and drained to ensure that all surface and seepage water is diverted clear of buildings on the site and clear of adjoining properties. Permanent surface or subsoil drains or a combination of both shall be provided to all excavated areas, hard standing areas and depressions. The gutters and downpipes of the existing dwelling shall also be connected to the stormwater drainage system of the development.

CLADDING

32. All roof and wall finishes shall be comprised of low reflective surface materials.
- Note 1: Sheet metal shall be of factory prefinished (eg, colorbond) type material.*
- Note 2: Zinalume will be not accepted.*

LICENSED PLUMBER

33. All plumbing and drainage work shall be carried out by a licensed plumber and drainer and to the requirements of AS/NZS 3500 and the Plumbing Code of Australia.

ENGINEERING INSPECTIONS

34. The applicant is to arrange an inspection of the development/subdivision works by Council's Engineering Department, at the following stages of the

development. This condition applies notwithstanding any private certification of the engineering works.

	COLUMN 1	COLUMN 2
B	Drainage	* After laying of pipes and prior to backfill; * Pits after rendering openings and installation of step irons.
E	Concrete Footway Crossings	* After placing of formwork and reinforcement, and prior to concrete placement;
G	Erosion and Sediment Control	* Following the installation of erosion measures.

FOOTWAY CROSSING – SQUARE

35. A 4.5m wide vehicular crossing(s) over the footway adjacent to the proposed ingress/egress point is to be designed and constructed in accordance with WBC Guidelines for Engineering Works. Further the applicant is to obtain a Compliance Certificate pursuant to Division 6.4 of the Environmental Planning and Assessment Act as amended, **or inspection report**, at the completion of construction of the footway crossing, from Council or an accredited certifying authority, certifying that the works have been completed in accordance with WBC Guidelines for Engineering Works and that the levels are in accordance with those issued.

Note: If other hard standing, dust free and weather proof surfaces are proposed instead of concrete, written approval is to be obtained from Council that the proposed alternative is acceptable.

Optional note: This condition may require the piping and filling of a section of the open drain fronting the property, including headwalls and safety railing.

CAR PARKING AND ACCESS

36. Off street car parking is to be provided for the development:
- 2 off street car parking spaces are to be provided on site.
 - Each right angle car parking space is to be a minimum of 2.4 x 5.2 m
 - Each car parking space for the disabled is to be in accordance with the provisions of the Building Code of Australia.
 - All car parking spaces are to be line-marked and sealed with a hard standing all weather material, and maintained at all times.
 - All internal roads shall be constructed of hard standing, all-weather material and shall be maintained at all times.

CAR PARKING SPACES FOR ACCESS IMPAIRED PERSONS

37. A minimum of 1 space, separately delineated and individually marked, shall be provided for persons that are access impaired. The car parking spaces together with continuous paths of travel to the main entry of the premises, or reasonable equivalent are to be constructed in accordance with AS 1428 and AS/NZS 2890.6.

RETICULATION – DEVELOPMENT

38. The construction of water and sewerage reticulation to serve the development is to be undertaken in accordance with WBC Guidelines for Engineering Works.

ONSITE DETENTION SYSTEM

39. The developer is to construct an onsite stormwater detention system to ensure that post development stormwater discharge does not exceed that occurring pre development. This detention system is to be capable of servicing the development up to and including a 1% AEP storm event. With operation and ongoing maintenance being the responsibility of the applicant or successors in title.

RELOCATE UTILITY SERVICES

40. The developer is to relocate any utility services if required, at the developer's cost.

CONSTRUCTION BOND

41. Payment is to be made to Council of a bond of \$2000 for security deposit on the kerb and gutter and footpath.
The bond held on the kerb and gutter and footpath is fully refundable upon completion of all works and upon inspection by Council to ensure that any damage to Council infrastructure has been repaired. The bond will not be refunded in the event that damage done to Council's infrastructure is not repaired to its satisfaction.

Prior to the Issue of an Occupation Certificate

OCCUPATION CERTIFICATE

42. Prior to the occupation or use of the building an Occupation Certificate is to be obtained, and where Council is not the PCA, a copy is to be submitted to Council.

LIAISON WITH CENTRAL TABLELANDS WATER

43. The applicant shall liaise with Central Tablelands Water regarding the construction works in the vicinity of the water main and timing of any planned water main replacement works.

Ongoing

APPROVED USE

44. The approved buildings must not be used for any other purpose other than the approved use ie two dwellings and a business commercial premises (beauty therapy) on the ground floor of the commercial building. The use of the upper floor of the commercial building and any proposed change of use shall only be permitted with the consent of Council.

INGRESS/EGRESS

45. All vehicles entering or leaving the subject property shall be driven in a forward direction.

ROAD AND INTERALLOTMENT DRAINAGE

46. All drainage is to be conveyed to the gutter in Pym Street, in accordance with WBC Guidelines for Engineering Works.

SIGNAGE

47. Any signage proposed to be located on the commercial building shall be limited to and comply with the following:
- One under-awning sign to the specifications of E.2.6.1 of the Blayney Development Control Plan;
 - One fascia sign to the specifications of E.2.6.4 of the Blayney Development Control Plan;
 - Window signage to the specifications of E.2.6.8 of the Blayney Development Control Plan.

Advisory Notes

Compliance with the Building Code of Australia (Volume 2)

AN1. The following is required to ensure that the dwelling complies with the Building Code of Australia (Volume 2) Housing Provisions:-

- a. The windows of the commercial building that are less than 3 metres from the side boundary are to be protected by wall-wetting sprinklers;
- b. The space under the stair to the first floor of the commercial building is to be enclosed in construction having an FRL of 60/60/60;
- c. Access, facilities and carparking for people with a disability must be provided to the commercial building in accordance with the Premises Standards, the BCA and AS1428.1;
- d. Details of the Fire Hazard Properties of Materials for the commercial building is to be submitted with the Construction Certificate Application;
- e. The first floor bedroom windows of the dwellings must have their openings restricted to a maximum of 100mm; and
- f. The building's frame and roof must be designed for a snow load in accordance with AS/NZS 1170.3-2003.

Notice of Commencement

AN2. Notice of commencement of building works – The attached form needs to be completed and emailed or mailed to Council at least 2 days before any work commences on the site.

Essential Energy Advisory Notes

- If the proposed development changes, there may be potential safety risks, and it is recommended that Essential Energy is consulted for further comment;
- Any existing encumbrances in favour of Essential Energy (or its predecessors) noted on the title of the above property should be complied with;
- Any activities in proximity to electrical infrastructure must be undertaken in accordance with the latest industry guideline, currently known as ISSC 20 Guideline for the Management of Activities within Electricity Easements and Close to Infrastructure;
- Prior to carrying out any works, a “Dial Before You Dig” enquiry should be undertaken in accordance with the requirements of Part 5E (Protection of Underground Electricity Power Lines) of the Electricity Supply Act 1995 (NSW); and
- It is the responsibility of the person/s completing any works around powerlines to understand their safety responsibilities. SafeWork NSW (www.safework.nsw.gov.au) has publications that provide guidance when working close to electricity infrastructure. These include the Code of Practice – Work near Overhead Power Lines and Code of Practice – Work near Underground Assets.