# Annual Report

2020/2021









Blayney



#### **CONTENTS**

14. B	-
What is the Annual Report	
Our Vision and Our Values	
ELECTED MEMBERS	
SERVICES PROVIDED BY COUNCIL	
2020/21 Snapshot	
BELUBULA RIVER WALK	
CENTRAL WEST EQUESTRIAN AND LIVESTOCK CENTRE	
Performance of Principal Activities	
Council's Audited Financial Reports	
SPECIAL VARIATION TO RATE INCOME	
INFRASTRUCTURE RENEWAL SPECIAL RATE VARIATION	
SPECIAL RATE VARIATION OUTCOMES	
MINING CATEGORY SPECIAL RATE VARIATION	
SPECIAL RATE VARIATION OUTCOMES	
PRODUCTIVITY SAVINGS ACHIEVED DURING 2020/21	
DETAILS OF WRITTEN OFF RATES AND CHARGES	
Overseas Visits	14
Councillors	
COUNCILLOR PROFESSIONAL DEVELOPMENT	
LEGAL PROCEEDINGS	
CONTRACTS AWARDED BY COUNCIL	
Private Works	16
SECTION 356 CONTRIBUTIONS (TO FINANCIALLY ASSIST OTHERS)	17
External Bodies	18
CONTROLLING INTERESTS - PARTNERSHIPS, COOPERATIVES AND JOINT VENTURES	18
Participation in Partnerships, Cooperatives and Joint Ventures	18
EQUAL EMPLOYMENT OPPORTUNITY - HUMAN RESOURCES	18
SENIOR STAFF REMUNERATION	18
STORMWATER MANAGEMENT SERVICES	19
COMPANION ANIMALS ACT ENFORCEMENT AND COMPLIANCE ACTIVITIES	
GIPA ACTIVITY	
Public Interest Disclosures Annual Report	
PLANNING AGREEMENTS	
STATE OF THE ENVIRONMENT	
INFORMATION ON IMPLEMENTATION OF THE DISABILITY INCLUSION ACTION PLAN	
Swimming Pool Inspections	
DEVELOPMENT SERVICING PLAN FOR SEWERAGE SERVICES	
Bush Fire Control	23

#### **APPENDICES**

A1 STATEMENT OF PRINCIPAL ACTIVITIES

A2 2020/21 AUDITED FINANCIAL REPORTS

A3 PAYMENT OF EXPENSES & PROVISION OF FACILITIES TO THE MAYOR & COUNCILLORS POLICY A4 GOVERNMENT INFORMATION PUBLIC ACCESS ANNUAL REPORT

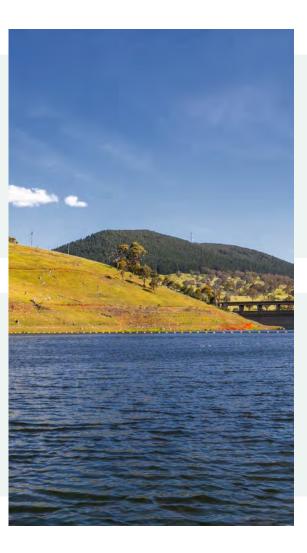
A5 PUBLIC INTEREST DISCLOSURES ANNUAL REPORT

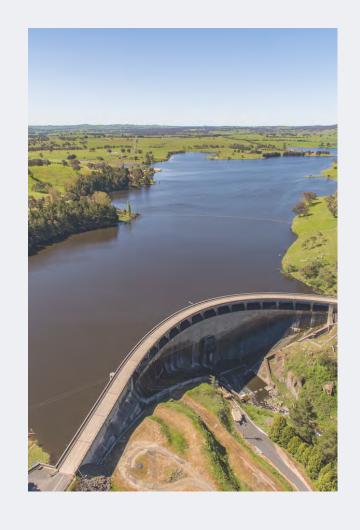
A6 DISABILITY INCLUSION ACTION PLAN ANNUAL REPORT

A7 ALLOCATIONS UNDER THE COMMUNITY FINANCIAL ASSISTANCE PROGRAM

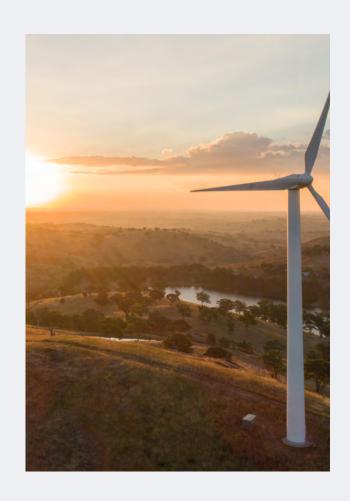
















HERE IN BLAYNEY SHIRE, WE
GATHER ON WIRADJURI
COUNTRY ON WHICH MEMBERS
AND ELDERS OF THE LOCAL
INDIGENOUS COMMUNITY AND
THEIR FOREBEARERS HAVE
BEEN CUSTODIANS FOR MANY
CENTURIES AND ON WHICH
ABORIGINAL PEOPLE HAVE
PERFORMED AGE OLD
CEREMONIES OF CELEBRATION,
INITIATION AND RENEWAL, WE
ACKNOWLEDGE THEIR LIVING
CULTURE AND THEIR UNIQUE
ROLE IN THE REGION.

For information about this document contact: Blayney Shire Council 91 Adelaide Street,

Blayney NSW 2799 Phone: 02 6368 2104

Email: council@blayney.nsw.gov.au Web: www.blayney.nsw.gov.au



#### WHAT IS THE ANNUAL REPORT

The primary purpose of the Annual Report 2020-2021 is to demonstrate Council's achievements during the year based on the actions identified in the Delivery Program 2021 - 2025 and Operational Plan 2021-2022 (and therefore, what Council has accomplished towards achieving the objectives in the Community Strategic Plan). The Annual Report also includes reporting requirements under the Local Government Act 1993, the Local Government (General) Regulation 2005 and other legislation.

The Annual Report is available on the Council's website www.blayney.nsw.gov.au

A hard copy version of the Annual Report can be viewed at Council's Office located at 91 Adelaide Street, Blayney and printed copies are available upon request.













#### **OUR VISION**

A busy, vibrant and thriving rural shire – a friendly and open place where people choose to live with a strong sense of community spirit and cohesiveness. With positive population growth, employment opportunities, increased diversity of industry and economic growth, Blayney Shire's township, villages and settlements will be dynamic and prosperous, welcoming those who live here and also those who visit. Our families and homes will continue to be safe within our caring and inclusive communities. Irrespective of ability we will all enjoy the outdoors and facilities, improving our health and lifestyle whilst participating in a range of sporting and recreational activities. Growth will be achieved in a sustainable manner with industry, coexisting with the productive farming land, open space, protecting the environment and restoring as a feature our built and natural heritage. As the quintessential rural shire with Indigenous and European settlers influencing our architecture, agricultural and mining heritage we will celebrate our history, culture and rural lifestyle in style. As a picturesque, conveniently located area of the beautiful central west of NSW we are a significant contributor to the visitor economy of the region; with a creative and artistic culture, food and wine, historic villages and four seasons. Blayney Shire will be engaged, proactive and acknowledged for undertaking major projects and delivering valuable services, collaborating at a regional, state and national level.







#### **OUR VALUES**

The people who live in Blayney Shire are friendly, hardworking, loyal and very community focused. With a generosity of spirit and willingness to welcome visitors and new residents, the residents, business and industry will unite and rally together to assist families in need. We support diversity of interests, backgrounds and access to public amenities and services for all residents on an equitable and shared basis. We are resourceful; our innovative thinking and competitive spirit supported by the contribution of volunteers working together collaboratively and sharing resources has produced great outcomes. We back ourselves and look forward positively and strategically with a can do attitude. We ask questions and expect transparency, balance, equity and accountability of our local, state and federal governments. Most importantly we value honesty and respect for each other, our natural and built heritage and our valuable resources as we strive to achieve our future directions for our local villages and town within the shire and the whole region. We will make informed decisions by consulting and engaging with stakeholders and consider the environment, social and economic impacts. Any future development will be built for the long term and intergenerational benefit.

# OUR ELECTED MEMBERS



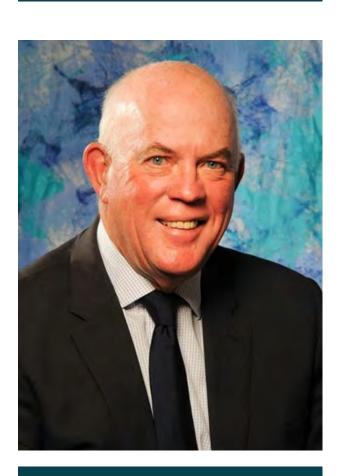
Cr Scott Ferguson (Mayor)



Cr Allan Ewin (Deputy Mayor)



**Cr John Newstead** 



**Cr David Somervaille** 



**Cr Scott Denton** 



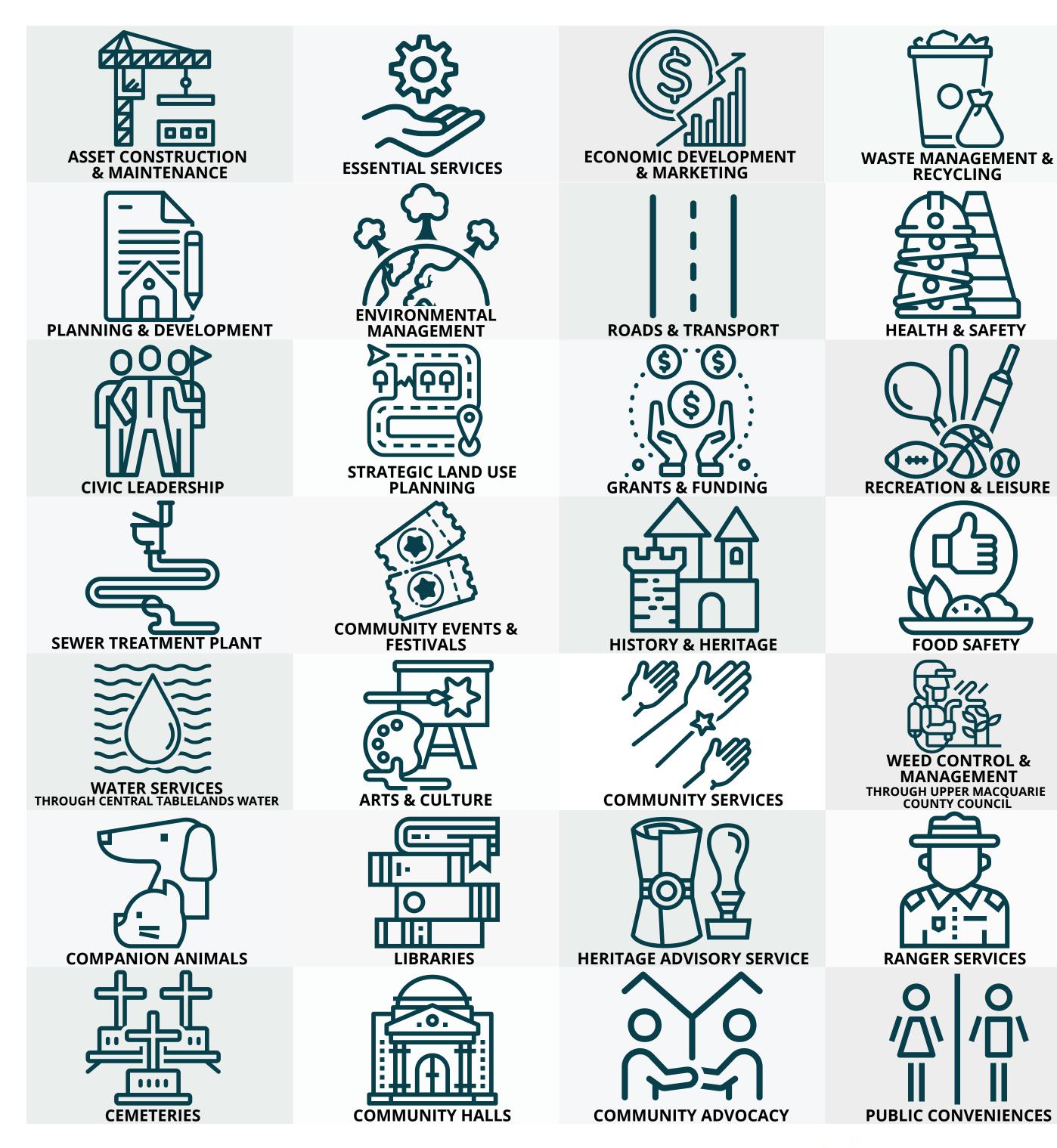
**Cr Bruce Reynolds** 



**Cr David Kingham** 



# SERVICES PROVIDED BY COUNCIL





**RECYCLING** 

**HEALTH & SAFETY** 

**FOOD SAFETY** 

**WEED CONTROL & MANAGEMENT** 

# 2020/21 SNAPSHOT

#### **CEMETERIES**

In 2020/21 Council:



- Updated and synchronized the cemetery records to our public database.
- Undertook rabbit eradication at Blayney Cemetery.
- Installed 5 new double sided monument
   headstones in both Carcoar & Millthorpe lawn
   Cemetery.

#### **GRANT SUCCESS**

In 2020/21 Council received funding for:

- Local Roads & Community Infrastructure \$552,171
- Resources for Regions \$3,055,718
- Fixing Local Roads \$1,920,750
- Fixing Country Bridges \$905,000



#### **FOOD INSPECTIONS**

In 2020-2021 Council conducted:

- 0 temporary food shop inspections.
- 48 permanent food shop inspections.
- 1 mobile food premises inspections.

#### **PARKS AND OPEN SPACE**

Council manages a total of 15 parks and 16 open spaces in Blayney Shire.



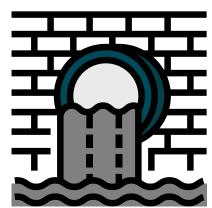
#### **ANIMAL CONTROL**

In 2020-2021

40 dogs impounded, of those, there were:

- 25 returned to owners
- 2 rescued by the RSPCA
- 13 euthanised

7 dogs were surrendered due to dog attacks



#### SEWERAGE SERVICES

The Blayney Sewerage Treatment Plant (STP) treats an average of 2154Kl of waste per day.



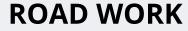
#### **WASTE COLLECTION**

3,229 domestic and commercial premises throughout the Shire receive a weekly waste collection service and fortnightly recycling collection service.



In 2020/21 Council donated \$71,861 to not-for-profit groups that offer a significant contribution to the social, economic and/or environmental well-being of the community.





In 2020/21 Rehabilitation Work was done on:

- Carcoar Street, Blayney
- Newbridge Road

### LOCAL & REGIONAL ROAD NETWORK

The length of the sealed Local and Regional Road network in Blayney Shire is 381kms.

#### **ROAD MAINTENANCE**

In 2020/21 Council maintained

- 337km of local sealed roads
- 44.2 km of Regional Roads



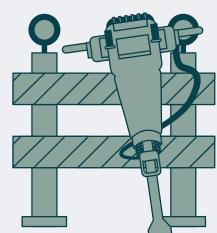
#### **SEALING WORK**

In 2020/21 Council did a total of 13.5km of sealing works, comprising of:

- Reseals 9km
- Heavy Patching 2km
- Rehabilitation 2.5km

#### **FUNDING FOR ROADS**

In 2020/21 Council received \$3,860,668 in funding for roads.



#### **FOOTPATHS**

in 2020/21 Council:

- Maintained 36km of footpaths and shared paths
- Spent \$535,599 on network renewals and new footpaths across the shire

#### **CAPITAL PROJECTS**

Capital projects delivered in 2020/21 included:-

- Blayney Library Refurbishment \$152,593
- Redmond Oval Community Shelter \$77,063
- Blayney Tennis Centre Amenities \$72,666
- Blayney Netball Court Resurfacing \$299,603
- Dakers Oval Amenities \$156,920
- Dakers Oval Fence \$68,981
- Lyndhurst Recreation Ground Cricket Nets \$73,308
- Blayney Showground Internal Access Road \$131,374
- Blayney Showground Boundary Fencing \$71,774
- Recycled Water Treatment Plant \$448,605
- Initial Sealing Hay Street Lyndhurst \$102,283
- Newbridge Road \$554,816
- Four Mile Creek Road \$381,749
- Carcoar St Blayney \$2,068,400
- Hobbys Yards Road \$574,040
- Footpath Plumb St to Palmer St Blayney \$69,757
- Footpath Eulamore St to Naylor St Carcoar \$65,612
- Footpath Boomerang St to Victoria St Millthorpe -\$51,125
- Footpath Crouch St to Carcoar St Neville \$31,555
- Footpath Charles St to Mount St Blayney \$21,950

# 2020/21 SNAPSHOT



ABS Estimated Residential Population:

7,382

Median age is:





% of population that is Australian-born:

87

Number of people that work and live

in the Region: 1,852



Median Weekly Income: \$623

Gross Regional Product:

\$679,205,000



Total estimated value of tourism for the local economy in Blayney:



\$18,650,325

Estimated % of residents who own their own home, either

Number of families in Blayney with 2 children: **1,413** 

outright or with

a mortgage: **68.98** 

Number of Residential Assessments:



2,867

Total of value of development approved in the shire:

\$20,564,323

#### **DA APPLICATIONS**

In 2020-2021 Council processed the following amount of Development Applications:

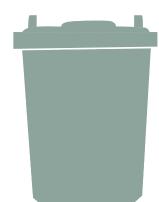
- Pre DA: 259
- DA only: 24
- DA/CC: 59
- DA/CC/S68: 37
- DA/S68: 27
- S68: 9
- CDC: 14
- Subdivision: 9

#### **PLANNING CERTIFICATES**

In 2020-2021 Council processed:

- 323 Planning Certificates
- 194 Drainage Diagrams
- 129 Outstanding Notices





#### **BLAYNEY WASTE FACILITY**

In 2020/21 Blayney Waste Facility received:

- 4364.35 tonnes of Municipal Waste
- 1150.62 tonnes Commercial & Industrial Waste
- 922.00 tonnes of Construction & Demolition Waste

# **CENTREPOINT SPORT & LEISURE CENTRE**

During 2020/21, under the management of YMCA, Learn to Swim enrolments more than doubled from a forecast 332 children to 696 children.



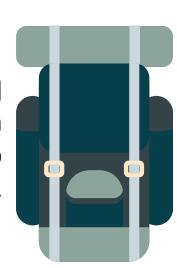
#### **EQUESTRIAN AND LIVESTOCK CENTRE**

The brand new \$2.5 million dollar multipurpose covered arena facility located in the Blayney Showground is now complete. It can now host large regional events.



#### **TOURISM**

Carcoar was highly commended in the Business NSW 2021 Top Tourism Town Award.



#### **BLAYNEY SHIRE VISITOR INFORMATION CENTRE**



The Blayney Shire Visitor Information Centre was temporarily closed for some weeks at a time due to COVID-19 restrictions.

In 2020-2021 (July 2020 to June 2021) the Visitor Information Centre had:

• 2,985 walk-in visitors



#### **BELUBULA RIVER WALK**

One of the most important and impressive Active Movement Strategy projects has been the Belubula River Walk in Blayney. By the end of June 2021, 2 of the 4 Stages were completed with funding applications pending for Stages 3 and 4.

The first stage being a shared path constructed from Ogilvy Street (Dakers Oval) to Martin Street and Stage 2 being the major environmental works on the Newbridge Island, removing noxious weeds and willow species from the Belubula River.

This shared pathway provides an important link to the local shopping centre in Blayney from neighbouring residential areas, and in future to the main recreational playground and skatepark. The removal of the noxious weeds and willows from the river not only provided environmental benefits but also cleaned up the river to showcase the picturesque Belubula river.

In 2019 Council began preparations for Stages 3 and 4 and engaged designers Place Design Group to develop concept plans to progress the Belubula River Heritage Walk from Martin Street to Heritage Park. Community engagement was an important factor with an on-line community survey conducted and Council received 50-60 responses from the community about what they would like to see in this space. Council also undertook a second community engagement BBQ evening, collating ideas and feedback with a clear preference for one of the two options.

Council has set the foundations for this important environmental, social and community project. Following completion of the project, there will be pedestrian access via a new footbridge to an island that sits alongside the Belubula River, and viewing platform decks for fishing and birdwatching; and installation of a boardwalk along a unused road reserve. The boardwalk will encourage public enjoyment of the river environment, planted with native trees, low shrubs, rushes and sedge species. Solar lighting at key points along the walk will provide for safe use in the evenings, with seating for people to relax and enjoy the landscape. Installation of gross pollutant traps on stormwater drains that feed the Belubula River will capture rubbish and debris that otherwise would flow into the river.

This project is a key priority of Council's Active Movement Strategy and Sport and Recreation Master Plan linking up the existing shared path network around Blayney township, which provides a series of short and longer walking/cycling tracks.

Upon the completion of all 4 Stages, the project will increase use of the accessible footpath network, and provide additional pathway capacity for the community. Rising inactivity in Australians has long reaching negative impacts on quality of life and health and is relevant to all three tiers of government. This project will support the reversing of these impacts and encourage active and healthy lifestyles for all people in the Blayney community.





# CENTRAL WEST EQUESTRIAN AND LIVESTOCK CENTRE

The Blayney Showground User Group is a partnership between Blayney Shire Council and the six different volunteer equestrian, sporting and agricultural associations who call Blayney Showground home.

The collaboration of the User Groups has led to infrastructure refurbishment projects totaling \$3.2m over the past 7 years; supported by both Federal, NSW Government, user group fundraising and Blayney Shire Council. Projects include; the refurbishment of the Showground Pavilion, Kitchen, Dining Room and Amenities Block, irrigation to the Main Arena, Main Arena fencing, construction 2 outdoor Dressage Arenas, concourse area and seating upgrades.

In 2020, an all-weather access road was constructed, and a new perimeter fence built and the completion of the primary project for the user group which was the \$2.2 million multipurpose covered arena facility; the Central West Equestrian and Livestock Centre (CWELC). The focus on these improvements has been to improve accessibility and provide a facility that will attract equestrian and livestock activities.



When developing the businesses case for the CWELC, a survey of organisations was undertaken to determine the number and type of events and activities that were being held at the showground at the time as well as any that could occur with the development of the multipurpose covered facility. The key points from the survey were:

- The current activities produce 40 events each year which attract 990 competitors and 1,785 spectators;
- · Stakeholders estimated that the number of activities would increase to 22 upon completion of the new multi-purpose facility
- The projected activities will produce more than 82 events which is estimated to attract 2,410 competitors and 3,970 spectators.

Due to the outcomes of the Showground User Groups working together with Council, Blayney can now accommodate a wide variety of equestrian sports and activities, livestock shows and stud stock sales to the Blayney and Central West region. The capacity to host large regional events in addition to User Groups normal training and club days is now proven, with these events bringing visitors to the Blayney area, contributing to the local economy. The facility and improvements that are progressively made will increase the interest in equestrian sports, attract high calibre coaching clinics, regional events, sponsorship, spectators and competitors visiting the town.

Between the combined user groups, there was approximately 6,000 competitors and spectators at the 82 events held in a 12-month period including both residents and visitors. This shows the substantial number of residents who are affected by the operations and events held at the Showground, hence the importance of an effective user group partnership.

The broader community has shown its support by both the Blayney Town Community Plan and Blayney Shire Community Strategic Plan acknowledging the growth of equestrian sports and supports the strategy of improving facilities at our major sporting precincts including the Blayney Showground with Equestrian and Livestock Centre which will create opportunities for Blayney Shire to host regional and state sporting events. The Blayney Shire Sport and Recreation Master Plan, highlights Blayney Showground as a destination facility for equestrian sports, including competition, training and events which will promote Blayney as a regional centre of excellence; and the construction of the multipurpose covered arena project a strategic action.

The completion of the improvements made to the Showground over recent years, which culminated in the CWELC, is testament to Council and the local community groups who started working together in 2016 to develop a Strategic Plan for the Showground. It was this partnership that developed the aspiration and concept plans, prepared the project business case, completed funding applications, and then oversaw the build which commenced in 2019.

Since the opening of the CWELC the User Groups and Council continue to meet quarterly to discuss the project and continue making plans for Showground.



#### **Local Government Act 1993**

#### **Performance of Principal Activities**

Section 428(1)

Council's achievements in implementing the delivery program and effectiveness of principal activities for the 2020/21 reporting period are outlined. Please refer to Attachment A1.

#### **Council's Audited Financial Reports**

Section 428(4)(a)

Please refer to Attachment A2.

#### **Special Variation to Rate Income**

Section 508(A) and Section 508(2) (SRV Guidelines 7.1)

During 2020/21 Blayney Shire Council had two (2) Special Rate Variation in force and are summarised as follows:

#### **Infrastructure Renewal Special Rate Variation**

IPART approved a section 508(A) special variation in rate income of 4.89% for 2014/15 and 5.11% for 2015/16. This has equated to an additional \$482,778 for the 2020/21 financial period. This special variation was applied to all rate categories excluding the Mining Rate category. The purpose was for funding infrastructure renewal works to buildings, footpaths, roads and bridges.

During 2020/21 expenditure of these monies was as follows:

Expenditure	Amount
New Footpath – Plumb Street, Blayney	\$92,192
New Footpath – Crouch Street to Carcoar Street, Neville	\$31,555
Footpath Renewals – Network renewals	\$36,913
New Footpath – Charles Street, Blayney	\$21,950
Roads and Bridges Renewal – Carcoar Street, Blayney	\$300,168
Tota	\$482,778

#### **Special Rate Variation Outcomes**

- Completion of 430m of footpath in Plumb Street, Blayney
- Completion of 160m of footpath in Crouch Street, Neville
- Completion of 105m of footpath in Charles Street, Blayney
- Rehabilitation of road pavement in drainage in Carcoar Street, Blayney



#### **Mining Category Special Rate Variation**

IPART approved a section 508(2) special variation in rate income of 40.7% for 2012/13. This has equated to an additional \$1,656,026 for the 2020/21 financial period. This special variation was applied exclusively to the Mining Rate category. The purpose was for funding roads, bridges, land acquisitions, community infrastructure works and community contributions.

The balance of the external cash restriction for Special Rate Variation – Mining, as at 30 June 2021, was \$569,510. These funds will be used in future year programs pursuant to the section 508(2) - Special Rate Variation Instrument of Approval.

During 2020/21 expenditure of these monies was as follows:

Expenditure	Amount
Road Maintenance	\$291,587
Asset Renewals – Roads	\$459,731
Other Community Infrastructure	\$315,154
Engineering/Design Works	\$88,145
Community Contributions Program	\$77,067
Transfer to / (from) Restricted Cash – SRV Mining	(\$424,342)
Tota	al \$1,656,026

#### **Special Rate Variation Outcomes**

- Rehabilitation on Four Mile Creek Road
- Continued funding to community groups through the Community Financial Assistance Program
- A further \$315k expended towards ongoing maintenance and operations of community infrastructure.

#### **Productivity savings achieved during 2020/21**

The Instruments of Approval for the above Special Rate Variations require Council to report productivity savings achieved during the reporting period. These are detailed as follows:

- Ongoing investigations of opportunities for integration of technology into Council work practices, including; engineering solutions, customer service solutions, online lodgement and payment of applications and open access information.
- Engagement of specialised plant, contractors and material supply procurement to increase production and reduce operating costs at Council quarries.
- Involvement with surrounding Councils in procurement of goods and services through joint tendering.
- Involvement in Central West Joint Organisation activities, to increase advocacy, source funding, and procurement of goods and services through joint tendering.
- Operational review of Centrepoint Sports and Leisure Centre and implementation of management arrangement with YMCA.

#### STATUTORY INFORMATION



- Progressing plans for use of LoRaWan technology for smart irrigation control.
   This technology was installed in partnership with DPIE for the farming community to collect farm data. This project offers Council the ability to also use the technology for other projects such as bridge load monitoring; parking sensors; monitoring of street litter bin levels; and people traffic counters for events and facilities.
- Use of drone technology to assist it in its business. Uses of this technology assists with assessments of the waste facility and quarries; site preparation / inspections / scoping; aerial imagery.
- A joint procurement initiative through Council's involvement with the BCO (Blayney Shire, Cabonne and Orange City Council) Alliance has enabled Council to access a bulk gas supply contract resulting in a reduction in gas charges of almost 30%.
- Increased Cyber Security monitoring and reporting following the recent Cyber Security Audit.
- Council is in receipt of Smart Hub funding to help automate sportsground lighting management at the King George, Napier and Redmond Ovals and Central West Equestrian Livestock Centre.
- Council is progressing the Crown Lands Plans of Management program for Crown Land classified as community land. Finalisation of these plans will ensure compliance with Council's obligations under the Crown Lands Act, help to preserve this land for its intended purpose and assist with streamlining arrangements with issuing of leases and licences for this land.
- Council finalised installation of Fleet telematics / monitoring to all light industrial and heavy fleet. This technology will assist to inform Council's fleet maintenance program.
- Construction of the Blayney Effluent Recycling Plant.
- When finalised it will deliver efficiencies through:
  - o reduced licencing costs and environmental impacts;
  - enabling cost effective provision of treated effluent to the Napier and King George Ovals; and
  - o availability of water for sale to 3<sup>rd</sup> parties for construction purposes.
  - Automation of sportsground lighting management at King George Oval;
     Redmond Oval and Central West Equestrian Livestock Centre.
- Undertaking of an efficiency review of Council operations with footpath construction through benchmarking against contractor performance with a program of works.



#### **Local Government (General) Regulation 2005**

#### **Details of written off Rates and Charges**

Clause 132

Rates and charges of \$166,198 were written off during 2020/21, in accordance with the provisions of the Local Government Act 1993. This compares to \$164,917 written off during 2019/20.

Rates and charges written off during 2020/21 are summarised as follows:

Pensioner Rate Rebates	\$159,916
Other	\$6,282
To	al \$166,198

#### **Overseas Visits**

Clause 217(1)(a)

No Councillors, Council staff or representatives of Council participated in any overseas visits during 2020/21.

#### **Councillors**

Clause 217(1)(a1)

During 2020/21 a total of \$167,420 was expended on the Mayor and Councillors.

Mayoral Fees	\$26,530
Councillor Fees	\$85,120
Councillor Expenses:	
- Overseas visits	-
- Interstate visits	-
- Meeting expenses	\$9,233
- Travel	\$2,943
- Training and skill development	\$7,216
- Conferences and Seminars	\$3,771
- Provision of dedicated office equipment	\$3,004
- Telephone calls	-
- Expenses of spouse or accompanying persons	-
- Care for child or immediate family member of councillor	-
- Insurance	\$27,286
- Other expenses	\$2,317
Total	\$167,420

Council adopted a policy on the Payment of Expenses and Provision of Facilities for Councillors following their election in September 2017. The policy outlines the services and facilities provided to the Councillors, the Deputy Mayor and the Mayor to enable them to carry out the duties and functions of their civic office.

A copy of the policy is provided at Attachment A3.



#### **Councillor Professional Development**

Clause 217(1)(a1)(iiia) and clause 186

During 2020/21 Councillors participated in ongoing professional development. Councillors took the opportunity to participate in the following seminars, workshops and other professional development programs:

	Cr. Denton	Cr. Ewin	Cr. Ferguson	Cr. Kingham	Cr. Newstead	Cr. Reynolds	Cr. Somervaille
Local Government NSW Annual Conference (Virtual)		Х	Х				
IPWEA NSW/ACT Road Congress			Х				
Councillor Briefing Sessions* x 13	Χ	Χ	Χ	Χ	Χ	Χ	Χ
St John's Ambulance First Aid Training						Χ	
Lifeline Mental Health Chat						Χ	
Dignity and Respect at Work Training		Χ			Χ	Χ	
ALGA National General Assembly			Χ				

<sup>\*</sup>Internally Organised

#### **Legal Proceedings**

Clause 217(1)(a3)

For the year ended 30 June 2021, Council had incurred \$143,620 in legal fees for proceedings taken by or against Council. By comparison, Council had expended \$68,520 in legal fees in 2019/20.

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

Description	Cost	Status
Planning Matters	\$99,128	Open
Debt Recovery	\$21,442	Open
Other matters	\$23,051	Open
Total	\$143,620	



#### <u>Contracts awarded by Council</u> Clause 217(1)(a2)

During the period Council expended in excess of \$150,000 with the following suppliers for the purposes as shown:

Supplier	Supply / Service	Amount \$
Boral Construction Materials	Purchase of Material (Dust, Subbase, Cationic, Concrete Mix)	247,871
CGB Civil	Equipment installation, Plant and services	223,849
CPB Excavations	Civil works, Plant, and services	355,653
Dave Cowan Constructions	Construction services	309,888
Downer EDI Works P/L	Supply of road material and contract works	936,395
Energy Australia	Electricity and Street Lighting charges	262,491
Fencing1	Supply and Installation of fencing	183,634
Hadlow Earthmoving	Waste facilities site management contract, earthmoving works and hire of plant	783,328
Hanson Construction Materials	Supply of road material and concrete	707,827
Josh Nixon Excavations Pty Ltd	Hire of plant and Services	254,958
JR Richards & Sons	Waste collection services	569,572
L-Don Sporting Areas	Supply, Installation, Restoration of courts	322,597
Midwest Traffic Management	Traffic Control Services	159,563
Oilsplus	Bulk Fuel	274,663
Orange City Council	Rural Fire Service and Central West Libraries contributions	500,895
Origin Energy	Electricity	156,452
Riverpark Construction	Construction of Carcoar Amenities Block, Newbridge Pavilion	304,969
Stabilised Pavements Of Aust	Stabilisation	315,017
Statecover Mutual	Workers Compensation Insurance, Training, Staff Well-being Program	167,244
Statewide Mutual	Insurance Renewals	340,872
Volvo Commercial	Purchase Plant, parts	392,159
YMCA	Management CentrePoint Sport and Leisure	314,878

#### **Private Works**

Clause 217(1)(a4)

Council's Operational Plan provides for the undertaking of private works. During 2020/21 private works expenditure totalled \$74,426 providing an income of \$119,163. The following table provides a summary of the private works completed by Council during this reporting period.



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

Description of Work	Expenditure
Construction	\$21,135
Hire of Plant & Equipment	\$1,132
Gravel Sales	\$16,545
Other	\$35,614
Total	\$74,426

#### Section 356 Contributions (to financially assist others)

Clause 217(1)(a5)

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

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

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

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

The following table provides a summary of the amounts contributed by Council in accordance with the provisions of Section 356 of the Local Government Act. Allocations under the Community Financial Assistance Program (CFAP) are detailed in Appendix A7.

Contribution		Amount
Rates & Charges (CFAP)		\$18,424
Financial Assistance Program (CFAP)		\$56,213
Community Organisation Insurance contributions (CFAP)		\$6,445
Heritage Grants		\$3,083
Tourism Events Development Program		\$8,797
	Total	\$92,962



#### **External Bodies**

Clause 217(1)(a6)

The following organisations exercised functions delegated by Council during 2020/21:

External Body	Function
Central West Libraries	Library Services
Barry Progress Association	Public Hall
Newbridge Progress Association	Public Hall
Hobbys Yards Community Association	Public Hall

#### Controlling Interests - Partnerships, Cooperatives and Joint Ventures

Clause 217(1)(a7)

Blayney Shire Council held a controlling interest with a number of Councils in Central Tablelands Water County Council and Upper Macquarie County Council during the reporting period.

#### Participation in Partnerships, Cooperatives and Joint Ventures

Clause 217(1)(a8)

Blayney Shire Council is a member of Statewide Mutual Liability, Workers Compensation and Property Schemes.

#### **Equal Employment Opportunity - Human Resources**

Clause 217(1)(a9)

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

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

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

#### **Senior Staff Remuneration**

Clause 217(1)(b)

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

The all-inclusive remuneration package of senior staff that incorporates salary component, employer superannuation, non-cash benefits and amounts payable for fringe benefits tax in the 2020/21 financial year amounted to \$252,157.



#### **Stormwater Management Services**

Clause 217(1)(e)

Council did not levy an annual charge for Stormwater Management Services during 2020/21.

#### **Companion Animals Act Enforcement and Compliance Activities**

Clause 217 (1)(f)

The Council carried out the following activities in 2020/21 in relation to enforcing, and ensuring compliance with, the provisions of the *Companion Animals Act 1998* and the regulation under that Act.

40 dogs in total at the pound of that 25 dogs returned to their owners, 2 rescued and 13 were euthanized. 33 dogs were impounded, and 7 dogs surrendered due to dog attacks.

Companion animal community education programs:

Community Education Programs consisted of promotion in the local and social media, and detailed information delivered with Rate Notices.

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

Before destroying a seized or surrendered animal it is the duty of the council to consider whether there is an alternative action to that of destroying the animal and (if practicable) to adopt any such alternative. Council actively seeks to re-home animals which are impounded, including contact with members of the public and the placement of posters advertising impounded animals in the local veterinary surgery. Council has also fostered a close relationship between Bathurst Regional, Orange City and Cowra Shire Councils as well as the RSPCA in the re-homing and adoption of Stray/Dumped Dogs.

Off leash areas provided in the Council area:

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

Amount of funding spent relating to companion animal management and activities: Financial information on management and control of companion animals in the area is detailed as follows:

Income	
Registration Fees – commission	\$3,775
Grants and Contributions	\$0
Impounding Fees	\$1,068
Fines & Costs	\$346
Microchip Fees	\$0
Other income	\$3,969
Total Income	\$9,158



Expenditure	
Salaries	\$60,382
Employee Overheads	\$24,225
Depreciation	\$10,594
Impounding & Control Expenses	\$12,978
Microchipping	\$47
Responsible Pet Management Program	\$1,834
Total Expenditure	\$110,060
Net Cost of Companion Animal Operations	\$106,091

#### **Government Information (Public Access) and Regulation**

#### **GIPA Activity**

Section 125(1) and Clause 7 Sch. 2

A report on Government Information Public Access activity for the 2020/21 year is provided. Please refer to Attachment A4.

#### **Public Interest Disclosures Act 1994**

#### **Public Interest Disclosures Annual Report**

Section 31 (and Public Interest Disclosures Regulation 2011 cl.4)

A report on Public Interest Disclosures for the 2020/21 year is provided. Please refer to Attachment A5.



#### **Environmental Planning and Assessment Act 1979**

#### **Planning Agreements**

Section 7.5(5)

Company	Effective	Purpose	Amount	Due Date	Paid
		Road Upgrades Contribution	\$1,000,000	One –off payment payable on date of the agreement.	Yes - Completed
Cadia Holdings Pty Ltd	July 2013	Annual contribution  – Community enhancements and / or Road Upgrades	\$58,568	Due within 28 days of 30 June. Subject to annual increase in accordance with All Groups CPI.	Yes
		Annual contribution  - Community  Benefit Fund	\$55,000		No
Flyers Creek Windfarm	January 2014	Annual contribution  – Road  Maintenance	\$40,000	50% payable 1 July and 50% payable	No
Pty Ltd	2017	Annual contribution  – Project Related Council Administration and Observations	\$12,000	5 January.	No

#### Other Information

#### **State of the Environment**

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

Council has decided to continue reporting on an annual basis so that a detailed Regional State of Environment Report can be prepared that covers trends in the intervening years.

A copy of the comprehensive State of the Environment Report for 2020/21 is available as a separate document on Council's website under the Environment tab.

https://www.blayney.nsw.gov.au/environment/state-of-the-environment-report

#### STATUTORY INFORMATION



#### Information on implementation of the Disability Inclusion Action Plan

Disability Inclusion Act (2014) section 13(1)

Council has adopted the Blayney Shire Disability Inclusion Action Plan (DIAP) 2017-2021. This plan was developed through collaboration of Orange City, Cabonne and Blayney Shire Councils. The aim of the plan is to ensure that local services, facilities and programs provided by Councils are as inclusive as they can be.

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

Council implemented a number of initiatives to raise the profile of access issues within the Shire. A report on implementation of the Disability Inclusion Action Plan for the 2020/21 year is provided. Please refer to Attachment A6.

#### **Swimming Pool Inspections**

Swimming Pools Act (1992) section 22F(2) & Swimming Pools Regulation (2018) clause 23 Council is required to include in the annual report the number of inspections performed and the resultant number of certificates of compliance and certificates of non-compliance issued.

Statistics for the 2020/21 year are as follows:

- -5 inspections
- -0 inspections of tourist and visitor accommodation
- -0 inspections of premises with more than 2 dwellings

#### **Development Servicing Plan for Sewerage Services**

2016 Developer Charges Guidelines for Water Supply, Sewerage and Stormwater
The Blayney Shire Council Development Servicing Plan for Sewerage Services (April 2020) was adopted on 9 June 2020.

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

As part of the adopted Development Servicing Plan for Sewerage Services developer charges were set below the calculated charges to help promote and facilitate development in the Blayney Shire. The resulting annual cross-subsidy of \$55 per service was levied from 1 July 2020 and totalled \$96,085.

#### STATUTORY INFORMATION



#### **Bush Fire Control**

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

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

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

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

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

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

During 2020/21 Council has facilitated works for the upgrade of facilities at Barry/Hobbys Yards and Newbridge Brigade.

The annual contribution paid by Council in 2020/21 for this service was \$301,735.



#### **DELIVERY PLAN PERFORMANCE ANNUAL REPORT – JUNE 2021**

DP Ref.	DP Task	OP Measure	Current Status
Futur	e Direction 1 - Maintai	in and Improve Public Infrastructure and Se	ervices
	_	d to work together to plan for ongoing works and	capital projects that will improve the Blayney Shire road
1.1.1	Represent business and community concerns to both State and Federal Governments in relation to improved road safety and market access outcomes.	service levels.	Brewery Bridge on Hobbys Yards Road has been assessed under the National Heavy Vehicle Regulator Strategic Local Government Asset Assessment Project. Demonstrating that the bridge can handle all contemporary vehicle types, including all terrain cranes.  Road rehabilitation works completed on Forest Reefs and Newbridge Roads.  Heavy Patching work has been completed on Four Mile Creek (widening), Tallwood, and Neville Roads  Carcoar St reconstruction project in progress at approx. 80% complete, with final works to recommence in August.  The 20/21 Reseal Program completed, including Forest Reefs Road, Carcoar Road, Belubula Street in Carcoar, Water and Osman Streets in Blayney.  Maintenance grading and resheeting programs ongoing, within budgetary allocations.  Roadside vegetation management undertaken:-  — tree trimming between July and Sept.  — roadside slashing & spraying ongoing.  New footpath works completed in Charles Street Blayney, Boomerang St Millthorpe, Charles Street Blayney & Eulamore St, Carcoar.  Blayney footpath renewals (various) within budgetary allocations.
1.1.2	Manage Regional (State) and Local Road Networks.	Sealed roads, unsealed roads and bridges/culverts are maintained in accordance with agreed Service Levels.	Council no longer participates in the Routine Maintenance Council Contract, as the value proposition was no longer positive for Council, with a significant increase in the pre- qualification requirements.  Hobbys Yards Road (REPAIR) rehabilitation works completed December 2020.  Belubula Way major culvert propping works complete and replacement scheduled.  Resealing work undertaken on Hobbys Yards Road.  Culvert approach works (asphalt) on Belubula Way completed.  Council has submitted a number of funding applications for regional road rehabilitation works, including:  Almost 2 km of Hobbys Yards Road, west of Hobbys Yards – NSW Government REPAIR program.  Hobbys Yards Road rehabilitation (3.5 km) through NSW Government Resources for Regions Round 8.
1.1.3	Implement the Blayney Shire Council Asset Management Plans.	Implement the Blayney Shire Village Streets Sealing Plan 2018/2022 on streets in residential zones.	Initial sealing works completed on:-  — Hay and Leabeater Streets, Lyndhurst.

DP Ref.	DP Task	OP Measure	Current Status
1.1.4		applications are prepared and submitted for funding.	Funding applications submitted to NSW Fixing Country Bridges program, for:-  — Gally Swamp Bridge (50%), Gallymont Road  — Limestone Creek Bridge, Lucan Road  — Grubbenbun Creek Bridge, Leabeater Street  Council advised on unsuccessful application to NSW Government Streets as Open Space Program (COVID Stimulus) for Belubula River Walk from Martin Street to Martha Street, Blayney.  Council has submitted a number of funding applications for road rehabilitation works, including:  • 2 km of Hobbys Yards Road, west of Hobbys Yards —
			<ul> <li>NSW Government REPAIR program.</li> <li>\$0.9M for gravel resheeting of 10 unsealed local roads – NSW Government Fixing Local Roads program.</li> <li>\$1.1M for Heavy Patching of 3.2 km of Moorilda Road, north from Barry – NSW Government Fixing Local Roads program.</li> <li>\$2.5M for Heavy Patching of 6.6km (of 13 km) of Three Brothers Road – NSW Government Fixing Local Roads program.</li> <li>Forest Reefs / Tallwood Road Intersection Upgrade, Hobbys Yards Road rehabilitation (3.5 km) and initial sealing of Coombing and Mendham Lanes, Barry and North Prescott and North Harrow Streets, Lyndhurst through NSW Government Resources for Regions Round 8.</li> </ul>
			<ul> <li>Funding submissions for footpath works include:</li> <li>Belubula River Walk, Blayney</li> <li>Coombing Street, Carcoar</li> <li>Marsden Street, Lyndhurst</li> <li>Boomerang and Elliot Streets, Millthorpe</li> <li>Trunkey Street, Newbridge</li> </ul>
		Representations are made through the local State and Federal Government Agencies for assistance to obtain additional funding for significant projects.	Council is yet to be advised by NSW Government of progress on the Road Classification and Road Transfer Review.
			Infrastructure Services staff attend Strategic and Technical Advisory Group meetings.
		by NSW and Federal Governments from the	Infrastructure Services continue to liaise with Central NSW JO and Government agencies on transport planning.
			NSW Growing Local Economies application for Blayney Heavy Vehicle Route – Stage 1, unsuccessful. Debrief undertaken with NSW Government officials.
1.1.5	Plan for future	Road networks and supporting facilities are	No further progress
	transport and road infrastructure to	analysed to identify opportunities for inclusion and development within the Transportation Asset	Council continues to install traffic classifiers at various locations across the Shire road network.
	service future needs.		Internal mapping systems have been developed to capture traffic accidents that are not captured through the NSW Centre For Road Safety portal.
			Brewery Bridge on Hobbys Yards Road has been assessed under the National Heavy Vehicle Regulator Strategic Local Government Asset Assessment Project. Demonstrating that the bridge can handle all contemporary vehicle types, including all terrain cranes.
		Projects are scoped and designed to a 'shovel ready' state for when funding opportunities arise.	Infrastructure Services continue to progress projects to "shovel ready" status. Casual surveyor employed to increase capability.

DP Ref.	DP Task	OP Measure	Current Status
1.1.6		Projects are scoped from storm water management plan(s) and funding applications submitted.	Council is seeking funding to undertake an addendum to the Blayney Town Flood Study to review the underlying modelling.
			Blayney Retarding Basin Study continues to progress with alternate sites and solutions being investigated.
1.1.7	Water Sensitive Urban Design (WSUD) to storm water management.	WSUD principles considered as part of development process and implemented where benefits are identified.  Develop a WSUD policy in relation to development and Council works.	No further actions related to WSUD undertaken.
1.1.8	Storm water Management Plans are	·	n Council is seeking funding to undertake an addendum to the Blayney Town Flood Study to review the underlying modelling.
			Blayney Retarding Basin Study continues to progress with alternate sites and solutions being investigated.
1.1.9	cemeteries in accordance	Maintain Cemetery records and provide online public access.	Cemetery records updated and synchronized to public database.
	needs and expectations.	Maintain cemeteries to agreed Service Levels.	Rabbit eradication continually being undertaken.
1.1.10	residential zones of the	Lobby RMS to undertake an audit of speed zones with solutions leading to the designing and installation of traffic calming devices, where	Signage amendments for Neville speed zone amendments completed.
		installation of traffic calming devices, where opportunities arise.	Consultant engaged to undertake mainstreet strategic planning for Blayney and Millthorpe centres. Community engagement being rescheduled (due to COVID) for mid-September. Transport for NSW engaged in projects.
		Undertake an audit of school bus shelters to ensure they meet agreed Service Levels.	No action to date.
1.2 Er	nsure provision of Sewerage	e Treatment is adequate for the growth of the Sh	ire and promotes Residential Development
S p	ewerage Treatment is lanned for in a sustainable	sewerage and ensure compliance with licence requirements.	Inspections of sewerage treatment plant (STP) undertaken on routine basis in conjunction with EPA and NSW Water.
m	nanner.		Continue to sample effluent in accordance with license conditions to monitor compliance.
			Construction of Blayney Effluent Recycling Plant complete, commissioning and validation to be finalised.
		Case for Town Sewerage for Carcoar,	Council is preparing a service level survey for preparation of the next Community Strategic Plan, which seeks input on future sewering of the villages.
e p o w	•	Waste Water Strategy.	Draft On-Site Waste Sewerage Management Policy prepared. Draft to be presented to Council after 3 Planning Proposals are finalised for updating the Blayney LEP.
A p a	ctive Movement Strategy		Council has completed a number of Footpath / Shared Path works:  • Victoria Street, Millthorpe  • Victoria Street underpass, Millthorpe  • Boomerang Street, Millthorpe  • Plumb Street, Blayney  • Ogilvy Street / Dakers Oval, Blayney
		Accessibility compliance is considered prior to works commencing on all projects in accordance with Council's Disability Inclusion Action Plan.	<ul> <li>Crouch Street, Neville</li> <li>Charles Street, Blayney</li> <li>Eulamore Street, Carcoar</li> </ul>
			The reconstruction of Carcoar Street, Blayney has included substantial improvements to the existing pathway network, with reconstructed kerb ramps and crossing blisters.
			Accessible parking space and pathway at Blayney Library completed.

DP	DP	OP Measure	Current Status
Ref.	Task	Or ivieasure	Current Status
1.4 In	nproved access to commun	ity and public transport between villages and cer	ntres.
	obby to improve public and ommunity transport for the	Assess transport needs around the Shire.	Transport for NSW trial of Trunkey Creek to Bathurst Bus Service, via Neville and Blayney completed.
	hire.	Continue to lobby for retention and innovative ways to deliver transport and other essential services in the Shire.	
			rimary and ancillary support services provided in the Shire
		he community to improve health outcomes.	Health Council advocating for no reduction of aged care beds in
ld g a	obby NSW and Federal	to refurbish the Blayney Health Multipurpose	proposed refurbishment of Blayney Multipurpose Health Service, discussions between Western Area Health and Health Council ongoing.
		values the local village and town primary school	ls so that they remain active and operational educative
<b>facilit</b> 1.6.1		Advacate on hehalf of the community to NSW	No issues raised for Council attention
1.6.1	community to NSW Government to support accessible quality local education.	Advocate on behalf of the community to NSW Government to support accessible quality local education.	No issues raised for Council attention
1.7 Se	eek opportunities from the	Federal Government and NSW Government to re	e-open the Blayney – Demondrille Railway Line which will
		efits, cost effective port and market access for ma	
1.7.1	re- opening of the Blayney-		Business case led by NSW Minister Regional Transport, progress in hand
1.8 Fu	ull and equitable access and	I strong usage of Information and communication	n technologies across the Shire.
	•	Lobby and advocate on behalf of the community to the Federal Government for improved mobile phone access to Carcoar and other localities.	Completed
1.9 In	vestment by the NSW Gove	ernment to re-open both Millthorpe and Newbrid	dge Railway Stations for On Request Services.
1.9.1	Advocate on behalf of the	Support the investigation of the Business Case	Completed
	to facilitate investment by the NSW Government to	for On Request Services in Millthorpe.	Access to Noveleridge Deilygov Station remains not possible
	reinstate On Request Services at both Millthorpe and Newbridge.	Transport to tacilitate the reinstatement of ()n	Access to Newbridge Railway Station remains not possible, Council has made representations to local MP regarding disrepair and maintenance of surrounds

DP Ref.	DP Task	OP Measure	Current Status
NOT:		Build the Capacity and Capability of Local G	overnance and Finance
	_		so that they are capable, self-sufficient communities
	Encourage sound governance practice and build the capacity and capability of local leaders		Communication remains very constructive, Mayor, Councillors, GM and Directors attending local village and community groups meetings as needed, facilitated by both Council, Village Committee or special interest/working group
	organisations	Provide ongoing financial support for the Community Development Coordinator roles and engagement with the Tourism, Town and Villages Committee.	Development Coordinators submitting grants for various projects, review of program will commence in new financial year. Council has progressed a number of projects identified in Village Community Plans and funding received for these community infrastructure projects.
		Support the development and implementation of improvement projects for the local Halls, School of Arts and other Community facilities.	DCP and DSP Projects either completed or in progress, SCCF Round 4 submitted for assessment.
			2020/21 budget fully expended with \$102,566 in financial assistance allocated. Round 1 applications for 2021/22 year currently being sought. VEP monies allocated to village projects as identified in Village Community Plans.
2.1.2	the community groups to	community, on Council roads and facilities.	Policy reviewed and adopted in February 2019. Website and Information Guideline reviewed and updated to be more informative to Event Organisers. Cross functional working party reviewing event management processes with a view to improvement.
		Review risk assessments supporting Event Management Applications and provide feedback where required.	WHS and Risk support provided to community organisations developing COVID Safety Plans, QR Code Check ins
2.2 Wh	nether you choose to live	in the town of Blayney or any of our villages, there	is both space and time to build the home of your dreams.
2.2.1	•	Commence review of the Blayney Settlement Strategy.	Updated Blayney Shire Settlement Strategy adopted by Council in February 2021.
	residential housing blocks and availability in Blayney and Villages.	Invest and develop available land to stimulate the release of housing blocks in Blayney to meet demand and facilitate investment growth.	Housing Plus project in progress
2.3 Ou	r local planning instrumer	nts supports the agricultural, industry, business/to	urism and residential growth demands in a sustainable
<u>manne</u> 2.3.1	Ensure planning activities support long term	Adopt a comprehensive Development Control Plan for the Shire.	Completed in 2018.
	lagricultural sector	Review the 2008 Blayney, Cabonne & Orange Sub Regional Rural and Industrial Strategy.	Blayney public exhibition completed. BCO steering committee needs to meet again to arrange finalisation of the strategy.
		ay communication and engagement between State . Stakeholders, Council and communities of interes	e and Federal Governments, our Town Association and Village
2.4.1	Councillors to exhibit leadership on Council participating in committees and implementing Council's Community Engagement	Council delegates are included in committees and community organisation engagement opportunities.  Active participation in the Central NSW Joint	Committees of Council meet on a regular basis, however attendance is declining. Councillors and staff meet regularly with community and village representatives online or in person. Review of Council Committees undertaken for report to be presented to new Council
-	oriategy.	Organisation.	Council attendance at Central West JO meetings.
		ion that is flexible enough to take advantage of cap tively and efficiently, in a sustainable manner.	pital grant opportunities to undertake major projects whilst
2.5.1	Provide a framework for	Implement collaboration with Central NSW Joint Organisation.  Review policies every 4 years following Council	Council regularly attends and contributes to the Central NSWJO including Human Resources, WHS and Risk, Central NSW Tourism meetings and initiatives Council continued to introduce, review and improve policies
		election. Introduce and amendment of policies as required.  Provide training for Councillors and staff.	Policy review program is ongoing with policy amendments effected and submitted for Council endorsement as required.  Workshop proposed to be held in November 2021, after 2021
			Council elections, subject to COVID restrictions  Reports furnished to Council on six monthly basis on Statutory
		•	Compliance and Reporting activities.
2.5.2	management and delivery of sustainable services and assets are	Review and report on Council's performance against Long Term Financial Plan and ensure its meets OLG Financial Performance Ratios.	Performance ratios reported upon against OLG benchmark in Audited 2019/20 Financial Reports. Review of Long Term Financial Plan undertaken with Operational Plan and budget preparation process.
	delivered across the Blayney Shire.	Council's Financial Statements are prepared as per statutory requirements and unqualified.	Financial Statements and audit finalised and lodged with OLG on 18/11/2020. Tabled to December 2020 Council meeting. Audit opinion unmodified.

Ref.	DP Task	OP Measure	Current Status
		Equitable distribution of rates and charges and responsible collection of rates and debtors.	Debt collection undertaken in accordance with Council's Rates Debtors Recovery Procedure. Council's debt recovery practices have evolved to a mediatory approach rather than court action to prompt debtors. During the 2020/21 year no debts were referred for new court action. A Sale of Land for Unpaid Rates auction was conducted in November helping to resolve properties with untraceable owners and unadministered estates. Practices for recovery align with OLG Debt Management and Hardship Guidelines.
		Asset management strategy and plans that ensures intergenerational equity.	External Audit in accordance with National Asset Management Assessment Framework completed with Council achieving a score of 4.3 out of 5.0 (with 5.0 representing Advanced) and well above the Core Maturity Level of 3.
2.5.3	Support the sustainable future of local government.	Participate in leading advocacy networks including Local Government NSW, Country Mayors Association and Central NSW Joint Organisation.	Country Mayors; JO meetings held March and June 2021 attended by Mayor and General Manager.
2.5.4	Undertake regulatory responsibilities for environmental health and animal control.	Provide animal control services in accordance with agreed Service Levels.	<ul> <li>17 dogs impounded, of those:</li> <li>O Rescued by the RSPCA</li> <li>6 Euthanized (2 failed temperament assessment, 4 involved in dog attacks)</li> <li>11 Returned to owners</li> </ul>
2.5.5	Review Risk Management Strategy of	Review and test the Business Continuity Plan.	Completed.
	Council operations.	Implement Statewide Risk Management Action Plans.	Completed.
		Regular meeting of Audit, Risk and Improvement Committee.	Meetings of Audit, Risk and Improvement Committee conducted. Fraud Risk Health Assessment conducted during 2020/21.
		Ensure a Risk Management Panel considers all major projects prior to commencement.	Completed
2.5.6	Continue to be an attractive employer that people want to work for.	Implement Workforce Management Plan strategies.	Workforce Management Plan strategies reviewed on an ongoing basis and used to inform workforce planning initiatives. Organisational Review undertaken and efficiency/resource delivery recommendations contributed to organisational restructure
2.5.7	Administrative and technical services are undertaken to support	Fleet services are managed Payment of suppliers within trading terms.	Fleet maintenance undertaken as programmed and new fleet ordered / supplied as budgeted. Payments to suppliers made within trading terms and in
	the organisation.	Payroll services undertaken within statutory	accordance with statutory requirements.  Payroll services delivered on time and obligations per
		requirements and on a timely basis	statutory requirements met.
		Management and ongoing development of I.T. Geographical Information and Communication services.	Council has been working on importing Heritage and Crown Land data into the GIS System. A data sharing arrangement has been initiated with CTW where CTW shares water data and BSC shares sewer and stormwater data. It should be noted that no confidential information is shared)
2.5.8	Effective management of land under Council control.	Management of leases and licences.	Crown Lands Plans of Management program commenced. Classification of Crown Lands and Categorisation of Crown Lands submitted for approval. Crown Lands Negotiation program with State Government and Orange Local Aboriginal Lands Council in abeyance pending review.
		Development of Plans of Management for Crown Reserves.	Crown Lands Plans of Management program in progress. Plans of Management for Parks and Open Spaces referred for and pending approval. Plans of Management for Cemeteries pending further advice.
		Facilitate property sales and development.	EOI for Industrial Land listed on Council's website. 1 industrial land parcel sold during 2020/21. 3 lots sold in Streatfeild Close land and fully subscribed.
2.5.9	Customer services and information are	Customer support services are provided from Council from all service points.	Customer requests captured and request status reviews / follow up undertaken.
	delivered effectively and efficiently.	Manage public access for information (GIPA) and privacy.	Agency Information Guide adopted by Council in July 2020. Statutory reporting and Formal GIPA requests being attended to within statutory timeframe.
1		Council's records are maintained and captured in accordance with statutory requirements.	Records Disaster Management Plan finalised.

DP Ref.	DP Task	OP Measure	Current Status
		e rights to live safely and securely in our communi	ties and villages with opportunity to develop positive
neighb	ourhood relationships.		
2.6.1	• •	Management Committee.	Director Infrastructure Services (DIS) chairs Local Emergency Management Committee, on quarterly basis, and provides executive support where required.
	State Emergency and Rescue Management (SERM) Act.	Support the operation of the SES.	Support provided as and when requested.
2.6.2	road and pedestrian	of a Road Safety Officer and implementation of the annual Road Safety Action Plan.	Central Tablelands Road Safety Program continues with delivery of approved Road Safety Action Plan by Acting Road Safety Officer.  Community education programs delivered based upon issues identified through Local Traffic Committee.

DP Ref.	DP Task	OP Measure		Current Status
	Future Direction 3 -	Promote Blayney Shire to grow the Loc	al an	d Visitor Economy
3.1 A v	riable and productive, sust	tainable agricultural sector with opportunities	for n	niche production and access to markets.
3.1.1	the Shire in order to	Explore and promote opportunities for Agricultural value adding industries.		notion of local produce and associated opportunities rporated into Australia Day events.
	agriculturar iariu aliu	Review the 2008 Blayney, Cabonne &Orange Sub Regional Rural and Industrial Strategy.	_	ney public exhibition completed. BCO steering committee ds to meet again to arrange finalisation of the strategy.
	the future.	Participate in Central NSW Joint Organisation Planners Group, ensuring input into Department of Planning and Environment proposed policy changes.	DPES	Sattended all meetings.
3.1.2	-	Manage the water supply bores in rural locations to provide a secure 'non-potable' supply of water to the Shire.		being regularly collated from meters for further analysis.
		Participate in Central NSW Water Utilities Alliance.	Ongo	oing
		Support water pipeline projects with Central Tablelands Water.		ncil continues to liaise with Central Tablelands Water as ested.
	esponsible and thriving m ling corporate citizens.	ining industry that is engaged and works tow	ards t	the betterment of the Shire with the community and Council
3.2.1	Encourage and support cooperation of mining industry in relation to the economic growth of the	Participate in the Energy and Mining		or and General Manager attending MERC meeting ongong, February 2021
	shire to protect the environment and address potential	Related Councils Association and Cadia Consultative Committee.		hillamys Gold Project Voluntary Planning Agreement oved by Council February 2021, executed and on Council
	impacts.	Lead Voluntary Planning Agreement negotiations with Regis Resources.	Web	site
3.3 A v	vell-established, connecte	ed and prosperous tourism industry supported	l by lo	ocal communities.
3.3.1	Destination Marketing	Encourage engagement with tourism and business groups to build relationships and build on local events and attractions.		ism Development Program extended to support marketing events.
3.3.2	Masterplan projects.	Identify those projects that meet Council's objectives and develop Business Cases as opportunities arise.	com	terplan review in progress. Belubula River Walk Stage 2 pleted, Stage 3 funding application submitted to Building er Regions Round 5
3.3.3	of Junction Reefs Reserve for camping.	Facilitate communication between Council, Oceania Gold, Crown Lands and NSW Government to resolve the public access, environmental and road ownership issues to Junction Reefs Reserve.	camp	tion Reefs MOU executed, and is now open to public for ping and recreation. Official opening remains on hold pending ID restrictions, planned for later in 2021.
3.3.4	Ensure Food Premises comply with the requirements of the Food Act.	Undertake annual food shop inspections and investigate any food related complaints.	46 in	mporary food shop inspections undertaken in the period. spections of permanent food shops undertaken in the period. bbile food premises inspected in the period.
	internationally recognise	d brand for the Orange Region that adds value	e to th	he vision and appeal of our heritage villages and tourism
3.4.1		Support Orange Region Tourism activities.		Summer campaign launched. ter Campaign launched and adjusted to target regional NSW ACT
	recognised hrand and	Support the initiatives of Central NSW Tourism.	Ongo	ter Fire Festival event postponed to end of August bing communication between Council, Orange360 and Central of Tourism Managers.
3.5 Sus	। stainable water, renewabl	le energy options and transport sectors suppo	rt fut	cure growth of business, industry and residents.
3.5.1		Provide information to public regarding sustainable energy practices.	REAF	P review completed and adopted by Council.
	use within the Shire.	Investigate sustainable energy opportunities on Council land and	REAF	Working Group meets regularly to progress action items.
		infrastructure.		WJO providing support to Councils on renewable energy and gy reduction projects.
				struction of Blayney Effluent Recycling Plant complete, missioning and validation to be finalised.
			BCO proje	Alliance continuing to liaise on future renewable energy ects.

DP	DP	OP Measure	Current Status
Ref.	Task		
3.6 A	vibrant local retail and bus	siness sector that employs local people suppor	rted by Council and the community.
3.6.1	Seek opportunities to build a vibrant local retail and business sector.	Improve the directional signage and Visitor Information messaging along the Mid-Western Highway and remove old signs of businesses which have closed.	Completed
		Undertake a review of the Heritage Conservation Areas within the Blayney Shire.	Heritage Conservation Areas (HCAs) were considered in the 2020 Blayney Shire Settlement Strategy. Direction was to retain HCAs as is because it ensures tighter control of development through lodgment of a DA.
3.6.2	Complete a Business Case considering a new Cultural Centre bringing together the Library and Family History Group for arts and cultural activities.	Complete plans for new Cultural Centre on current library site to a shovel ready status so that funding submissions may be lodged.	Stage 2 Library Project in progress – new amenities, entrance door and storage, funding by NSW Drought Stimulus Program.
3.6.3	Investigate options for the utilisation of the Railway Station buildings at Newbridge, Carcoar	Build relationships with Government bodies and NGO's to assist small business.	Platform at Blayney opened in April 2021, at Blayney Train Station.
	and Blayney for community, art, social and tourism activities.	Support and encourage the establishment or expansion of local businesses.	Place Design engaged to progress update of Blayney CBD Masterplan, and project extended to include Millthorpe Village High Pedestrian Zone Masterplan
3.6.4	consulting advice to facilitate development.	Support the engagement of an Access Consultant to assist businesses with specialist access advice for lodgement of development applications.	Budget allocation provided. No business utilized the service during the period.
3.7 A	range of quality and afford	dable childcare and family support services wil	l be available and supported.
3.7.1	Continue to advocate and support children's services.	Advocate for children's services in the Shire.	A number of services were provided for children by Council including junior sporting awards program; sport related funding for regional, state and national representation through the Community Financial Assistance Program; and Music Scholarship program at the Mitchell Conservatorium and the Orange Regional Conservatorium.
3.8 lm	plementation of the Region	onal Economic Development Strategies identif	ied for Blayney Shire.
3.8.1	Review the Blayney Local Environmental Plan (2012).	Undertake a review of the Heritage Conservation Areas within the Blayney Shire, Blayney Cabonne Orange Strategy sub regional strategy and Blayney Settlement Strategy in preparation of the Blayney Local Environmental Plan (2012) review.	Heritage Conservation Areas (HCAs) were considered in the 2020 Blayney Shire Settlement Strategy. Direction was to retain HCAs as is because it ensures tighter control of development through lodgement of a DA.
		Undertake the review of the Blayney Local Environmental Plan (2012) in the time period specified in the amendments to the EPAA 1979.	2 of 3 Planning Proposals commenced following adoption of the 2020 Blayney Shire Settlement Strategy.

Ref.	DP Task	OP Measure	Current Status
		Enhance facilities and networks that su	pport Community, Sport, Heritage and Culture
4.1 Cu resoui	· -	are supported by Council, volunteers and stat	e sporting bodies so that they are coordinated and well
.1.1	Development of a calendar of sport and cultural events.	Promote Council website and social media platforms for promotion of major sporting and cultural events by groups.	Council provides regular posts to social media platforms of local sporting events, and directs training opportunities to Sports Council members.
1.1.2	Implement Blayney Shire Sports and Recreation Masterplan to enhance and improve sporting facilities.	Continue to engage Sports Council to develop business cases for and prioritise sport and recreational facilities capital projects.	The following grant funded projects have been completed:-  - Aust. Drought Communities Fund  - Brian Bennet Pavilion, Newbridge  - Cricket pitch and seating, Rec. Ground, Lyndhurst  - Perimeter fence, Dakers Oval, Blayney  - Recreation shelter, Redmond Oval, Millthorpe  - Amenities block, Blayney Tennis Centre  - NSW Showground Renewal Fund  - Eastern road connection, Blayney  - Fence and entry statement renewal, Blayney  - NSW Drought Stimulus Fund  - Amenities block, Dakers Oval, Blayney  - Cricket practice nets, Rec Ground, Lyndhurst  - NSW Stronger Country Communities Fund Round 4  - Netball Courts resurfacing, Blayney
		Deliver Multipurpose Covered Arena project at Blayney Showground.	Central West Equestrian and Livestock Centre completed.  Further surface amendments undertaken to provide improved horse and rider experience.
		Prepare Business Case for King George Oval refurbishment project and seek funding opportunities.	Contractor engaged to undertake design and delivery of King George Oval change room complex, funded by the Aust. Govt. Building Better Regions fund. Funding has been applied for the upgrade of KGO and Netball
			courts fencing, parking and pathways under Resources for Region Round 8.
4.2 Th	ere is capacity to host wit	hin the Shire regional and state sporting event	
	ere is capacity to host wit  Encourage active participation in sport.	hin the Shire regional and state sporting event  Participate in programs and maintain  Council membership to the Western Regional  Academy of Sport.	Round 8.
.2.1	Encourage active participation in sport.	Participate in programs and maintain Council membership to the Western Regional	Round 8.  s and competitions that will attract strong participation.  Membership renewed.
.2.1 4.3 Bla	Encourage active participation in sport.	Participate in programs and maintain Council membership to the Western Regional Academy of Sport.	Round 8.  S and competitions that will attract strong participation.  Membership renewed.  Informance and entertainment.  2020 Youth Week events, delayed by COVID 19, held and completed within statutory timeframe. 4 events for 2021 Youth
.2.1 4.3 Bla	Encourage active participation in sport.  Engage with the Shire youth to facilitate	Participate in programs and maintain Council membership to the Western Regional Academy of Sport.  cultural interest, heritage and history, arts, per Facilitate youth activities held in Shire during	Round 8.  S and competitions that will attract strong participation.  Membership renewed.  Fromance and entertainment.  2020 Youth Week events, delayed by COVID 19, held and
2.1 4.3 Bla	Encourage active participation in sport.  Engage With the Shire youth to facilitate projects and activities across the Shire.	Participate in programs and maintain Council membership to the Western Regional Academy of Sport.  cultural interest, heritage and history, arts, per Facilitate youth activities held in Shire during Youth Week.  Support the hosting of the regional Skate Boarding event in Millthorpe.	Round 8.  S and competitions that will attract strong participation.  Membership renewed.  Promance and entertainment.  2020 Youth Week events, delayed by COVID 19, held and completed within statutory timeframe. 4 events for 2021 Youth Week conducted across the Blayney Shire.
4.3 Bla	Encourage active participation in sport.  Engage with the Shire youth to facilitate projects and activities across the Shire.  Encourage participation and continue relationships with music organisations.  Develop partnerships with other arts	Participate in programs and maintain Council membership to the Western Regional Academy of Sport.  cultural interest, heritage and history, arts, per Facilitate youth activities held in Shire during Youth Week.  Support the hosting of the regional Skate Boarding event in Millthorpe.  Participate in programs and maintain Council's	Round 8.  S and competitions that will attract strong participation.  Membership renewed.  Programace and entertainment.  2020 Youth Week events, delayed by COVID 19, held and completed within statutory timeframe. 4 events for 2021 Youth Week conducted across the Blayney Shire.  Event not programmed in 2020/21.
4.3 Bla	Encourage active participation in sport.  Engage with the Shire youth to facilitate projects and activities across the Shire.  Encourage participation and continue relationships with music organisations.  Develop partnerships	Participate in programs and maintain Council membership to the Western Regional Academy of Sport.  cultural interest, heritage and history, arts, per Facilitate youth activities held in Shire during Youth Week.  Support the hosting of the regional Skate Boarding event in Millthorpe.  Participate in programs and maintain Council's membership to Regional Music Programs.  Actively support and promote the Arts	Is and competitions that will attract strong participation.  Membership renewed.  Programance and entertainment.  2020 Youth Week events, delayed by COVID 19, held and completed within statutory timeframe. 4 events for 2021 Youth Week conducted across the Blayney Shire.  Event not programmed in 2020/21.  Music Scholarship program run with 1 scholarship awarded.
1.2.1	Encourage active participation in sport.  Engage with the Shire youth to facilitate projects and activities across the Shire.  Encourage participation and continue relationships with music organisations.  Develop partnerships with other arts organisations to help deliver arts and cultural activities.  Provide effective and	Participate in programs and maintain Council membership to the Western Regional Academy of Sport.  cultural interest, heritage and history, arts, per Facilitate youth activities held in Shire during Youth Week.  Support the hosting of the regional Skate Boarding event in Millthorpe.  Participate in programs and maintain Council's membership to Regional Music Programs.  Actively support and promote the Arts OutWest.  Encourage the use of the Blayney Shire Community Centre as a facility for arts and	s and competitions that will attract strong participation.  Membership renewed.  2020 Youth Week events, delayed by COVID 19, held and completed within statutory timeframe. 4 events for 2021 Youth Week conducted across the Blayney Shire.  Event not programmed in 2020/21.  Music Scholarship program run with 1 scholarship awarded.  Membership renewed.  Community Centre received a good volume of bookings for use of the strong participation.

DP	DP			
Ref.	Task	OP Measure		Current Status
4.4 Implementation of the Blayney Shire Sports and Recreation Masterplan priorities and strategies will realise opportunities for improved healthy lifestyle for our community.				
4.4.1	Implement the priorities	Provide and maintain active and passive recreation facilities for the shire communities.	inspe dema prior	ne inspections undertaken as programmed and non-routine ctions as required, subject to Customer Requests or other and. With maintenance response delivered in accordance tisation and within budget allocations.  al enhancements completed:- Cricket pitch and seating, Rec. Ground, Lyndhurst Perimeter fence, Dakers Oval, Blayney Recreation shelter, Redmond Oval, Millthorpe Cricket nets upgrade, Rec. Ground, Lyndhurst Eastern road connection, Blayney Fence and entry statement renewal, Blayney
		ready" projects and implement the Blayney Sport and Recreation Masterplan to improve facilities at our major sporting precincts.	futur - - The f	egic planning projects completed and adopted by Council for e open space development projects:- Beaufort/Frape Street park Belubula River Walk / The Island ollowing grant funded projects have been completed:-
			The f	<ul> <li>Aust. Drought Communities Fund</li> <li>Pavilion renewal, Rec. Ground Newbridge</li> <li>Cricket pitch and seating, Rec. Ground, Lyndhurst</li> <li>Perimeter fence, Dakers Oval, Blayney</li> <li>Recreation shelter, Redmond Oval, Millthorpe</li> <li>Amenities block, Blayney Tennis Centre</li> <li>NSW Drought Stimulus Fund</li> <li>Cricket nets upgrade, Rec. Ground, Lyndhurst</li> <li>Amenities block, Dakers Oval, Blayney</li> <li>Cricket nets upgrade, Rec. Ground, Lyndhurst</li> <li>NSW Showground Renewal Fund</li> <li>Eastern road connection, Blayney</li> <li>Fence and entry statement renewal, Blayney</li> <li>NSW Stronger Country Communities Fund - Round 3</li> <li>Netball courts surface renewal, Blayney</li> <li>ollowing grant funded projects are in various stages of</li> </ul>
4.5 The Blayney Health Service Integrated Care Program will provide innovative methods to connect health care providers, ancillary and				
4.5.1	Encourage and facilitate an active and healthy community by developing accessible programs through		YMC/ until	Nengaged for second year option to manage CentrePoint 30 June 2022. Deleted.
4.5.2		Support Blayney Shire Interagency and implement Disability Inclusion Action Plan.	Acces	ss Committee meetings held throughout year.

DP Ref.	DP Task	OP Measure	Current Status				
	Future Direction 5 -	Protect Our Natural Environment					
5.1 Ret	ention and regeneration of	native vegetation corridors and removal of inv	asive weed and pest species throughout the Shire.				
5.1.1	partnerships with		Council continues to actively participate in Local Land Services (LLS) programs, and as part of the Environment and Waterways Alliance.				
	management.		Council Officers attend regular UMCC meetings.  Ongoing native plantings undertaken and routine maintenance along Belubula River Walk, Blayney, Mandurama Recreation				
5.2 Bio	diversity and cleaning up of	the Belubula River waterways and tributaries	Ground, Pound Flat Carcoar.  within the Central NSW region water catchment.				
5.2.1	Enhance the communities' understanding of biodiversity issues and	Actively participate in local and regional catchment management groups to increase sharing of knowledge and participate in catchment wide projects and programs.	Council continues to actively participate in Environment and Waterways Alliance.				
	work towards positive behavioural change.		Maintenance of native planting areas along Belubula River Walk, Blayney, Mandurama Recreation Ground, and Pound Flat Carcoar continue.				
		Clean up the creeks throughout the Shire, including removal of willow trees and other noxious species, to create wildlife habitat.	Works to remove noxious weeds on Belubula River, Blayney, in vicinity of "The Island" completed.				
5.3 Her	itage and Indigenous signifi	cant sites in the natural and built environment	are identified and protected.				
5.3.1	Identify items of natural and built heritage in Blayney Shire.	owners of Heritage items to assist with maintenance of heritage items.	Heritage Assistance Program advertised and 4 applications approved.				
		Heritage Advisory services are continued to be provided to owners of heritage items ensuring heritage is preserved whilst allowing development to occur.					
		Undertake review of the Heritage Conservation Areas within the Blayney Shire.	Heritage Conservation Areas (HCAs) were considered in the 2020 Blayney Shire Settlement Strategy. Direction was to retain HCAs as is because it ensures tighter control of development through lodgment of a DA.				
		Install interpretative signage within our Town and Villages at historically significant sites.	No progress, has not been identified as a priority by Village Committees.				
5.3.2	Ensure the Shire's 8 heritage listed cemeteries are maintained and protected.		Council seeking to confirm responsibility and approval process to undertake such works. Council also awaiting input from Blayney Family History Group to identify priorities.				
5.4 Sus	tainable land use practices	across the Shire is improved and tree planting	projects are supported.				
5.4.1	Promote sustainable development and	Disseminate information to the community as it becomes available.	No action to date.				
	protection of our natural resources.	Facilitate the delivery of environment initiatives on Council owned and controlled land.	Ongoing maintenance in conjunction with Carcoar Urban Landcare Group along Belubula River in Carcoar.				
5.4.2	Pursue sustainable land use practices based on the protection and	Undertake a review of the Blayney Cabonne Orange Sub Regional Strategy and Blayney Settlement Strategy in preparation of the	Updated Blayney Shire Settlement Strategy adopted by Council in February 2021.				
	restoration of natural resources, innovative land use policies and	review.	Blayney public exhibition completed. BCO steering committee needs to meet again to arrange finalisation of the strategy.				
	government and community partnerships.	Improve the look of the town and villages by ongoing tree planting program including on the highway, and cleaning up entrances.	Clearing works undertaken on Richards Lane, Millthorpe in preparation for native plantings.				
5.5 Rur vegetat		Local Land Services protect and manage enviro	onmentally significant areas to maintain biodiversity of native				
5.5.1	Protect and enhance biodiversity, native vegetation, river and soil	Assess all DA's with appropriate regard to the minimisation and mitigation of loss or harm to native vegetation.					
	health.						

DP Ref.	DP Task	OP Measure	Current Status
5.6 Crow	vn Lands are better manag	ed to control weeds, pest species and bushfire	). -
5.6.1	resources required to complete the NSW Crown Land Negotiation program with Orange Local Aboriginal Lands Council, Orange City and Cabonne Councils.	Provide resources and participate in NSW Crown Land Negotiation program with Orange Local Aboriginal Lands Council, Orange City and Cabonne Councils.	
	ainable waste managemen to reduce costs	t and recycling or reuse of waste will extend t	he life of Council's landfill and provide opportunities for
5.7.1	Ensure Waste Management Services are delivered in a financially sustainable	Review services at the Blayney Waste Facility before proceeding to re-tender the contract management of the Blayney Waste Facility.	Completed.
	manner.	Encourage separation of products at the Blayney Waste Facility to reduce the amount of material deposited to landfill.	Education undertaken by NetWaste, Councils GM conversation and media avenues.
		Implement a new covering plan technique, to cap completed areas once they have been filled with waste.	Strategy in place as part of Waste Management Facility management contract.
5.7.2	that increase recycling within the community	Consider installation of additional collection points for waste transfer and recycling in the villages if the need is identified.	NetWaste to undertake audit of recycling bins (including public transfer stations on Blayney and Millthorpe) due to increasing contamination rates. Retention of public recycling bins to be considered in the future.
	and reduce the volume of waste going to landfill.	Investigate installation of a CDS reverse vending machine for Blayney.	Royal Hotel providing over the counter service, Bathurst Recycling providing service to Blayney LGA. Private operators are collecting eligible CDS containers within Blayney.



ANNUAL FINANCIAL STATEMENTS for the year ended 30 June 2021



GENERAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2021



### **General Purpose Financial Statements**

for the year ended 30 June 2021

Contents	Page
Statement by Councillors and Management	3
Primary Financial Statements:	
Income Statement	4
Statement of Comprehensive Income	5
Statement of Financial Position	6
Statement of Changes in Equity	7
Statement of Cash Flows	8
Notes to the Financial Statements	9
Independent Auditor's Reports:	
On the Financial Statements (Sect 417 [2])	85
On the Financial Statements (Sect 417 [3])	88

#### **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: <a href="www.blayney.nsw.gov.au">www.blayney.nsw.gov.au</a>.

#### General Purpose Financial Statements

for the year ended 30 June 2021

#### Statement by Councillors and Management

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 16 August 2021.

Cr. S.J. Ferguson

Mayor

16 August 2021

Cr. A. Ewin

**Deputy Mayor** 

16 August 2021

R. Ryan

General Manager

16 August 2021

T. Irlam

Responsible Accounting Officer

16 August 2021

### **Income Statement**

for the year ended 30 June 2021

Original unaudited			Antival	A atua
budget 2021	\$ '000	Notes	Actual 2021	Actua 2020
2021	¥ 000	Notes	2021	202
	Income from continuing operations			
11,505	Rates and annual charges	B2-1	11,423	11,24
1,661	User charges and fees	B2-2	1,486	1,45
294	Other revenue	B2-3	244	29
5,097	Grants and contributions provided for operating purposes	B2-4	5,227	4,15
3,227	Grants and contributions provided for capital purposes	B2-4	4,677	6,19
287	Interest and investment income	B2-5	138	28
236	Other income	B2-6	361	4,110
47	Net gains from the disposal of assets	B4-1	_	
22,354	Total income from continuing operations		23,556	27,74
	Expenses from continuing operations			
7.000	Employee benefits and on-costs	B3-1	7,124	7.03
4,266	Materials and services	B3-2	4,388	4,43
278	Borrowing costs	B3-3	262	48
	Depreciation, amortisation and impairment for	B3-4		
5,721	non-financial assets		6,740	5,68
1,015	Other expenses	B3-5	843	80:
_	Net losses from the disposal of assets	B4-1	512	1,12
18,280	Total expenses from continuing operations		19,869	19,559
4,074	Operating result from continuing operations		3,687	8,19
4,074	Net operating result for the year attributable to Co	ail	3,687	8,19

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

### Statement of Comprehensive Income

for the year ended 30 June 2021

\$ '000	Notes	2021	2020
Net operating result for the year – from Income Statement		3,687	8,190
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	5,189	27,917
Other comprehensive income – joint ventures and associates	_	237	350
Total items which will not be reclassified subsequently to the operating result		5,426	28,267
Total other comprehensive income for the year	_	5,426	28,267
Total comprehensive income for the year attributable to			
Council	_	9,113	36,457

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

### Statement of Financial Position

as at 30 June 2021

\$ '000	Notes	2021	2020
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	3,665	3,554
Investments	C1-2	16,500	12,500
Receivables	C1-4	587	580
Inventories	C1-5	1,528	2,173
Contract assets and contract cost assets	C1-6	550	578
Other Total current assets		22,893	<u>53</u> 19,438
Non-current assets	04.0	500	
Investments Receivables	C1-2 C1-4	500	- 70
Infrastructure, property, plant and equipment	C1-4 C1-7	296,774	289,525
Intangible Assets	C1-8	83	117
Right of use assets	C2-1	40	72
Investments accounted for using the equity method	D2-1	29,835	29,367
Total non-current assets		327,232	319,151
Total assets		350,125	338,589
LIABILITIES			
Current liabilities			
Payables	C3-1	1,533	1,044
Contract liabilities	C3-2	3,369	986
Lease liabilities	C2-1	20	31
Borrowings	C3-3	602	576
Employee benefit provisions	C3-4	2,356	2,238
Provisions	C3-5		58
Total current liabilities		7,880	4,933
Non-current liabilities			
Payables	C3-1	2	2
Lease liabilities	C2-1	21	41
Borrowings	C3-3	6,601	7,203
Employee benefit provisions	C3-4	76	109
Provisions	C3-5	952	821
Total non-current liabilities		7,652	8,176
Total liabilities		15,532	13,109
Net assets		334,593	325,480
EQUITY			
Accumulated surplus	C4-1	157,485	153,561
IPPE revaluation reserve	C4-1	177,108	171,919
Council equity interest		334,593	325,480
Total equity		334,593	325,480
. o.a. oquity			020,700

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

### Statement of Changes in Equity

for the year ended 30 June 2021

			as at 30/06/21			as at 30/06/20	
			IPPE			IPPE	
		Accumulated	revaluation	Total	Accumulated	revaluation	Total
<u>\$ '000</u>	Notes	surplus	reserve	equity	surplus	reserve	equity
Opening balance at 1 July		153,561	171,919	325,480	113,532	144,002	257,534
Correction of prior period errors		_	_	_	31,409	_	31,409
Changes due to AASB 1058 and AASB 15 adoption		_	_	_	80	_	80
Restated opening balance		153,561	171,919	325,480	145,021	144,002	289,023
Net operating result for the year		3,687	_	3,687	8,190	_	8,190
Restated net operating result for the period		3,687	-	3,687	8,190	_	8,190
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	_	5,189	5,189	_	27,917	27,917
Joint ventures and associates		237	_	237	350		350
Other comprehensive income		237	5,189	5,426	350	27,917	28,267
Total comprehensive income		3,924	5,189	9,113	8,540	27,917	36,457
Closing balance at 30 June		157,485	177,108	334,593	153,561	171,919	325,480

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

### Statement of Cash Flows

for the year ended 30 June 2021

Original unaudited budget 2021	\$ '000	Natas	Actual	Actual
2021	\$ 000	Notes	2021	2020
	Cash flows from operating activities			
	Receipts:			
11,497	Rates and annual charges		11,572	11,424
1,883 232	User charges and fees Investment and interest revenue received		1,621 177	1,506 392
8,338	Grants and contributions		12,468	11,222
0,550	Bonds, deposits and retention amounts received		341	11,222
308	Other		1,340	2,275
	Payments:		,-	,
(7,001)	Employee benefits and on-costs		(7,059)	(7,008)
(2,082)	Materials and services		(5,690)	(6,302)
(278)	Borrowing costs		(275)	(480)
-	Bonds, deposits and retention amounts refunded		-	(9)
(3,055)	Other	G1-1	(761)	(837)
9,842	Net cash flows from operating activities	GT-T	13,734	12,183
	Cash flows from investing activities			
	Receipts:			
_	Sale of investment securities		_	(3)
_	Redemption of term deposits		4,000	_
1,806	Sale of real estate assets		796	1,024
943	Sale of infrastructure, property, plant and equipment		560	651
_	Deferred debtors receipts		-	43
(500)	Payments:			500
(500)	Purchase of investment securities		(0.500)	500
(8,845)	Acquisition of term deposits  Purchase of infrastructure, property, plant and equipment		(8,500) (9,819)	(15,138)
(0,043)	Purchase of real estate assets		(38)	(13,138)
_	Purchase of intangible assets		(16)	(33)
(6,596)	Net cash flows from investing activities		(13,017)	(14,164)
(0,000)	_			(11,101)
	Cash flows from financing activities			
	Receipts:			
500	Proceeds from borrowings		-	2,500
(500)	Payments:		(570)	(400)
(588)	Repayment of borrowings Principal component of lease payments		(576)	(480)
	Net cash flows from financing activities		(30)	(33)
(88)	Net cash nows from illiancing activities		(606)	1,987
3,158	Net change in cash and cash equivalents		111	6
2,104	Cash and cash equivalents at beginning of year		3,554	3,548
5,262	Cash and cash equivalents at end of year	C1-1	3,665	3,554
,	•			-,
12,622	plus: Investments on hand at end of year	C1-2	17,000	12,500
17,884	Total cash, cash equivalents and investments		20,665	16,054
17,004	Total basil, basil equivalents and investments		20,000	10,054

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

### Contents for the notes to the Financial Statements for the year ended 30 June 2021

A About Council and these financial statements	11
A1-1 Basis of preparation	11
B Financial Performance	14
B1 Functions or activities	14
B1-1 Functions or activities – income, expenses and assets	14
B1-2 Components of functions or activities	15
B2 Sources of income	16
B2-1 Rates and annual charges	16
B2-2 User charges and fees	17
B2-3 Other revenue	18
B2-4 Grants and contributions	19
B2-5 Interest and investment income	23
B2-6 Other income	23
B3 Costs of providing services	24
B3-1 Employee benefits and on-costs	24
B3-2 Materials and services	25
B3-3 Borrowing costs	26
B3-4 Depreciation, amortisation and impairment of non-financial assets	27
B3-5 Other expenses	28
B4 Gains or losses	29
B4-1 Gain or loss from the disposal, replacement and de-recognition of assets	29
B5 Performance against budget	30
B5-1 Material budget variations	30
C Financial position	31
C1 Assets we manage	31
C1-1 Cash and cash equivalents	31
C1-2 Financial investments	31
C1-3 Restricted cash, cash equivalents and investments	33
C1-4 Receivables	34
C1-5 Inventories	36
C1-6 Contract assets and Contract cost assets	37
C1-7 Infrastructure, property, plant and equipment	39
C1-8 Intangible assets	43
C2 Leasing activities	44
C2-1 Council as a lessee	44
C2-2 Council as a lessor	46
C3 Liabilities of Council	48
C3-1 Payables	48
C3-2 Contract Liabilities	48
C3-3 Borrowings	49
C3-4 Employee benefit provisions	51
C3-5 Provisions	51

### Contents for the notes to the Financial Statements for the year ended 30 June 2021

C4 Reserves	53
C4-1 Nature and purpose of reserves	53
D Council structure	54
D1 Results by fund	54
D1-1 Income Statement by fund	54
D1-2 Statement of Financial Position by fund	55
D2 Interests in other entities	56
D2-1 Interests in associates	56
E Risks and accounting uncertainties	59
E1-1 Risks relating to financial instruments held	59
E2-1 Fair value measurement	63
E3-1 Contingencies	72
F People and relationships	75
F1 Related party disclosures	75
F1-1 Key management personnel (KMP)	75
F1-2 Councillor and Mayoral fees and associated expenses	77
F2 Other relationships	77
F2-1 Audit fees	77
G Other matters	78
G1-1 Statement of Cash Flows information	78
G2-1 Commitments	79
G3 Statement of developer contributions as at 30 June 2021	80
G3-1 Summary of developer contributions	80
G3-2 Developer contributions by plan	81
G3-3 Contributions not under plans	81
G3-4 s64 contributions	81
G4 Statement of performance measures	82
G4-1 Statement of performance measures – consolidated results	82
G4-2 Statement of performance measures by fund	83
H Additional Council disclosures (unaudited)	84
H1-1 Council information and contact details	84

#### A About Council and these financial statements

#### A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 16 August 2021. 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 2005* (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 ... Page 11 of 93

#### 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 of 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 the schools and community groups on an ad hoc basis.

#### New accounting standards and interpretations issued 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 2021 reporting period.

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

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

AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Noncurrent

AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Noncurrent – Deferral of Effective Date

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

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

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

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

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

This Standard amends a number of standards as follows:

#### A1-1 Basis of preparation (continued)

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

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

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

#### New accounting standards adopted during the year

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2021.

### 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.

	Incom	е	Expens	es	Operating i	result	Grants and cor	tributions	Carrying amou	nt of assets
\$ '000	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
Functions or activities										
1. Public Infrastructure and Services	8,037	9,968	10,447	10,046	(2,410)	(78)	5,747	3,684	292,267	293,344
2. Local Governance and Finance	11,255	11,598	3,006	2,703	8,249	8,895	1,926	2,349	34,485	31,560
3. The Local and Visitor Economy	219	90	444	333	(225)	(243)	62	13	436	13
4. Community, Sport, Heritage and Culture	2,196	4,423	3,624	3,967	(1,428)	456	2,111	4,285	20,336	13,524
5. The Natural Environment	1,849	1,670	2,348	2,510	(499)	(840)	58	20	2,601	148
Total functions and activities	23,556	27,749	19,869	19,559	3,687	8,190	9,904	10,351	350,125	338,589

#### 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	2021	2020
Ordinary rates		
Residential	1,942	1,896
Farmland	2,218	2,182
Mining	2,848	2,791
Business	376	363
Less: pensioner rebates (mandatory)	(87)	(88)
Rates levied to ratepayers	7,297	7,144
Pensioner rate subsidies received	48	49
Total ordinary rates	7,345	7,193
Special rates		
Mining special rate	1,656	1,613
Rates levied to ratepayers	1,656	1,613
Total special rates	1,656	1,613
Annual charges		
(pursuant to s.496, s.496A, s.496B, s.501 & s.611)		
Domestic waste management services	928	1,020
Sewerage services	1,261	1,197
Waste management services (non-domestic)	263	254
Less: pensioner rebates (mandatory)	(66)	(73)
Annual charges levied	2,386	2,398
Pensioner subsidies received:		
- Sewerage	14	15
- Domestic waste management	22	25
Total annual charges	2,422	2,438
Total rates and annual charges	11,423	11,244

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

Specific user charges			
(per s.502 - specific 'actual use' charges)			
Sewerage services	2	243	220
Total specific user charges		243	220
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s.608)			
Building regulation	2	322	196
Private works – section 67	2	119	43
Section 10.7 certificates (EP&A Act)	2	23	17
Section 603 certificates	2	22	15
Other	2	6	2
Total fees and charges – statutory/regulatory	_	492	273
(ii) Fees and charges – other (incl. general user charges (per s.608))			
Cemeteries	2	61	39
Room/facility hire	2	46	25
Leaseback fees – Council vehicles	2	86	81
CentrePoint Sport & Leisure	2	49	108
Quarry revenues	2	222	279
Transport for NSW works (state roads not controlled by Council)	2	60	284
Waste disposal tipping fees	2	226	146
Other	2	1	4
Total fees and charges – other		751	966
Total user charges and fees	_	1,486	1,459
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)		1,486	1,459
Total user charges and fees	_	1,486	1,459

#### **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.

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

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

#### B2-3 Other revenue

\$ '000	Timing	2021	2020
Legal fees recovery – other	2	14	45
Diesel rebate	2	74	99
Insurance claims recoveries	2	34	20
Recycling income (non-domestic)	2	20	17
Insurance rebates	2	22	40
Other	2	80	75
Total other revenue		244	296
Timing of revenue recognition for other revenue			
Other revenue recognised over time (1)		_	_
Other revenue recognised at a point in time (2)		244	296
Total other revenue		244	296

#### 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 2021	Operating 2020	Capital 2021	Capital 2020
General purpose grants and non-developer contributions (untied)					
Current year allocation					
Financial assistance	2	1,355	1,337	_	_
Payment in advance - future year allocation		,	•		
Financial assistance	2	1,452	1,417	_	_
Amount recognised as income during current					
year		2,807	2,754		
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Sewerage services	1	_	_	366	_
Bushfire and emergency services	2	97	60	100	_
Environmental programs	1	188	_	_	_
Local Roads & Community Infrastructure	2	558	_	_	_
Library	2	77	77	173	_
Recreation and culture	1	36	8	1,008	3,405
Transport (other roads and bridges funding)	1	2	15	2,149	325
Transport (roads to recovery) Transport for NSW contributions (regional roads, block	2	806	806	-	-
grant)	2	340	340	_	_
Stronger Country Communities	1	_	_	543	972
Other specific grants	2	316	94	4	_
Total special purpose grants and non-developer contributions – cash		2,420	1,400	4,343	4,702
Non-cash contributions					
Recreation and culture	2	_	_	11	6
Roads and bridges	2	_	_	_	1,325
Total other contributions – non-cash		_		11	1,331
Total special purpose grants and					
non-developer contributions (tied)		2,420	1,400	4,354	6,033
Total grants and non-developer					
contributions		5,227	4,154	4,354	6,033
Comprising:					
<ul> <li>Commonwealth funding</li> </ul>		4,209	3,573	647	1,900
- State funding		1,018	154	3,428	2,626
– Other funding			427	279	1,507
		5,227	4,154	4,354	6,033

### B2-4 Grants and contributions (continued)

### **Developer contributions**

\$ '000	Notes	Timina	Operating 2021	Operating 2020	Capital 2021	Capital 2020
\$ 000	Notes	Timing	2021	2020	2021	2020
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):	G5					
Cash contributions						
s7.11 – contributions towards						
amenities/services		2	_	_	195	114
s64 – sewerage service contributions		2	_	_	32	50
Sewerage Services - Future Infrastructure						
Subsidy		2			96	_
Total developer contributions – cash					323	164
Total developer contributions					323	164
Total contributions					323	164
Total grants and contributions			5,227	4,154	4,677	6,197
Timing of revenue recognition for grants ar	nd					
contributions						
Grants and contributions recognised over time (1)			1,113	818	4,075	4,507
Grants and contributions recognised at a						
point in time (2)			4,114	3,336	602	1,690
Total grants and contributions			5,227	4,154	4,677	6,197

#### B2-4 Grants and contributions (continued)

#### Unspent grants and contributions

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

	Operating	Operating	Capital	Capital
\$ '000	2021	2020	2021	2020
Unspent grants and contributions				
Unspent funds at 1 July	54	43	853	363
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	_	_	_	_
<b>Add:</b> Funds received and not recognised as revenue in the current year	266	13	3,103	845
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(54)	_	_	(355)
Less: Funds received in prior year but revenue recognised and funds spent in current year	_	(2)	(853)	_
Unspent funds at 30 June	266	54	3,103	853

Unexpended grants as at 30 June 2021 include funding received to construct roads and community infrastructure under the Federal Government's Local Roads and Community Infrastructure Program and the State Government's Resources for Regions Round 7, Stronger Country Communities Round 3, Fixing Country Roads Round 2 and Fixing Country Bridges Round 2.

#### **Contributions**

Continuations				
Unspent funds at 1 July	_	_	1,543	1,786
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	_	_	338	164
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	_	_	(18)	(407)
Unspent contributions at 30 June	_	_	1,863	1,543

Unexpended contributions as at 30 June 2021 include contributions levied under s.7.11 Developer Contributions, s.64 Contributions, and Sewerage Services Future Infrastructure Subsidy.

s.7.11 contributions contributed funding towards the Newbridge Road upgrade.

#### **Accounting policy**

Grants and contributions - enforceable agreement with sufficiently specific performance obligations

continued on next page ... Page 21 of 93

#### B2-4 Grants and contributions (continued)

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

As at 30 June 2021 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	2021	2020
Interest on financial assets measured at amortised cost		
<ul> <li>Overdue rates and annual charges (incl. special purpose rates)</li> </ul>	3	24
<ul> <li>Cash and investments</li> </ul>	135	247
- Other	_	12
Total interest and investment income (losses)	138	283
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	3	24
General Council cash and investments	78	146
Restricted investments/funds – external:		
Development contributions		
- Section 7.11	7	18
- Section 64	8	20
Sewerage fund operations	42	75
Total interest and investment income	138	283

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

### B2-6 Other income

\$ '000	Notes	2021	2020
Rental income			
Other lease income			
Rental income		130	116
Total Other lease income		130	116
Total rental income	C2-2	130	116
Net share of interests in joint ventures and associates using the equit	y method		
Associates		231	4,000
Total net share of interests in joint ventures and associates			
using the equity method	D2-1	231	4,000
Total other income		361	4,116

### B3 Costs of providing services

#### B3-1 Employee benefits and on-costs

\$ '000	2021	2020
Salaries and wages	5,688	5,743
Travel expenses	1	3
Employee leave entitlements (ELE)	979	1,007
ELE on-costs	6	(5)
Superannuation	686	693
Workers' compensation insurance	136	138
Fringe benefit tax (FBT)	82	98
Training costs (other than salaries and wages)	139	102
Protective clothing	33	23
Other	30	26
Total employee costs	7,780	7,828
Less: capitalised costs	(656)	(796)
Total employee costs expensed	7,124	7,032
Number of 'full-time equivalent' employees (FTE) at year end	93	95

#### **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	2021	2020
Raw materials and consumables		2,168	2,400
Contractor and consultancy costs		188	242
Audit Fees	F2-1	87	58
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	F1-2	135	122
Advertising		40	53
Bank charges		22	20
Cleaning		4	4
Electricity and heating		342	180
Insurance		425	452
Postage		14	16
Printing and stationery		36	32
Street lighting		128	127
Subscriptions and publications		345	332
Telephone and communications		44	44
Valuation fees		32	31
Water charges		76	136
Other expenses		171	122
Legal expenses:			
<ul> <li>Legal expenses: planning and development</li> </ul>		99	1
<ul> <li>Legal expenses: debt recovery</li> </ul>		15	34
<ul><li>Legal expenses: other</li></ul>		9	14
Expenses from leases of low value assets		8	10
Total materials and services		4,388	4,430
Total materials and services		4,388	4,430

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

### B3-3 Borrowing costs

\$ '000	Notes	2021	2020
(i) Interest bearing liability costs			
Interest on leases		1	1
Interest on loans		272	260
Total interest bearing liability costs		273	261
Total interest bearing liability costs expensed		273	261
(ii) Other borrowing costs			
Discount adjustments relating to movements in provisions (other than ELE)			
- Remediation liabilities	C3-5	(11)	224
Total other borrowing costs		(11)	224
Total borrowing costs expensed		262	485

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	2021	2020
Depreciation and amortisation			
Plant and equipment		1,029	1,014
Office equipment		84	78
Furniture and fittings		13	13
Land improvements (depreciable)		349	348
Infrastructure:	C1-7		
- Buildings - non-specialised		44	47
– Buildings – specialised		709	492
- Roads		3,058	2,370
- Bridges		316	283
- Footpaths		118	91
- Stormwater drainage		173	191
<ul> <li>Sewerage network</li> </ul>		518	517
– Swimming pools		94	10
<ul> <li>Other open space/recreational assets</li> </ul>		122	113
Reinstatement, rehabilitation and restoration assets:			
- Tip assets	C3-5,C1-7	14	11
– Quarry assets	C3-5,C1-7	18	17
Intangible assets	C1-8	45	53
Right of use assets	C2-1	31	33
Total gross depreciation and amortisation costs		6,735	5,681
Total depreciation and amortisation costs		6,735	5,681
Impairment / revaluation decrement of IPPE			
Intangible assets	C1-8	5	_
Total gross IPPE impairment / revaluation decrement costs		5	_
Total IPPE impairment / revaluation decrement costs charged	d		
to Income Statement			_
Total depreciation, amortisation and impairment for			
non-financial assets		6,740	5,681

#### **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	2021	2020
Impairment of receivables			
Other		6	7
Total impairment of receivables	C1-4	6	7
Other			
Contributions/levies to other levels of government			
- Emergency services levy (includes FRNSW, SES, and RFS levies)		38	33
<ul> <li>NSW fire brigade levy</li> </ul>		302	256
Donations, contributions and assistance to other organisations (Section 356)		236	263
<ul> <li>Contibutions to Central West Libraries</li> </ul>		173	163
- Contribution to Upper Macquarie County Council		88	80
Total other		837	795
Total other expenses		843	802

**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	2021	2020
Infrastructure, property, plant and equipment	C1-7		
Proceeds from disposal		560	651
Less: carrying amount of assets sold/written off		(1,100)	(1,878)
Gain (or loss) on disposal		(540)	(1,227)
Gain (or loss) on disposal of real estate assets held for sale	C1-5		
Proceeds from disposal		796	1,024
Less: carrying amount of assets sold/written off		(768)	(923)
Gain (or loss) on disposal		28	101
Gain (or loss) on disposal of investments	C1-2		
Proceeds from disposal/redemptions/maturities – investments			(3)
Gain (or loss) on disposal			(3)
Net gain (or loss) on disposal of assets		(512)	(1,129)

#### **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 22/06/2020 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.

variation key: F - Favourable budget variation, 0 - Onlaw	ourable budge	t variation.			
	2021	2021	202	1	
\$ '000	Budget	Actual	Variance		
REVENUES					
User charges and fees	1,661	1,486	(175)	(11)%	U
On 22 June 2020, following a major upgrade to the Centref the facility which took effect on 31 August 2020. Budgeted					
Capital grants and contributions	3,227	4,677	1,450	45%	F
Council was awarded funding under Fixing Local Roads roadoption of the 2020/21 Operational Plan. \$1.3m was recog			rcoar Street Blay	ney post	
Interest and investment revenue	287	138	(149)	(52)%	U
Interest rates applicable on term deposits have not yet recorrestrictions on Council's permissible investments through its cash and term deposits held.			iturn in the mark	et. Further	on
Net gains from disposal of assets	47	_	(47)	(100)%	U
Unanticipated losses were incurred on the disposal of infrasincluding roads, stormwater and open space & recreational			d during the finar	ncial year	

Other income

236

361

(13,017)

125

53% F

Share of interests in Joint Ventures was \$231k compared to \$47k budgeted.

#### **EXPENSES**

Borrowing costs 278 262 16 6% F

Council deferred borrowings to fund stormwater drainage works of \$500k to 2021/22.

#### STATEMENT OF CASH FLOWS

Cash flows from operating activities 9,842 13,734 3,892 40% F

Council was in receipt of significantly more grants and contributions totalling \$12.4m compared to \$8.3m budgeted following another extensive capital works program this financial year.

Cash flows from investing activities (6,596)

Council was in receipt of a number of prepaid milestone payments for capital grant funded projects received in advance of the projects commencing in the 2021/22 financial year, which resulted in an increase in cash and investments held at 30 June 2021 by \$4.5m.

### C Financial position

#### C1 Assets we manage

#### C1-1 Cash and cash equivalents

\$ '000	2021	2020
Cash and cash equivalents		
Cash on hand and at bank	3,665	3,554
Total cash and cash equivalents	3,665	3,554
Reconciliation of cash and cash equivalents		
Total cash and cash equivalents per Statement of Financial Position	3,665	3,554
Balance as per the Statement of Cash Flows	3,665	3,554

#### **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

	2021	2021	2020	2020
\$ '000	Current	Non-current	Current	Non-current
Debt securities at amortised cost				
Long term deposits	16,500	500	12,500	_
Total	16,500	500	12,500	
Total financial investments	16,500	500	12,500	
Total cash assets, cash equivalents and				
investments	20,165	500	16,054	

#### **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.

#### **Amortised cost**

Assets measured at amortised cost are financial assets where:

• the business model is to hold assets to collect contractual cash flows, and

continued on next page ... Page 31 of 93

#### C1-2 Financial investments (continued)

 the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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 cash, cash equivalents and investments

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Total cash, cash equivalents and investments	20,165	500	16,054	
\$ '000			2021	2020
Details of restrictions				
External restrictions – included in liabilities				
Specific purpose unexpended grants – general fund			3,369	907
External restrictions – included in liabilities			3,369	907
External restrictions – other External restrictions included in cash, cash equivalents and ir comprise:	ovestments abo	ve		
Developer contributions – general			867	683
Developer contributions – sewer fund			996	860
Sewer fund			5,659	5,343
Voluntary planning agreement – mining			195	195
Rates – special variation mining			570	145
Domestic waste management			992	1,171
External restrictions – other			9,279	8,397
Total external restrictions			12,648	9,304
Internal restrictions				
Council has internally restricted cash, cash equivalents and in	rvestments as f	ollows:		
Plant and vehicle replacement			918	372
Employees leave entitlement			1,007	957
Asset reserve – buildings			_	9
Asset reserve – parks and recreation			_	81
Asset reserve – stormwater			-	52
Asset reserve – transport Blayney sports facility master plans			227	302
Centrepoint			163	12
Election reserve			95	- 77
Environmental projects – Belubula River			27	53
Financial assistance grant			1,452	1,417
I.T reserve			254	184
King George Oval			218	258
Property account			1,517	801
Property account - borrowings			1,173	1,320
Quarry remediation			219	200
Village enhancement program			140	126
Carryover works			66	170
Total internal restrictions			7,476	6,391
Total restrictions			20,124	15,695

Internal restrictions over cash, cash equivalents and investments are those assets restricted only by a resolution of the elected Council.

## C1-4 Receivables

	2021	2021	2020	2020
\$ '000	Current	Non-current	Current	Non-current
Purpose				
Rates and annual charges	141	_	189	70
Interest and extra charges	31	_	68	_
User charges and fees	257	_	176	_
Private works	2	_	111	_
Accrued revenues				
<ul> <li>Interest on investments</li> </ul>	44	_	46	_
Government grants and subsidies	3	_	2	_
Net GST receivable	225	_	98	_
Total	703		690	70
Less: provision of impairment				
Other debtors	(116)	_	(110)	_
Total provision for impairment –				
receivables	(116)		(110)	_
Total net receivables	587	_	580	70

\$ '000	2021	2020
Movement in provision for impairment of receivables		
Balance at the beginning of the year (calculated in accordance with AASB 139)	110	129
+ new provisions recognised during the year	6	12
<ul> <li>amounts already provided for and written off this year</li> </ul>	_	(26)
<ul> <li>amounts provided for but recovered during the year</li> </ul>	_	(5)
Balance at the end of the year	116	110

## **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.

continued on next page ...

# C1-4 Receivables (continued)

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.

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

	2021	2021	2020	2020
\$ '000	Current	Non-current	Current	Non-current
(i) Inventories at cost				
Real estate for resale	509	_	1,239	_
Stores and materials	145	_	100	_
Trading stock	874	_	834	_
Total inventories at cost	1,528		2,173	_
Total inventories	1,528	_	2,173	_

# (i) Other disclosures

		2021	2021	2020	2020
\$ '000	Notes	Current	Non-current	Current	Non-current
(a) Details for real estate development					
Residential		509	_	1,239	_
Total real estate for resale	_	509		1,239	
(Valued at the lower of cost and net realisable value)  Represented by:					
Acquisition costs		509	_	1,239	_
Total costs	_	509		1,239	_
Total real estate for resale	_	509		1,239	
Movements:					
Real estate assets at beginning of the year		1,239	_	824	_
<ul> <li>Purchases and other costs</li> </ul>		38	_	1,208	_
- Transfers in from (out to) Note C1-7		_	_	130	_
<ul><li>WDV of sales (expense)</li></ul>	B4-1	(768)	_	(923)	_
Total real estate for resale		509	_	1,239	_

# C1-5 Inventories (continued)

## (b) Current inventories not anticipated to be settled within the next 12 months

The following inventories and other assets, even though classified as current are not expected to be recovered in the next 12 months;

\$ '000	2021	2020
Real estate for resale	509	509
Trading Stock - Quarry	612	584
	1,121	1,093

## **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	Notes	2021	2020
Contract assets	C1-6	550	578
Total contract assets and contract cost assets		550	578

# C1-6 Contract assets and Contract cost assets (continued)

## Contract assets

	2021	2021	2020	2020
\$ '000	Current	Non-current	Current	Non-current
Other	550	_	578	_
Total contract assets	550	_	578	_

## **Accounting policy**

#### **Contract assets**

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

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

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

### Contract cost asset – costs to fulfil a contract

Where costs are incurred to fulfil a contract and these costs are outside the scope of another accounting standard, they are capitalised as contract cost assets if the following criteria are met:

- the costs relate directly to a contract
- the costs generate or enhance resources of Council that will be used to satisfy performance obligations in the future and
- the costs are expected to be recovered.

The capitalised costs are recognised in the Income statement on a systematic basis consistent with the timing of revenue recognition.

Refer to B3-4 for the accounting policy for impairment of contract cost assets.

# C1-7 Infrastructure, property, plant and equipment

By aggregated asset class		At 1 July 2020			Asset movements during the reporting period							At 30 June 2021			
\$ '000	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions A	dditions new assets	Carrying value of disposals	Depreciation expense	WIP transfers		Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount		
Capital work in progress	3,009	_	3,009	_	_	_	_	2,357	_	_	5,366	_	5,366		
Plant and equipment	13,826	(7,183)	6,643	_	860	(188)	(1,029)	_	_	_	13,516	(7,230)	6,286		
Office equipment	878	(538)	340	_	85	_	(84)	_	_	_	962	(621)	341		
Furniture and fittings	470	(339)	131	_	10	_	(13)	_	_	_	480	(352)	128		
Land:		,					. ,					` ,			
– Operational land	989	_	989	_	_	_	_	_	62	_	1,051	_	1,051		
- Community land	5,002	_	5,002	_	_	_	_	_	(62)	1,979	6,919	_	6,919		
- Land under roads (post 30/6/08)	16	_	16	10	_	_	_	_	_	_	26	_	26		
Land improvements –															
non-depreciable	118	_	118	_	_	_	_	_	527	1,855	2,500	_	2,500		
Land improvements – depreciable	6,864	(3,276)	3,588	357	133	(15)	(349)	6	(272)	596	5,223	(1,179)	4,044		
Infrastructure:															
<ul> <li>Buildings – non-specialised</li> </ul>	2,207	(707)	1,500	_	_	_	(44)	_	(5)	_	2,207	(756)	1,451		
<ul> <li>Buildings – specialised</li> </ul>	28,506	(10,509)	17,997	551	78	(17)	(709)	28	(7)	_	29,045	(11,124)	17,921		
- Roads	199,347	(30,723)	168,624	2,427	96	(794)	(3,058)	2,236	(2)	_	202,968	(33,439)	169,529		
– Bridges	29,806	(8,390)	21,416	_	_	_	(316)	_	_	_	29,806	(8,706)	21,100		
- Footpaths	8,471	(2,528)	5,943	2	213	(23)	(118)	26	17	_	8,666	(2,606)	6,060		
– Major earthworks		, ,				` ,	,				,	,	,		
(non-depreciable)	12,610	_	12,610	_	_	-	_	_	_	_	12,610	_	12,610		
<ul> <li>Stormwater drainage</li> </ul>	17,302	(3,694)	13,608	7	_	(14)	(173)	4	(15)	_	17,279	(3,862)	13,417		
<ul> <li>Sewerage network</li> </ul>	32,217	(12,501)	19,716	_	_	(19)	(518)	_	_	176	32,488	(13,133)	19,355		
<ul><li>Swimming pools</li></ul>	4,432	(136)	4,296	_	_	_	(94)	_	_	_	4,432	(230)	4,202		
<ul> <li>Other open space/recreational</li> </ul>															
assets	5,216	(1,511)	3,705	142	94	(30)	(122)	-	(243)	583	5,631	(1,502)	4,129		
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):															
– Tip assets	281	(182)	99	_	_	_	(14)	_	_	_	281	(196)	85		
<ul> <li>Quarry assets</li> </ul>	258	(83)	175	_	_	_	(18)	_	_	_	258	(101)	157		
<ul> <li>Other remediation assets</li> </ul>	_	_	_	_	97	_	· _	_	_	_	97	` _	97		
Total infrastructure, property,															
plant and equipment	371,825	(82,300)	289,525	3,496	1,666	(1,100)	(6,659)	4,657	_	5,189	381,811	(85,037)	296,774		

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

continued on next page ... Page 39 of 93

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

By aggregated asset class		At 1 July 2019			Asset movements during the reporting period								At 30 June 2020		
\$ '000	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals 1	Additions new assets	Carrying value of 〔 disposals	epreciation expense	WIP transfers	Adjustments and transfers	Tfrs from/(to) real estate assets (Note C1-5)	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Capital work in progress	3.165	_	3,165	_	_	_	_	(156)	_	_	_	_	3,009	_	3.009
Plant and equipment	14.178	(7,630)	6,548	_	1.232	(123)	(1,014)	_	_	_	_	_	13,826	(7,183)	6,643
Office equipment	765	(466)	299	43	48	_	(78)	28	_	_	_	_	878	(538)	340
Furniture and fittings	457	(326)	131	_	13	_	(13)	_	_	_	_	_	470	(339)	131
Land:		()					(10)							(000)	
– Operational land	1,165	_	1,165	_	_	(46)	_	_	_	(130)	_	_	989	_	989
– Community land	5,002	_	5,002	_	_	_	_	_	_	_	_	_	5,002	_	5,002
<ul> <li>Land under roads (post 30/6/08)</li> </ul>	16	_	16	_	_	_	_	_	_	_	_	_	16	_	16
Land improvements – non-depreciable	_	_	_	_	_	_	_	_	118	_	_	_	118	_	118
Land improvements – depreciable	6,592	(2,980)	3,612	_	201	(33)	(348)	17	139	_	_	_	6,864	(3,276)	3,588
Infrastructure:	,	, ,	•			,	,						,	,	,
<ul> <li>Buildings – non-specialised</li> </ul>	2,186	(659)	1,527	7	6	_	(47)	7	_	_	_	_	2,207	(707)	1,500
<ul> <li>Buildings – specialised</li> </ul>	26,461	(10,367)	16,094	998	1,137	(395)	(492)	655	_	_	_	_	28,506	(10,509)	17,997
– Roads	169,101	(34,061)	135,040	2,271	1,233	(397)	(2,370)	463	1,998	_	_	30,386	199,347	(30,723)	168,624
- Bridges	28,450	(2,620)	25,830	809	_	(25)	(283)	97	(510)	_	(4,502)	_	29,806	(8,390)	21,416
– Footpaths	6,676	(2,198)	4,478	123	311	(134)	(91)	463		_	_	793	8,471	(2,528)	5,943
<ul> <li>Major earthworks (non-depreciable)</li> </ul>	11,625	_	11,625	_	_	_	_	_	(118)	_	_	1,103	12,610	_	12,610
<ul> <li>Stormwater drainage</li> </ul>	17,289	(1,978)	15,311	_	248	(151)	(191)	_	(1,562)	_	(47)	_	17,302	(3,694)	13,608
<ul> <li>Sewerage network</li> </ul>	31,708	(11,866)	19,842	145	62	_	(517)	_	_	_	_	184	32,217	(12,501)	19,716
<ul><li>Swimming pools</li></ul>	1,487	(712)	775	3,803	_	(556)	(10)	284	_	_	_	_	4,432	(136)	4,296
<ul> <li>Other open space/recreational</li> </ul>		, ,				, ,	, ,							` ,	
assets	4,766	(1,381)	3,385	37	220	(17)	(113)	258	(65)	_	_	_	5,216	(1,511)	3,705
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):															
– Tip assets	222	(171)	51	_	59	_	(11)	-	-	_	_	_	281	(182)	99
– Quarry assets	244	(67)	177		15		(17)			_			258	(83)	175
Total infrastructure, property, plant and equipment	331,555	(77,482)	254,073	8,236	4,785	(1,877)	(5,595)	2,116	_	(130)	(4,549)	32,466	371,825	(82,300)	289,525

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

continued on next page ... Page 40 of 93

# 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).

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	15 to 150
Other plant and equipment	5 to 15	Buildings: other	15 to 150
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 70	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	15 - 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.

continued on next page ... Page 41 of 93

# 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".

Until such time as discussions on this matter have concluded and the legislation changed, Council will not recognise rural fire service plant and vehicles consistent with Council's guidelines on recognition of Rural Fire Service Assets

# C1-8 Intangible assets

# Intangible assets are as follows:

\$ '000	2021	2020
Software		
Opening values at 1 July		
Gross book value	595	562
Accumulated amortisation	(478)	(425)
Net book value – opening balance	117	137
Movements for the year		
Purchases	16	33
Amortisation charges	(45)	(53)
Gross book value written off	(7)	_
Accumulated amortisation charges written off	2	-
Closing values at 30 June		
Gross book value	604	595
Accumulated amortisation	(521)	(478)
Total software – net book value	83	117
Total intangible assets – net book value	83	117

# **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 machinery, gym equipment 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.

Council leases a suite of gym equipment which are generally low value assets, except for a couple of significant machines with a lease term of 5 years; the lease payments are fixed during the lease term and there is generally no renewal option.

#### **Extension options**

Council does not include any options in any current leases.

# (a) Right of use assets

\$ '000	Plant & Equipment	Total
2021		
Opening balance at 1 July	72	72
Depreciation charge	(31)	(31)
Balance at 30 June	40	40
2020		
Adoption of AASB 16 at 1 July 2019 – first time lease recognition	105	105
Depreciation charge	(33)	(33)
Balance at 30 June	72	72

# (b) Lease liabilities

	2021	2021	2020	2020
\$ '000	Current	Non-current	Current	Non-current
Lease liabilities	20_	21	31	41
Total lease liabilities	20	21	31	41

continued on next page ... Page 44 of 93

# 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
Ψ 000	\ T year	i – 5 years	- 0 years	Total	1 03111011
2021 Cash flows	20	21	-	41	41
2020 Cash flows	31	41	_	72	72

# (d) Income Statement

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

\$ '000	2021	2020
Interest on lease liabilities	1	1
Depreciation of right of use assets	31	33
Expenses relating to low-value leases	8	10
	40	44

# (e) Statement of Cash Flows

Total cash outflow for leases	40	44
	40	44

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

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

- · Carpark Blayney Mens Shed
- · Blayney Multi Services Outlet
- Tennis Courts
- · Blayney Golf Club
- · Millthorpe Railway Station car park

The leases are generally between 3 and 20 years and require payments of a maximum amount of \$1,000 per year. The use of the right-to-use asset is restricted by the lessors to specified community services which Council must provide, these services are detailed in the leases.

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

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-

Page 45 of 93

# C2-1 Council as a lessee (continued)

of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

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

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

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

#### **Exceptions to lease accounting**

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

## Leases at significantly below market value / Concessionary leases

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

### C2-2 Council as a lessor

# Operating leases

Council leases out a number of properties to community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included as IPP&E (refer in this note part (v) below) 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)

\$ '000	2021	2020
(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)	130	116
Total income relating to operating leases for Council assets	130	116

continued on next page ... Page 46 of 93

# C2-2 Council as a lessor (continued)

\$ '000	2021	2020
(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	33	23
1–2 years	34	35
2–3 years	36	34
3–4 years	29	33
4–5 years	16	29
> 5 years	118	134
Total undiscounted lease payments to be received	266	288

## **Accounting policy**

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

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

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

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

# C3 Liabilities of Council

# C3-1 Payables

	2021	2021	2020	2020
\$ '000	Current	Non-current	Current	Non-current
Payables				
Goods and services – operating expenditure	621	_	504	_
Accrued expenses:				
– Borrowings	30	_	32	_
<ul> <li>Other expenditure accruals</li> </ul>	51	2	49	2
Security bonds, deposits and retentions	578	_	237	_
Prepaid rates	253	_	222	_
Total payables	1,533	2	1,044	2
Total payables	1,533	2	1,044	2

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

\$ '000	2021	2020
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	158	155
Total payables	158	155

#### **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

		2021	2021	2020	2020
\$ '000	Notes	Current	Non-current	Current	Non-current
Unexpended capital grants (to					
construct Council controlled assets)	(i)	3,369	-	853	-
Upfront fees – CentrePoint	(iii)	_	_	3	_
Other		_	_	130	_
Total contract liabilities		3,369	_	986	_

#### Notes

- (i) Council has received funding to construct assets including sporting facilities, bridges, library 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. The revenue is expected to be recognised in the next 12 months.
- (ii) The contract liability relates to grants received prior to the revenue recognition criteria in AASB 15 being satisfied since the performance obligations are ongoing.
- (iii) Upfront membership fees for the leisure centre do not meet the definition of a performance obligation and therefore the funds received are recorded as a contract liability on receipt and recognised as revenue over the expected average membership life.

# C3-2 Contract Liabilities (continued)

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

\$ '000	2021	2020
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	853	284
Upfront fees – CentrePoint	3	_
Other	130	
Total revenue recognised that was included in the contract liability balance at the beginning of the period	986	284

### Significant changes in contract liabilities

Council received significant grant funding in advance to construct Council controlled assets from Resources for Regions Round 7, Stronger Country Communities Round 3, Fixing Country Bridges Round 2 and Fixing Country Roads Round 2. Projects funded by these programs were not scheduled to substantially commence until 2021/22.

# **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

	2021	2021	2020	2020
\$ '000	Current	Non-current	Current	Non-current
Loans – secured <sup>1</sup>	602	6,601	576	7,203
Total borrowings	602	6,601	576	7,203

<sup>(1)</sup> 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

	2020		Non-cash movements			2021	
\$ '000	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy		Closing balance
Loans – secured	7,779	(576)	_	_	_	_	7,203
Lease liability (Note C2-1b)	72	(31)	_	_	_	_	41
Total liabilities from financing activities	7,851	(607)	_	_	_	_	7,244

	2019		Non-cash movements				2020
\$ '000	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured Lease liability (Note C2-1b)	5,759 —	2,020 72	_ _	_		_	7,779 72
Total liabilities from financing activities	5,759	2,092	_	_	_	_	7,851

# C3-3 Borrowings (continued)

# (b) Financing arrangements

\$ '000	2021	2020
Total facilities		
Bank overdraft facilities <sup>1</sup>	50	50
Credit cards/purchase cards	40	40
Total financing arrangements	90	90
Drawn facilities		
- Credit cards/purchase cards	9	3
Total drawn financing arrangements	9	3
Undrawn facilities		
- Bank overdraft facilities	50	50
- Credit cards/purchase cards	31	37
Total undrawn financing arrangements	81	87

## 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

	2021	2021	2020	2020
\$ '000	Current	Non-current	Current	Non-current
Annual leave	504	_	501	_
Long service leave	1,750	73	1,641	105
ELE on-costs	102	3	96	4
Total employee benefit provisions	2,356	76	2,238	109

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

\$ '000	2021	2020
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1,795	1,814
	1,795	1,814

## **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

	2021	2021	2020	2020
\$ '000	Current	Non-Current	Current	Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	_	952	58	821
Sub-total – asset remediation/restoration	_	952	58	821
Total provisions	_	952	58	821

# C3-5 Provisions (continued)

## Description of and movements in provisions

	Other prov	isions
\$ '000	Asset remediation	Net carrying amount
2021		
At beginning of year	879	879
Changes to provision:		
- Revised discount rate	(24)	(24)
Unwinding of discount	13	13
Additional provisions	97	97
Amounts used (payments)	(13)	(13)
Total other provisions at end of year	952	952
2020		
At beginning of year	580	580
Additional provisions	299	299
Total other provisions at end of year	879	879

### Nature and purpose of provisions

#### **Asset remediation**

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

### **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 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

# Nature and purpose of reserves

Infrastructure, property, plant and equipment 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 water and sewer columns are restricted for use for these activities.

# D1-1 Income Statement by fund

\$ '000	General 2021	Sewer 2021
Income from continuing operations		
Rates and annual charges	10,153	1,270
User charges and fees	1,241	245
Interest and investment revenue	87	51
Other revenues	238	6
Grants and contributions provided for operating purposes	5,213	14
Grants and contributions provided for capital purposes	4,184	493
Other income	361	_
Total income from continuing operations	21,477	2,079
Expenses from continuing operations		
Employee benefits and on-costs	6,829	295
Materials and services	3,681	707
Borrowing costs	222	40
Depreciation, amortisation and impairment of non-financial assets	6,167	573
Other expenses	837	6
Net losses from the disposal of assets	493	19
Total expenses from continuing operations	18,229	1,640
Operating result from continuing operations	3,248	439
Net operating result for the year	3,248	439
Net operating result attributable to each council fund	3,248	439
Net operating result for the year before grants and contributions	(036)	(FA)
provided for capital purposes	(936)	(54)

# D1-2 Statement of Financial Position by fund

\$ '000	General 2021	Sewer 2021
ASSETS		
Current assets		
Cash and cash equivalents	2,219	1,446
Investments	11,291	5,209
Receivables	560	27
Inventories	1,528	_
Contract assets and contract cost assets	550	_
Other	63	_
Total current assets	16,211	6,682
Non-current assets		
Investments	500	_
nfrastructure, property, plant and equipment	276,101	20,673
nvestments accounted for using the equity method	29,835	_
ntangible assets	83	_
Right of use assets	40	_
Total non-current assets	306,559	20,673
TOTAL ASSETS	322,770	27,355
LIABILITIES Current liabilities		
Payables	1,519	14
Contract liabilities	3,369	_
Lease liabilities	20	_
Borrowings	547	55
Employee benefit provision	2,356	_
Total current liabilities	7,811	69
Non-current liabilities		
Payables	2	_
Lease liabilities	21	_
Borrowings	6,186	415
Employee benefit provision	76	_
Provisions	952	
Total non-current liabilities	7,237	415
TOTAL LIABILITIES	15,048	484
Net assets	307,722	26,871
EQUITY		
Accumulated surplus	147,786	9,699
Revaluation reserves	159,936	17,172
Council equity interest	307,722	26,871
Total equity	307,722	26,871
• •		

# D2 Interests in other entities

Council's share of net assets		
2021	2020	
29,835	29,367	
29,835	29,367	
29,835	29,367	
	29,835 29,835	

## Interests in associates

## Net carrying amounts - Council's share

\$ '000	Nature of relationship	Place of business	2021	2020
Central Tablelands Water	Associate	Blayney	29,544	29,110
Upper Macquarie County Council	Associate	Bathurst	292	257
Total carrying amounts – material associates			29,836	29,367

#### **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 voting po	
	2021	2020
Central Tablelands Water	33%	33%
Upper Macquarie County Council	25%	25%

# D2-1 Interests in associates (continued)

# Summarised financial information for associates

	Central Tablelan		Upper Macquarie County Council		
\$ '000	2021	2020	2021	2020	
Statement of financial position					
Current assets					
Cash and cash equivalents	1,615	2,029	1,327	1,107	
Other current assets	6,301	5,216	123	61	
Non-current assets	83,099	83,110	75	92	
Current liabilities					
Current financial liabilities (excluding trade and					
other payables and provisions)	616	655	-	_	
Other current liabilities	1,328	1,398	333	209	
Non-current liabilities					
Non-current financial liabilities (excluding trade					
and other payables and provisions)	430	962	26	22	
Net assets	88,641	87,340	1,166	1,029	
Statement of comprehensive income					
Income	7,600	18,666	1,728	1,258	
Interest income	120	195	7	18	
Depreciation and amortisation	(2,803)	(2,761)	(42)	(48)	
Interest expense	(83)	(114)	_	_	
Other expenses	(4,243)	(4,019)	(1,556)	(1,184)	
Profit/(loss) from continuing operations	591	11,967	137	44	
Profit/(loss) for period	591	11,967	137	44	
Other comprehensive income	710	1,082	_	_	
Total comprehensive income	1,301	13,049	137	44	
Share of income – Council (%)	33%	33%	25%	25%	
Profit/(loss) – Council (\$)	197	3,989	34	11	
Total comprehensive income – Council (\$)	434	4,349	34	11	
Total comprehensive meeting — council (4)	707	4,043	04		
Summarised Statement of cash flows					
Cash flows from operating activities	3,224	3,228	246	130	
Cash flows from investing activities	(3,141)	(1,550)	(26)	(16)	
Cash flows from financing activities	(497)	(466)	_	_	
Net increase (decrease) in cash and cash		( )			
equivalents	(414)	1,212	220	114	
Reconciliation of the carrying amount					
Opening net assets (1 July)	87,340	74,291	1,069	1,025	
Profit/(loss) for the period	591	11,967	137	44	
Other adjustments to equity	710	1,082	(40)	_	
Closing net assets	88,641	87,340	1,166	1,069	
Council's share of net assets (%)	33%	33%	25%	25%	
Council's share of net assets (\$)	29,544	29,110	292	257	

continued on next page ... Page 57 of 93

# 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.

Carrying value	Carrying value	Fair value	Fair value
2021	2020	2021	2020
3,665	3,554	3,505	3,554
587	650	587	680
17,000	12,500	17,000	12,500
21,252	16,704	21,092	16,734
1,535	1,046	1,375	1,046
7,203	7,779	6,360	7,171
8,738	8,825	7,735	8,217
	3,665 587 17,000 21,252 1,535 7,203	3,665     3,554       587     650       17,000     12,500       21,252     16,704       1,535     1,046       7,203     7,779	3,665     3,554     3,505       587     650     587       17,000     12,500     17,000       21,252     16,704     21,092       1,535     1,046     1,375       7,203     7,779     6,360

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.

continued on next page ... Page 59 of 93

# 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	2021	2020
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	35	36
Impact of a 10% movement in price of investments		
- Equity / Income Statement	386	355

## (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	< 1 year overdue	1 - 2 years overdue	2 - 5 years overdue	> 5 years overdue	Total
2021 Gross carrying amount	_	85	41	15	_	141
2020 Gross carrying amount	_	126	39	62	32	259

### 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.

	Not yet	0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	
\$ '000	overdue	overdue	overdue	overdue	overdue	Total
2021						
Gross carrying amount	228	113	22	3	196	562
Expected loss rate (%)	2.60%	0.00%	0.00%	0.00%	56.40%	20.72%
ECL provision	6	-	-	-	111	117
2020						
Gross carrying amount	294	62	1	6	138	501
Expected loss rate (%)	4.40%	0.00%	0.00%	0.00%	70.70%	22.06%
ECL provision	13	_	_	_	98	111

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

# (c) Liquidity risk

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

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

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

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

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

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

	Weighted average	Subject		payable in:			Actual
<u>\$ '000</u>	interest rate		≤ 1 Year	1 - 5 Years	> 5 Years	Total cash outflows	carrying values
2021							
Trade/other payables	0.00%	578	_	_	_	578	1,282
Loans and advances	3.82%		602	2,148	4,453	7,203	7,203
Total financial liabilities		578	602	2,148	4,453	7,781	8,485
2020							
Trade/other payables	0.00%	237	_	_	_	237	824
Loans and advances	4.66%	_	576	2,293	4,910	7,779	7,779
Total financial liabilities		237	576	2,293	4,910	8,016	8,603

### Loan agreement breaches

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

# E2-1 Fair value measurement

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

- Infrastructure, property, plant and equipment

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

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

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

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

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

	Fair value measurement hierarchy							
\$ '000			Level 2 Significant observable inputs		S Significant vable inputs	Tota	ı	
	Notes	2021	2020	2021	2020	2021	2020	
Infrastructure, property, plant and	C1-7							
equipment								
Plant and equipment		_	_	6,286	6,643	6,286	6,643	
Office equipment		_	_	341	340	341	340	
Furniture and fittings		_	_	128	131	128	131	
Operational land		_	_	1,051	989	1,051	989	
Community land		_	_	6,919	5,002	6,919	5,002	
Land under roads (post								
30/06/08)		-	_	26	16	26	16	
Land improvements - non					4.40			
depreciable		_	_	2,500	118	2,500	118	
Land improvements - depreciable		_	_	4,044	3,588	4,044	3,588	
Buildings – non-specialised		_	_	1,451	1,500	1,451	1,500	
Buildings – specialised		349	357	17,572	17,640	17,921	17,997	
Roads		-	-	169,529	168,624	169,529	168,624	
Bridges		_	_	21,100	21,416	21,100	21,416	
Footpaths		_	_	6,060	5,943	6,060	5,943	
Major earthworks		_	_	12,610	12,610	12,610	12,610	
Stormwater		_	_	13,417	13,608	13,417	13,608	
Sewerage network		_	_	19,355	19,716	19,355	19,716	
Swimming Pools		_	_	4,202	4,296	4,202	4,296	
Open space/recreation				,	•	,	•	
assets		_	_	4,129	3,705	4,129	3,705	
Tip assets		-	_	85	99	85	99	
Quarry assets		-	_	157	175	157	175	
Other remediation assets		_		97	<u> </u>	97		
Total infrastructure,								
property, plant and		240	257	204.052	000 450	204 402	000 540	
equipment		349	357	291,059	286,159	291,408	286,516	

# Valuation techniques

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

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

### Infrastructure, property, plant and equipment (IPPE)

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.

With regard to the above Australis Asset Advisory Group analysed sales of similar properties as a basis of comparison in order to arrive at a value

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 2020)

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 and
- · 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/softfall areas, cricket pitches, other depreciable assets.

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Dimensions and specifications, units rates, useful lives and asset condition.

continued on next page ... Page 64 of 93

Depreciable Land Improvements 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 was 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.

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 was used to accurately calculate asset dimensions.

**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 2018 in accordance with Australian Property Institute's (API) Code of Professional Practice, TPP 14-01 Valuation of Physical Non-Current Assets at Fair Value and Australian Accounting Standard (including AASB13) and the NSW Department of Local Government Guidelines. '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 Australis Asset Advisory Group as at 30 June 2018. The methodology adopted by Australis Asset Advisory Group 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 was 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.

Roads - Road surface, pavement, formation, major earthworks

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, asset condition

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)

continued on next page ... Page 65 of 93

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.

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 4 inspections) and by an experienced bridge 'ganger' for concrete bridges and other Council staff using Culvert Condition Assessment Guide for Culvert style bridges (Level 2 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.

Footpaths - Footways including cycleways

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.

Stormwater Drainage - includes pits, pipes

Valuation Techniques: 'Cost approach'

continued on next page ... Page 66 of 93

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.

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.

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 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.

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.

continued on next page ... Page 67 of 93

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.

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 complex Sewer Assets were valued by AUSTRALIS Asset Advisory Group as at 30 June 2017. The valuation was based on the NSW Office of Water's NSW Reference Rates Tables issued in 2016, a supplement to the former Ministry of Energy and Utilities' 2003 document NSW Reference Rates Manual: Valuation of Water Supply, Sewerage and Stormwater Assets. These rates are indexed, which is applied to the network annually.

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.

Australis conducted a field survey, involving a physical inspection of the ground-level facility assets in the system such as treatment plants, pumping stations and effluent reuse reservoir.

The object of the survey was to uncover any evidence that will challenge the default useful life for that asset class such as corrosion (or lack of), obvious mechanical/electrical defects or structural damage.

The reticulation system (pipes and manholes) were valued internally using the same inputs, with condition assessment undertaken using the WSM Conduit Inspection and Reporting Code. Surveys were conducted across almost 15% of each age category of pipes in the Blayney and Millthorpe Sewer systems.

Unit rates were then applied across the network. Condition data was then applied to each individual asset to provide a written down value.

## **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 2018 in accordance with Australian Property Institute's (API) Code of Professional Practice, TPP 14-01 Valuation of Physical Non-Current Assets at Fair Value and Australian Accounting Standard (including AASB13) and the NSW Department of Local Government Guidelines. '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 Australis Asset Advisory Group. The methodology adopted by Australis Asset Advisory Group is on an individually assessed (asset-by-asset) basis to determine which method is most appropriate.

The value of the Pool assets has been substantially revised as at 30 June 2020, following a major upgrade to the CentrePoint Sport and Leisure Centre over the previous two financial years. This has been based on actual costs.

Tip, Quarry & other remediation Assets - Reinstatement, rehabilitation and restoration

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)

# E2-1 Fair value measurement (continued)

#### 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 (30/6/21) 2021	Valuation technique/s	Unobservable inputs
Infrastructure, property	nlant and	aguinment	·
Plant & Equipment	6,286	Cost Approach	Gross Replacement Cost     Remaining Useful Life
Office Equipment	341	Cost Approach	Gross Replacement Cost     Remaining Useful Life
Furniture & Fittings	128	Cost Approach	Gross Replacement Cost     Remaining Useful Life
Operational Land	1,051	Market Approach	Price per square metre
Community Land	6,919	Market Approach - adjusted for restrictions	<ul> <li>NSW Valuer Generals Valuation (Unimproved Capital Value)</li> </ul>
_and Improvements - non depreciable	2,500	Cost Approach	Unit Rates
Depreciable Land Improvements	4,044	Cost Approach	<ul><li> Unit Rates</li><li> Asset Condition</li><li> Useful life</li></ul>
Buildings – Specialised	17,921	Cost Approach & Market Approach	<ul><li> Unit Rates</li><li> Asset Condition</li><li> Useful life</li></ul>
Buildings – Non Specialised	1,451	Cost Approach & Market Approach	<ul><li> Unit Rates</li><li> Asset Condition</li><li> Useful life</li></ul>
Open Space/Recreation Assets	4,202	Cost Approach	<ul><li> Unit Rates</li><li> Asset Condition</li><li> Useful life</li></ul>
Roads	169,529	Cost Approach	<ul><li>Unit Rates</li><li>Asset Conditions</li><li>Useful Life</li></ul>
Bridges	21,100	Cost Approach	<ul><li>Unit Rates</li><li>Asset Conditions</li><li>Useful Life</li></ul>
Footpaths	6,060	Cost Approach	Unit Rates     Asset Conditions     Useful Life
Major Earthworks	12,610	Cost Approach	Unit Rates
Stormwater Drainage	13,417	Cost Approach	<ul><li> Unit Rates</li><li> Asset Conditions</li><li> Useful Life</li></ul>
Sewerage Network	19,355	Cost Approach	<ul><li>Unit Rates</li><li>Useful Life</li><li>Asset Conditions</li></ul>
Swimming Pools	4,202	Cost Approach	Unit Rates     Asset Conditions     Useful Life
Waste facility, quarries & other remediation assets	339	Cost Approach	Discounted Future Cash Flow

# 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:

	Operationa	al Land	Communi	ty I and	Deprecial improve		Building sp	ocialisad
\$ '000	2021	2020	2021	2020	2021	2020	2021	2020
<del>\$ 000</del>	2021	2020	2021	2020	2021	2020	2021	2020
Opening balance	989	1,165	5,002	5,002	3,588	3,612	17,640	15,737
Total gains or losses for the period								
Recognised in other comprehensive income –								
revaluation surplus	-	_	1,979	_	596	_	_	-
Other movements								
Transfers from/(to) another asset class	62	_	(62)	_	(272)	139	(7)	-
Purchases (GBV)	_	_	_	_	496	218	657	2,790
Other adjustments and								
transfers	_	(130)	_	_	_	_	-	-
Disposals (WDV)	-	(46)	-	_	(15)	(33)	(17)	(395)
Depreciation and impairment					(349)	(348)	(701)	(492)
Closing balance	1,051	989	6,919	5,002	4,044	3,588	17,572	17,640
	Buildin	as	Open space/r	recreation				
	non-speci		asse		Roa	ds	Bridg	jes
\$ '000	2021	2020	2021	2020	2021	2020	2021	2020
Opening balance	1,500	1,527	3,705	3,385	168,624	135,040	21,416	25,830
Total gains or losses for the period								
Recognised in other comprehensive income –								
revaluation surplus  Other movements	-	-	583	_	-	30,386	-	(4,502)
Transfers from/(to) another asset class	(5)	_	(243)	(65)	(2)	_	_	_
Purchases (GBV)	_	20	236	515	4,759	3,967	_	906
Other adjustments and transfers	_	_	_	_	-	1,998	_	(510)
Disposals (WDV)	_						_	•
Depreciation and impairment	(44)	(47)	(30)	(17)	(794)	(397)	(246)	(25)
Closing balance	(44) 1,451	(47) 1,500	<u>(122)</u> 4,129	3,705	(3,058) 169,529	(2,370) 168,624	<u>(316)</u> 21,100	21,416
	Footpa	ths	Major eart	hworks	Storm	water	Sewerage	network
\$ '000	2021	2020	2021	2020	2021	2020	2021	2020
Opening balance Total gains or losses for the period	5,943	4,478	12,610	11,625	13,608	15,311	19,716	19,842
Recognised in other comprehensive income – revaluation surplus	_	793	_	1,103	_	(47)	176	184
Other movements		700		1,100		(,		10
Transfers from/(to) another asset class	17		_		/4E\		_	
Purchases (GBV)	17 241	907	_	_	(15) 11	240	_	207
Other adjustments and	<b>24</b> 1	897	_	_	11	248	_	207
transfers	_	_	_	(118)	_	(1,562)	_	_
Disposals (WDV)	(23)	(134)	_	(110)	(14)	(1,302)	(19)	
Depreciation and impairment	(118)	(91)	_		(173)	(191)	(518)	(517)
Depression and impairment		(91)	_	_	(17.5)	[[91]	(5,101	(:) 1 /

continued on next page ... Page 70 of 93

# E2-1 Fair value measurement (continued)

	Plant and ed	quipment	Office equi	pment	Furniture and	d fittings	Swimming	pools
\$ '000	2021	2020	2021	2020	2021	2020	2021	2020
Opening balance	6,643	6,548	340	299	131	131	4,296	775
Total gains or losses for the period								
Other movements								
Purchases (GBV)	860	1,232	85	119	10	13	_	4,087
Other adjustments and								
transfers	_	_	_	_	_	_	_	_
Disposals (WDV)	(188)	(123)	_	_	_	_	_	(556)
Depreciation and impairment	(1,029)	(1,014)	(84)	(78)	(13)	(13)	(94)	(10)
Closing balance	6,286	6,643	341	340	128	131	4,202	4,296

	Land improvements - non depreciable		Land under roads - (post 30/06/2008)		Remediation, rehabilitation & restoration		Total	
\$ '000	2021	2020	2021	2020	2021	2020	2021	2020
Opening balance	118	_	16	16	274	228	286,159	250,551
Recognised in other comprehensive income – revaluation surplus	1,855	_	_	_	_	_	5,189	27,917
Transfers from/(to) another asset class	527	_	_	_	_	_	_	74
Purchases (GBV)	_	_	10	_	97	74	7,462	15,293
Other adjustments and transfers	_	118	_	_	_	_	_	(204)
Disposals (WDV)	_	_	_	_	_	_	(1,100)	(1,877)
Depreciation and impairment	_	_	_	_	(32)	(28)	(6,651)	(5,595)
Closing balance	2,500	118	26	16	339	274	291,059	286,159

#### 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.

As non specialised buildings there were able to be valued unsing market analysis.

### 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 Active 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

<sup>\*</sup> For 180 Point Members, Employers are required to contribute 7% of salaries for the year ending 30 June 2021 (increasing to 7.5% 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 \$40.0 million for 1 July 2019 to 30 June 2021, apportioned according to each employer's share of the accrued liabilities as at 30 June 2019. 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.

continued on next page ... Page 72 of 93

#### 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 2021 was \$ 110,803. The last valuation of the Scheme was performed by the Actuary Mr Richard Boyfield and covers the period ended 30 June 2021.

The amount of additional contributions included in the total employer contribution advised above is \$61,200. Council's expected contribution to the plan for the next annual reporting period is \$64,000.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2021 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,620.5	
Past Service Liabilities	2,445.6	107.2%
Vested Benefits	2,468.7	106.2%

<sup>\*</sup> excluding member accounts and reserves in both assets and liabilities.

The share of this deficit that is broadly attributed to Council is estimated to be in the order of \$64,000 as at 30 June 2021.

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

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

Investment return	5.75% per annum
Salary inflation *	3.5% per annum
Increase in CPI	2.5% per annum

<sup>\*</sup> 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 prelimnary 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 investaiong will be completed by December 2021

#### (ii) Statewide Limited

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

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

The future realisation and finalisation of claims incurred but not reported to 30/6 this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

#### (iii) StateCover Limited

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

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

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

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

#### 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	2021	2020
<u> </u>	2021	2020
Compensation:		
Short-term benefits	942	916
Post-employment benefits	73	72
Other long-term benefits	33	42
Total	1,048	1,030

#### 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 \$ '000	Ref	Transactions	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment
<b>\$</b> 000	Rei	during the year	communents	Terms and conditions	Dalances	expense
2021						
Catering	1	7	_	Paid on invoice	_	_
Donations & Financial Assistance Grants	2	1	_	Paid on completion of works	_	_
Supply of water	3	97	-	Payable by instalment date	-	-
2020						
Catering	1	6	_	Paid on invoice	_	_
Donations & Financial Assistance Grants	2	2	_	Paid on completion of works	_	_
Supply of water	3	334	_	Payable by instalment date	_	_

continued on next page ... Page 75 of 93

# 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

43

46

46

87

20

20

20

58

# F1-2 Councillor and Mayoral fees and associated expenses

Non NSW Auditor-General audit firms

Remuneration for non-assurance services

Total remuneration of non NSW Auditor-General audit firms

(ii) Non-assurance services

Other assurance services

Total audit fees

Internal Audit

\$ '000	2021	2020
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	27	25
Councillors' fees	85	83
Other Councillors' expenses (including Mayor)	23	14
Total	135	122
F2 Other relationships		
F2-1 Audit fees		
\$ '000	2021	2020
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	41	38
Remuneration for audit and other assurance services	41	38
Total Auditor-General remuneration	41	38

# G Other matters

# G1-1 Statement of Cash Flows information

# Reconciliation of net operating result to cash provided from operating activities

\$ '000	2021	2020
Net operating result from Income Statement	3,687	8,190
Adjust for non-cash items:	-,	-,
Depreciation and amortisation	6,735	5,681
Net losses/(gains) on disposal of assets	512	1,129
Adoption of AASB 15/1058	_	80
Losses/(gains) recognised on fair value re-measurements through the P&L:		
- Revaluation decrements / impairments of IPP&E direct to P&L	5	_
Unwinding of discount rates on reinstatement provisions	(11)	_
Share of net (profits)/losses of associates/joint ventures using the equity method	(231)	(4,000)
+/- Movement in operating assets and liabilities and other cash items:		
Decrease/(increase) in receivables	57	820
Increase/(decrease) in provision for impairment of receivables	6	(19)
Decrease/(increase) in inventories	(85)	_
Decrease/(increase) in other current assets	(10)	5
Decrease/(increase) in contract assets	28	(578)
Increase/(decrease) in payables	117	(472)
Increase/(decrease) in accrued interest payable	(2)	5
Increase/(decrease) in other accrued expenses payable	2	3
Increase/(decrease) in other liabilities	372	(9)
Increase/(decrease) in contract liabilities	2,383	986
Increase/(decrease) in provision for employee benefits	85	63
Increase/(decrease) in other provisions	84	299
Net cash provided from/(used in) operating activities		
from the Statement of Cash Flows	13,734	12,183

#### **G2-1** Commitments

# Capital commitments (exclusive of GST)

\$ '000	2021	2020
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Buildings	1,320	_
Total commitments	1,320	_
These expenditures are payable as follows:		
Within the next year	1,320	_
Total payable	1,320	_
Sources for funding of capital commitments:		
Future grants and contributions	660	_
Unexpended grants	660	_
Total sources of funding	1,320	_

Details of capital commitments
A contract was entered in May 2021 to replace the roof, acoustic attenuation, water harvesting infrastructure and solar panels at CentrePoint Sport & Leisure centre funded under Resources for Regions Round 7.

# G3 Statement of developer contributions as at 30 June 2021

# G3-1 Summary of developer contributions

	Opening	Contribution received during t		Interest and			Held as restricted	Cumulative balance of internal
\$ '000	balance at 1 July 2020	Cash	Non-cash	investment income earned	Amounts expended	Internal borrowings	asset at 30 June 2021	borrowings (to)/from
Local infrastructure fund	683	195	_	7	(18)	_	867	_
s7.11 contributions – under a plan	683	195	-	7	(18)	_	867	-
Future Sewerage Infrastructure Contributions	_	96	_	1	_	_	97	_
s64 contributions	860	32	_	7	_	_	899	_
Total contributions	1,543	323	_	15	(18)	_	1,863	_

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

	Opening	Contribution received during t		Interest and			Held as restricted	Cumulative balance of internal
\$ '000	balance at 1 July 2020	Cash	Non-cash	investment income earned	Amounts expended	Internal borrowings	asset at 30 June 2021	borrowings (to)/from
CONTRIBUTION PLAN NUMBER – Local inf	rastructure fund							
Local infrastructure fund	683	195	_	7	(18)	_	867	_
Total	683	195	_	7	(18)	_	867	_
G3-3 Contributions not und	er plans							
Sewerage services	<u> </u>	96	-	1	-		97	_
Total		96	_	1			97	<del>-</del>
G3-4 s64 contributions								
s64 contributions								
Sewerage services	860	32	_	7	_	_	899	_
Total	860	32	_	7	_	_	899	_

# G4 Statement of performance measures

# G4-1 Statement of performance measures - consolidated results

	Amounts	Indicator	Indic	ators	Benchmark
\$ '000	2021	2021	2020	2019	
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses 1,2	(698)	(3.74)%	(4.96)%	(0.91)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	18,648	, ,			
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	13,421	57.54%	56.42%	51.24%	> 60.00%
Total continuing operating revenue <sup>1</sup>	23,325				
3. Unrestricted current ratio Current assets less all external restrictions	0.507				
Current liabilities less specific purpose liabilities	9,597 2,489	3.86x	4.71x	3.94x	> 1.50x
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup> Principal repayments (Statement of Cash Flows)	6,299	7.26x	5.31x	13.14x	> 2.00x
plus borrowing costs (Income Statement)	000				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	172	1.46%	2.84%	2.27%	< 10.00%
Rates and annual charges collectable	11,753	1.4070	2.0470	2.21 70	10.0070
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	20,665	17.23	12.72	13.10	> 3.00
Monthly payments from cash flow of operating and financing activities	1,199	mths	mths	mths	mths

<sup>(1)</sup> 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

<sup>(2)</sup> 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

	General In	ndicators <sup>3</sup>	Sewer Indicators		Benchmark
\$ '000	2021	2020	2021	2020	
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses 1,2	(0.77)0/	/F 00\\\/	(0.40)0/	(4.04)0/	- 0.000/
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>—</b> (3.77)%	(5.03)%	(3.40)%	(4.31)%	> 0.00%
2. Own source operating revenue ratio					
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	EE 770/	E2 C10/	7E C40/	95.08%	> 60 000/
Total continuing operating revenue <sup>1</sup>	<b>-</b> 55.77%	53.61%	75.61%	95.06%	> 60.00%
3. Unrestricted current ratio					
Current assets less all external restrictions	— 3.86x	4.71x	96.84x	91.71x	> 1.50x
Current liabilities less specific purpose liabilities		4.7 1X	30.04%	91.71X	> 1.50X
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	- 6.93x	5.23x	13.98x	6.09x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	— 0.33X	J.23X	13.30X	0.09X	> 2.00X
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	<b>-</b> 1.38%	2.84%	2.13%	2.81%	< 10.00%
Rates and annual charges collectable	<del>-</del> 1.30%	2.04%	2.13%	2.01%	< 10.00%
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	12.13	7.89	136.83	287.86	> 3.00
Monthly payments from cash flow of operating and financing activities	mths	mths	mths	mths	mths

<sup>(1) - (2)</sup> Refer to Notes at Note G6-1 above.

<sup>(3)</sup> 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

Internet:www.blayney.nsw.gov.auEmail:council@blayney.nsw.gov.au

#### **Officers**

**General Manager** 

R. Ryan

**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 **Opening hours:** 9am to 4:30pm

9am to 4:30pm Monday to Friday

#### **Elected members**

Mayor

Cr. S.J. Ferguson

**Deputy Mayor** 

Cr. A. Ewin

Councillors

Cr. J Newstead Cr. D. Kingham Cr. B Reynolds Cr. S Denton

Cr. D Somervaille



#### INDEPENDENT AUDITOR'S REPORT

# Report on the general purpose financial statements Blayney Shire Council

To the Councillors of the Blayney Shire Council

#### **Opinion**

I have audited the accompanying financial statements of Blayney Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2021, the Statement of Financial Position as at 30 June 2021, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

#### In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the Local Government Act 1993, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
  - have been prepared, in all material respects, in accordance with the requirements of this
     Division
  - are consistent with the Council's accounting records
  - present fairly, in all material respects, the financial position of the Council as at 30 June 2021, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

#### **Basis for Opinion**

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

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

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

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

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

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

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

#### Other Information

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

#### The Councillors' Responsibilities for the Financial Statements

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

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

#### Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: <a href="www.auasb.gov.au/auditors\_responsibilities/ar4.pdf">www.auasb.gov.au/auditors\_responsibilities/ar4.pdf</a>. The description forms part of my auditor's report.

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

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B-5 Material budget variations
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

Karen Taylor

Han Lafor

Delegate of the Auditor-General for New South Wales

11 October 2021 SYDNEY



Scott Ferguson Mayor Blayney Shire Council PO Box 62 BLAYNEY NSW 2799

Contact: Karen Taylor
Phone no: 9275 7311
Our ref: D2121554

11 October 2021

Dear Mayor

# Report on the Conduct of the Audit for the year ended 30 June 2021 Blayney Shire Council

I have audited the general purpose financial statements (GPFS) of the Blayney Shire Council (the Council) for the year ended 30 June 2021 as required by section 415 of the *Local Government Act* 1993 (the Act).

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

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2021 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

#### INCOME STATEMENT

#### **Operating result**

	2021 \$m	2020 \$m	Variance %
Rates and annual charges revenue	11.42	11.24	1.6
Grants and contributions revenue	9.90	10.35	4.3
Operating result from continuing operations	3.69	8.19	54.9
Net operating result before capital grants and contributions	(0.99)	1.99	149.7

Council's operating result (\$3.69 million including the effect of depreciation and amortisation expense of \$6.74 million) was \$4.5 million lower than the 2019–20 result.

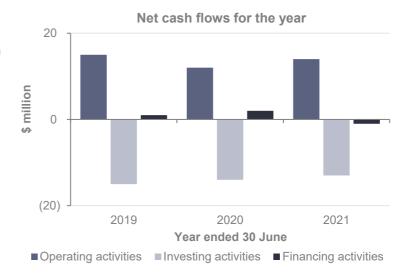
The net operating result before capital grants and contributions (\$0.99 million deficit) was \$2.98 million lower than the 2019–20 result, however more consistent with the 2019 result (\$0.38 million deficit). The 2019–20 result mainly due to council's equity interest in Central Tablelands Water (CTW) as CTW's operating result was significantly higher due to a large capital contribution - water pipeline.

Rates and annual charges revenue (\$11.42 million) increased by \$0.18 million (1.6 per cent) in 2020–2021. This increase was lower than the approved rate pegging increase of 2.6 per cent due to rate increases of 2.21 per cent being offset by a decline in annual charge income.

Grants and contributions revenue (\$9.90 million) was similar to 2020 (\$10.35 million) though the mix changed to more operating grants.

#### STATEMENT OF CASH FLOWS

- Increases in grants and contributions was the main contributor to the increase in cash flows from operating activities over the prior year
- Cash flows from finance activities changed as no loans were taken out in 2021, but council drew down \$2.5 million in loans during the 2019 -20 financial year



#### **FINANCIAL POSITION**

#### Cash and investments

Cash and investments	2021	2020	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	20.66	16.05	<ul> <li>Growth in external restrictions is mostly attributable to contract liabilities for unexpended grants</li> <li>Growth in internal restrictions is notable in the</li> </ul>
Restricted cash and investments:			property account, which is used to fund buying, maintenance, development and sale of real estate.
External restrictions	12.65	9.30	
Internal restrictions	7.48	6.39	

#### **Debt**

Council has an approved overdraft facility of \$0.05 million and an approved credit card facility of \$0.04 million. At 30 June 2021, Council had utilised \$0.01 million of its approved credit card facility, and none of its approved overdraft facility.

#### **PERFORMANCE**

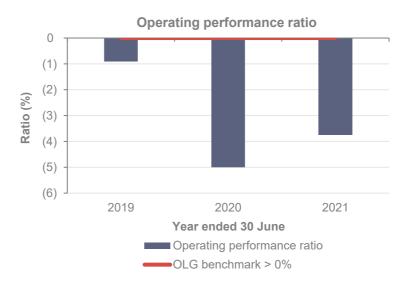
#### **Performance measures**

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

#### Operating performance ratio

Council has improved in the current year but still below the benchmark. Capital grants and contributions being high in the past two years has impacted this ratio.

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



#### Own source operating revenue ratio

The relatively high level of grants and contributions received by Council during the year have seen this ratio continue to remain below the benchmark set by the OLG. Council's own source operating revenue has remained consistent in terms of dollar value.

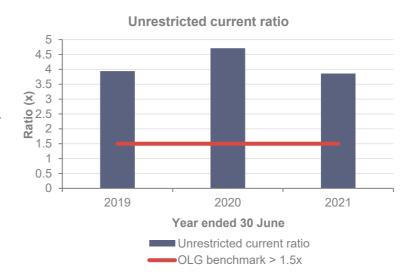
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by the former OLG is greater than 60 per cent.



#### **Unrestricted current ratio**

Council's ratio remains well above the OLG benchmark

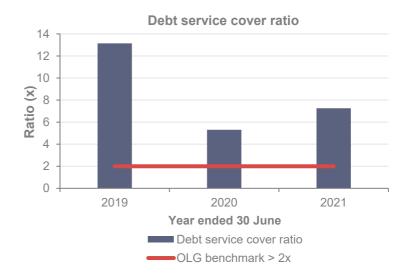
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by the former OLG is greater than 1.5 times.



#### **Debt service cover ratio**

Council did not draw any new borrowings during the year.

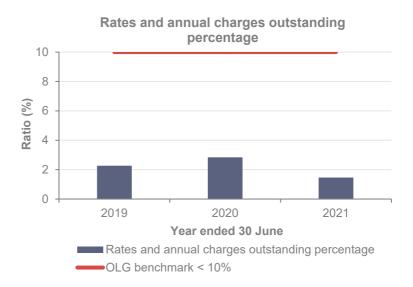
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by the former OLG is greater than two times.



#### Rates and annual charges outstanding percentage

Council has continued to effectively manage its recovery, maintaining a ratio which is well below the benchmark for rural councils.

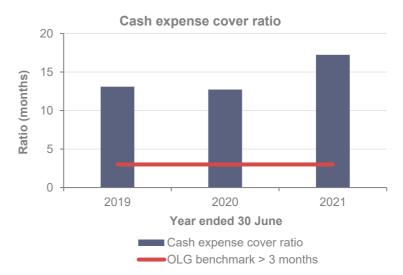
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by the former OLG is less than 10 per cent for regional and rural councils.



#### Cash expense cover ratio

Council's strong liquidity is reflected by this measure. Council continues to maintain sufficient cash restrictions to fund ongoing expenses

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



#### Infrastructure, property, plant and equipment renewals

Council has renewed \$3.5 million of assets in the 2020–21 financial year compared to \$8.2 million in the 2019–20 financial year. Significant renewal expenditure during the year included sporting facilities such as Redmond Oval, Newbridge Showground, and the Blayney Tennis Centre. Renewal expenditure on roads during the year totalled \$2.4 million.

#### **OTHER MATTERS**

#### Impact of new accounting standards

The Council assessed the impact of adopting AASB 1059 Service Concession Arrangements and determined that it did not have any arrangements in place that fell within the scope of the new Standard.

#### Legislative compliance

Kaser Lafor

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

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

Karen Taylor

Delegate of the Auditor-General for New South Wales

SPECIAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2021



#### Special Purpose Financial Statements

for the year ended 30 June 2021

Contents	Page
Statement by Councillors and Management	3
Special Purpose Financial Statements:	
Income Statement of sewerage business activity	4
Statement of Financial Position of water supply business activity Statement of Financial Position of sewerage business activity	n/a 5
Note – Significant Accounting Policies	6
Auditor's Report on Special Purpose Financial Statements	9

#### **Background**

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.
  - Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.
- iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.
  - These include (a) those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and (b) those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities.
- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must (a) adopt a corporatisation model and (b) apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

# Special Purpose Financial Statements

for the year ended 30 June 2021

#### Statement by Councillors and Management

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

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

- the NSW Government Policy Statement 'Application of National Competition Policy to Local Government',
- the Division of Local Government Guidelines 'Pricing and Costing for Council Businesses A Guide to Competitive Neutrality'.
- the Local Government Code of Accounting Practice and Financial Reporting,
- the NSW Office of Water Best-Practice Management of Water and Sewerage Guidelines.

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

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

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

Signed in accordance with a resolution of Council made on 16 August 2021.

Cr. S.J. Ferguson

Mayor

16 August 2021

Cr. A. Ewin

**Deputy Mayor** 

16 August 2021

R. Ryan

General Manager

16 August 2021

T. Irlam

**Responsible Accounting Officer** 

16 August 2021

# Income Statement of sewerage business activity

for the year ended 30 June 2021

\$ '000	2021	2020
Income from continuing operations		
Access charges	1,270	1,175
User charges	174	153
Liquid trade waste charges	71	98
Interest	51	95
Grants and contributions provided for non-capital purposes	14	29
Other income	6	6
Total income from continuing operations	1,586	1,556
Expenses from continuing operations		
Employee benefits and on-costs	295	270
Borrowing costs	40	44
Materials and services	707	725
Depreciation, amortisation and impairment	573	577
Loss on disposal of assets	19	_
Other expenses	6	7
Total expenses from continuing operations	1,640	1,623
Surplus (deficit) from continuing operations before capital amounts	(54)	(67)
Grants and contributions provided for capital purposes	493	50
Surplus (deficit) from continuing operations after capital amounts	439	(17)
Surplus (deficit) from all operations before tax	439	(17)
Surplus (deficit) after tax	439	(17)
Plus accumulated surplus	9,260	9,277
Closing accumulated surplus	9,699	9,260
Return on capital %	(0.1)%	(0.1)%
Subsidy from Council	322	204
Calculation of dividend payable:		
Surplus (deficit) after tax	439	(17)
Less: capital grants and contributions (excluding developer contributions)	(493)	(50)
Surplus for dividend calculation purposes	_	_
Potential dividend calculated from surplus	_	_

# Statement of Financial Position of sewerage business activity

as at 30 June 2021

\$ '000	2021	2020
ASSETS		
Current assets		
Cash and cash equivalents	1,446	1,386
Investments	5,209	4,817
Receivables	27	33
Total current assets	6,682	6,236
Non-current assets		
Infrastructure, property, plant and equipment	20,673	20,536
Total non-current assets	20,673	20,536
Total assets	27,355	26,772
LIABILITIES Current liabilities		
Payables	14	17
Borrowings	55	51
Total current liabilities	69	68
Non-current liabilities		
Borrowings	415	470
Total non-current liabilities	415	470
Total liabilities	484	538
Net assets	26,871	26,234
EQUITY		
Accumulated surplus	9,699	9,260
Revaluation reserves	17,172	16,974
Total equity	26,871	26,234
• •		

#### Note - Significant Accounting Policies

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

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

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

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act* 1993 (Act), the *Local Government (General) Regulation 2005* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

#### **National Competition Policy**

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

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

#### **Declared business activities**

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

#### **Category 1**

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

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 Finanncial Statements.

#### Note - Significant Accounting Policies (continued)

For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

#### Notional rate applied (%)

Corporate income tax rate - 27.5%

<u>Land tax</u> – the first \$692,000 of combined land values attracts **0%**. For the combined land values in excess of \$692,001 up to \$4,231,000 the rate is **1.6%** + **\$100**. For the remaining combined land value that exceeds \$4,231,000 a premium marginal rate of **2.0%** applies.

Payroll tax - 5.45% on the value of taxable salaries and wages in excess of \$850,000.

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

The payment of taxation equivalent charges, referred to in the Dol – Water guidelines as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the *Local Government Act*, 1993.

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

#### Income tax

An income tax equivalent has been applied on the profits of the business activities.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 27.5%.

Income tax is only applied where a gain/ (loss) from ordinary activities before capital amounts has been achieved.

Since the taxation equivalent is notional – that is, it is payable to 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 27.5% 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'.

continued on next page ... Page 7 of 11

#### Note - Significant Accounting Policies (continued)

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

The rate of return is calculated as follows:

#### Operating result before capital income + interest expense

#### Written down value of I,PP&E as at 30 June

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 1.49% at 30/6/21.

#### (iii) Dividends

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

Local government water supply and sewerage businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

Each dividend must be calculated and approved in accordance with the Department of Industry – Water guidelines and must not exceed:

- 50% of this surplus in any one year, or
- the number of water supply or sewerage assessments at 30 June 2021 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the Department of Industry – Water guidelines a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the Department of Industry – Water.



#### INDEPENDENT AUDITOR'S REPORT

# Report on the special purpose financial statements Blayney Shire Council

To the Councillors of the Blayney Shire Council

#### **Opinion**

I have audited the accompanying special purpose financial statements (the financial statements) of Blayney Shire Council's (the Council) Declared Business Activity, Sewerage, which comprise the Statement by Councillors and Management, the Income Statement of the Declared Business Activity for the year ended 30 June 2021, the Statement of Financial Position of the Declared Business Activity as at 30 June 2021 and the Significant accounting policies note.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activity as at 30 June 2021, and its financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2020–21 (LG Code).

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

#### **Basis for Opinion**

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

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

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

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

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

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

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

#### **Emphasis of Matter - Basis of Accounting**

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

#### Other Information

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

#### The Councillors' Responsibilities for the Financial Statements

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

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

#### Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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

Karen Taylor

Kaser Lafter

Delegate of the Auditor-General for New South Wales

11 October 2021 SYDNEY

SPECIAL SCHEDULES for the year ended 30 June 2021



## **Special Schedules**

for the year ended 30 June 2021

Contents	Page
Special Schedules:	
Permissible income for general rates	3
Report on infrastructure assets as at 30 June 2021	7

#### Permissible income for general rates

		Calculation	Calculation
\$ '000	Notes	2020/21	2021/22
Notional general income calculation <sup>1</sup>			
Last year notional general income yield	а	8,858	9,079
Plus or minus adjustments <sup>2</sup>	b	3	31
Notional general income	c = a + b	8,861	9,110
Permissible income calculation			
Or rate peg percentage	е	2.60%	2.00%
Or plus rate peg amount	$i = e \times (c + g)$	230	182
Sub-total Sub-total	k = (c + g + h + i + j)	9,091	9,292
Plus (or minus) last year's carry forward total	1	_	6
Sub-total Sub-total	n = (I + m)	_	6
Total permissible income	o = k + n	9,091	9,298
Less notional general income yield	р	9,079	9,302
Catch-up or (excess) result	q = o - p	12	(4)
Plus income lost due to valuation objections claimed <sup>4</sup>	r	_	1
Less unused catch-up <sup>5</sup>	S	(6)	(2)
Carry forward to next year <sup>6</sup>	t = q + r + s	6	(5)

#### **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.
- (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 will be deducted if they are not caught up within 2 years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for in 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 Local Government Act 1993. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



#### INDEPENDENT AUDITOR'S REPORT

## Special Schedule – Permissible income for general rates Blayney Shire Council

To the Councillors of Blayney Shire Council

#### **Opinion**

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Blayney Shire Council (the Council) for the year ending 30 June 2022.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2020–21 (LG Code) and is in accordance with the books and records of the Council.

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

#### **Basis for Opinion**

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

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

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

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

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

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

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

#### **Emphasis of Matter - Basis of Accounting**

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

#### Other Information

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2021'.

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

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

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

I have nothing to report in this regard.

#### The Councillors' Responsibilities for the Schedule

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

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

#### Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

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

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

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

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

Karen Taylor

Kaser Lafter

Delegate of the Auditor-General for New South Wales

11 October 2021 SYDNEY

#### Report on infrastructure assets as at 30 June 2021

Asset Class	Asset Category	Estimated cost to bring assets	agreed level of service set by	2020/21 Required naintenance <sup>a</sup>	2020/21 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets		ition as a		
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Other	1,489	511	344	254	19,372	31,252	77.0%	14.0%	4.0%	3.0%	2.0%
	Sub-total	1,489	511	344	254	19,372	31,252	77.0%	14.0%	4.0%	3.0%	2.0%
Roads	Other	8,524	2,216	2,094	2,300	209,299	254,050	70.0%	19.0%	7.0%	3.0%	1.0%
	Sub-total	8,524	2,216	2,094	2,300	209,299	254,050	70.0%	19.0%	7.0%	3.0%	1.0%
Sewerage	Other	851	149	364	629	19,355	32,488	82.0%	12.0%	3.0%	3.0%	0.0%
network	Sub-total	851	149	364	629	19,355	32,488	82.0%	12.0%	3.0%	3.0%	0.0%
Stormwater	Other	180	33	86	22	13,417	17,279	63.0%	31.0%	5.0%	1.0%	0.0%
drainage	Sub-total	180	33	86	22	13,417	17,279	63.0%	31.0%	5.0%	1.0%	0.0%
Open space /	Swimming pools	_	_	116	75	4,202	4,432	100.0%	0.0%	0.0%	0.0%	0.0%
recreational assets	Other	28	6	273	450	4,129	5,631	47.0%	26.0%	27.0%	0.0%	0.0%
	Sub-total	28	6	389	525	8,331	10,063	70.3%	14.5%	15.1%	0.0%	0.0%
	Total – all assets	11,072	2,915	3,277	3,730	269,774	345,132	71.4%	18.4%	6.5%	2.8%	0.9%

<sup>(</sup>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)
2 Good Only minor maintenance work required

3 Satisfactory Maintenance work required

4 Poor Renewal required

5 Very poor Urgent renewal/upgrading required

#### Report on infrastructure assets as at 30 June 2021

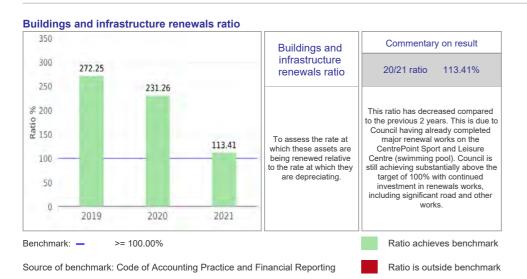
#### Infrastructure asset performance indicators (consolidated) \*

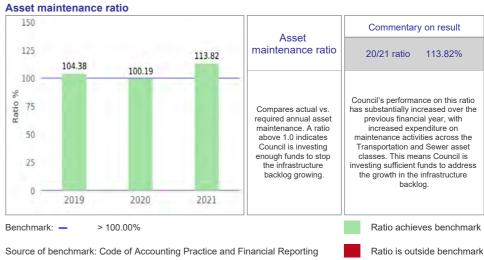
	Amounts	Indicator	Indic	ators	Benchmark
\$ '000	2021	2021	2020	2019	
Buildings and infrastructure renewals ratio					
Asset renewals 1	5,843	113.41%	231.26%	272.25%	>= 100 000/
Depreciation, amortisation and impairment	5,152	113.41%	231.20%	212.25%	>= 100.00%
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory					
standard	11,072	4.02%	4.08%	7.42%	< 2.00%
Net carrying amount of infrastructure assets	275,140				
Asset maintenance ratio					
Actual asset maintenance	3,730	113.82%	100.19%	104.38%	> 100.00%
Required asset maintenance	3,277	113.02%	100.19%	104.36%	> 100.00%
Cost to bring assets to agreed service level					
Estimated cost to bring assets to					
an agreed service level set by Council	2,915	0.84%	1.28%	2.14%	
Gross replacement cost	345,132				

<sup>(\*)</sup> All asset performance indicators are calculated using classes identified in the previous table.

<sup>(1)</sup> 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.

#### Report on infrastructure assets as at 30 June 2021

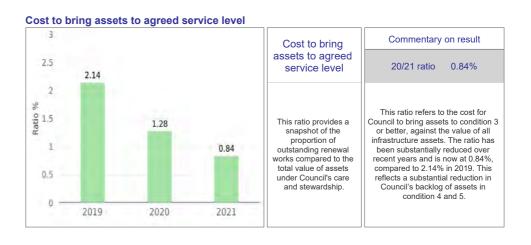




#### Infrastructure backlog ratio Commentary on result Infrastructure backlog ratio 20/21 ratio 4.02% 7.42 Council has continued to reduce the infrastructure backlog ratio through renewal works on condition 4 and 5 4.08 4.02 assets. The dollar value of the This ratio shows what infrastructure backlog was reduced proportion the backlog is by 13%, or \$1.7 million over the against the total value of 2020/21 financial year. The a Council's substantial reduction from 2019. infrastructure. reflects the fact that prior to the 2020 financial year, Council was using condition 2 as the measure of a satisfactory standard. 2019 2020 2021 Benchmark: -< 2.00% Ratio achieves benchmark

Ratio is outside benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting







# Blayney

# Payment of Expenses and the provision of Facilities to the Mayor and Councillors Policy

Policy	1A
Officer Responsible	Director Corporate Services
Last Review Date	16/04/2018

## **Strategic Policy**

#### 1. OBJECTIVE OF POLICY

Section 252 (1) of the Local Government Act 1993 requires Council to adopt a policy concerning the payment of expenses incurred or to be incurred by, and the provision of facilities to, the mayor, the deputy mayor and other councillors (including Administrators) in relation to discharging the functions of civic office.

The purpose of this policy is to ensure that councillors receive adequate and reasonable expenses and facilities to enable them to carry out their civic duties and that there is accountability and transparency in the payment of expenses incurred, or to be incurred by Councillors (including Administrators). The overriding principle to be addressed in the development of this policy is that the provisions of the policy meet the expectations of the local community.

This policy does not deal with matters associated with the setting and payment of annual fees to the Mayor and Councillors, which are determined by the Local Government Remuneration Tribunal.

Any reference hereon in this policy to Councillors will encompass Administrators.

#### 2. STATUS OF THE POLICY

This policy has been prepared in accordance with the "Guidelines for the Payment of Expenses and the Provision of Facilities for Mayors and Councillors in NSW" as issued by the Office of Local Government, Department of Premier and Cabinet dated 7 October 2009 (Circular 09-36).

#### 3. PAYMENT OF EXPENSES

#### 3.1. CONFERENCES AND SEMINARS

Requests for attending conferences shall be in writing outlining the benefits for Council. A written report shall be furnished to Council from the Councillor or staff accompanying the Councillor on the aspects of the conference relevant to council business and / or the community. No written report shall be required for the Local Government NSW Annual Conference.

Council will meet the following expenses for Councillors attending conferences and seminars which have been authorised by Council resolution or by the Mayor under delegated authority.

#### 3.1.1. Registration Fees

- Payment of registration fees for attendance at conference / seminar sessions.
- Payment of official conference / seminar lunches and dinners, and associated tours where they are relevant to the business and interests of Council, if not covered by the registration cost.

#### 3.1.2. Accommodation

Payment of accommodation costs on the following basis:

- i) Accommodation selected by the Council or General Manager on the basis of cost and convenience of location to the conference. A Councillor may choose accommodation at a different location but which is the same cost or less.
- ii) The number of accommodation days provided under this policy shall be limited to:
  - a. Registration day;
  - b. Each day on which official sessions of the conference / seminar are held, as well as the night preceding the conference / seminar where travelling schedules reasonably require such accommodation; and
  - c. Each day on which a Councillor is required to be accommodated en route to and from the conference / seminar.
- iii) Any additional accommodation costs incurred as a result of the attendance of partners and/or children shall be borne by the Councillor.

#### 3.1.3. Car Parking Fees

Council shall meet the cost of the following car parking fees.

- i) Hotel / Motel parking additional car parking fees not included in accommodation costs.
- ii) Airport parking costs incurred in the parking of a Councillor's private vehicle at an airport for the duration of a conference / seminar, subject to the vehicle being parked in the most economical airport car park.

Reimbursement for parking expenses shall be made upon the production of appropriate receipts and tax invoices, and the completion of the required claim form. Claim for such expenses shall be made within two (2) months of the date of return from the conference / seminar.

The driver is personally liable for all traffic infringements and parking fines incurred while travelling in private or Council vehicles. Claims for reimbursement or payment of expenses shall be refused.

#### TRAINING AND PROFESSIONAL DEVELOPMENT

Council shall meet the expenses for Councillors attending training and professional development which have been authorised by Council resolution or by the Mayor under delegated authority, where the training or educational course is directly related to Councillors civic functions and responsibilities.

The specific expense items met by Council are the same as those applicable to "Conferences and Seminars", as listed at clause 3.1.

#### 3.2. REIMBURSEMENT AND RECONCILIATION OF EXPENSES

Councillors seeking reimbursement of costs and expenses, incurred in accordance with the requirements of this Policy, shall only be approved upon the production of appropriate receipts and tax invoices, and the completion of the required claim form.

Claims for reimbursement of costs and expenses shall be made within two (2) months of the costs and/or expenses being incurred, unless otherwise specified within this policy.

#### 3.3. CLAIM FORM

Provided as an attachment (Attachment A) to this Policy, is the prescribed Claim Form which shall be completed by any Councillor seeking reimbursement of their costs and expenses.

It is the responsibility of the Councillor to ensure that the Claim Form is submitted accurately and complete, and within the prescribed timeframe as required by this Policy.

Incomplete claim forms may result in costs and expenses not being reimbursed.

#### 3.4. PAYMENTS IN ADVANCE

Councillors may request payment in advance in anticipation of expenses to be incurred in attending conferences, seminars and training away from home. Councillors may also request an advance payment for the cost of any other service or facility covered by this Policy. However, Councillors–shall fully reconcile all expenses against the cost of the advance within fourteen (14) days of their return.

Note: No general allowance type payment shall be made under any circumstances.

## 3.5. PAYMENT OF EXPENSES FOR SPOUSES, PARTNERS AND ACCOMPANYING PERSONS

Where the business of Council includes an invitation to a Councillor's spouse, partner or accompanying person, Council shall meet all reasonable costs associated with the spouse, partner or accompanying person attending that function.

In circumstances where an invitation is not extended to a Councillor's spouse, partner or accompanying person, that spouse, partner or accompanying person may accompany the Councillor on the business of Council, at the expense of the Councillor.

Attendance at the Local Government NSW Annual Conference shall be regarded as business of the Council and, as permitted by the Office of Local Government Guidelines, registration and official conference dinner costs be met by Council.

An accompanying person is a person who has a close personal relationship with the councillor and/or provides carer support to the councillor.

#### 3.6. INCIDENTAL EXPENSES

Claims for reimbursement of reasonable out-of-pocket or incidental expenses incurred by a Councillor whilst attending conferences, seminars or training courses shall only be approved upon presentation of receipts and the completion of the prescribed claim form. Payments of general expense allowances shall not be permitted under this policy.

Incidental expenses will be paid in accordance with the annual Taxation Determination issued by the Australian Taxation Office titled: *Income tax:* what are the reasonable travel and overtime meal allowance expense amounts for the xxxx-xx income year? Amounts claimed shall not exceed amounts specified in the Taxation Determination.

#### 3.7. INSURANCE

Council shall effect an appropriate level of insurance for Councillors in the following areas:

- Public Liability for matters arising out of a Councillor's performance of their civic duties and/or exercise of their Council functions.
- ii) Professional Indemnity for matters arising out of a Councillor's performance of their civic duties and/or exercise of their Council functions.
- iii) Personal Accident coverage of Councillor and/or spouse while on Council business.
- iv) Defamation excluding Councillor to Councillor, Councillor to Staff and Staff to Councillor.
- v) Travel for approved travel on Council business.

Council shall meet any excess applicable under a policy for:

- Councillor and Officers in relation to a Councillor performing their civic duties or Council functions:
- Other Insurances in specific instances when considered necessary by the General Manager (e.g. travel insurance).

#### 3.8. LEGAL EXPENSES

Council may indemnify or reimburse the reasonable legal expenses of:-

- i) A Councillor defending an action arising from the performance in good faith of a function under the Local Government Act 1993 (refer Section 731), provided that the outcome of the legal proceedings is favourable to the Councillor.
- ii) A Councillor defending an action in defamation, provided that the outcome of the legal proceedings is favourable to the Councillor.
- iii) A Councillor involved in the event of:
  - An inquiry, investigation or hearing into a Councillor's conduct by any of the following:
    - o Independent Commission Against Corruption
    - o Office of the NSW Ombudsman
    - Office of Local Government, Department of Premier and Cabinet
    - NSW Police Force
    - Director of Public Prosecutions
    - Local Government Pecuniary Interest Tribunal
    - o Council's Conduct Review Committee / Reviewer

This is provided that the subject of the inquiry, investigation or hearing arises from the performance in good faith of a councillor's functions under the Local Government Act 1993 and the matter before the investigative or review body has proceeded past any initial assessment phase to a formal investigation or review. In the case of a conduct complaint made against a councillor, legal costs shall only be made available where a matter has been referred by the General Manager to the conduct reviewer/conduct review committee to make formal enquiries into that matter in accordance with the procedures in the Code of Conduct. In the case of a pecuniary interest or misbehaviour matter legal costs shall only be made available where a formal investigation has been commenced by the Office of Local Government.

In addition, legal costs shall only be provided where the investigative or review body makes a finding that is not substantially unfavourable to the councillor. This may include circumstances in which a matter does not proceed to a finding. In relation to a councillor's conduct, a finding by an investigative or review body that an inadvertent minor technical breach had occurred may not necessarily be considered a substantially unfavourable outcome.

Council shall not meet the legal costs of legal proceedings initiated by a Councillor under any circumstance.

Council shall not meet the legal costs of a councillor seeking advice in respect of possible defamation, or in seeking a non-litigious remedy for possible defamation.

Legal costs shall not be met for legal proceedings that do not involve a councillor performing their role as a councillor.

Council may lawfully obtain insurance cover against the risk of having to meet the reasonable legal costs of a councillor, or to reimburse those costs, provided that the costs or reimbursements are ones that it is authorised to meet.

Council may reimburse such Councillor, after the conclusion of the inquiry, investigation, hearing or proceeding, for all legal expenses properly and reasonable incurred, given the nature of the inquiry, investigation, hearing or proceeding, on a solicitor / client basis. Such determination shall be by resolution of Council.

#### 3.9. CARER'S PROVISIONS

#### 3.9.1. Carer's Expenses

Councillors who are the principal carer of a child or other elderly, disabled and/or sick immediate family member shall be entitled to reimbursement of carer's expenses up to a maximum of \$1,000 per annum for attendance at Council and Committee meetings and other official civic functions noted below, plus reasonable travel from their principal place of residence. Child care expenses may be claimed for children up to and including the age of 16 years. Reimbursement of carer's expenses shall be made after submission of receipts and tax invoices and completion of the prescribed claim form. Claims for such expenses shall be made within one (1) month of the expense being incurred. Official civic functions may include:

- Attendance at Ordinary and Extraordinary meetings of Council.
- Attendance at Council Committee meetings of which the Councillor is a member.
- Attendance at Ordinary, Committee and Sub-Committee meetings of an organisation where the Councillor has, by Council resolution, been duly elected as a Council delegate.
- Attendance at inspections, within or outside the area as authorised by Council resolution or by the Mayor under delegated authority.
- Attendance at official Council functions as authorised as Council business by a resolution of Council.
- Attendance at conferences or seminars approved by Council resolution or by the Mayor under delegated authority.
- Attendance at training or professional development approved by Council resolution or by the Mayor under delegated authority.
- Attendance at functions to which the Mayor has been invited, which are attended at the request of the Mayor.

Councillors shall provide suitable evidence to the General Manager that reimbursement is applicable, such as advice from a medical practitioner in the event of caring for an adult person.

#### 3.9.2. Expenses and Facilities for Councillors with Disabilities

In addition to the provisions of 3.10.1, for any councillor with a disability, Council may resolve to provide reasonable additional facilities and expenses, in order to allow that Councillor to perform their civic duties.

## 4. CONSIDERATION OF SPECIFIC EXPENSES FOR MAYORS AND COUNCILLORS

#### 4.1. GENERAL TRAVEL ARRANGEMENTS

All travel by Councillors shall be undertaken by utilising the most direct route and the most practicable and economical mode of transport subject to any personal medical considerations.

Note: The driver is personally responsible for all traffic infringements and parking fines incurred while travelling in private or council vehicles on Council business.

#### 4.2. LOCAL TRAVEL ARRANGEMENTS AND EXPENSES

For the purposes of this Policy, Local Travel will include travel conducted within the following Local Government Areas:-

- Blayney
- Cowra
- Bathurst
- Orange
- Cabonne
- Dubbo

For the purposes of this Policy, where Council Delegates attend meetings of the Lachlan Regional Transport Committee Inc, Local Travel will include travel conducted within, and transiting to, the Local Government Areas of the members to this Committee.

Travelling expenses within these Local Government Areas shall be paid to Councillors upon submission of the completed claim form for:

- Attendance at Council or Committee meetings;
- Undertaking approved business of the Council.

Councillors are encouraged to pool vehicles where practicable.

## 4.3. NON-LOCAL AND OTHER TRAVEL ARRANGEMENTS AND EXPENSES

Payment of travelling expenses for all other travel outside of the "local area" as defined above shall be submitted to Council for consideration, and shall only be paid if approved.

All non-local and other travel should be advised to the General Manager in advance for coordination of accommodation and travel arrangements (if required). Such advice shall be on a travel authority and submitted in time for approval by Council as attached to this policy. For risk minimisation Councillors are to pool vehicles where practicable. All travel by vehicle shall be by the following priority:

- a. Council vehicle (if available)
- b. Councillor vehicle
- c. Hire vehicle

Claims for expenses incurred shall be submitted on the approved claim form as attached to this Policy, and each claim shall clearly state the purpose of the travel.

#### 4.4. TRAVELLING EXPENSES PER KILOMETRE RATE

Approved claims for payment of travelling expenses shall be fixed at the rate per kilometre for vehicles per the cents per kilometre method as determined by the Australian Taxation Office.

#### 4.5. OTHER EXPENSES

Councillor claims for payment of "Other Expenses" not specifically covered by this Policy shall be presented in a report to Council for consideration, and shall only be paid if approved.

#### 5. PROVISION OF FACILITIES

#### 5.1. GENERAL PRINCIPLES

The provision of facilities, equipment and services to the Mayor and Councillors shall be used by the Mayor and Councillors only for the purposes of fulfilling their civic duties and functions. However, Council acknowledges that infrequent private use of the facilities and equipment may occur.

Council facilities, equipment and services shall not be used to produce and disseminate election material, personalised pamphlets or newsletters (and the like) or material for any other political purpose.

#### 5.2. TECHNOLOGY EQUIPMENT

#### 5.2.1. Mobile Devices

At the expense of Council, each Councillor shall be provided with Technology equipment, the provision of a mobile device (i.e tablet or phone). Such equipment will be provided with required applications for Councillors to undertake their duties. Any additional applications at Council expense must be made in writing with substantiation of need. Where a phone is provided Council shall not be responsible for phone charges.

Councillors shall be provided a \$100 itunes card on commencement of each Council term for purchase, update or replacement of applications.

Council will not be responsible for purchase, update or replacement of applications not purchased through Council in the event of equipment failure.

#### 5.2.2. Data Allowance

Tablet devices shall include a data plan allowance of 1 gigabyte per month. Councillors shall be eligible to claim a data allowance of up to 50% reimbursement of data charges associated with home internet and telephone up to a maximum value determined by Council annually.

#### 5.3. APPAREL

At the expense of Council, each Councillor shall be provided with the following apparel each term:

- Two (2) ties or scarves;
- Two corporate polo shirts or dress shirts or a combination thereof;
   and
- Protective clothing as deemed required by the General Manager.

Any apparel purchased under this section shall carry the Council logo.

#### 5.4. OTHER FACILITIES

Councillors are to receive the benefit of:

- Provision and use of business cards and name badges:
- Postage of official correspondence all mail is to be directed through the Council's own mailing systems;
- Meals/refreshments at Council, Committee, Sub-Committee Meetings and Working Parties, or at any other time deemed appropriate by the Mayor or General Manager whilst on Council business;

#### 5.5. RETURN OF FACILITIES

Councillors shall return any equipment or other facilities to Council after the completion of their term of office, extended leave of absence or at the cessation of their civic duties.

Where a separate sim card / telephone had been established, this line shall be disconnected at Council's expense. However, should the Councillor wish to retain the use of this line, then at Council's expense, the line shall be transferred into the name of the Councillor.

Councillors will also have the option of purchasing the equipment previously allocated at an agreed fair market price or written down price value.

## 6. PROVISION OF ADDITIONAL EQUIPMENT AND FACILITIES FOR MAYORS

#### 6.1. SECRETARIAL SUPPORT

Secretarial support facilities are available to the mayor during normal office hours, through the General Manager.

#### 6.2. CREDIT CARD

- i) The Mayor will be provided with a Corporate Credit Card to facilitate payment of incidental expenses such as attendance at functions, accommodation, parking and entertainment in conjunction with discharging the functions of the Mayoral Office.
- ii) The credit card will have a limit of \$2,000 personally issued to the Mayor. The application form is to be signed by the Mayor.
- iii) The credit card is to be used for Council-related business expenditure only.
- iv) The credit card must not be used for obtaining cash advances.
- v) Upon completion of the Mayoral term, the credit card is to be returned to the General Manager on or prior to the date the term ceases.
- vi) Ongoing use of the credit card by the Mayor will be in accordance with and subject to any other policy relating to the use of such credit facilities adopted by Council from time to time.

#### **ATTACHMENT A - CLAIM FORM**

## BLAYNEY SHIRE COUNCIL COUNCILLOR'S EXPENSES CLAIM FORM

Council has adopted a Policy for payment of expenses and provision of facilities to the Mayor, Deputy Mayor and Councillors in relation to discharging the functions of civic office. Name of Councillor: **TRAVEL** Council Meeting/Committee/Other **Date Kilometres** ACCOMMODATION/ SUSTENANCE/ OUT OF POCKET EXPENSES \$ Please provide details and attach receipts SIGNATURE: DATE: Office Use Only **PAYMENT** TRAVEL (Kilometres) \_\_\_\_\_\_ @ \$\_\_\_\_\_ OTHER \_\_\_\_\_ **TOTAL** 

#### **ATTACHMENT B – TRAVEL AUTHORITY**

## BLAYNEY SHIRE COUNCIL COUNCILLOR TRAVEL AUTHORITY FOR NON-LOCAL AND OTHER TRAVEL

Pursuant to the Payment of Expenses Mayor and Councillors Policy the follow	
Name of Councillor:	
Purpose of Travel:	
Date(s): Time from	om / to:
Location:	
Venue:	
Mode of Transport: (please circle)	Councillor Vehicle Hire Vehicle
Accommodation (if required): Single Room: Double Room: _	Other:
Motel preference:	
Please provide other relevant details (e	e.g. special requirements):
SIGNATURE:	DATE:
(Authority should be lodged with sufficient time	e for Council report for approval to be submitted.)
Office Use Only	
Council meeting date:	Minute No.:
Transport:	Order No.:
Motel:	Order No.:

## **BLAYNEY SHIRE COUNCIL COUNCILLOR DATA ALLOWANCE CLAIM FORM**

Council has adopted a Policy for payment of expenses and provision of facilities to the Mayor, Deputy Mayor and Councillors in relation to reimbursement of internet (data) charges associated with home internet and telephone.

A new data allowance claim is required to be lodged annually or where an internet (data) plan or provider is changed. Name of Councillor: Internet Plan Claim per Data provider value per month Date month \$ \$ Maximum claimable is amount determined and approved by Council annually. Please attach copy of invoice to substantiate plan value. Please note: A new claim must be submitted where the plan value changes. SIGNATURE: DATE: Office Use Only **PAYMENT TOTAL CLAIM** TOTAL

	Date	Minute No.
First Adopted:	20/9/1999	592
Last Reviewed:	13/08/2001	388
	12/02/2007	7
	14/05/2007	07/094
	12/05/2008	08/105
	29/09/2008	08/231
	08/02/2010	1002/010
	09/05/2011	1105/007
	12/09/2011	1109/022
	10/12/2012	1212/005
	09/09/2013	1309/009
	16/09/2014	1409/010
	14/09/2015	1509/006
	19/09/2016	1609/009
	16/04/2018	1804/009
Next Review:	15/03/2021	

# **A4**

GOVERNMENT INFORMATION (PUBLIC ACCESS) ACT ANNUAL REPORT

## 2020/21 ANNUAL REPORT



## GOVERNMENT INFORMATION (PUBLIC ACCESS) ACT

IPC Lodgement date: 13 October 2021

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

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

Council under Clause 7 of the Government Information (Public Access) Regulation 2009 is required to provide details of the review for the release of government information carried out during the reporting year and to provide details of any information made publicly available under the review. Council's program for the proactive release of information involves maintaining and promoting to staff a practice of openness and accountability of corporate information and decision making. Council ensures information on all key decisions, projects, events and issues is communicated through a mixture of online and traditional tools. The focus of access to information held by Blayney Shire Council is to promote proactive release of where possible via the website: www.blayney.nsw.gov.au and social media. Council staff have been engaged and encouraged to make available information on the website to improve the level of understanding by users and ease interpretation by staff thus allowing for easier and more efficient access to information. Council's Agency Information Guide details the documents that are made publicly available by Council. Council prefers written requests for access to information that is not proactively released from its website or not otherwise publicly accessible in order to create an audit trail, clearly identify the information sought and assist in its review of information for proactive release. Council has effective communications and protocols, internally and externally, and is open to, and encourages feedback from the community and interested parties. Services are delivered professionally and effectively, responding quickly with a willingness to be flexible where necessary. Council conducts an ongoing review of its program of proactive release of information and while no significant improvements were effected we continue to proactively release information as follows: • A review of the Council website is in progress to simplify navigation and make website more user- friendly to promote easy access to information. • Council has continued promotion of its rates e-notice project encouraging ratepayers to receive notices electronically enabling them to access a 5 year history. • Council has mapping accessible from its website for proactive release of cemetery information and location across Council's cemeteries; rate categories of properties across Blayney Shire and waste collection runs. • Reporting to the community through prominent display on its website and local print media, Public Exhibition notices of proposed activities, policies and strategies which invites community feedback during the decision making process. • Distributing regular Media Releases on Council decisions, projects, services and events and matters of community interest and activities that are supported by Council. • Advertising local Council managed and community activities and events through a weekly advertisement in the local paper and through radio segments, a monthly e -newsletter, and a web based Calendar of Events. • Through the Electronic Housing Code enquiries can be undertaken online to establish whether a development application must be lodged or will be a complying development. The DA Tracker also enables enquiries to be done online to ascertain the status of a development application with enhanced functionality and capability with accessing information. • Council released information on a number of projects, initiatives and developments on its website including: Plans; policies and strategies; Community Strategic Plan and related plans under the Integrated Planning and Reporting Framework; Mapping; Spatial Information Links; various forms of community information. Council uses other forms of electronic media i.e. Facebook and Twitter in attempting to better engage and inform the

community on Council activities. Council has a practice of promoting new updates to its website on these other forms of media as part of Council's commitment to transparency. Council is satisfied that all relevant and applicable information is being made available to the public.

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

Total number of applications received	
1	

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

Number of Applications Refused	Wholly	Partly	Total		
	0	0	0		
% of Total	0%	0%			

Schedule 2 Statistical information about access applications to be included in annual report

Table A: Number of applications by type of applicant and outcome\*

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Deal with	Refuse to Confirm/Deny whether information is held	Application Withdrawn	Total	% of Total
Media	0	0	0	0	0	0	0	0	0	0%
Members of Parliament	0	0	0	0	0	0	0	0	0	0%
Private sector business	0	0	0	0	0	0	0	0	0	0%
Not for profit organisations or community groups	0	0	0	0	0	0	0	0	0	0%
Members of the public (by legal representative)	1	0	0	0	0	0	0	0	1	100%
Members of the public (other)	0	0	0	0	0	0	0	0	0	0%
Total	1	0	0	0	0	0	0	0	1	
% of Total	100%	0%	0%	0%	0%	0%	0%	0%		

<sup>\*</sup> More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table B.

Table B: Number of applications by type of application and outcome\*

Table B. Num			1,000,00				1		1	<del></del>
	Access Granted in Full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Deal with	Refuse to Confirm/Deny whether information is held	Application Withdrawn	Total	% of Total
Personal information applications*	0	0	0	0	0	0	0	0	0	0%
Access applications (other than personal information applications)	1	0	0	0	0	0	0	0	1	100%
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0	0	0%
Total	1	0	0	0	0	0	0	0	1	
% of Total	100%	0%	0%	0%	0%	0%	0%	0%		

<sup>\*</sup> A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

Table C: Invalid applications

Reason for invalidity	No of applications	% of Total
Application does not comply with formal requirements (section 41 of the Act)	0	0%
Application is for excluded information of the agency (section 43 of the Act)	0	0%
Application contravenes restraint order (section 110 of the Act)	0	0%
Total number of invalid applications received	0	0%
Invalid applications that subsequently became valid applications	0	0%

Table D: Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 of Act

	Number of times consideration used*	% of Total
Overriding secrecy laws	0	0%
Cabinet information	0	0%
Executive Council information	0	0%
Contempt	0	0%
Legal professional privilege	0	0%
Excluded information	0	0%
Documents affecting law enforcement and public safety	0	0%
Transport safety	0	0%
Adoption	0	0%
Care and protection of children	0	0%
Ministerial code of conduct	0	0%
Aboriginal and environmental heritage	0	0%
Privilege generally - Sch 1(5A)	0	0%
Information provided to High Risk Offenders Assessment Committee	0	0%
Total	0	

<sup>\*</sup>More than one public interest consideration may apply in relation to a particular access application and if so, each such consideration is to be recorded (but only once per application). This also applies in relation to Table E

Table E: Other public interest considerations against disclosure: matters listed in table to section 14 of Act

	Number of times consideration used*	% of Total
Responsible and effective government	0	0%
Law enforcement and security	0	0%
Individual rights, judicial processes and natural justice	0	0%
Business interests of agencies and other persons	0	0%
Environment, culture, economy and general matters	0	0%
Secrecy provisions	0	0%
Exempt documents under interstate Freedom of Information legislation	0	0%
Total	0	

Table F: Timeliness

	Number of applications*	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	1	100%
Decided after 35 days (by agreement with applicant)	0	0%
Not decided within time (deemed refusal)	0	0%
Total	1	

Table G: Number of applications reviewed under Part 5 of the Act (by type of review and outcome)

	Decision varied	Decision upheld	Total	% of Total
Internal review	0	0	0	0%
Review by Information Commissioner*	0	0	0	0%
Internal review following recommendation under section 93 of Act	0	0	0	0%
Review by NCAT	0	0	0	0%
Total	0	0	0	
% of Total	0%	0%		

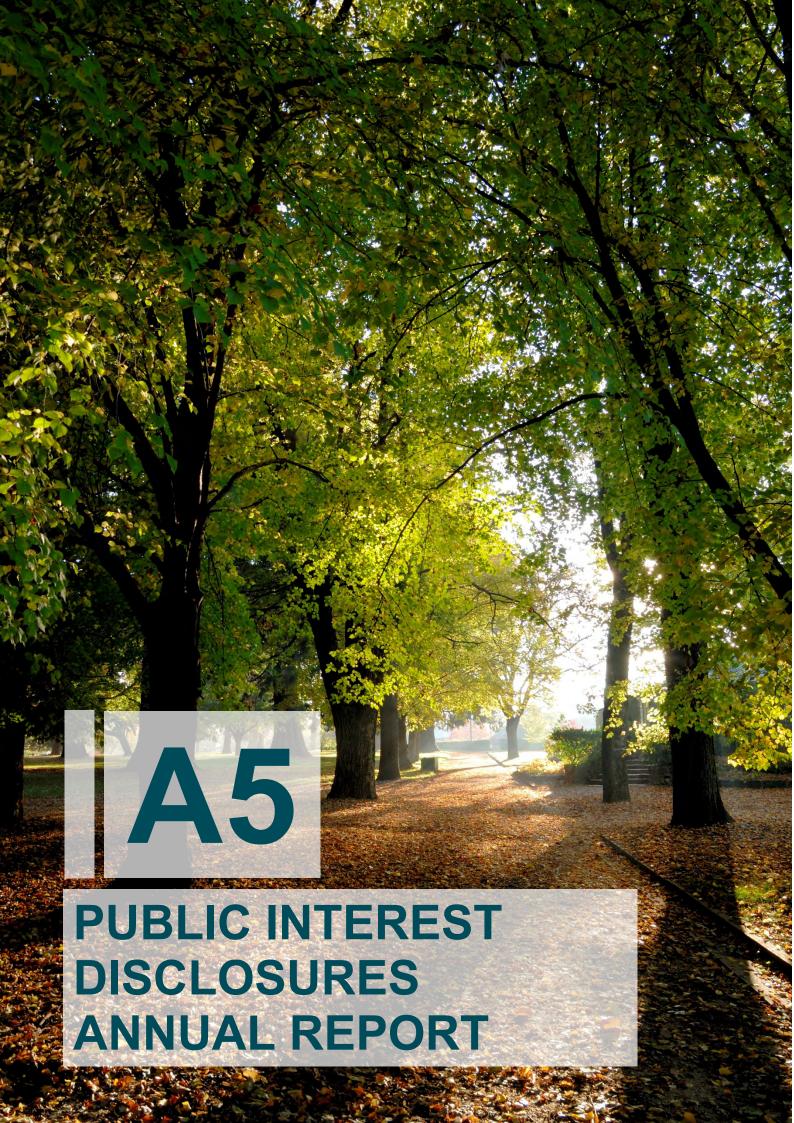
<sup>\*</sup>The Information Commissioner does not have the authority to vary decisions, but can make recommendations to the original decision-maker. The data in this case indicates that a recommendation to vary or uphold the original decision has been made by the Information Commissioner.

Table H: Applications for review under Part 5 of the Act (by type of applicant)

	Number of applications for review	% of Total
Applications by access applicants	0	0%
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0	0%
Total	0	

Table I: Applications transferred to other agencies.

	Number of applications transferred	% of Total
Agency-Initiated Transfers	0	0%
Applicant - Initiated Transfers	0	0%
Total	0	



## 2020/21 ANNUAL REPORT



## PUBLIC INTEREST DISCLOSURES ANNUAL REPORT

Date lodged with NSW Ombudsman: 19/07/2021

#### **Public Interest Disclosures**

Council is required under the Public Interest Disclosures Act to collect and report on information about public interest disclosures (PIDs).

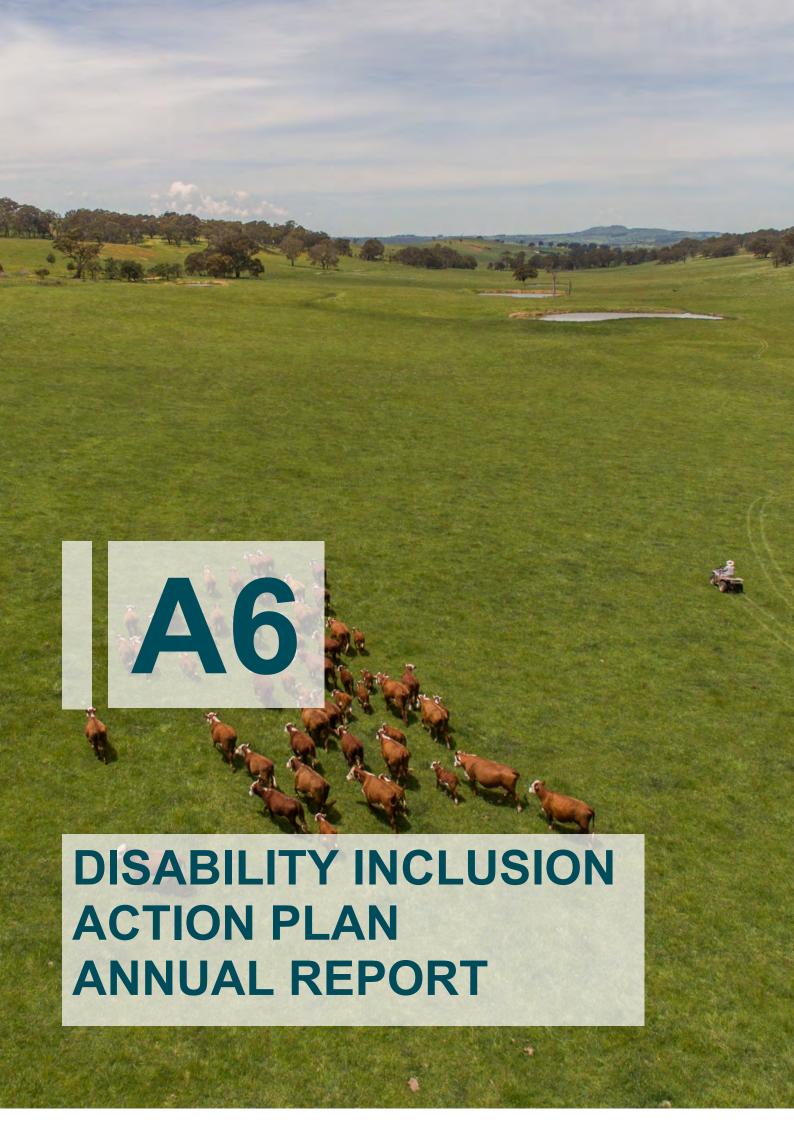
No PIDs were made for the period 1 July 2020 to 30 June 2021:

The number of public officials who have made a public	
interest disclosure to the public authority	Nil
The number of public interest disclosures received by the public authority in total and the number of public interest disclosures received by the public authority relating to each of the following:	
Corrupt conduct	Nil
Maladministration	Nil
Serious and substantial waste of public money or	
local government money (as appropriate)	Nil
Corrupt conduct	Nil
Government information contraventions	Nil
Local government pecuniary interest contraventions	Nil
The number of public interest disclosures finalised by the public authority	Nil

Council has a public interest disclosures policy in place.

Council has taken the following actions to ensure that staff are aware of their responsibilities under section 6E(1)(b) of the Act:

- Information on public interest disclosures included in Council's *Employee Manual*.
- Discussion of policy during induction and re-induction of all Council staff.
- The Policy was available in Council's Policy Register on its Intranet and Website.
- Promotional posters displayed in work areas and lunchrooms.
- Promotional information on Intranet home page.
- Promotional information in employee newsletter.
- Promotion in Management and Executive weekly update to all staff from General Manager.
- Discussion at staff and team meetings and toolbox talks.



# 2020/21 ANNUAL REPORT



### **DISABILITY INCLUSION ACTION PLAN**

(DISABILITY INCLUSION ACT 2014)

NSW FACS Lodgement date: 13 October 2021

#### DISABILITY INCLUSION ACTION PLAN 2017 - 2021: ANNUAL REPORT AS AT 30/06/2021

Attitudes and behaviours						
Strategy	Actions	Responsibility	CSP Ref.	Outcome	Timeframe	Status
1. Raise awareness of the contribution that people with disability make in the community	Include positive images of people with disability in general promotional material.	Executive Services	6.2	Increased number of documents including diversity	Ongoing	As documents are published a review for
	Use of correct language in all media and publications when referencing people with disabilities.	Executive Services	6.2	Establishment of standard and staff informed	Ongoing	inclusiveness is undertaken.
2. Ensure that customer service staff and other staff who have contact	Integrate training on access into Council staff inductions.	Executive Services	6.3	Included in induction training	Ongoing	
with the community continue to be educated in disability awareness	Provide ongoing training on disability inclusion to employees	Executive Services	6.3	Training identified in training plan	Ongoing	Disability awareness training will be conducted when new Council elected.
4. Provide information in a manner and format that is inclusive	Liaise with relevant agencies to ensure that Council website, documents and communications use language, formats and colours that promote inclusion.	All	6.3	Agencies identified and website, publications and communication are reviewed and inclusionary	2021	Council website more accessible with ReadSpeaker webreader. With this feature content on website can be read aloud to the user.  Current revamp of website will incorporate adherence to Web Content Accessibility Guidelines.
5. Engage with local businesses to encourage and support inclusive practices	Work with the business community to raise awareness of the importance of inclusion for people with disability	Executive Services	1.6	Engage with local business to promote inclusiveness	Ongoing	No business utilised Councils free Access Consulting funding during the period. One business may need the program prior to CC being approved.

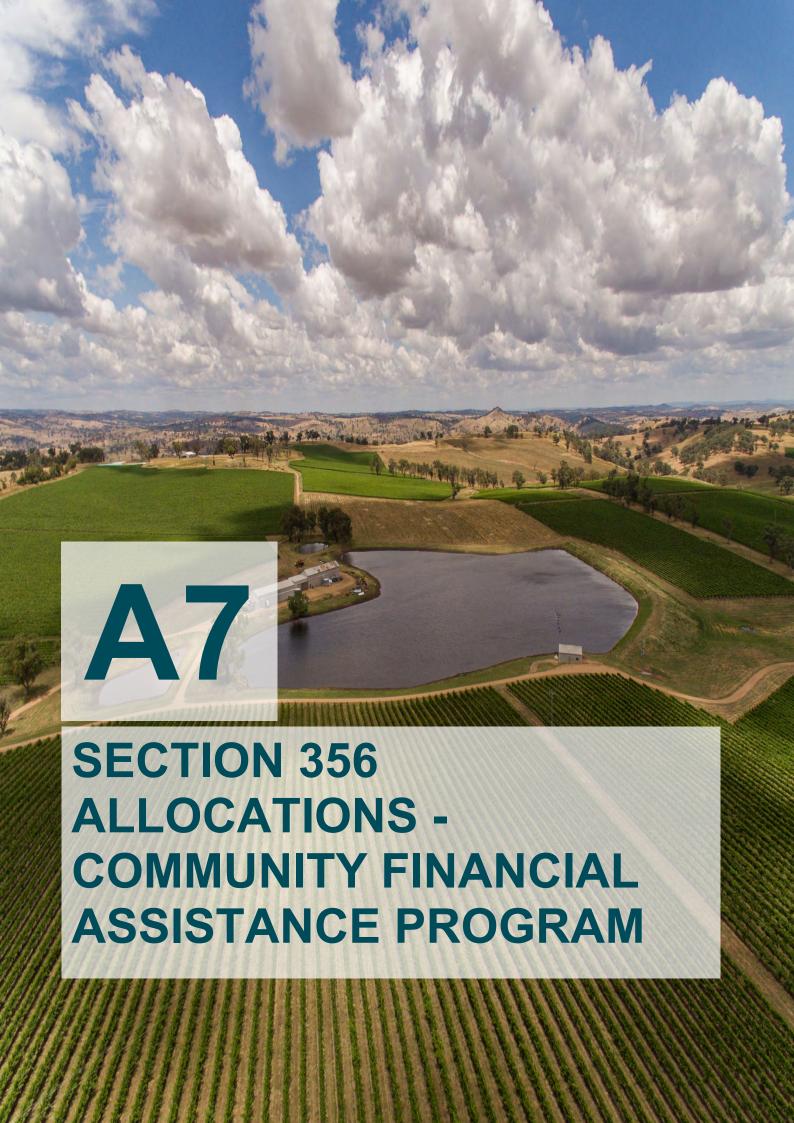
	Create Liveable Communities								
Strategy	Actions	Responsibility	CSP Ref.	Outcome	Timeframe	Status			
Improve accessible paths of travel to key destinations	Identify the suitability of paths of travel to key destinations such as recreation facilities, parks and community facilities.	Infrastructure Services	5.2	Assessment completed	Ongoing	Active Movement Strategy Works completed:- Charles St Blayney, Crouch St Millthorpe  Renewals completed:- Spot renewals and repairs completed:- Belubula St Carcoar, Adelaide St Blayney, Ogilvy St Blayney			
2. Contribute towards liveable and accessible public places	Work with local business to identify barriers to access and develop opportunities for improvement	Executive Services	1.6	Barriers identified	Ongoing	Access Consulting Support Program promoted to business. The program assists businesses by providing preliminary accessibility compliance advice triggered when a Construction Certificate is lodged. No applications for 2020/21.			
	Promote universal access principles for new and upgraded buildings and facilities in public places.	Infrastructure Services & Planning and Environmental Services	4.1	Access principles included in project		Concept plan adopted by Council for Beaufort St Blayney future open space. Detailed design to include Everyone Can play principles and commence upon identification of funding opportunities.  New compliant toilets completed at Blayney Tennis Centre, Carcoar Sportsground, Dakers Oval cricket nets and commenced at Blayney Library. Contractor engaged for KGO change room buildings and accessible amenities.  Accessible parking made available at refurbished pavilion at Newbridge Showground.  All Construction Certificate applications assessed in accordance with the Building Code of Australia and the Disability (Access to Premises-Buildings) Standard 2010.  Access consulting offered to businesses in pre DA advice, however none used the service in the period.			
	Include access and inclusion as a guiding principle in Plans of Management for community land and provisions with the Development Control Plan	Planning and Environmental Services	3.4	Planning policies inclusive	Ongoing	Accessible outcomes are included in part D of the Development Control Plan (DCP) 2018.  No business utilised Councils free Access Consulting funding during the period.			
	Consider the particular needs of children with disability in the design, layout and security of parks and playgrounds.	Infrastructure Services	4.1	Playgrounds are safe and inclusive	Ongoing	Concept plan adopted by Council for Beaufort St Blayney future open space. Detailed design to include Everyone Can Play principles and commence upon identification of funding opportunities.			

Strategy	Actions	Responsibility	CSP Ref.	Outcome	Timeframe	Status
3. Promote universal access to all Council events within the community	Promote disability inclusion in community events and festivals e.g. availability of accessible toilet facilities.	Executive Services	1.6	Promotion of inclusive events by Council	Ongoing	Event Management Plan and associated approval process promotes accessible events.
4. Continuously upgrade Council's assets to meet legislative requirements for accessibility	Complete an audit of all Council assets to ensure accessibility and identify priorities for upgrade	Infrastructure Services	4.1	Audit completed and priorities identified	2021	Accessibility, assessed as part of proposed renewals and upgrades as project and funding becomes available.  A number of accessible car parking projects have been completed throughout the Blayney Shire, including; CentrePoint, Blayney Library, Dakers Oval, Central West Equestrian and Livestock Centre and multiple village toilets.  Audit of accessible car parking within the Blayney Shire completed. Identified works being incorporated in project renewals and upgrades.
	Liaison with Orange City and Cabonne Shire Councils to improve access to tourism destinations	Executive Services	1.3	Opportunities for funding identified	2021	Funding obtained for improvements to Council facilities including CentrePoint and Library. Library access project in progress.
5. Improve accessible public toilet facilities and parking	Review the location of accessible parking spaces considering an increase in width and length where necessary and in compliance with Australian Standard	Infrastructure Services	4.1	Investigation completed	2021	Existing accessible parking spaces reviewed and works incorporated in project renewals and upgrades.
	Review, update and promote the location of accessible facilities and parking on Council's Mobility Map.	Infrastructure Services	4.3	Development of Mobility map	Ongoing	Preliminary meeting and associated planning conducted as part of Council plans to develop mobility maps for promotion on its website.
	Promote needs of people with disability to event organisers of special events particularly where parking is temporary and movement around venue may be restricted.	Corporate Services	2.1	Events include accessible parking	Ongoing	Through the Event management approval process event organisers are asked to consider accessible facilities and parking with event planning. Associated information is also provided.

Strategy	Actions	Responsibility	CSP Ref.	Outcome	Timeframe	Status
6. Contribute towards programs which aim to increase social inclusion and community connection	Work in partnership to raise awareness of campaigns to promote inclusion throughout the community e.g. the "Just Like You" program in schools.	Corporate Services	5.1	Increase in awareness and participation	2021	Program was proposed to be undertaken in partnership with adjoining Councils. Program of authorisation and engagement with schools was not undertaken.  Council continues to support of Interagency and delivery of services to people with disability.
	Awareness of concessional access programs to Council facilities and community events e.g. NSW Companion Card.	Corporate Services	4.3	Investigate and participate in programs. Promotion to event holders.	Ongoing	NSW Companion Card holder fee (free entry) to access CentrePoint Sport & Leisure Centre included in 2021/22 Operational Plan fees & charges .
	Work in partnership with community organisations to facilitate and increase awareness of market activities and programs that promote inclusion of people with disability	Corporate Services	2.1	Engagement with partner and activities undertaken	2021	Council engaged with a number of agencies and service providers involved in service provision to the aged and people with disability whilst planning Blayney Wellbeing Health Fair. Many were in attendance at the event conducted by Council held 16 June 2021.
	Liaise with Orange City and Cabonne Shire Councils to review the Disability Services Directory to ensure a comprehensive regional focus	Corporate Services	4.1	Review completed	2021	Joint review by Councils of Disability Services Directory developed in 2016 not progressed. <a href="https://www.orange.nsw.gov.au/public-documents/8237">https://www.orange.nsw.gov.au/public-documents/8237</a>

Employment						
Strategy	Actions	Responsibility	CSP Ref.	Outcome	Timeframe	Status
1. Develop employment opportunities for people with disability	Make reasonable adjustment to workplaces to facilitate work placement and employment opportunities for people with disability.	Executive Services	5.1	Workplace capable of supporting people with disabilities	Ongoing	Ongoing, Council is an EEO employer
	Where volunteers are required, provide volunteering opportunities that are inclusive.	Corporate Services	5.1	Development of an inclusive Volunteer Policy	2021	Whilst Council provides support to many volunteer organisations; Council's operations do not include use of volunteers per se. Draft policy not progressed.
	Investigate and consider utilisation of services and activities offered by disability service programs.	All	5.1	Investigation completed	Ongoing	Interagency meetings supported. Hosted by Council.
Systems a	nd Processes					
Strategy	Actions	Responsibility	CSP Ref.	Outcome	Timeframe	Status
1. Ensure accessible and inclusive community engagement across	Include the principles of access and inclusion in Council's service delivery.	Corporate Services	SJP*	Consistency in messaging and communication	Ongoing	Principles of access inclusion in Media and Publications.
all areas of Council	Promote Council's implementation of access and inclusion principles and recognise the rights and contribution of people with disability in the community.	Corporate Services	6.3	Promotion of the DIAP has been undertaken	Ongoing	Operational Plan included program with \$5K funding for use as a contribution to assist businesses if engagement of an access consultant report was required when lodging a DA and/or CC.
2. Improve regulatory processes within Council	Utilise the Access Advisory Committee to provide comment on capital projects and development applications that relate to council buildings; facilities and infrastructure.	Planning and Environmental Services	3.4	Process in place for Access Advisory Committee to review proposals	Ongoing	Access Committee met in July and reviewed Active Movement Strategy and 2 members of Access Committee appointed to KGO reference group.
* Social Justice Principle	Internal process to ensure that access is not overlooked when developing new facilities; buildings, parks, playgrounds, footpaths.	Infrastructure Services	4.1	Review of internal processes for planning works	Ongoing	Design staff have previously undertaken accessibility training.

<sup>\*</sup> Social Justice Principles



### **COMMUNITY FINANCIAL ASSISTANCE PROGRAM 2020/21**

RECIPIENT	\$
INSURANCE CONTRIBUTIONS	
Lyndhurst Soldiers Memorial Hall	992
Newbridge Progress Association	758
Millthorpe School of Arts	1,813
Blayney Shire Arts & Craft Inc.	610
Hobbys Yards Community Association	1,013
Blayney Shire Community Mens Shed	344
Barry Progress Association	632
Millthorpe & District Historical Society	283
	6,445
RATES AND CHARGES CONTRIBUTIONS	
Carcoar Dam Sailing Club Incorporated	492
Carcoar Historical Society	792
Hobbys Yards Hall	630
Mandurama CWA	562
Stringybark Craft Cottage/ Gladstone Hall	630
Tallwood Hall	644
Blayney RSL	1,690
Millthorpe CWA	1,678
Carcoar School of Arts	643
Lyndhurst Soldiers Memorial Hall	633
Millthorpe & District Historical Society	4,529
Millthorpe School of Arts	2,017
Anglican Church Blayney	294
Anglican Church Millthorpe	354
Catholic Church Blayney	458
Presbyterian Church Blayney	354
Uniting Church Blayney	354
Uniting Church Millthorpe	396
Neville Hall Trust	150
Mandurama Public Hall Reserve Trust	150
St Andrews Prebsyterian Church - Mandurama	30
St Davids Prebsyterian Church - Moorilda	30
Neville Prebsyterian Church - Neville	30
Carcoar Reserve Trust	884
	18,424

RECIPIENT	\$
SCHOOL AWARDS & SPORTING RELATED ASSISTANCE	
Millthorpe Primary School	100
St Josephs Primary School Blayney	100
Blayney Public School	100
Blayney High School	100
Carcoar Primary School	100
Neville Public School	100
Lyndhurst Public School	100
Mandurama Public School	100
	800
COMMUNITY EVENTS/CULTURAL ACTIVITIES	
Textures of One Acquisitive Prize	1,000
Blayney A&P Association	713
Lyndhurst RSL	650
Lifeline Central West	500
Bathurst Old Boys Rugby Union	441
Can Assist	1,095
Blayney Shire Arts & Craft Inc.	550
Probus Club of Blayney	550
Lee Hostel	550
Inner Wheel	147
Blayney Woolcraft & Hobby Centre	940
Blayney Mens Shed	505
	7,641
RECIPIENT	\$
FUNDING ROUND ALLOCATIONS	
Blayney Mens Shed	358
Junction Reefs Reserve Trust	9,096
Mandurama Public Hall Reserve Trust	1,091
Lyndhurst Soldiers Memorial Hall & Village Committee	2,143
Millthorpe & District Historical Society	4,000
CWA Millthorpe Branch	3,000
Millthorpe Mozzies Junior Rugby Club	578
Tallwood Public Hall Trust	3,500
Platform Arts Hub Blayney	9,522
Newbridge Progress Association	5,003
Central West Charity Tractor Trek	630
Australlian Red Cross Society Group Inc.	188
Neville Showground Trust and	1,795
Barry Progress Association Inc.	5,098
Blayney Local and Family History Group	1,770
	47,772
TOTAL DISTRIBUTION FOR 2020/21	81,082





## Blayney Shire Council

91 Adelaide Street, Blayney NSW 2799

PO Box 62 Blayney NSW 2799

Phone: 02 6368 2104 Email: council@blayney.nsw.gov.au Web: www.blayney.nsw.gov.au