

BLAYNEY SHIRE COUNCIL REPORT TO THE COMMUNITY

Annual Report

2021/2022



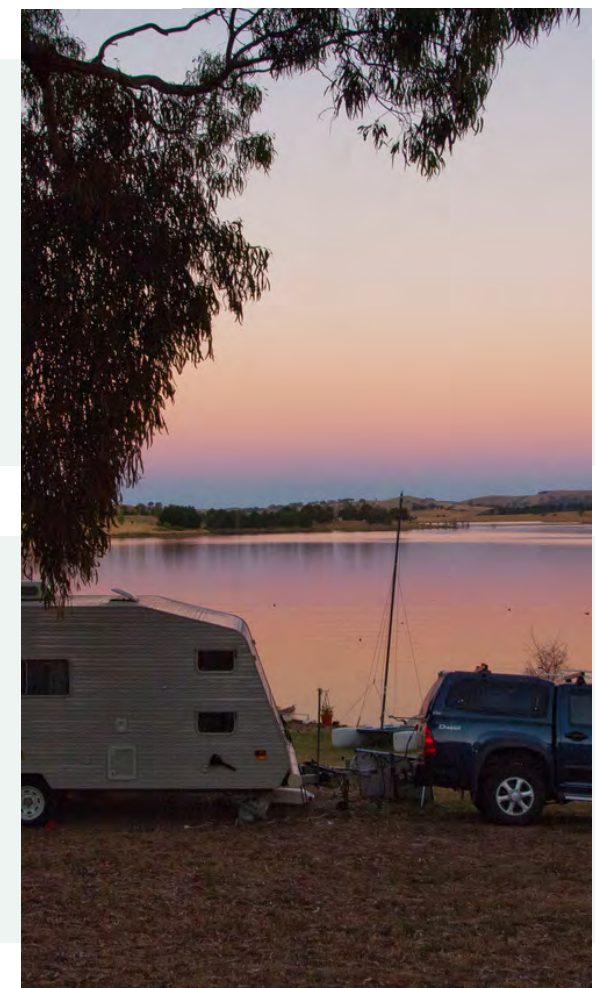
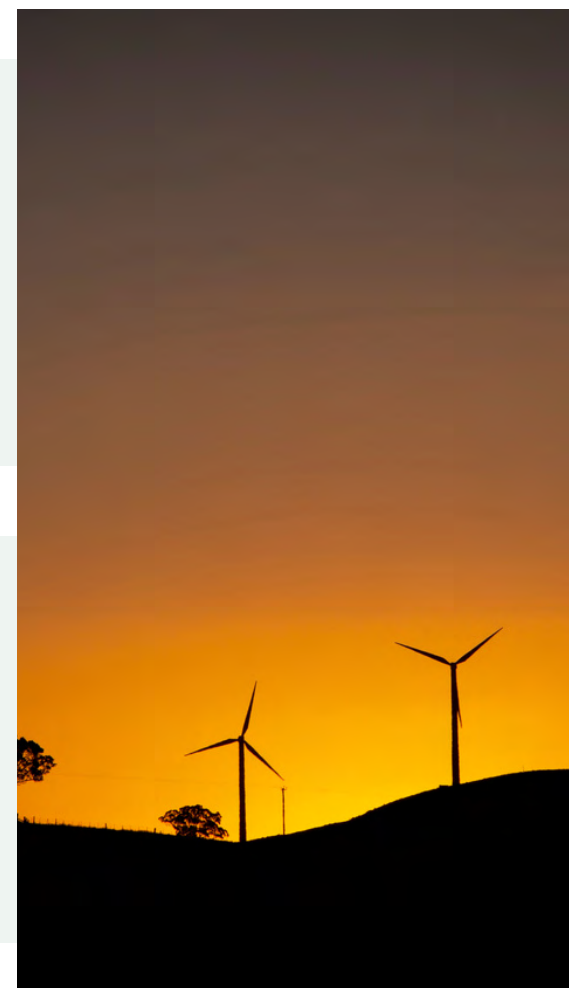


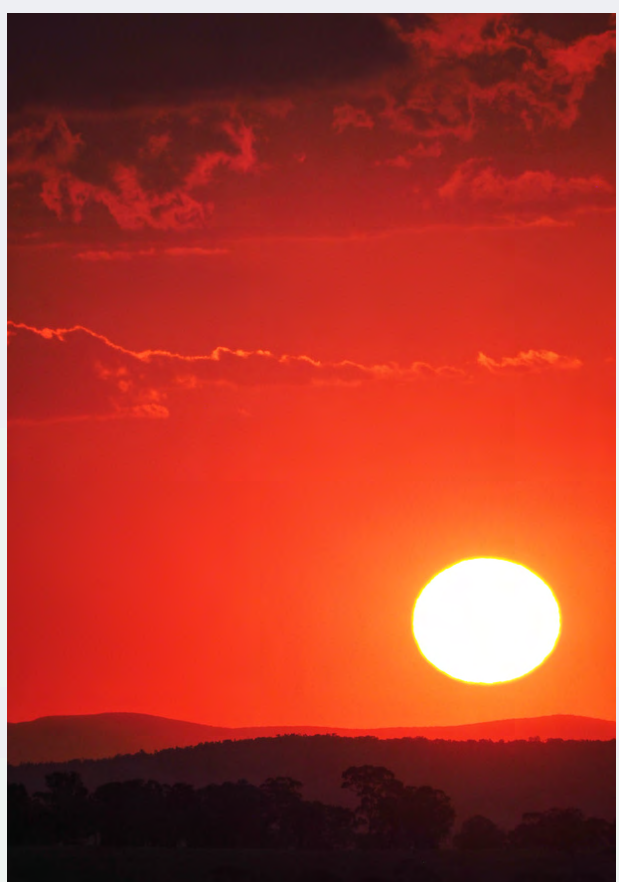
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**HERE IN BLAYNEY SHIRE, WE
GATHER ON WIRADJURI
COUNTRY ON WHICH MEMBERS
AND ELDERS OF THE LOCAL
INDIGENOUS COMMUNITY AND
THEIR FOREBEARERS HAVE
BEEN CUSTODIANS FOR MANY
CENTURIES AND ON WHICH
ABORIGINAL PEOPLE HAVE
PERFORMED AGE OLD
CEREMONIES OF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

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WHAT IS THE ANNUAL REPORT

The primary purpose of the Annual Report 2021/22 is to demonstrate Council's achievements during the year based on the actions identified in the Delivery Program 2022 - 2026 and Operational Plan 2021/22 (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.



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.

Our families and homes will continue to be safe within our caring and welcoming communities.

Through inclusive design all residents will all have access to, and be able to 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 planned and sustainable manner with industry, coexisting with our productive farming land, and open space; protecting and restoring the natural environment and restoring our built and heritage as a feature.

As a picturesque, centrally located shire in the beautiful central west of NSW, we will be a significant contributor to the regional visitor economy; with a creative and artistic culture, food and wine and historic villages.

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 community will unite and rally together to assist those 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.



OUR ELECTED MEMBERS 2017-2021

2017-2021 Election term ended 4 December 2021. Councillor Kingham and Councillor Denton did not seek re-election.



Cr Scott Ferguson
(Mayor)



Cr Allan Ewin
Deputy Mayor Sept. 2019-2021



Cr Scott Denton



Cr David Kingham
Deputy Mayor Sept. 2017-2019



Cr John Newstead



Cr Bruce Reynolds



Cr David Somerville



OUR ELECTED MEMBERS 2021-2024

2021-2024 Election term commenced 21 December 2022.
Councillor Pryse Jones and Councillor Gosewisch were newly
elected Councillors.



**Cr Scott Ferguson
(Mayor)**



**Cr David Somerville
(Deputy Mayor)**



Cr Allan Ewin



Cr Craig Gosewisch



Cr John Newstead



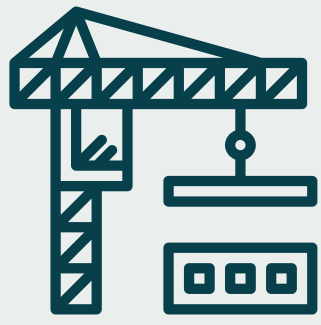
Cr Michelle Pryse Jones



Cr Bruce Reynolds



SERVICES PROVIDED BY COUNCIL



ASSET CONSTRUCTION
& MAINTENANCE



ESSENTIAL SERVICES



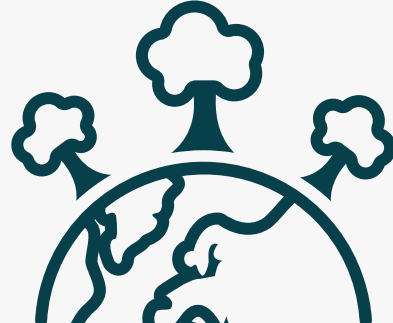
ECONOMIC DEVELOPMENT
& MARKETING



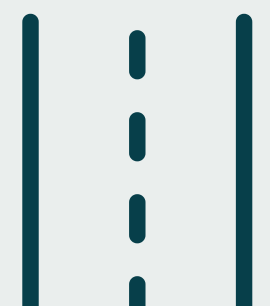
WASTE MANAGEMENT &
RECYCLING



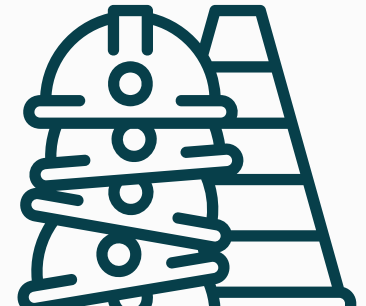
PLANNING & DEVELOPMENT



ENVIRONMENTAL
MANAGEMENT



ROADS & TRANSPORT



HEALTH & SAFETY



CIVIC LEADERSHIP



STRATEGIC LAND USE
PLANNING



GRANTS & FUNDING



RECREATION & LEISURE



SEWER TREATMENT PLANT



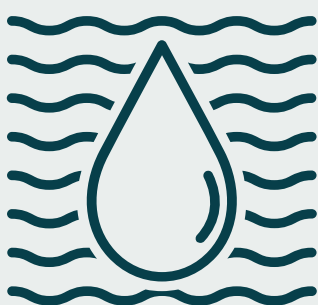
COMMUNITY EVENTS &
FESTIVALS



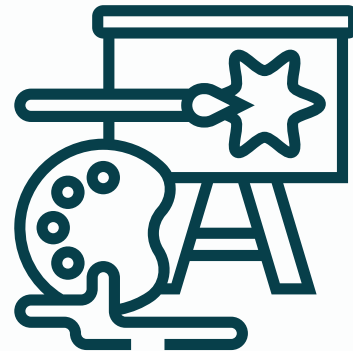
HISTORY & HERITAGE



FOOD SAFETY



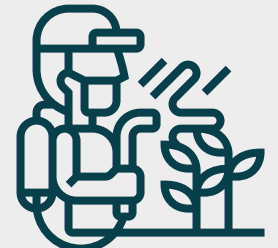
WATER SERVICES
THROUGH CENTRAL TABLELANDS WATER



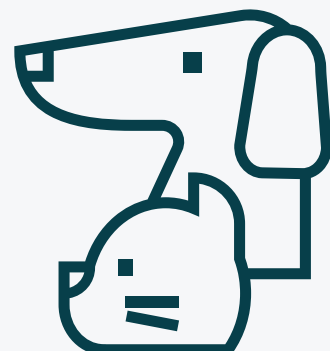
ARTS & CULTURE



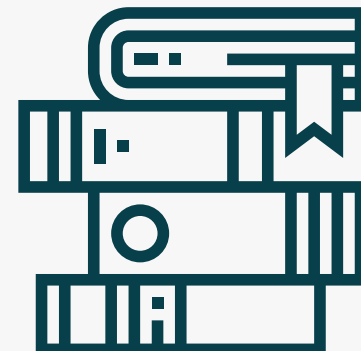
COMMUNITY SERVICES



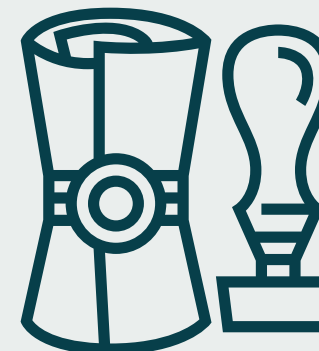
WEED CONTROL &
MANAGEMENT
THROUGH UPPER MACQUARIE
COUNTY COUNCIL



COMPANION ANIMALS



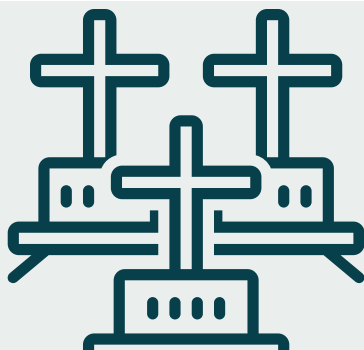
LIBRARIES



HERITAGE ADVISORY SERVICE



RANGER SERVICES



CEMETERIES



COMMUNITY HALLS



COMMUNITY ADVOCACY



PUBLIC CONVENIENCES



2021/22 SNAPSHOT



ABS Estimated Residential
Population:
7,508

Median age is:
43 YEARS



% of population that
is Australian-born:
87



Number of people
that work and live
in the Region:
1,988



Estimated number of
residents employed:

3,224

Median Weekly
Income of 5,977
residents:
>\$1,000



Gross Regional Product:
\$785,396,000



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

\$5.525M



Estimated % of
residents who
own their own
home, either
outright or with
a mortgage: **75%**

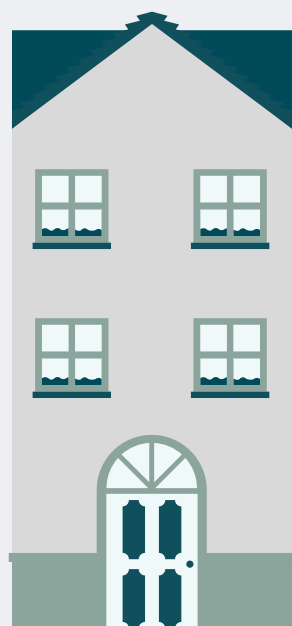


Number of families
in Blayney:

2,998



Number of Residential
Assessments:
2,897



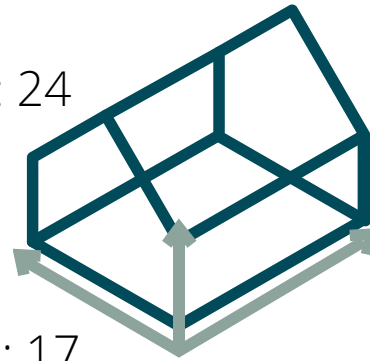
Total of value of development
approved in the shire:

\$44,250,160

DEVELOPMENT APPLICATIONS

In 2021/22 Council processed the
following amount of Development
Applications:

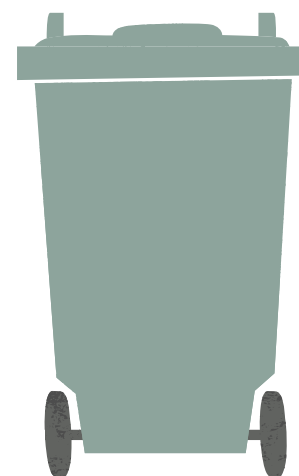
- Pre DA: 364
- DA only: 29
- DA/CC: 38
- DA/CC/S68: 24
- DA/S68: 64
- S68: 11
- CDC: 12
- Subdivision: 17
- Modification Applications: 16



PLANNING CERTIFICATES

In 2021/22 Council processed:

- 354 Planning Certificates
- 138 Drainage Diagrams
- 62 Outstanding Notices



BLAYNEY WASTE FACILITY

In 2021/22 Blayney Waste Facility received:

- 4758.82 tonnes of Municipal Waste
- 1315.98 tonnes Commercial & Industrial Waste
- 920.60 tonnes of Construction & Demolition Waste

CENTREPOINT SPORT & LEISURE CENTRE

CentrePoint Sport & Leisure, proudly managed by the YMCA NSW. CentrePoint is a year round, aquatic and leisure facility in the heart of Blayney. Having undergone a major redevelopment, CentrePoint is a modern facility catering for people of all ages and abilities. More information about the centre is available on their website: <https://www.ymcansw.org.au/centres/blayney/our-centre/>



BLAYNEY SHIRE VISITOR INFORMATION CENTRE

In 2021/22 (July 2021 to June 2022) the Visitor Information Centre had:

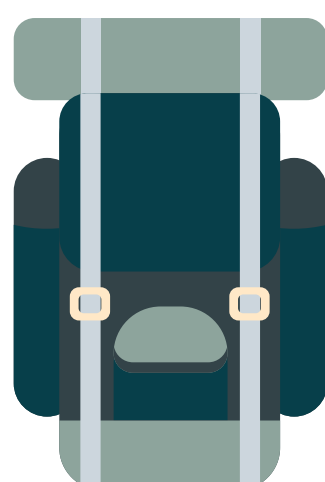
- 890 walk-in visitors
- 82 phone calls
- 55 Emails

NEVILLE MULTI-PURPOSE COURT

Neville Multipurpose Court was delivered with co-funding from Stronger Country Communities Fund Round 3.

This project is a hard concrete court with acrylic surfacing and full height fencing and provides the ability for the community to play tennis, netball and basketball.

Linking footpaths, landscaping and surround seating provide visual amenity to this facility in Neville.



TOURISM

Carcoar was awarded the NSW 2022 Top Tourism Town Award for a population under 1,500.

Council coordinated events including Sculptures by the Bush, Twilight Shopping, the Garage Sale Trail and two Music and Movie in the Park events.



2021/22 SNAPSHOT

CEMETERIES

In 2021/22 Council:

- Updated and synchronized the cemetery records to our public database.
- Undertook rabbit eradication at Blayney Cemetery.



GRANT SUCCESS

In 2021/22 Council received funding for:

- Local Roads & Community Infrastructure \$1,074,602
- Resources for Regions \$5,032,370
- Fixing Local Roads \$950,362
- Stronger Country Communities \$794,774
- REPAIR \$370,500



FOOD INSPECTIONS

In 2021/22 Council conducted:

- 19 temporary food shop inspections.
- 45 permanent food shop inspections.
- 12 mobile food premises inspections.

PARKS AND OPEN SPACE

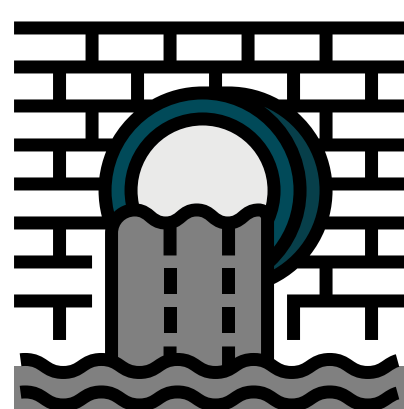
Council manages a total of 15 parks and 16 open spaces in Blayney Shire.



ANIMAL CONTROL

In 2021/22 Blayney Shire Council assisted Blayney Shire residents with the cost of microchipping and/or de-sexing companion animals. During this period, Council provided free microchipping for 26 companion animals and assisted with \$50 towards the cost of de-sexing for 12 companion animals.

- 26 returned to owners
- 2 rescued by rehoming organisations
- 18 euthanised as a result of dog attacks.

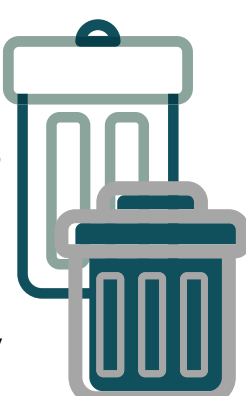


SEWERAGE SERVICES

The Blayney Sewerage Treatment Plant (STP) treats an average of 700kl of waste per day.

WASTE COLLECTION

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



FINANCIAL ASSISTANCE PROGRAM



In 2021/22 Council donated \$90,075 to not-for-profit groups that offer a significant contribution to the social, economic and/or environmental well-being of the community.

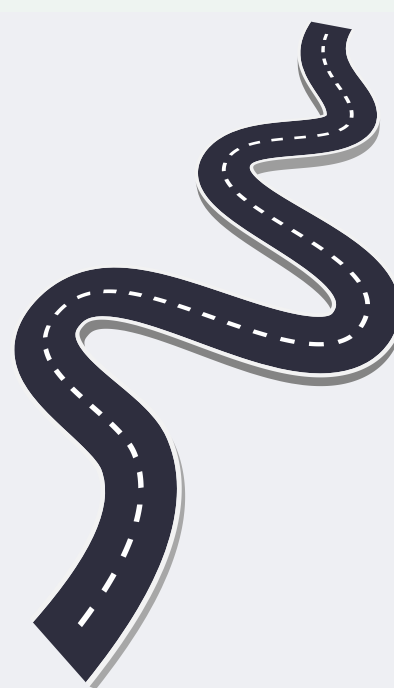
ROAD WORK

In 2021/22 Rehabilitation Work was done on:

- Hobbys Yards Rd
- Carcoar St
- Panuara Rd
- Carbine Rd

Heavy Patching for:

- Moorilda Rd
- Spring Terrace Rd
- Neville Rd



LOCAL & REGIONAL

ROAD NETWORK

The length of the sealed Local and Regional Road network in Blayney Shire is 381.2km's.

ROAD MAINTENANCE

In 2021/22 Council maintained

- 337km's of local sealed roads
- 44.2 km's of regional roads

SEALING WORKS

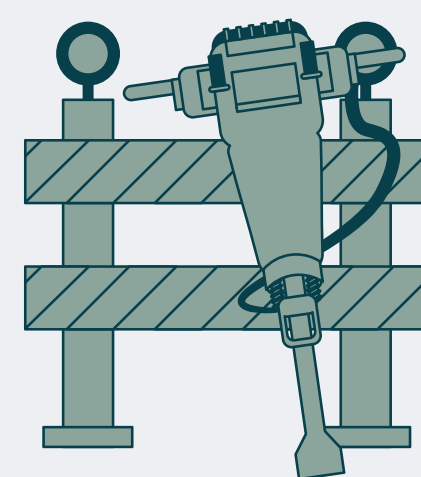
In 2021/22 Council did a total of 13.5km's of sealing works, comprising of:

- Reseals - 14km's
- Heavy patching - 2km's
- Rehabilitation - 2.5km's
- Initial seal - 2.2km's



FUNDING FOR ROADS - LOCAL & REGIONAL

In 2021/22 Council received \$7,787,364 in funding for roads.



FOOTPATHS

In 2021/22 Council:

- Maintained 37km's of footpaths and shared paths
- Spent \$461,378 on network renewals and 1.1km's new footpaths across the shire

CAPITAL PROJECTS

Capital projects delivered in 2021/22 included:-

- Panuara Road Heavy Patching \$1,802,675
- CentrePoint Stage 2 Roofing works \$1,726,657
- Carbine Rd \$949,990
- Hobbys Yards Rd \$1,679,671
- King George Oval Change Rooms \$914,354
- Stormwater Drainage in Frape & Beaufort St \$396,295
- Neville Multipurpose Court \$224,836
- Redmond Oval Junior Skate Park \$171,098
- Footpath Blayney Stillingfleet St - Queen St to Lee Hostel \$46,894
- Footpath Blayney Stillingfleet St - Adelaide St to Osman St \$42,960
- Footpath Lyndhurst Mt McDonald Rd to Marsden St \$42,959



MILLTHORPE JUNIOR SKATE PARK

In 2021/22 Blayney Shire Council constructed a new Junior Skate Park in Millthorpe. The project was funded by the NSW Government Stronger Country Communities Fund, receiving \$180,000 of funding.

The new skate park allowed for beginner and learner ability riders to participate with the larger skate park being predominately for more experienced and older riders. The junior skate park was always a component of the original Redmond Oval Master Plan to provide a safe, accessible facility for younger children.

The skate park was strongly supported by the local community and was opened by Paul Toole in March 2022.



HOBBYS YARDS ROAD REPAIR - FROM THREE BROTHERS ROAD TO DOWSETTS LANE

Council received funding from Roads and Maritime Services from NSW Government funding under the REPAIR Program \$270,000 & Resources for Regions Round 8 \$1,670,000.

This project was broken into two stages, with stage one being the first 900m from Three Brothers Road, and Stage 2 being the following 1100m. Pavement overlay to improve vertical and horizontal alignment to improve safety. Within the project scope was the repair of a twin box culvert.

Works included assessments from environmental specialist for the removal of trees that encroached the clear zone of the road and a contractor for the relocation of a power pole which was close to the road.

Stage 1 on the ground works commenced November 2021. Works included the boxing out of the road and base material layed. Culvert work involved placement of a crown slab over an existing set of twin box culverts including a new wingwall on one side was required due to substantial failures discovered during the excavation works. Stage 1 completed in January 2022.

Stage 2 commencing January 2022 with works completed by June 2022. Challenges faced were with continual inclement weather.

Further heavy patching was also done between Barry and Hobbys Yards with the road pavement.





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 2021/22 reporting period are outlined. Please refer to Attachment A1.

Council's Audited Financial Reports

Section 428(4)(a)

Please refer to Attachment A2.

Special Variations to Rate Income

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

During 2021/22 Blayney Shire Council had two (2) Special Rate Variations in force and are summarised as follows:

Infrastructure Renewal Special Rate Variation

IPART approved a section 508(A) special variation in rate income of 4.89% for 2014/15 and 5.11% for 2015/16. This has equated to an additional \$492,434 for the 2021/22 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 2021/22 expenditure of these monies was as follows:

Expenditure	Amount
Roads and Bridges Renewal – Carcoar Street, Blayney	\$492,434
Total	\$492,434

Special Rate Variation Outcomes

- 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 \$1,686,951 for the 2021/22 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.



During 2021/22 expenditure of these monies was as follows:

Expenditure	Amount
Road Maintenance	\$359,523
Asset Renewals – Roads	\$638,805
Other Community Infrastructure	\$324,294
Engineering/Design Works	\$90,701
Community Contributions Program	\$90,075
Transfer to / (from) Restricted Cash – SRV Mining	\$183,553
Total	\$1,686,951

The balance of the external cash restriction for Special Rate Variation – Mining, as at 30 June 2022, was \$753,063. These funds will be used in future year programs pursuant to the section 508(2) - Special Rate Variation Instrument of Approval.

Special Rate Variation Outcomes

- Reconstruction of Carbine Road
- Continued funding to community groups through the Community Financial Assistance Program
- A further \$324k expended towards ongoing maintenance and operations of community infrastructure.
- Resealing of Four Mile Creek and Forest Reefs Road.

Productivity savings achieved during 2021/22

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:

- Installation of LED street lighting bulbs.
- System encompassing access control, lighting, power monitoring, recycled water usage and can be expanded to other activities such as bores and visitor counts.
- Council continues its work with progressing its Renewable Energy Action Plan (REAP).
- At CentrePoint Sport and Leisure Centre the following were implemented:
 - storm watering harvesting works;
 - roof renewal and including installation of 70kW solar panels.
- Roll out and expansion of the Smart Hub platform to integrate Building Management System encompassing access control, lighting, power monitoring and recycled water usage.
- Installation of a cloud-based Telephone System to replace its outdated system no longer supported for maintenance and enhancement. The new system will offer greater flexibility around:
 - business continuity in the event of a major disaster event; and
 - working remotely to enable answering Council's main switch number remotely.



- Use of mobile app, Manic Time, for capturing time spent on projects for non-timesheet staff and to assist with assessment of time expended on activities, e.g. project design, to assist with more reliable attribution of costs and needs assessment.
- Organisation Review of Council has undertaken a program of streamlining of Planning and DA enquiries:
 - All applications (DA, CC, CDC, s68) now required to be lodged through the NSW planning portal (NSW Statewide mandate). A positive outcome is no more scanning paper documents for registration into records.
 - No more walk-in enquiries for professional staff (in particular planners). Similar to other professionals e.g. doctor, solicitor or financial planner, an appointment is needed. Appointments for professional staff can be predominantly booked between 1pm and 3pm each day.
 - Admin staff attend counter to initially screen the enquiry and answer or seek the customer to complete a pre planning enquiry form.
 - Any phone calls for planners between 8:30m and 12 noon, a message is now taken, with calls to be returned before 11am the next day (preferably COB the same day).
- Organisation Review identified gaps in Council's available resources with the current and future service delivery expectations. To cope with the expansive capital works program and increased development activity throughout the Shire a number of new positions were identified as follows:
 - Projects Officer (from a temporary contract to permanent position);
 - Parks and Garden's Works Operator; and
 - Additional administration support for Planning & Environmental Services.
- Update of Council website with improved classification, user friendly terminology and access to enhance user experience.

Local Government (General) Regulation 2005

Details of written off Rates and Charges

Clause 132

Rates and charges of \$153,002 were written off during 2021/22, in accordance with the provisions of the Local Government Act 1993. This compares to \$166,198 written off during 2020/21.

Rates and charges written off during 2021/22 are summarised as follows:

Pensioner Rate Rebates	\$149,183
Other	\$3,819
Total	\$153,002



Overseas Visits

Clause 217(1)(a)

No Councillors, Council staff or representatives of Council participated in any overseas visits during 2021/22.

Councillors

Clause 217(1)(a1)

During 2021/22 a total of \$173,060 was expended on the Mayor and Councillors.

Mayoral Fees	\$25,823
Councillor Fees	\$82,834
Councillor Expenses:	
- Overseas visits	-
- Interstate visits	-
- Meeting expenses	\$6,802
- Travel	\$3,539
- Training and skill development	\$5,572
- Conferences and Seminars	\$13,020
- Provision of dedicated office equipment	\$2,975
- Telephone calls	-
- Expenses of spouse or accompanying persons	-
- Care for child or immediate family member of councillor	-
- Insurance	\$29,725
- Other expenses	\$2,770
Total	\$173,060

Council adopted a policy on the Payment of Expenses and Provision of Facilities for Councillors 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)(iia) and clause 186

During 2021/22 the Local Government Election was held. The election date was 4 December 2021. Cr Denton and Cr Kingham did not seek re-election, Cr Gosewisch and Cr Pryse Jones were newly elected Councillors.



Councillors participated in ongoing professional development during the reporting period and took the opportunity to participate in the following seminars, workshops and other professional development programs:

Councillor Term 2017-2021

	Cr. Denton	Cr. Ewin	Cr. Ferguson	Cr. Kingham	Cr. Newstead	Cr. Reynolds	Cr. Somerville
Councillor Briefing Sessions*	X	X	X	X	X	X	X

*Internally Organised

Councillor Term 2021-2024

	Cr. Ewin	Cr. Ferguson	Cr. Gosewisch	Cr. Newstead	Cr. Pryse Jones	Cr. Reynolds	Cr. Somerville
LGNSW New Councillor Induction Workshop			X		X		
Local Government NSW Annual Conference		X	X		X	X	X
Cyber Security Training	X	X	X	X	X	X	X
Councillor Briefing Sessions*	X	X	X	X	X	X	X
Disability Awareness Training			X	X		X	X
LGNSW Destination & Visitor Economy Conference		X				X	
IPWEA Annual Local Road Congress		X					
LGNSW Understanding LG Finances for Councillors			X		X		X

*Internally Organised

Legal Proceedings

Clause 217(1)(a3)

For the year ended 30 June 2022, Council had incurred \$40,357 in legal fees for proceedings taken by or against Council. By comparison, Council had expended \$143,620 in legal fees in 2020/21.

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

Description	Cost	Status
Planning Matters	\$8,408	Open
Debt Recovery	\$23,059	Open
Other matters	\$8,890	Open
Total	\$40,357	



Contracts awarded by Council

Clause 217(1)(a2)

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

Supplier	Nature of Supply / Service	Amount \$
Renascent Regional Pty Ltd	Construction of Change Rooms at King George Oval	\$950,932
Murphys Remedial Builders	CentrePoint Sport & Leisure Centre Roofing Works	\$1,319,847
Boral Resources	Supply or Supply and Delivery of Quarry Materials	>\$150,000
Hanson Construction Materials	Supply or Supply and Delivery of Quarry Materials	>\$250,000
Murray Constructions Pty Ltd	Construction of Boondaroo Road Bridge over Limestone Creek	\$465,520
Aitken Civil Engineering Pty Ltd	Construction of Panuara Road	\$1,884,473
Avante Linemarking Central West Linemarking Complete Linemarking Oz Linemarking	Line Marking	>\$250,000
Murray Constructions Pty Ltd	Design and Construction of Leabeater Street Bridge over Grubbenbun Creek	\$469,508
Murray Constructions Pty Ltd	Design and Construction of Lucan Road Bridge over Limestone Creek	\$540,225
Complete Crushing Services Pty Ltd	Supply of Goods, Services & Plant 2021-2023	\$180,000
Flyers Creek Wind Farm Pty Ltd (Iberdrola)	Design and Construction of the Errowanbang and Gap Road intersection	\$407,956
Lowes Petroleum Oilsplus Holding Australia Onsite Fuel Rural - Xpress Group, and Park	Regional Contract for Supply and Delivery of Bulk Fuel	>\$250,000
Young Men's Christian Association of Sydney	CentrePoint Management Agreement	\$275,808
Essential Energy	Bulk Lamp Replacement	\$450,129
Ultra Steel Sheds and Garages Pty Ltd	RFS Shed Construction	\$270,912

Private Works

Clause 217(1)(a4)

Council's Operational Plan provides for the undertaking of private works. During 2021/22 private works expenditure totalled \$101,446 providing an income of \$114,042. 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	\$40,701
Hire of Plant & Equipment	\$22,672
Gravel Sales	\$5,578
Other	\$32,495
Total	\$101,446

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 access funding to undertake activities that align with the Community Strategic Plan.

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

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

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

Contribution	Amount
Rates & Charges (CFAP)	\$17,027
Financial Assistance Program (CFAP)	\$67,344
Community Organisation Insurance contributions (CFAP)	\$5,704
Heritage Grants	\$5,000
Tourism Events Development Program	\$7,709
Total	\$102,784



External Bodies

Clause 217(1)(a6)

The following organisations exercised functions delegated by Council during 2021/22:

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.

During the period the General Manager resigned on 6 May 2022 and an Acting General Manager was appointed on 9 May 2022.



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 2021/22 financial year amounted to \$289,815.

Statement of persons who performed paid work

Clause 217(1)(d)

Council is required to disclose a statement of the total number of persons who performed paid work for Council on the relevant day, **Wednesday 25 May 2022**, including, in separate statements, the total number of the following:

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

Stormwater Management Services

Clause 217(1)(e)

Council did not levy an annual charge for Stormwater Management Services during 2021/22.

Companion Animals Act Enforcement and Compliance Activities

Clause 217 (1)(f)

The Council carried out the following activities in 2021/22 in relation to enforcing, and ensuring compliance with, the provisions of the *Companion Animals Act 1998* and the regulation under that Act.

In 2021/22 Blayney Shire Council assisted Blayney Shire residents with the cost of microchipping and/or de-sexing companion animals. During this period, Council provided free microchipping for 26 companion animals and assisted with \$50 towards the cost of de-sexing for 12 companion animals.

During the period 2 dogs were rescued by rehoming organisations, 26 were returned to owners and 18 were euthanised as a result of dog attacks

Companion animal community education programs:

Community Education Programs consisted of promotion in the local and social media, 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	\$4,496
Grants and Contributions	\$0
Impounding Fees	\$248
Fines & Costs	\$488
Microchip Fees	\$0
Other income	\$3,599
Total Income	\$8,831

Expenditure	
Salaries	\$56,788
Employee Overheads	\$29,599
Depreciation	\$13,258
Impounding & Control Expenses	\$8,766
Microchipping	\$0
Responsible Pet Management Program	\$2,607
Total Expenditure	\$111,018
Net Cost of Companion Animal Operations	\$102,187

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 2021/22 year is provided. Please refer to Attachment A5.

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 2021/22 year is provided. Please refer to Attachment A6.



Environmental Planning and Assessment Act 1979

Planning Agreements

Section 7.5(5)

Company	Effective	Purpose	Amount	Due Date	Paid
Cadia Holdings Pty Ltd	July 2013	Road Upgrades Contribution	\$1,000,000	One –off payment payable on date of the agreement.	Paid at commencement of agreement.
		Annual contribution – Community enhancements and / or Road Upgrades	\$60,794	Due within 28 days of 30 June. Subject to annual increase in accordance with All Groups CPI.	Paid 29/07/2022
Flyers Creek Windfarm Pty Ltd	January 2014	Annual contribution (pro rata) – Community Benefit Fund	\$17,977	50% payable 1 July and 50% payable 5 January.	Paid 08/04/2022
		Annual contribution (pro rata) – Road Maintenance	\$13,074		Paid 08/04/2022
		Annual contribution (pro rata) – Project Related Council Administration and Observations	\$3,922		Paid 08/04/2022

Other Information

End of Term Report

Council is required to prepare a report on the progress on implementation of the Community Strategic Plan that must be presented at the final meeting of an outgoing council. This report must also be included in the Annual Report following adoption. An End of Term Report for the 2017 – 2021 Council term is provided. Please refer to Attachment A7.

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 2021/22 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>

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 2021/22 year is provided. Please refer to Attachment A8.

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 2021/22 year are as follows:

- 5 inspections were conducted
- 4 compliance certificated were issued
- 1 Non-compliance certificate was issued



Development Servicing Plan for Sewerage Services

2016 Developer Charges Guidelines for Water Supply, Sewerage and Stormwater

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

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

As part of the adopted Development Servicing Plan for Sewerage Services developer charges were set below the calculated charges to help promote and facilitate development in the Blayney Shire. The resulting annual cross-subsidy of \$55 per service was levied from 1 July 2021 and totalled \$101,035.

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 2021/22 Council has facilitated works for the upgrade of facilities at Barry/Hobbys Yards and Newbridge Brigade.

The annual contribution paid by Council in 2021/22 for this service was \$303,033.

A photograph of a snowy street at night. The street is covered in a layer of snow, and the trees lining the sidewalks are heavily laden with snow. In the background, there are buildings and streetlights. The overall scene is quiet and serene.

A1

STATEMENT OF PRINCIPAL ACTIVITIES

DELIVERY PLAN PERFORMANCE ANNUAL REPORT – JUNE 2022

DP Ref.	DP Task	OP Measure	Current Status
Future Direction 1 - Maintain and Improve Public Infrastructure and Services			
1.1 All levels of government need to work together to plan for ongoing works and capital projects that will improve the Blayney Shire road networks and other assets			
1.1.1	Represent business and community concerns to both State and Federal Governments in relation to improved road safety and market access outcomes.	Sealed roads and unsealed roads, bridges and culverts are maintained in accordance with agreed service levels.	<p>Heavy Patching works completed on Neville Road & Hobbys Yards Road.</p> <p>Carbine Road & Panuara Road reconstruction projects completed.</p> <p>22/23 Reseal program scheduled for January 2023.</p> <p>Gallymont Road Bridge completed.</p> <p>Maintenance grading and resheeting programs ongoing, within budgetary allocations.</p> <p>Ongoing roadside vegetation management undertaken, including roadside slashing & spraying with increased demand.</p> <p>New footpath works completed in Victoria St, Millthorpe & Mt McDonald Road Lyndhurst.</p> <p>Blayney footpath renewals (various) within budgetary allocations</p>
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.	<p>Hobbys Yards Road (REPAIR) rehabilitation stage 2 & 3 works completed March 2022.</p> <p>Council has submitted a funding application for regional road culvert replacement on Belubula Way (REPAIR).</p>
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 seals programmed in Lyndhurst & Barry in 22/23, through NSW Government Resources for Regions Round 9.
1.1.4	Prepare business cases for submission to NSW and Federal Governments for the upgrade and undertaking of capital works along local roads which provide market access for primary production, tourist drives, and for achieving road safety outcomes.	Funding opportunities are identified and applications are prepared and submitted for funding.	<p>Council advised of successful funding for the following projects;</p> <ul style="list-style-type: none"> • Belubula River Walk Stage 4 • Forest Reefs / Tallwood Road Intersection Upgrade • Initial sealing of Barry & Lyndhurst Streets • Footpath construction of the following; <ul style="list-style-type: none"> - Mt McDonald Road / Marsden Street, Lyndhurst - Three Brothers Road, Newbridge - Elliot Street, Millthorpe - Glenorie Road, Millthorpe - Coombing Street, Carcoar. • Amenities renewal at Carrington Park, Blayney. • New Amenities construction at Heritage Park, Blayney • New Change rooms at King George Oval. • Fixing Local Roads – Gravel Resheeting (various)
		Representations are made through the local State and Federal Government Agencies for assistance to obtain additional funding for significant projects.	Reclassification of Vittoria Road to Regional Road and Hobbys Yards Road conversion to State Road submitted as part of the current round.
		Projects are identified and prioritised via Central NSW Joint Organisation.	Infrastructure Services staff attend Strategic and Technical Advisory Group meetings.
		Develop a priority list of road projects for regional review that are worthy of funding and investment by NSW and Federal Governments from the Blayney, Orange and Cabonne Regional Economic Development Strategy.	Infrastructure Services continue to liaise with Central NSW JO and Government agencies on transport planning.
		Develop plans for a Heavy Vehicle Traffic Relief Route north of Blayney to link the Mid-Western Highway to Orange Road.	No further progress

DP Ref.	DP Task	OP Measure	Current Status
1.1.5	Plan for future transport and road infrastructure to service future needs.	Road networks and supporting facilities are analysed to identify opportunities for inclusion and development within the Transportation Asset Management Plan.	Council continues to install traffic classifiers at various locations across the Shire road network. BSC Roads Strategy 2022 developed to identify projects for inclusion in the Transportation Asset Management Plan, Delivery Program and Operational Plan.
		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 and University student undertaking vacation work engaged to increase capacity.
1.1.6	Investigate opportunities for storm water harvesting and reuse.	Projects are scoped from storm water management plan(s) and funding applications submitted.	Blayney Retarding Basin Study Final Concept Design in progress following public exhibition.
1.1.7	Apply the principles of Water Sensitive Urban Design (WSUD) to storm water management.	WSUD principles considered as part of development process and implemented where benefits are identified.	No further actions related to WSUD undertaken.
		Develop a WSUD policy in relation to development and Council works.	
1.1.8	Storm water Management Plans are prepared for Blayney, Millthorpe and Carcoar.	Prepare a storm water strategic management plan to reduce impacts of storm water quality and quantity on the local environment.	The concept design has been on public exhibition, all submissions received were responded to. A meeting is scheduled with the flood plain risk management committee prior to recommending adoption by Council.
1.1.9	Maintain Council cemeteries in accordance with the community’s needs and expectations.	Maintain Cemetery records and provide online public access.	Cemetery records updated and synchronized to public database.
		Maintain cemeteries to agreed Service Levels.	Rabbit eradication continually being undertaken.
1.1.10	Speed Zones within the residential zones of the Shire address Traffic Management, Heavy Vehicle noise and Road Safety concerns.	Lobby RMS to undertake an audit of speed zones with solutions leading to the designing and installation of traffic calming devices, where opportunities arise.	Proposal for shared zone currently underway for Blayney CBD in conjunction with Transport for NSW.
		Undertake an audit of school bus shelters to ensure they meet agreed Service Levels.	No action to date.
1.2 Ensure provision of Sewerage Treatment is adequate for the growth of the Shire and promotes Residential Development			
1.2.1	Ensure the provision of Sewerage Treatment is planned for in a sustainable manner.	Manage treatment plant to effectively treat raw sewerage and ensure compliance with licence requirements.	Inspections of sewerage treatment plant (STP) undertaken on routine basis in conjunction with EPA and NSW Water. Continue to sample effluent in accordance with license conditions to monitor compliance. Blayney Effluent Recycling Plant under commissioning and validation, to be finalised in September 2022.
		Investigate funding opportunities for a Business Case for Town Sewerage for Carcoar, Mandurama and Lyndhurst.	No progress during period.
1.2.2	Ensure that the disposal of effluent on un-sewered properties is being carried out in a healthy manner without negative environmental impact.	Commence preparation of the Blayney On- Site 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. Approval to operate issued where requested for properties sold during the period.
1.3.1	Implementation of the Active Movement Strategy priorities providing safe and accessible connecting pathway networks.	Funding of new and replacement footpaths are designed and undertaken in accordance with Council’s agreed Service Levels.	Council has completed the following Footpath / Shared Path works: <ul style="list-style-type: none">Mt McDonald Road / Marsden Street, Lyndhurst The following projects are currently under construction; <ul style="list-style-type: none">Coombing Street, CarcoarGlenorie Road / Park Street, Millthorpe The following projects are currently being designed and programmed for construction; <ul style="list-style-type: none">Elliot Street, MillthorpeTrunkey St, NewbridgeBelubula River Walk Stage 3Belubula River Walk Stage 4
		Accessibility compliance is considered prior to works commencing on all projects in accordance with Council’s Disability Inclusion Action Plan.	

DP Ref.	DP Task	OP Measure	Current Status
1.4 Improved access to community and public transport between villages and centres.			
1.4.1	Lobby to improve public and community transport for the Shire.	Assess transport needs around the Shire. Continue to lobby for retention and innovative ways to deliver transport and other essential services in the Shire.	Council has been successful in receiving funding for Bus shelters at Lyndhurst, Mandurama and Newbridge
1.5 The Blayney Health Multi-Purpose Service; hospital, emergency, aged care, primary and ancillary support services provided in the Shire must meet the future needs of the community to improve health outcomes.			
1.5.1	Work with the community to lobby NSW and Federal governments for expanded and improved health and aged care facilities.	Lobby and advocate on behalf of the community to refurbish the Blayney Health Multipurpose Service so that it meets current and future needs of the Shire.	Council has been engaged by Western Area Health regarding preliminary process and planning on the proposed development of the Blayney Health Multipurpose Service. Health Council advocating for no reduction of aged care beds in proposed refurbishment of Blayney Multipurpose Health Service.
1.6 The community supports and values the local village and town primary schools so that they remain active and operational educative facilities.			
1.6.1	Advocate on behalf of the 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.	NSW Education communication to Council regarding Mandurama Public School enrolments earlier in financial year.
1.7 Seek opportunities from the Federal Government and NSW Government to re-open the Blayney – Demondrille Railway Line which will provide significant regional benefits, cost effective port and market access for many regional industries.			
1.7.1	Lobby and advocate for the re- opening of the Blayney- Demondrille Railway Line.	Work with our railway alliance Councils, Central NSW Joint Organisation and stakeholders to lobby the NSW Government for investment to reinstate the Blayney-Demondrille Railway Line.	TfNSW have appointed SMEC to develop the concept design for the Blayney to Demondrille railway.
1.8 Full and equitable access and strong usage of Information and communication technologies across the Shire.			
1.8.1	Lobby the Federal Government for improved internet and mobile phone access to all our villages to facilitate business growth.	Lobby and advocate on behalf of the community to the Federal Government for improved mobile phone access to Carcoar and other localities.	Council continued its lobby and advocacy for improved telecommunication services within the Blayney Shire.
1.9 Investment by the NSW Government to re-open both Millthorpe and Newbridge Railway Stations for On Request Services.			
1.9.1	Advocate on behalf of the villages to NSW Transport to facilitate investment by the NSW Government to reinstate On Request Services at both Millthorpe and Newbridge.	Support the investigation of the Business Case for On Request Services in Millthorpe. Advocate on behalf of Newbridge to NSW Transport to facilitate the reinstatement of On Request Services at Newbridge.	On Request Service at Millthorpe Railway Station operational. Council engaging with TAHE and TfNSW Heritage to advocate for repurposing/reactivation of Newbridge Railway Station.

DP Ref.	DP Task	OP Measure	Current Status
Future Direction 2 - Build the Capacity and Capability of Local Governance and Finance			
2.1 Build on the strength of the individual Town Association & Village Committees so that they are capable, self-sufficient communities involved in decision making about issues that affect their own community.			
2.1.1	Encourage sound governance practice and build the capacity and capability of local leaders within community organisations	Recognise Town & Village Committees and Progress Associations facilitating two way communication with Council and with each other.	Village Committees engaged to prepare Village Plans.
		Provide ongoing financial support for the Community Development Coordinator roles and engagement with the Tourism, Town and Villages Committee.	Development Coordinator Program reviewed, and program dissolved.
		Support the development and implementation of improvement projects for the local Halls, School of Arts and other Community facilities.	Various projects completed, or in progress.
		Continue to support local Community infrastructure projects via the Financial Assistance Program and Village Enhancement Plan allocations.	Financial Assistance Program - Round 1 and Round 2 for 2021/22 assessed and funds distributed. VEP monies allocated to village projects as identified in Village Community Plans.
2.1.2	Work proactively with the community groups to assist with event management.	Review and update Council Events Management Policy and procedure for holding events within the community, on Council roads and facilities.	Policy reviewed and adopted. Website and Information Guideline reviewed and updated to be more informative to Event Organisers.
		Review risk assessments supporting Event Management Applications and provide feedback where required.	Support given to event organisers. Risk assessments and event management applications reviewed with feedback provided where required.
2.2 Whether 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	Facilitate the development of new residential housing blocks and availability in Blayney and Villages.	Commence review of the Blayney Settlement Strategy.	Settlement Strategy review completed in 2021. 3 Planning Proposal commenced to implement the recommendations in the Settlement Strategy.
		Invest and develop available land to stimulate the release of housing blocks in Blayney to meet demand and facilitate investment growth.	Sale of land to Housing Plus finalised during year.
2.3 Our local planning instruments supports the agricultural, industry, business/tourism and residential growth demands in a sustainable manner.			
2.3.1	Ensure planning activities support long term sustainability of agricultural sector.	Adopt a comprehensive Development Control Plan for the Shire.	Completed in 2018.
		Review the 2008 Blayney, Cabonne & Orange Sub Regional Rural and Industrial Strategy.	Blayney public exhibition completed.
2.4 Maintain meaningful two-way communication and engagement between State and Federal Governments, our Town Association and Village Committees, Business, Industry, Stakeholders, Council and communities of interest.			
2.4.1	Councillors to exhibit leadership on Council participating in committees and implementing Council’s Community Engagement Strategy.	Council delegates are included in committees and community organisation engagement opportunities.	Review of Council Committees undertaken and reported to April Council meeting.
		Active participation in the Central NSW Joint Organisation.	Council continues to support and participate in CNSW JO
2.5 A well-run Council organisation that is flexible enough to take advantage of capital grant opportunities to undertake major projects whilst delivering Council services effectively and efficiently, in a sustainable manner.			
2.5.1	Provide a framework for the efficient and effective administration of Council.	Implement collaboration with Central NSW Joint Organisation.	Council will continue collaboratively with our neighboring Councils and the local government sector.
		Review policies every 4 years following Council election. Introduce and amendment of policies as required.	Council continues to introduce, review and improve policies. With election of new Council the review of the suite of Council Policies will commence in accordance with review
		Provide training for Councillors and staff.	Councillor inductions delayed to January 2022 following deferral of election until 4 December 2021. Staff training ongoing in accordance with Training Plan.
		Delivery of Office of Local Government statutory compliance activities within required timeframes.	Reports furnished to Council on six monthly basis on Statutory Compliance and Reporting activities.

DP Ref.	DP Task	OP Measure	Current Status
2.5.2	Council responsible management and delivery of sustainable services and assets are delivered across the Blayney Shire.	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 2020/21 Financial Reports and End of Term Report. Review of Long Term Financial Plan undertaken and Operational Plan finalised.
		Council’s Financial Statements are prepared as per statutory requirements and unqualified.	Financial Statements and audit finalised. Reports lodged with OLG on 13/10/2021. Tabled to December 2021 Council meeting. Audit opinion unmodified.
		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. Practices for recovery align with OLG Debt Management and Hardship Guidelines.
		Asset management strategy and plans that ensures intergenerational equity.	Asset Management Strategy and Asset Management Plans for inclusion into IP&R documents adopted at June 2022 meeting.
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 not held due to Council Elections
2.5.4	Undertake regulatory responsibilities for environmental health and animal control.	Provide animal control services in accordance with agreed Service Levels.	20 dogs impounded, of those: - 5 unsuitable for re homing - 15 Returned to owners
2.5.5	Review Risk Management Strategy of Council operations.	Review and test the Business Continuity Plan.	Pandemic sub plan revised during Covid. BCP testing programmed for 2023 with Statewide.
		Implement Statewide Risk Management Action Plans.	In progress. Manager Assets developing policy and procedures to meet criteria to complete action plans. Action
		Regular meeting of Audit, Risk and Improvement Committee.	Audit, Risk and Improvement Committee meetings conducted.
		Ensure a Risk Management Panel considers all major projects prior to commencement.	Ongoing. Panel established with each new major project.
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 and used to inform workforce planning initiatives. Organisational Review effective 2 August 2021.
2.5.7	Administrative and technical services are undertaken to support the organisation.	Fleet services are managed	Fleet maintenance undertaken as programmed and new fleet ordered / supplied as budgeted.
		Payment of suppliers within trading terms.	Payments to suppliers made within trading terms.
		Payroll services undertaken within statutory requirements and on a timely basis	Payroll services delivered on time and obligations per statutory requirements met.
		Management and ongoing development of I.T. Geographical Information and Communication services.	Heritage and Crown Land data into GIS system in progress. Data sharing arrangement with CTW has been established.
2.5.8	Effective management of land under Council control.	Management of leases and licences.	Leases of Crown Lands in abeyance awaiting finalisation of Crown Lands Plan of Management Program. Crown Lands Negotiation program with State Government and Orange Local Aboriginal Lands Council due for re-commencement pending finalisation of meeting date.
		Development of Plans of Management for Crown Reserves.	Crown Lands Plans of Management program progressing. Plans of Management for Parks and Open Spaces reviewed and pending required amendments. Classification of Crown Lands and Categorisation of Crown Lands assessed. Minor amendments required prior to finalisation. Plans of
		Facilitate property sales and development.	EOI for Industrial Land listed on Council’s website.
2.5.9	Customer services and information are delivered effectively and efficiently.	Customer support services are provided from Council from all service points.	Customer requests captured and request status reviews / follow up undertaken.
		Manage public access for information (GIPA) and privacy.	Agency Information Guide adopted by Council in July 2021. Statutory reporting and Formal GIPA requests being attended to within statutory timeframe.
		Council’s records are maintained and captured in accordance with statutory requirements.	Records management continue per statutory requirements. Progress continues to improve Council’s processes to ensure compliance with requirements.
2.6 A diverse population with the rights to live safely and securely in our communities and villages with opportunity to develop positive neighbourhood relationships.			
2.6.1	Provide support for emergency management in Blayney Shire in accordance with the State Emergency and Rescue Management (SERM) Act.	Provide executive support to the Local Emergency Management Committee.	Director Infrastructure Services (DIS) chairs Local Emergency Management Committee, on quarterly basis, and provides executive support where required.
		Support the operation of the SES.	Support provided as and when requested.
2.6.2	Educate communities on road and pedestrian safety.	Continued support to the role and function of a Road Safety Officer and implementation of the annual Road Safety Action Plan.	Central Tablelands Road Safety role remains vacant. Council working with partners (Bathurst Regional Council, Orange City Council and TfNSW) to review role.

DP Ref.	DP Task	OP Measure	Current Status
	Future Direction 3 - Promote Blayney Shire to grow the Local and Visitor Economy		
	3.1 A viable and productive, sustainable agricultural sector with opportunities for niche production and access to markets.		
3.1.1	Support the growth of the Shire in order to preserve productive agricultural land and integrate sustainable industrial diversity into the future.	Explore and promote opportunities for Agricultural value adding industries.	Promotion of local produce and associated opportunities ongoing.
		Review the 2008 Blayney, Cabonne & Orange Sub Regional Rural and Industrial Strategy.	Blayney public exhibition completed. Blayney public exhibition completed. Awaiting finalisation of Orange Settlement Strategy prior to finalisation of the BCO Sub Regional Strategy.
		Participate in Central NSW Joint Organisation Planners Group, ensuring input into Department of Planning and Environment proposed policy changes.	DPES attended all meetings.
3.1.2	Maintain the availability and quality of water for use in rural areas.	Manage the water supply bores in rural locations to provide a secure 'non-potable' supply of water to the Shire.	Data being regularly collated from meters for further analysis.
		Participate in Central NSW Water Utilities Alliance.	Ongoing
		Support water pipeline projects with Central Tablelands Water.	Council continues to liaise with Central Tablelands Water as requested.
	3.2 A responsible and thriving mining industry that is engaged and works towards the betterment of the Shire with the community and Council as leading corporate citizens.		
3.2.1	Encourage and support cooperation of mining industry in relation to the economic growth of the shire to protect the environment and address potential impacts.	Actively lobby all levels of government for support for the Cadia Valley Operations and future mining projects.	Director Planning and Environmental Services attended most Cadia and Flyers Creek CCC.
		Participate in the Energy and Mining Related Councils Association and Cadia Consultative Committee.	
		Lead Voluntary Planning Agreement negotiations with Regis Resources.	VPA agreed between 2 parties.
	3.3 A well-established, connected and prosperous tourism industry supported by local communities.		
3.3.1	Implement Blayney Shire Destination Marketing Plan to grow the visitor economy.	Encourage engagement with tourism and business groups to build relationships and build on local events and attractions.	Successful in getting \$239,651 to host a series of events through the Reconnection Regional NSW Community Event Program across the Blayney Shire. Allocate funding through the Tourism Development Program to support local businesses and community groups. Supported Carcoar in winning the NSW Top Tourism Town Award in May 2022.
3.3.2	Implement Blayney 2020 Masterplan projects.	Identify those projects that meet Council's objectives and develop Business Cases as opportunities arise.	Masterplan concepts are complete and waiting adoption by Council.
3.3.3	Facilitate the re-opening 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.	Opened in 2021, Council provided funding to assist with promotion of Junction Reefs and Bakers Shaft Reserve
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.	19 temporary food shop inspections undertaken in the period. 45 inspections of permanent food shops undertaken in the period. 12 mobile food premises inspected in the period.
	3.4 An internationally recognised brand for the Orange Region that adds value to the vision and appeal of our heritage villages and tourism product within the Shire.		
3.4.1	As a founding member of Orange Region Tourism, Council works with members to develop a recognised brand and promote the region.	Support Orange Region Tourism activities.	Council continues work with and support of Orange360.
		Support the initiatives of Central NSW Tourism.	

DP Ref.	DP Task	OP Measure	Current Status
3.5 Sustainable water, renewable energy options and transport sectors support future growth of business, industry and residents.			
3.5.1	Promote sustainable energy development and use within the Shire.	Provide information to public regarding sustainable energy practices.	REAP review completed and adopted by Council.
		Investigate sustainable energy opportunities on Council land and infrastructure.	REAP Working Group meets regularly to progress action items. Business case for medium scale solar array in Blayney in progress. CNSWJO providing support to Councils on renewable energy and energy reduction projects. Construction of Blayney Effluent Recycling Plant complete, commissioning and validation to be finalised on 5 September 2022 BCO Alliance continuing to liaise on future renewable energy projects.
3.6 A vibrant local retail and business sector that employs local people supported 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. Council continues to monitor signage.
		Undertake a review of the Heritage Conservation Areas within the Blayney Shire.	Completed
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.	Completed
3.6.3	Investigate options for the utilisation of the Railway Station buildings at Newbridge, Carcoar and Blayney for community, art, social and tourism activities.	Build relationships with Government bodies and NGO’s to assist small business.	Interpretative Heritage Visitor Experience Installations officially opened 10 December 2021
		Support and encourage the establishment or expansion of local businesses.	Masterplan concepts are complete and waiting adoption by Council.
3.6.4	Provide specialist access 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 affordable childcare and family support services will 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 programs 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 Implementation of the Regional Economic Development Strategies identified 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.	Completed as part of the 2020 Settlement Strategy review.
		Undertake the review of the Blayney Local Environmental Plan (2012) in the time period specified in the amendments to the EPAA 1979.	3 Planning Proposals commenced following adoption of the 2020 Blayney Shire Settlement Strategy.

DP Ref.	DP Task	OP Measure	Current Status
	Future Direction 4 - Enhance facilities and networks that support Community, Sport, Heritage and Culture		
	4.1 Cultural and sporting events are supported by Council, volunteers and state sporting bodies so that they are coordinated and well resourced.		
4.1.1	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.
4.1.2	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.	<p>The following grant funded projects have been completed:</p> <ul style="list-style-type: none"> - Multipurpose Courts in Neville - Millthorpe Junior Skate Park <p>Work continues on the following projects:</p> <ul style="list-style-type: none"> - Change rooms at KGO - Netball Centre and KGO upgrades (Parking, fencing and pathways) <p>Light up Blayney project</p>
		Deliver Multipurpose Covered Arena project at Blayney Showground.	<p>Central West Equestrian and Livestock Centre completed.</p> <p>Further surface amendments undertaken successfully, with positive user group feedback.</p>
		Prepare Business Case for King George Oval refurbishment project and seek funding opportunities.	Council was successful in receiving funding for the KGO and Netball courts fencing, parking and pathways under RFR8. KGO change rooms have been completed, and the lighting at the Blayney netball courts will be completed by the end of September/early October 2022
	4.2 There is capacity to host within the Shire regional and state sporting events and competitions that will attract strong participation.		
4.2.1	Encourage active participation in sport.	Participate in programs and maintain Council membership to the Western Regional Academy of Sport.	Membership renewed.
	4.3 Blayney Shire is a centre for cultural interest, heritage and history, arts, performance and entertainment.		
4.3.1	Engage with the Shire youth to facilitate projects and activities across the Shire.	Facilitate youth activities held in Shire during Youth Week.	Applications for 4 events in Blayney Shire as part of 2022 Youth Week funding program. Funding distributed and acquitted.
		Support the hosting of the regional Skate Boarding event in Millthorpe.	Event not programmed in 2021/22.
4.3.2	Encourage participation and continue relationships with music organisations.	Participate in programs and maintain Council's membership to Regional Music Programs.	Music Scholarship program run with 1 scholarship awarded.
4.3.3	Develop partnerships with other arts organisations to help deliver arts and cultural activities.	Actively support and promote the Arts OutWest.	Membership renewed and Council representative on committee appointed at January 2022 meeting.
		Encourage the use of the Blayney Shire Community Centre as a facility for arts and culture.	Community Centre received a good volume of bookings for use of its facility for arts and cultural purposes.
4.3.4	Provide effective and consumer friendly library services in the Blayney Shire.	Maintain and operate Blayney Library via Service Level Agreement in place with Orange City Council.	Agreement finalised and in place.
		Undertake access and refurbishment works to current Library in conjunction with planning for Cultural Centre.	Accessibility project completed with footpath upgrade, automatic doors installed, construction of accessible toilets and RFID equipment relocated.

DP Ref.	DP 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 identified in Blayney Sport and Recreation Masterplan to enhance and improve our sporting facilities.	Provide and maintain active and passive recreation facilities for the shire communities.	Routine inspections undertaken as programmed and non-routine inspections as required, subject to Customer Requests or other demand. With maintenance response delivered in accordance prioritisation and within budget allocations. Capital enhancements completed/under construction: - Neville Multipurpose court completed Construction of the KGO Change Rooms
		Investigate opportunities to develop “shovel ready” projects and implement the Blayney Sport and Recreation Masterplan to improve facilities at our major sporting precincts.	Footbridge has been designed, and excepted. Contractor has been appointed to supply & install. Boardwalk construction to commence in August.
		Undertake an audit and upgrade the Children’s play equipment in the Shire’s parks and recreation grounds.	Project completed.
4.5 The Blayney Health Service Integrated Care Program will provide innovative methods to connect health care providers, ancillary and community services for those in need and deliver better preventative health outcomes.			
4.5.1	Encourage and facilitate an active and healthy community by developing accessible programs through CentrePoint and local sporting groups.	Establish CentrePoint as the Shire’s health and fitness centre.	YMCA engaged for a further 2 years to manage CentrePoint until 30 June 2024.
		Lobby Federal and NSW Government’s for funding to undertake the CentrePoint Sport and Leisure swimming pools major refurbishment project.	Completed.
4.5.2	Advocate and support Integrated Care Management Plan and Disability Services.	Support Blayney Shire Interagency and implement Disability Inclusion Action Plan.	Access Committee meetings held in July and October. Disability Inclusion Working Group established following election of new Council. Nominations to Working Group invited in June 2022.

DP Ref.	DP Task	OP Measure	Current Status
	Future Direction 5 - Protect Our Natural Environment		
5.1 Retention and regeneration of native vegetation corridors and removal of invasive weed and pest species throughout the Shire.			
5.1.1	Maintain and strengthen partnerships with organisations responsible for natural resource management.	Ongoing liaison, support and participation with Local Land Services, Landcare and Upper Macquarie County Council.	Council continues to actively participate in Local Land Services (LLS) programs, and as part of the Environment and Waterways Alliance. Council Officers attend regular UMCC meetings.
		Continue with native planting and river health programs.	Ongoing native plantings undertaken and routine maintenance along Belubula River Walk, Blayney, Mandurama Recreation Ground, Pound Flat Carcoar.
5.2 Biodiversity and cleaning up of the Belubula River waterways and tributaries within the Central NSW region water catchment.			
5.2.1	Enhance the communities’ understanding of biodiversity issues and work towards positive behavioural change.	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.
		Continue with the Belubula River Restoration Program at riverbank areas in Blayney and Carcoar to remove willow trees and other noxious species, to plant natives and improve water quality and fish habitat.	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 Heritage and Indigenous significant sites in the natural and built environment are identified and protected.			
5.3.1	Identify items of natural and built heritage in Blayney Shire.	Promote Council’s Heritage Assistance Fund to 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.	Provided on a monthly and referral basis.
		Undertake review of the Heritage Conservation Areas within the Blayney Shire.	Completed.
		Install interpretative signage within our Town and Villages at historically significant sites.	Signage undertaken when identified as priority by Village Committees. Signage design in progress for Lyndhurst.
5.3.2	Ensure the Shire’s 8 heritage listed cemeteries are maintained and protected.	Support the engagement of specialist stone masons to commence restoration works on derelict graves.	Council seeking to confirm responsibility and approval process to undertake such works. Council also awaiting input from Blayney Family History Group to identify priorities.
		Continue to eradicate vermin and install vermin prevention measures.	Vermin control programs were undertaken as needed.
5.4 Sustainable land use practices across the Shire is improved and tree planting projects are supported.			
5.4.1	Promote sustainable development and protection of our natural resources.	Disseminate information to the community as it becomes available.	Information widely available on internet. Most building above BASIX requirements.
		Facilitate the delivery of environment initiatives on Council owned and controlled land.	Ongoing. Footbridge has been designed and accepted. Contractor has been appointed to supply & install.
5.4.2	Pursue sustainable land use practices based on the protection and restoration of natural resources, innovative land use policies and government and community partnerships.	Undertake a review of the Blayney Cabonne Orange Sub Regional Strategy and Blayney Settlement Strategy in preparation of the Blayney Local Environmental Plan (2012) review.	Updated Blayney Shire Settlement Strategy adopted by Council in February 2021. Blayney public exhibition completed. Awaiting finalisation of Orange Settlement Strategy prior to finalisation of the BCO Sub Regional Strategy.
		Improve the look of the town and villages by ongoing tree planting program including on the highway, and cleaning up entrances.	Tree planting is continuing
5.5 Rural Fire Services, Weeds and Local Land Services protect and manage environmentally significant areas to maintain biodiversity of native vegetation.			
5.5.1	Protect and enhance biodiversity, native vegetation, river and soil health.	Assess all DA’s with appropriate regard to the minimisation and mitigation of loss or harm to native vegetation.	Ongoing subject to legislative requirements.

DP Ref.	DP Task	OP Measure	Current Status
5.6 Crown Lands are better managed to control weeds, pest species and bushfire.			
5.6.1	Participate and share 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.	Crown Lands Plans of Management program commenced however in abeyance. No progress during period.
5.7 Sustainable waste management and recycling or reuse of waste will extend the life of Council's landfill and provide opportunities for industry to reduce costs			
5.7.1	Ensure Waste Management Services are delivered in a financially sustainable manner.	Review services at the Blayney Waste Facility before proceeding to re-tender the contract management of the Blayney Waste Facility.	Completed.
		Encourage separation of products at the Blayney Waste Facility to reduce the amount of material deposited to landfill.	Education programs undertaken by NetWaste.
		Implement a new covering plan technique, to cap completed areas once they have been filled with waste.	Completed.
5.7.2	Develop and promote programs with NetWaste that increase recycling within the community and reduce the volume of waste going to landfill.	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.
		Investigate installation of a CDS reverse vending machine for Blayney.	Royal Hotel provides an over the counter service and a reverse vending machine has been installed in the carpark of IGA.

An aerial photograph of a white wind turbine standing on a grassy hill. In the background, a winding river flows through a valley, surrounded by rolling hills and sparse trees. The scene is captured during sunset or sunrise, with a warm, golden light across the sky and landscape.

A2

**AUDITED FINANCIAL
REPORTS**

Blayney Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2022



Blayney Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022



General Purpose Financial Statements

for the year ended 30 June 2022

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Overview

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

91 Adelaide Street
Blayney NSW 2799

Council's guiding principles are detailed in Chapter 3 of the Local Government Act and includes:

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

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

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

Blayney Shire Council

General Purpose Financial Statements for the year ended 30 June 2022

Statement by Councillors and Management

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 29 August 2022.



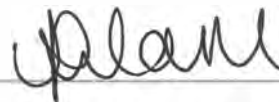
Cr. S.J. Ferguson
Mayor
29 August 2022



Cr. D. Somerville
Deputy Mayor
29 August 2022



M. Dicker
General Manager
29 August 2022



T. Irlam
Responsible Accounting Officer
29 August 2022

Blayney Shire Council

Income Statement

for the year ended 30 June 2022

Original unaudited budget 2022	\$ '000	Notes	Actual 2022	Actual 2021
Income from continuing operations				
11,817	Rates and annual charges	B2-1	11,777	11,423
1,575	User charges and fees	B2-2	1,579	1,486
276	Other revenues	B2-3	480	244
4,601	Grants and contributions provided for operating purposes	B2-4	5,525	5,227
8,162	Grants and contributions provided for capital purposes	B2-4	9,788	4,677
175	Interest and investment income	B2-5	110	138
171	Other income	B2-6	196	361
–	Net gain from the disposal of assets	B4-1	54	–
26,777	Total income from continuing operations		29,509	23,556
Expenses from continuing operations				
6,723	Employee benefits and on-costs	B3-1	7,167	7,124
4,966	Materials and services	B3-2	5,135	4,388
255	Borrowing costs	B3-3	147	262
6,684	Depreciation, amortisation and impairment of non-financial assets	B3-4	6,522	6,740
887	Other expenses	B3-5	685	843
351	Net loss from the disposal of assets	B4-1	–	512
19,866	Total expenses from continuing operations		19,656	19,869
6,911	Operating result from continuing operations		9,853	3,687
6,911	Net operating result for the year attributable to Council		9,853	3,687
Net operating result for the year before grants and contributions provided for capital purposes				
(1,251)			65	(990)

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

Blayney Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
Net operating result for the year – from Income Statement		9,853	3,687
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	33,221	5,189
Other comprehensive income – joint ventures and associates		210	237
Total items which will not be reclassified subsequently to the operating result		33,431	5,426
Total other comprehensive income for the year		33,431	5,426
Total comprehensive income for the year attributable to Council		43,284	9,113

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

Blayney Shire Council

Statement of Financial Position

as at 30 June 2022

\$ '000	Notes	2022	2021
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	2,298	3,665
Investments	C1-2	17,500	16,500
Receivables	C1-4	1,267	587
Inventories	C1-5	1,377	1,528
Contract assets and contract cost assets	C1-6	2,345	550
Other		128	63
Total current assets		24,915	22,893
Non-current assets			
Investments	C1-2	500	500
Receivables	C1-4	20	—
Infrastructure, property, plant and equipment (IPPE)	C1-7	337,346	296,774
Intangible assets	C1-8	54	83
Right of use assets	C2-1	21	40
Investments accounted for using the equity method	D2-3	30,108	29,835
Total non-current assets		368,049	327,232
Total assets		392,964	350,125
LIABILITIES			
Current liabilities			
Payables	C3-1	1,522	1,533
Contract liabilities	C3-2	3,198	3,369
Lease liabilities	C2-1	19	20
Borrowings	C3-3	629	602
Employee benefit provisions	C3-4	2,330	2,356
Total current liabilities		7,698	7,880
Non-current liabilities			
Payables	C3-1	2	2
Lease liabilities	C2-1	2	21
Borrowings	C3-3	5,972	6,601
Employee benefit provisions	C3-4	75	76
Provisions	C3-5	1,338	952
Total non-current liabilities		7,389	7,652
Total liabilities		15,087	15,532
Net assets		377,877	334,593
EQUITY			
Accumulated surplus	C4-1	167,548	157,485
IPPE revaluation reserve	C4-1	210,329	177,108
Council equity interest		377,877	334,593
Total equity		377,877	334,593

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

Blayney Shire Council

Statement of Changes in Equity

for the year ended 30 June 2022

\$ '000	Notes	2022			2021		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		157,485	177,108	334,593	153,561	171,919	325,480
Restated opening balance		157,485	177,108	334,593	153,561	171,919	325,480
Net operating result for the year		9,853	–	9,853	3,687	–	3,687
Restated net operating result for the period		9,853	–	9,853	3,687	–	3,687
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	33,221	33,221	–	5,189	5,189
Joint ventures and associates		210	–	210	237	–	237
Other comprehensive income		210	33,221	33,431	237	5,189	5,426
Total comprehensive income		10,063	33,221	43,284	3,924	5,189	9,113
Closing balance at 30 June		167,548	210,329	377,877	157,485	177,108	334,593

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

Blayney Shire Council

Statement of Cash Flows

for the year ended 30 June 2022

Original unaudited budget 2022	\$ '000	Notes	Actual 2022	Actual 2021
Cash flows from operating activities				
Receipts:				
11,816	Rates and annual charges		11,801	11,572
1,702	User charges and fees		1,080	1,621
186	Interest received		96	177
12,816	Grants and contributions		12,489	12,468
–	Bonds, deposits and retentions received		–	341
242	Other		2,332	1,340
Payments:				
(6,722)	Payments to employees		(7,214)	(7,059)
(4,825)	Payments for materials and services		(6,708)	(5,690)
(256)	Borrowing costs		(251)	(275)
–	Bonds, deposits and retentions refunded		(74)	–
(887)	Other		(380)	(761)
14,072	Net cash flows from operating activities	G1-1	13,171	13,734
Cash flows from investing activities				
Receipts:				
–	Redemption of term deposits		–	4,000
–	Sale of real estate assets		–	796
257	Proceeds from sale of IPPE		904	560
Payments:				
(500)	Acquisition of term deposits		(1,000)	(8,500)
(14,289)	Payments for IPPE		(13,763)	(9,819)
–	Purchase of real estate assets		–	(38)
–	Purchase of intangible assets		(16)	(16)
–	Deferred debtors and advances made		(40)	–
(14,532)	Net cash flows from investing activities		(13,915)	(13,017)
Cash flows from financing activities				
Receipts:				
500	Proceeds from borrowings		–	–
Payments:				
(624)	Repayment of borrowings		(602)	(576)
–	Principal component of lease payments		(21)	(30)
(124)	Net cash flows from financing activities		(623)	(606)
(584)	Net change in cash and cash equivalents		(1,367)	111
4,649	Cash and cash equivalents at beginning of year		3,665	3,554
4,065	Cash and cash equivalents at end of year	C1-1	2,298	3,665
13,500	plus: Investments on hand at end of year	C1-2	18,000	17,000
17,565	Total cash, cash equivalents and investments		20,298	20,665

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

Blayney Shire Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 29 August 2022. 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

A1-1 Basis of preparation (continued)

- Sewerage service

The Trust Fund

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

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

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

Goods and Services Tax (GST)

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

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

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

Volunteer services

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

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

New accounting standards and interpretations issued but not yet effective

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 2022 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 position and cash flows) are set out below:

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

AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – 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 2022.

B Financial Performance

B1 Functions or activities

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

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

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
Functions or activities										
1. Public Infrastructure and Services	12,073	8,037	10,575	10,447	1,498	(2,410)	9,877	5,747	329,475	292,267
2. Local Governance and Finance	12,482	11,255	3,075	3,006	9,407	8,249	2,735	1,926	34,715	34,485
3. The Local and Visitor Economy	172	219	424	444	(252)	(225)	15	62	607	436
4. Community, Sport, Heritage and Culture	2,739	2,196	3,131	3,624	(392)	(1,428)	2,678	2,111	25,291	20,336
5. The Natural Environment	2,043	1,849	2,451	2,348	(408)	(499)	8	58	2,876	2,601
Total functions and activities	29,509	23,556	19,656	19,869	9,853	3,687	15,313	9,904	392,964	350,125

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	2022	2021
Ordinary rates		
Residential	2,048	1,942
Farmland	2,267	2,218
Mining	2,902	2,848
Business	373	376
Less: pensioner rebates (mandatory)	(86)	(87)
Rates levied to ratepayers	7,504	7,297
Pensioner rate subsidies received	48	48
Total ordinary rates	7,552	7,345
Special rates		
Mining special rate	1,687	1,656
Rates levied to ratepayers	1,687	1,656
Total special rates	1,687	1,656
Annual charges		
(pursuant to s.496, s.496A, s.496B, s.501 & s.611)		
Domestic waste management services	939	928
Sewerage services	1,340	1,261
Waste management services (non-domestic)	288	263
Less: pensioner rebates (mandatory)	(65)	(66)
Annual charges levied	2,502	2,386
Pensioner subsidies received:		
– Sewerage	14	14
– Domestic waste management	22	22
Total annual charges	2,538	2,422
Total rates and annual charges	11,777	11,423

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

Accounting policy

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

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

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

B2-2 User charges and fees

\$ '000	Timing	2022	2021
Specific user charges			
(per s.502 - specific 'actual use' charges)			
Sewerage services	2	217	243
Total specific user charges		217	243
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s.608)			
Building regulation	2	481	322
Private works – section 67	2	114	119
Section 10.7 certificates (EP&A Act)	2	21	23
Section 603 certificates	2	20	22
Other	2	13	6
Total fees and charges – statutory/regulatory		649	492
(ii) Fees and charges – other (incl. general user charges (per s.608))			
Cemeteries	2	91	61
Room/facility hire	2	56	46
Leaseback fees – Council vehicles	2	87	86
CentrePoint Sport & Leisure	2	–	49
Quarry revenues	2	313	222
Transport for NSW works (state roads not controlled by Council)	2	–	60
Waste disposal tipping fees	2	153	226
Other	2	13	1
Total fees and charges – other		713	751
Total other user charges and fees		1,362	1,243
Total user charges and fees		1,579	1,486
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)		1,579	1,486
Total user charges and fees		1,579	1,486

Accounting policy

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

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

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

B2-3 Other revenues

\$ '000	Timing	2022	2021
Legal fees recovery – other	2	24	14
Diesel rebate	2	75	74
Insurance claims recoveries	2	90	34
Recycling income (non-domestic)	2	143	20
Sale of land for overdue rates	2	8	–
Energy Savings Certificates	2	79	–
Insurance rebates	2	22	22
Other	2	39	80
Total other revenue		480	244

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)	480	244
Total other revenue	480	244

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 2022	Operating 2021	Capital 2022	Capital 2021
General purpose grants and non-developer contributions (untied)					
Current year allocation					
Financial assistance	2	1,537	1,355	–	–
Payment in advance - future year allocation					
Financial assistance	2	2,364	1,452	–	–
Amount recognised as income during current year		3,901	2,807	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Sewerage services	1	–	–	–	366
Bushfire and emergency services	2	68	97	188	100
Environmental programs	1	58	188	–	–
Local Roads & Community Infrastructure	2	321	558	–	–
Library	2	78	77	36	173
Recreation and culture	1	–	36	2,441	1,008
Transport (other roads and bridges funding)	1	47	2	5,424	2,149
Transport (roads to recovery)	2	537	806	–	–
Transport for NSW contributions (regional roads, block grant)	2	340	340	–	–
Stronger Country Communities	1	–	–	443	543
Other specific grants	2	175	316	45	4
Total special purpose grants and non-developer contributions – cash		1,624	2,420	8,577	4,343
Non-cash contributions					
Drainage	2	–	–	158	–
Recreation and culture	2	–	–	1	11
Roads and bridges	2	–	–	464	–
Sewerage (excl. section 64 contributions)	2	–	–	242	–
Total other contributions – non-cash		–	–	865	11
Total special purpose grants and non-developer contributions (tied)		1,624	2,420	9,442	4,354
Total grants and non-developer contributions		5,525	5,227	9,442	4,354
Comprising:					
– Commonwealth funding		4,760	4,209	837	647
– State funding		732	1,018	7,647	3,428
– Other funding		33	–	958	279
		5,525	5,227	9,442	4,354

B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Timing	Operating 2022	Operating 2021	Capital 2022	Capital 2021
Developer contributions:						
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
Cash contributions						
s7.11 – contributions towards amenities/services		2	–	–	154	195
s64 – sewerage service contributions		2	–	–	92	32
Sewerage Services - Future Infrastructure Subsidy		2	–	–	100	96
Total developer contributions – cash			–	–	346	323
Total developer contributions			–	–	346	323
Total contributions			–	–	346	323
Total grants and contributions			5,525	5,227	9,788	4,677
Timing of revenue recognition for grants and contributions						
Recognised over time (1)			936	1,113	8,484	4,075
Recognised at a point in time (2)			4,589	4,114	1,304	602
Total grants and contributions			5,525	5,227	9,788	4,677

B2-4 Grants and contributions (continued)

Unspent grants and contributions

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

\$ '000	Operating 2022	Operating 2021	Capital 2022	Capital 2021
Unspent grants and contributions				
Unspent funds at 1 July	266	54	3,103	853
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	—	—	—	—
Add: Funds received and not recognised as revenue in the current year	729	266	2,118	3,103
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	—	(54)	—	—
Less: Funds received in prior year but revenue recognised and funds spent in current year	(266)	—	(2,752)	(853)
Unspent grants at 30 June	729	266	2,469	3,103

Unexpended grants as at 30 June 2022 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 Rounds 7 and 8, Stronger Country Communities Round 4 and Fixing Country Bridges Round 2.

Contributions

Unspent funds at 1 July	—	—	1,863	1,543
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	—	—	365	338
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)
Unspent contributions at 30 June	—	—	2,228	1,863

Unexpended contributions as at 30 June 2022 include contributions levied under s7.11 Developer Contributions, s64 Contributions, and Sewerage Services Future Infrastructure Subsidy.

Accounting policy

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

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

B2-4 Grants and contributions (continued)

As at 30 June 2022 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	2022	2021
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	8	3
– Cash and investments	102	135
Total interest and investment income (losses)	110	138

Accounting policy

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

B2-6 Other income

\$ '000	Notes	2022	2021
Rental income			
Rental income		133	130
Total rental income	C2-2	133	130
Net share of interests in joint ventures and associates using the equity method			
Associates		63	231
Total net share of interests in joint ventures and associates using the equity method	D2-3	63	231
Total other income		196	361

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2022	2021
Salaries and wages	5,717	5,688
Travel expenses	–	1
Employee leave entitlements (ELE)	1,031	979
ELE on-costs	(2)	6
Superannuation	699	686
Workers' compensation insurance	143	136
Fringe benefit tax (FBT)	84	82
Training costs (other than salaries and wages)	120	139
Protective clothing	25	33
Other	43	30
Total employee costs	7,860	7,780
Less: capitalised costs	(693)	(656)
Total employee costs expensed	7,167	7,124

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	2022	2021
Raw materials and consumables		2,656	2,168
Contractor and consultancy costs		167	188
Audit Fees	F2-1	83	87
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	F1-2	128	135
Advertising		57	40
Bank charges		24	22
Cleaning		4	4
Electricity and heating		321	342
Insurance		454	425
Postage		13	14
Printing and stationery		31	36
Street lighting		457	128
Subscriptions and publications		343	345
Telephone and communications		54	44
Valuation fees		32	32
Water charges		94	76
Other expenses		177	171
Legal expenses:			
– Legal expenses: planning and development		8	99
– Legal expenses: debt recovery		22	15
– Legal expenses: other		10	9
Expenses from leases of low value assets		–	8
Total materials and services		5,135	4,388
Total materials and services		5,135	4,388

Accounting policy

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

B3-3 Borrowing costs

\$ '000	Notes	2022	2021
(i) Interest bearing liability costs			
Interest on leases		–	1
Interest on loans		247	272
Total interest bearing liability costs		247	273
Total interest bearing liability costs expensed		247	273
(ii) Other borrowing costs			
Discount adjustments relating to movements in provisions (other than ELE)			
– Remediation liabilities	C3-5	(100)	(11)
Total other borrowing costs		(100)	(11)
Total borrowing costs expensed		147	262

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	2022	2021
Depreciation and amortisation			
Plant and equipment		1,081	1,029
Office equipment		103	84
Furniture and fittings		16	13
Land improvements (depreciable)		133	349
Infrastructure:	C1-7		
– Buildings – non-specialised		49	44
– Buildings – specialised		545	709
– Roads		3,113	3,058
– Bridges		313	316
– Footpaths		121	118
– Stormwater drainage		174	173
– Sewerage network		511	518
– Swimming pools		94	94
– Other open space/recreational assets		147	122
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C3-5,C1-7	14	14
– Quarry assets	C3-5,C1-7	39	18
– Other remediation assets	C3-5,C1-7	4	–
Intangible assets	C1-8	45	45
Right of use assets	C2-1	20	31
Total gross depreciation and amortisation costs		6,522	6,735
Total depreciation and amortisation costs		6,522	6,735
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 to Income Statement		–	5
Total depreciation, amortisation and impairment for non-financial assets		6,522	6,740

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	2022	2021
Impairment of receivables			
Other		(116)	6
Total impairment of receivables	C1-4	(116)	6
Other			
Contributions/levies to other levels of government			
– Emergency services levy (includes FRNSW, SES, and RFS levies)		33	38
– NSW fire brigade levy		303	302
Donations, contributions and assistance to other organisations (Section 356)		207	236
– Contributions to Central West Libraries		162	173
– Contribution to Upper Macquarie County Council		96	88
Total other		801	837
Total other expenses		685	843

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	2022	2021
Infrastructure, property, plant and equipment	C1-7		
Proceeds from disposal		904	560
Less: carrying amount of assets sold/written off		(850)	(1,100)
Gain (or loss) on disposal		54	(540)
Gain (or loss) on disposal of real estate assets held for sale	C1-5		
Proceeds from disposal		–	796
Less: carrying amount of assets sold/written off		–	(768)
Gain (or loss) on disposal		–	28
Net gain (or loss) from disposal of assets		54	(512)

Accounting policy

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

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 27/06/2022 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2022 Budget	2022 Actual	2022 ----- Variance -----	
Revenues				
User charges and fees	1,575	1,579	4	0% F
Other revenues	276	480	204	74% F
Council installed LED bulbs across the street lighting network generating energy savings certificates totalling \$79k. Additional recycling revenues were received following disposal of scrap metal at the waste facility.				
Operating grants and contributions	4,601	5,525	924	20% F
Council received advance payment of 75% of the 2022/23 financial assistance payment resulting in an additional \$788k of operating grants and contributions received in 2021/22.				
Capital grants and contributions	8,162	9,788	1,626	20% F
Council received an allocation of \$5.03m in grant funding under Resources for Regions Round 8. Whilst the majority of works are programmed for 2022-23 Council completed advanced works on road safety projects, specifically Hobbys Yards Road.				
Interest and investment revenue	175	110	(65)	(37)% U
Interest and investment returns were lower than anticipated. Interest rates increased towards the latter part of the financial year but remain locked in at much lower rates until maturity in 2022/23.				
Net gains from disposal of assets	–	54	54	∞ F
Other income	171	196	25	15% F
Share of interest in Joint Ventures including Central Tablelands and Upper Macquarie County Council was higher than forecast.				
Expenses				
Borrowing costs	255	147	108	42% F
Remeasurement adjustment due to a substantial increase in the discount rate used in the measurement of long term provision for remediation and restoration liabilities.				
Other expenses	887	685	202	23% F
Recovery of a significant receivable totalling \$116k that was impaired in 2018.				
Net losses from disposal of assets	351	–	351	100% F
Budgeted write off on disposal of infrastructure related assets including deferred until 2022/23 after delays in commencement of scheduled renewal works. Profit on sale was realised and included in operating income following sale of operational land in Frape Street and Council's fleet replacement program.				

Statement of cash flows

B5-1 Material budget variations (continued)

\$ '000	2022 Budget	2022 Actual	2022 ----- Variance -----	
Cash flows from operating activities	14,072	13,171	(901)	(6)% U
Cash flows from investing activities	(14,532)	(13,915)	617	(4)% F

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2022	2021
Cash assets		
Cash on hand and at bank	1,798	3,665
Cash equivalent assets		
– Short-term deposits	500	–
Total cash and cash equivalents	2,298	3,665

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	2,298	3,665
Balance as per the Statement of Cash Flows	2,298	3,665

Accounting policy

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

C1-2 Financial investments

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Debt securities at amortised cost				
Long term deposits	17,500	500	16,500	500
Total	17,500	500	16,500	500
Total financial investments	17,500	500	16,500	500
Total cash assets, cash equivalents and investments	19,798	500	20,165	500

Accounting policy

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

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

Financial assets

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

Classification

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

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

Financial assets are not reclassified subsequent to their initial recognition.

C1-2 Financial investments (continued)

Amortised cost

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

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

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

Fair value through other comprehensive income – equity instruments

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

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

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

Financial assets through profit or loss

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

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

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

\$ '000	2022	2021
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	20,298	20,665
Cash, cash equivalents and investments not subject to external restrictions	7,201	8,017
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	3,198	3,369
External restrictions – included in liabilities	3,198	3,369
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	1,033	867
Developer contributions – sewer fund	1,196	996
Sewer fund	5,802	5,659
Voluntary planning agreements	284	195
Rates – special variation mining	753	570
Domestic waste management	831	992
External restrictions – other	9,899	9,279
Total external restrictions	13,097	12,648

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

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

\$ '000	2022	2021
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external restrictions	7,201	8,017
Internal allocations		
At 30 June, Council has internally allocated funds to the following:		
Plant and vehicle replacement	1,137	918
Employees leave entitlement	1,086	1,007
Asset reserve – transport	–	227
Centrepont	–	163
Election reserve	51	95
Environmental projects – Belubula River	27	27
Financial assistance grant	1,364	1,452
I.T reserve	324	254
King George Oval	–	218
Property account	1,462	1,517
Property account - borrowings	1,026	1,173
Quarry remediation	219	219
Village enhancement program	106	140
Carryover works	318	66
Total internal allocations	7,120	7,476

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

Council's unrestricted cash and balance of internal allocations is lower than anticipated, impacted by a substantial increase in contract assets as disclosed in Note C1-6. Council has had to borrow funds from the following Internal Allocations until the relevant payment milestones for grant funded projects is received in 2022/23:

- Financial assistance grant
- King George Oval
- CentrePoint

C1-4 Receivables

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Rates and annual charges	160	–	141	–
Interest and extra charges	29	–	31	–
User charges and fees	765	–	257	–
Private works	20	–	2	–
Accrued revenues				
– Interest on investments	60	–	44	–
Deferred debtors	20	20	–	–
Government grants and subsidies	1	–	3	–
Net GST receivable	212	–	225	–
Total	1,267	20	703	–
Less: provision for impairment				
Other debtors	–	–	(116)	–
Total provision for impairment – receivables	–	–	(116)	–
Total net receivables	1,267	20	587	–

\$ '000	2022	2021
Movement in provision for impairment of receivables		
Balance at the beginning of the year (calculated in accordance with AASB 139)	116	110
+ new provisions recognised during the year	–	6
– previous impairment losses reversed	(116)	–
Balance at the end of the year	–	116

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.

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

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
(i) Inventories at cost				
Real estate for resale	479	–	509	–
Stores and materials	103	–	145	–
Trading stock	795	–	874	–
Total inventories at cost	1,377	–	1,528	–
Total inventories	1,377	–	1,528	–

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
– Purchases and other costs	–	–	38	–
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	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Contract assets	2,345	—	550	—
Total contract assets and contract cost assets	2,345	—	550	—

Contract assets

Other	2,345	—	550	—
Total contract assets	2,345	—	550	—

Accounting policy

Contract assets

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

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

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

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2021			Asset movements during the reporting period								At 30 June 2022		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Tfrs from/(to) real estate assets (Note C1-5)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000														
Capital work in progress	5,366	–	5,366	8,319	1,322	–	–	(3,772)	(27)	–	–	11,208	–	11,208
Plant and equipment	13,516	(7,230)	6,286	–	699	(539)	(1,081)	–	–	–	–	13,236	(7,871)	5,365
Office equipment	962	(621)	341	–	101	(37)	(103)	–	–	–	–	1,002	(700)	302
Furniture and fittings	480	(352)	128	–	51	–	(16)	–	–	–	–	531	(368)	163
Land:														
– Operational land	1,051	–	1,051	–	–	(62)	–	–	–	30	207	1,226	–	1,226
– Community land	6,919	–	6,919	–	–	–	–	–	–	–	1,311	8,230	–	8,230
– Land under roads (post 30/6/08)	26	–	26	–	–	–	–	–	–	–	5	31	–	31
Land improvements – non-depreciable	2,500	–	2,500	–	96	–	–	284	–	–	523	3,403	–	3,403
Land improvements – depreciable	5,223	(1,179)	4,044	–	110	(7)	(133)	28	20	–	422	5,938	(1,454)	4,484
Infrastructure:														
– Buildings – non-specialised	2,207	(756)	1,451	2	–	–	(49)	–	–	–	205	2,546	(937)	1,609
– Buildings – specialised	29,045	(11,124)	17,921	22	–	(161)	(545)	516	–	–	1,286	32,443	(13,404)	19,039
– Roads	202,968	(33,439)	169,529	1,507	464	(37)	(3,113)	2,432	–	–	17,471	229,135	(40,882)	188,253
– Bridges	29,806	(8,706)	21,100	–	–	–	(313)	–	–	–	2,247	33,028	(9,994)	23,034
– Footpaths	8,666	(2,606)	6,060	486	113	(2)	(121)	271	–	–	614	10,487	(3,066)	7,421
– Major earthworks (non-depreciable)	12,610	–	12,610	–	–	–	–	–	–	–	1,364	13,974	–	13,974
– Stormwater drainage	17,279	(3,862)	13,417	371	158	–	(174)	9	–	–	1,430	19,689	(4,478)	15,211
– Sewerage network	32,488	(13,133)	19,355	56	255	(1)	(511)	16	–	–	5,747	32,847	(7,930)	24,917
– Swimming pools	4,432	(230)	4,202	–	–	–	(94)	–	–	–	3	4,466	(355)	4,111
– Other open space/recreational assets	5,631	(1,502)	4,129	21	14	(4)	(147)	216	(20)	–	386	6,403	(1,808)	4,595
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):														
– Tip assets	281	(196)	85	–	–	–	(14)	–	–	–	–	281	(210)	71
– Quarry assets	258	(101)	157	–	505	–	(39)	–	–	–	–	763	(140)	623
– Other remediation assets	97	–	97	–	–	–	(4)	–	(17)	–	–	80	(4)	76
Total infrastructure, property, plant and equipment	381,811	(85,037)	296,774	10,784	3,888	(850)	(6,457)	–	(44)	30	33,221	430,947	(93,601)	337,346

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

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

By aggregated asset class	At 1 July 2020			Asset movements during the reporting period							At 30 June 2021		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000													
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:													
– Buildings – non-specialised	2,207	(707)	1,500	—	—	—	(44)	—	(5)	—	2,207	(756)	1,451
– Buildings – specialised	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
– Stormwater drainage	17,302	(3,694)	13,608	7	—	(14)	(173)	4	(15)	—	17,279	(3,862)	13,417
– Sewerage network	32,217	(12,501)	19,716	—	—	(19)	(518)	—	—	176	32,488	(13,133)	19,355
– Swimming pools	4,432	(136)	4,296	—	—	—	(94)	—	—	—	4,432	(230)	4,202
– Other open space/recreational 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
– Quarry assets	258	(83)	175	—	—	—	(18)	—	—	—	258	(101)	157
– Other remediation assets	—	—	—	—	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

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

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

Accounting policy

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

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

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 170	Flood control structures	80 to 100
Pumps and telemetry	10 to 60		
Transportation assets		Other infrastructure assets	
Sealed roads: surface	15 to 25	Other infrastructure	14 to 100
Sealed roads: structure	45 to 200	Swimming pools	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.

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

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

Rural Fire Service assets

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

Whilst not recognised there are 27 vehicles located across the 11 RFS Brigades in the Blayney LGA. The estimated replacement value of these assets is \$6.86m however the majority are significantly aged with only 7 trucks estimated to be <10 years old. The written down value estimated, based on historical cost or estimated historical cost where acquisition costs not provided by the RFS, is \$674k with an estimated annual depreciation of \$181k per annum based on the current fleet.

In addition, the Canobolas Zone holds a number of shared assets with an estimated replacement value of \$4.77m, an estimated WDV of \$393k (Blayney 92k) and annual depreciation of \$120k (Blayney \$28k).

C1-8 Intangible assets

Intangible assets are as follows:

\$ '000	2022	2021
Software		
Opening values at 1 July		
Gross book value	604	595
Accumulated amortisation	(521)	(478)
Net book value – opening balance	83	117
Movements for the year		
Purchases	16	16
Amortisation charges	(45)	(45)
Gross book value written off	–	(7)
Accumulated amortisation charges written off	–	2
Closing values at 30 June		
Gross book value	620	604
Accumulated amortisation	(566)	(521)
Total software – net book value	54	83
Total intangible assets – net book value	54	83

Accounting policy

IT development and software

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

C2 Leasing activities

C2-1 Council as a lessee

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

Terms and conditions of leases

Buildings

Council does not lease any land and buildings.

Vehicles

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

Office and IT equipment

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

Extension options

Council does not include any options in any current leases.

(a) Right of use assets

\$ '000	Plant & Equipment	Total
2022		
Opening balance at 1 July	40	40
Depreciation charge	(20)	(20)
Balance at 30 June	21	21
2021		
Opening balance at 1 July	72	72
Depreciation charge	(31)	(31)
Balance at 30 June	40	40

(b) Lease liabilities

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Lease liabilities	19	2	20	21
Total lease liabilities	19	2	20	21

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
2022					
Cash flows	19	2	–	21	21
2021					
Cash flows	20	21	–	41	41

(d) Income Statement

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

\$ '000	2022	2021
Interest on lease liabilities	1	1
Depreciation of right of use assets	20	31
Expenses relating to low-value leases	–	8
	21	40

(e) Statement of Cash Flows

Total cash outflow for leases	20	40
	20	40

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

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

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

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

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

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

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

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

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

C2-1 Council as a lessee (continued)

Exceptions to lease accounting

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

Leases at significantly below market value / Concessionary leases

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

C2-2 Council as a lessor

Operating leases

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

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

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

\$ '000	2022	2021
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(ii) Assets held as property, plant and equipment

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

Lease income (excluding variable lease payments not dependent on an index or rate)	133	130
Total income relating to operating leases for Council assets	133	130

(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	135	33
1–2 years	147	34
2–3 years	130	36
3–4 years	124	29
4–5 years	128	16
> 5 years	1,715	118
Total undiscounted lease payments to be received	2,379	266

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.

C2-2 Council as a lessor (continued)

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

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

C3 Liabilities of Council

C3-1 Payables

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Goods and services – operating expenditure	644	–	621	–
Accrued expenses:				
– Borrowings	27	–	30	–
– Other expenditure accruals	51	2	51	2
Security bonds, deposits and retentions	504	–	578	–
Prepaid rates	296	–	253	–
Total payables	1,522	2	1,533	2

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

\$ '000	2022	2021
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	380	158
Total payables	380	158

Accounting policy

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

Payables

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

C3-2 Contract Liabilities

\$ '000	Notes	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Unexpended capital grants (to construct Council controlled assets)	(i)	3,198	–	3,369	–
Total contract liabilities		3,198	–	3,369	–

Notes

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

C3-2 Contract Liabilities (continued)

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

\$ '000	2022	2021
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	3,369	853
Other	–	130
Total revenue recognised that was included in the contract liability balance at the beginning of the period	3,369	983

Significant changes in contract liabilities

Council received significant grant funding in advance to construct Council controlled assets from Resources for Regions Round 8, Stronger Country Communities Round 4 and Local Roads and Community Infrastructure Phase 3. Projects funded by these programs were not scheduled to substantially commence until 2022/23.

Accounting policy

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

C3-3 Borrowings

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Loans – secured ¹	629	5,972	602	6,601
Total borrowings	629	5,972	602	6,601

(1) Loans are secured over the general rating income of Council.

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note E1-1.

(a) Changes in liabilities arising from financing activities

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

\$ '000	2020		Non-cash movements				2021
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	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

C3-3 Borrowings (continued)

(b) Financing arrangements

\$ '000	2022	2021
Total facilities		
Bank overdraft facilities ¹	50	50
Credit cards/purchase cards	40	40
Total financing arrangements	90	90
Drawn facilities		
– Credit cards/purchase cards	9	9
Total drawn financing arrangements	9	9
Undrawn facilities		
– Bank overdraft facilities	50	50
– Credit cards/purchase cards	31	31
Total undrawn financing arrangements	81	81

Additional financing arrangements information**Breaches and defaults**

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

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

Accounting policy

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

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

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

C3-4 Employee benefit provisions

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Annual leave	500	–	504	–
Long service leave	1,728	72	1,750	73
ELE on-costs	102	3	102	3
Total employee benefit provisions	2,330	75	2,356	76

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

\$ '000	2022	2021
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1,631	1,795
	1,631	1,795

Accounting policy

Short-term obligations

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

Other long-term employee benefit obligations

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

On-costs

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

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

The obligations are presented as current liabilities in the Statement of Financial Position if the Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur.

C3-5 Provisions

\$ '000	2022 Current	2022 Non-Current	2021 Current	2021 Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	1,338	–	952
Sub-total – asset remediation/restoration	–	1,338	–	952
Total provisions	–	1,338	–	952

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
2022		
At beginning of year	952	952
Changes to provision:		
– Revised discount rate	(136)	(136)
Unwinding of discount	35	35
Additional provisions	504	504
Amounts used (payments)	(1)	(1)
Unused amounts reversed	(16)	(16)
Total other provisions at end of year	1,338	1,338
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

Nature and purpose of provisions

Asset remediation

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

Accounting policy

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

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

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

Asset remediation – tips and quarries and other remediation assets

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

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

C3-5 Provisions (continued)

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

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

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation reserve

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

Other reserves

Council does not hold any additional reserves.

D Council structure

D1 Results by fund

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

D1-1 Income Statement by fund

\$ '000	General 2022	Sewer 2022
Income from continuing operations		
Rates and annual charges	10,423	1,354
User charges and fees	1,356	223
Interest and investment revenue	76	34
Other revenues	461	19
Grants and contributions provided for operating purposes	5,511	14
Grants and contributions provided for capital purposes	9,355	433
Net gains from disposal of assets	38	16
Other income	196	—
Total income from continuing operations	27,416	2,093
Expenses from continuing operations		
Employee benefits and on-costs	6,909	258
Materials and services	4,334	801
Borrowing costs	111	36
Depreciation, amortisation and impairment of non-financial assets	5,954	568
Other expenses	683	2
Total expenses from continuing operations	17,991	1,665
Operating result from continuing operations	9,425	428
Net operating result for the year	9,425	428
Net operating result attributable to each council fund	9,425	428
Net operating result for the year before grants and contributions provided for capital purposes	70	(5)

D1-2 Statement of Financial Position by fund

\$ '000	General 2022	Sewer 2022
ASSETS		
Current assets		
Cash and cash equivalents	1,649	649
Investments	11,151	6,349
Receivables	1,231	36
Inventories	1,377	—
Contract assets and contract cost assets	2,345	—
Other	128	—
Total current assets	17,881	7,034
Non-current assets		
Investments	500	—
Receivables	20	—
Infrastructure, property, plant and equipment	310,878	26,468
Investments accounted for using the equity method	30,108	—
Intangible assets	54	—
Right of use assets	21	—
Total non-current assets	341,581	26,468
Total assets	359,462	33,502
LIABILITIES		
Current liabilities		
Payables	1,510	12
Contract liabilities	3,198	—
Lease liabilities	19	—
Borrowings	570	59
Employee benefit provision	2,330	—
Total current liabilities	7,627	71
Non-current liabilities		
Payables	2	—
Lease liabilities	2	—
Borrowings	5,616	356
Employee benefit provision	75	—
Provisions	1,338	—
Total non-current liabilities	7,033	356
Total liabilities	14,660	427
Net assets	344,802	33,075
EQUITY		
Accumulated surplus	157,421	10,127
Revaluation reserves	187,381	22,948
Council equity interest	344,802	33,075
Total equity	344,802	33,075

D2 Interests in other entities

\$ '000	Council's share of net assets	
	2022	2021
Council's share of net assets		
Net share of interests in joint ventures and associates using the equity method – assets		
Associates	30,108	29,835
Total net share of interests in joint ventures and associates using the equity method – assets	30,108	29,835
Total Council's share of net assets	30,108	29,835

Interests in associates

Net carrying amounts – Council's share

\$ '000	Place of business	Nature of relationship	2022	2021
Central Tablelands Water	Blayney	Associate	29,812	29,544
Upper Macquarie County Council	Bathurst	Associate	296	292
Total carrying amounts – material associates			30,108	29,836

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.

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.

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

Details

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

Relevant interests and fair values

	Proportion of voting power	
	2022	2021
Central Tablelands Water	33%	33%
Upper Macquarie County Council	25%	25%

D2-1 Interests in associates (continued)

Summarised financial information for associates

\$ '000	Central Tablelands Water		Upper Macquarie County Council	
	2022	2021	2022	2021
Statement of financial position				
Current assets				
Cash and cash equivalents	1,292	1,615	1,450	1,327
Other current assets	7,212	6,301	171	123
Non-current assets	82,927	83,099	44	75
Current liabilities				
Current financial liabilities (excluding trade and other payables and provisions)	512	616	–	–
Other current liabilities	1,450	1,328	467	333
Non-current liabilities				
Non-current financial liabilities (excluding trade and other payables and provisions)	23	430	14	26
Net assets	89,446	88,641	1,184	1,166
Statement of comprehensive income				
Income	7,445	7,600	1,653	1,728
Interest income	59	120	3	7
Depreciation and amortisation	(2,622)	(2,803)	(38)	(42)
Interest expense	(49)	(83)	–	–
Other expenses	(4,659)	(4,243)	(1,600)	(1,556)
Profit/(loss) from continuing operations	174	591	18	137
Profit/(loss) for period	174	591	18	137
Other comprehensive income	631	710	–	–
Total comprehensive income	805	1,301	18	137
Share of income – Council (%)	33%	33%	25%	25%
Profit/(loss) – Council (\$)	58	197	5	34
Total comprehensive income – Council (\$)	268	434	5	34
Summarised Statement of cash flows				
Cash flows from operating activities	3,095	3,224	133	246
Cash flows from investing activities	(2,886)	(3,141)	(10)	(26)
Cash flows from financing activities	(532)	(497)	–	–
Net increase (decrease) in cash and cash equivalents	(323)	(414)	123	220
Reconciliation of the carrying amount				
Opening net assets (1 July)	88,641	87,340	1,166	1,069
Profit/(loss) for the period	174	591	18	137
Other adjustments to equity	631	710	–	(40)
Closing net assets	89,446	88,641	1,184	1,166
Council's share of net assets (%)	33%	33%	25%	25%
Council's share of net assets (\$)	29,812	29,544	296	292

D2-1 Interests in associates (continued)

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

Accounting policy

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

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

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

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

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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

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

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

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

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

\$ '000	Carrying value 2022	Carrying value 2021	Fair value 2022	Fair value 2021
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	2,298	3,665	2,298	3,505
Receivables	1,287	587	1,287	587
Investments				
– Debt securities at amortised cost	18,000	17,000	18,000	17,000
Total financial assets	21,585	21,252	21,585	21,092
Financial liabilities				
Payables	1,524	1,535	1,515	1,375
Loans/advances	6,601	7,203	5,040	6,360
Total financial liabilities	8,125	8,738	6,555	7,735

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.

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	2022	2021
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	23	35
Impact of a 10% movement in price of investments		
– Equity / Income Statement	230	386

(b) Credit risk

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

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

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

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

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

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

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

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

Credit risk profile

Receivables – rates and annual charges

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

\$ '000	Not yet overdue	overdue rates and annual charges		Total
		< 5 years	≥ 5 years	
2022				
Gross carrying amount	–	160	–	160
2021				
Gross carrying amount	–	141	–	141

Receivables - non-rates and annual charges and contract assets

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

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

\$ '000	Not yet overdue	0 - 30 days	Overdue debts			Total
			31 - 60 days	61 - 90 days	> 91 days	
2022						
Gross carrying amount	2,618	343	203	244	64	3,472
2021						
Gross carrying amount	778	113	22	3	196	1,112
Expected loss rate (%)	2.60%	0.00%	0.00%	0.00%	56.40%	11.76%
ECL provision	20	—	—	—	111	131

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

(c) Liquidity risk

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

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

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

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

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

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

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in: 1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
2022							
Payables	0.00%	504	—	—	—	504	1,524
Borrowings	3.78%	—	851	2,649	4,710	8,210	6,601
Total financial liabilities		504	851	2,649	4,710	8,714	8,125
2021							
Payables	0.00%	578	—	—	—	578	1,535
Borrowings	3.82%	—	851	2,888	5,322	9,061	7,203
Total financial liabilities		578	851	2,888	5,322	9,639	8,738

Loan agreement breaches

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

E2-1 Fair value measurement

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

– Infrastructure, property, plant and equipment

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

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

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

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

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

Fair value measurement hierarchy							
\$ '000	Notes	Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2022	2021	2022	2021	2022	2021
Infrastructure, property, plant and equipment	C1-7						
Plant and equipment		–	–	5,365	6,286	5,365	6,286
Office equipment		–	–	302	341	302	341
Furniture and fittings		–	–	163	128	163	128
Operational land		–	–	1,226	1,051	1,226	1,051
Community land		–	–	8,230	6,919	8,230	6,919
Land under roads (post 30/06/08)		–	–	31	26	31	26
Land improvements - non depreciable		–	–	3,403	2,500	3,403	2,500
Land improvements - depreciable		–	–	4,484	4,044	4,484	4,044
Buildings – non-specialised		–	–	1,609	1,451	1,609	1,451
Buildings – specialised		383	349	18,656	17,572	19,039	17,921
Roads		–	–	188,253	169,529	188,253	169,529
Bridges		–	–	23,034	21,100	23,034	21,100
Footpaths		–	–	7,421	6,060	7,421	6,060
Major earthworks		–	–	13,974	12,610	13,974	12,610
Stormwater		–	–	15,211	13,417	15,211	13,417
Sewerage network		–	–	24,917	19,355	24,917	19,355
Swimming Pools		–	–	4,111	4,202	4,111	4,202
Open space/recreation assets		–	–	4,595	4,129	4,595	4,129
Tip assets		–	–	71	85	71	85
Quarry assets		–	–	623	157	623	157
Other remediation assets		–	–	76	97	76	97
Total infrastructure, property, plant and equipment		383	349	325,755	291,059	326,138	291,408

Valuation techniques

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

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

E2-1 Fair value measurement (continued)

Infrastructure, property, plant and equipment (IPPE)

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 fair value. Indexation was applied to the fair value of each parcel consistent with the increase in the VG valuation.

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 2021)

Council's community land is land intended for public access and use, or where other restrictions applying to the land create some obligation to maintain public access (such as a trust deed, or dedication under section 94 of the Environmental Planning and Assessment Act 1979). This gives rise to the restrictions in the Act, intended to preserve the qualities of the land.

Community Land:

- Cannot be sold
- Cannot be leased, licensed, or any other estate granted over the land for more than 21 years
- Must have a plan of management

In relation to the valuing of Community Land the Office of Local Government has authorised the use of the NSW Valuer General's valuations as a sufficient basis to represent fair value for the revaluation of community land under clause 31 of AASB 116.

Depreciable Land Improvements – Gardens/softfall areas, cricket pitches, other depreciable assets.

Valuation Techniques: 'Cost approach'

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

E2-1 Fair value measurement (continued)

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 were used to accurately calculate asset dimensions.

Council officers undertook onsite inspections to verify asset location, type and to establish condition ratings for each asset to calculate the remaining life/fair value of each asset.

Council has indexed Depreciable Land Improvements by the annual ABS Producer Price

Index of 5.6% during the 2022 financial year to account for material increases in costs due to the high inflation experienced in 2021/22 financial year.

Non Depreciable Land Improvements – Bores, wetlands and earthworks.

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Dimensions units rates and useful lives.

Non Depreciable Land Improvements were valued as at 30 June 2021.

Valuations are based on dimensions and unit rates derived from indexed historical costs and from industry rates such as the 'Rawlinson's Australian Construction handbook'. A spatial information system and 7.5cm aerial imagery were used to accurately calculate asset dimensions.

Council has indexed Non Depreciable Land Improvements by the annual ABS Producer Price Index of 5.6% during the 2022 financial year to account for material increases in costs due to the high inflation experienced in 2021/22 financial year.

Buildings (Specialised/Non Specialised) – Community halls, toilet blocks, council offices, library, multipurpose centre, works depot

Valuation Techniques: 'Cost approach & Market approach'

Inputs Used (Level 2 and Level 3): Market approach, Unit rates, useful life, asset condition

Council's buildings were valued at fair value on 30th June 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.

Council has indexed Buildings (Specialised and Non Specialised) by the annual ABS Producer Price Index of 5.6% during the 2022 financial year to account for material increases in costs due to the high inflation experienced in 2021/22 financial year.

Open Space/Recreational Assets – Fencing, shadesails, other recreational furniture

Valuation Techniques: 'Cost approach'

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

Open space/recreational assets were valued as at 30 June 2021.

Valuations are based on dimensions, specifications and unit rates derived from indexed historical costs and from industry rates such as the 'Rawlinson's Australian Construction handbook'. A spatial information system and 7.5cm aerial imagery were used to accurately calculate asset dimensions.

Council officers undertook onsite inspections to verify asset location, type and to establish condition ratings for each asset to calculate the remaining life/fair value of each asset.

Council has indexed Open Space / Recreational Assets by the annual ABS Producer Price Index of 5.6% during the 2022 financial year to account for material increases in costs due to the high inflation experienced in 2021/22 financial year.

Roads – Road surface, pavement, formation, major earthworks

E2-1 Fair value measurement (continued)

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)

GPS logged to establish the length and extent of the network. Road terminuses (extent of Council maintenance activities) were taken as the measure of asset length. Recent works have been included from Works as Executed plans.

Seal widths (sealed roads) and running surface width (unsealed roads) were verified using aerial imagery and random field testing. Pavement widths are assumed to be equal to the seal width / running surface width, which was confirmed by random sampling of a range of road classifications across the Shire.

Formation widths for sealed and unsealed roads were established by random sampling in the field and from aerial imagery analysis of a range of road classifications and were demonstrated to be double the width of the pavement for sealed roads and 1.4 times the width of the surface for unsealed roads. Formation depth varies according to the Class of road, with urban areas assumed to be a greater depth, as urban roads tend to be on flood plains. Formation costs allow for the installation of drainage blankets over 20% of the road length and for 1.2 minor culverts per kilometre (based on the average number per kilometre across the Shire).

Unit rates for formation, pavement and sealing were based on recent Council works and validated against Rawlinson's Australian Construction handbook. Unit rates are assumed to be for an undulating topography, as this represents the majority of road corridors in the Shire. The slightly steeper grades are assumed to be countered by the substantially longer corridors of flat to slightly undulating topography.

Condition Assessment data was obtained from laser survey undertaken by the Australian Road Research Board (ARRB) in 2019/20 (sealed roads) and assessment by Council officers utilising the UnsealedRoads.com assessment methodology (unsealed roads). Condition data was used as a substitute for date of construction data to establish remaining lives. This was due to Council not having complete road construction / rehabilitation / initial sealing data.

Roadside furniture including crash barriers and signs were collated from the ARRB survey for sealed roads and by Council staff for unsealed roads. An average unit rate by length categories was applied to crash barriers (including guard rail and wire rope) to account for variations in the value of the various 'end treatments' used on guard rail. Condition ratings are per item, collated by Council staff using a standard Condition Rating Guide. Unit rates for signs are based on an assumed Type B size sign with one post, to provide an average cost, to account for multiple posts and multiple sign faces on a single post. The unit rate reflects the cost of recent council works. Condition ratings were supplied by ARRB for sealed road signs and by Council staff for unsealed roads.

Council has indexed all Road asset sub classes by the annual ABS Producer Price Index of 5.6% during the 2022 financial year to account for material increases in costs due to the high inflation experienced in 2021/22 financial year.

Bridges – Concrete bridges, Timber Bridges, Bridge sized culverts

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, asset condition, dimension and specifications (concrete/timber).

Council defines a bridge as a structure with a road centreline length of 6m or more and has inspected all Bridges and Major Culverts utilising a standardised Bridge Measurement Guide to determine the split between Bridges and Major Culverts, resulting in transfers into and out of the Bridge Asset Class.

Condition assessment for bridges was undertaken by professional bridge engineering companies for Timber bridges (Level 3 inspections) and by an experienced bridge 'ganger' for concrete bridges and other Council staff using Culvert Condition Assessment Guide for Culvert style bridges (Level 1 inspections, based on observed defects), but does not include core sampling or tensile testing of any components. Bridges constructed in the last 5 years have been assumed to be in Condition 1.

Bridge values were determined on the basis of a square metre (of deck) rate, based on a number of bridges Council has had built in the last five years.

E2-1 Fair value measurement (continued)

Council has indexed Bridges by the annual ABS Producer Price Index of 5.6% during the 2022 financial year to account for material increases in costs due to the high inflation experienced in 2021/22 financial year.

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.

Council has indexed Footpaths by the annual ABS Producer Price Index of 5.6% during the 2022 financial year to account for material increases in costs due to the high inflation experienced in 2021/22 financial year.

Stormwater Drainage - includes pits and pipes

Valuation Techniques: 'Cost approach'

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

Council's register was developed using a combination of field observation and aerial imagery. The level of capture is estimated to be around 85% to 95%, as by its nature Urban Stormwater drainage is difficult to locate and Council does not have complete records of drainage installed. Pipe sizes have been estimated in some instances, as it is not possible to access all pipes.

Condition assessment was undertaken by Council staff using a standardised Condition Assessment Guide, with the condition of most pipes assumed from the condition of associated pits, due to a lack of accessibility.

Unit Rates for stormwater pits, pipes were derived from the Office of Water; NSW reference Rates Manual; Valuation of Water Supply, Sewerage and Stormwater Assets, Reinforced Concrete Box Culverts from recent council works and concrete lined drains from Rawlinsons Australian Construction Handbook. As with Kerb and Gutter, these rates do not take into account any allowance for the removal of existing (failed) stormwater assets.

Council has indexed Stormwater Drainage by the annual NSW Water and Sewer Reference Rate of 5.73% during the 2022 financial year to account for material increases in costs due to the high inflation experienced in 2021/22 financial year.

Major Earthworks – (transport asset class only)

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, dimensions and specifications

Major Earthworks have been captured through field surveys and Works as Executed plans for more recent works. Bulk earthworks do not include earthworks for buildings and within Parks and Gardens, as these are accounted for within those asset classes, where applicable.

Council has verified the extent of some of its major earthworks through the use of Drone Survey, resulting in changes in some existing estimates. The condition of major earthworks is assumed to be 1, as these are a very long life assets, which are not depreciated.

The Unit Rates for Major Earthworks are derived from recent Council works and have been compared with rates from the Rawlinsons Australian Construction Handbook.

Council has indexed Major Earthworks by the annual ABS Producer Price Index of 5.6% during the 2022 financial year to account for material increases in costs due to the high inflation experienced in 2021/22 financial year.

Major Culverts – Pipe Culverts, Reinforced Concrete Box Culverts

Valuation Techniques: 'Cost approach'

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

E2-1 Fair value measurement (continued)

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.

Council has indexed Major Culverts by the annual ABS Producer Price Index of 5.6% during the 2022 financial year to account for material increases in costs due to the high inflation experienced in 2021/22 financial year.

Kerb and Gutter – highback concrete, rollback concrete, median and 'splitter islands', bluestone and riverstone

Valuation Techniques: 'Cost approach'

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

The Kerb and Gutter asset register was developed using 7.5cm Aerial imagery for Blayney and the Villages. This data was verified with an inspection program to determine the accuracy and materials used. The bulk of Council's kerb and gutter network is concrete ('high back' or 'roll back'), however some kerb and gutter is constructed from bluestone or river stone. Median and 'splitter islands' are included in this asset sub class.

Condition assessment for Kerb and Gutter was collated by Council staff using a standardised Condition Assessment Guide.

Unit Rates were established on 'First Principles' and verified against a tender that Council had recently submitted for kerb and gutter works. Unit rates for the bluestone and river stone kerbs and gutters was also established on 'First Principles' and verified against recent 'reconstruction' works in Carcoar.

Unit rates for kerb and gutter are all based on 'Greenfields' costs and do not include any allowance of the removal of existing failed sections.

Council has indexed Kerb and Gutter assets by the annual ABS Producer Price Index of 5.6% during the 2022 financial year to account for material increases in costs due to the high inflation experienced in 2021/22 financial year.

Sewerage Network – Sewer pipes, pump stations, treatment plant, telemetry system, manholes

Valuation Techniques: 'Cost approach'

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

Council's Sewer Assets were valued by AUSTRALIS Asset Advisory Group as at 30 June 2022, based on current unit rates. These rates will be indexed annually in accordance with the Office of Water's NSW Reference Rates.

Australis conducted a physical inspection of the ground-level facility assets in the system such as treatment plants, pumping stations and effluent reuse reservoir. Condition assessments of the Gravity Main Network were supplied by Council to Australis, being a combination of in-house and contractor inspections from 2017 to 2022, utilising the WSAA Conduit Inspection and Reporting Code for the differing age groupings of the pipe network.

The asset register was built using Council GIS data with modifications made to achieve the correct level of componentisation and to collect additional details regarding material and capacities of the assets. Council has further componentised the Sewer pipe network into a pipe and a conduit component to account for the contemporary practice of relining of pipes. It is anticipated that pipes can be relined at least twice generating an extension of the useful life of the conduit component.

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.

E2-1 Fair value measurement (continued)

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.

Council has indexed Swimming Pool assets by the annual ABS Producer Price Index of 5.6% during the 2022 financial year to account for material increases in costs due to the high inflation experienced in 2021/22 financial year.

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)

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 (30/6/22) 2022	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and equipment			
Plant & Equipment	5,365	Cost Approach	<ul style="list-style-type: none"> • Gross Replacement Cost • Remaining Useful Life
Office Equipment	302	Cost Approach	<ul style="list-style-type: none"> • Gross Replacement Cost • Remaining Useful Life
Furniture & Fittings	163	Cost Approach	<ul style="list-style-type: none"> • Gross Replacement Cost • Remaining Useful Life
Operational Land	1,226	Market Approach	<ul style="list-style-type: none"> • Price per square metre
Community Land	8,230	Market Approach - adjusted for restrictions	<ul style="list-style-type: none"> • NSW Valuer Generals Valuation (Unimproved Capital Value)
Land under roads - (post 30/06/2008)	31	Market Approach	<ul style="list-style-type: none"> • Price per square metre
Land Improvements - non depreciable	3,403	Cost Approach	<ul style="list-style-type: none"> • Unit Rates
Depreciable Land Improvements	4,484	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful life
Buildings – Specialised	1,609	Cost Approach & Market Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful life
Buildings – Non Specialised	18,656	Cost Approach & Market Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful life
Open Space/Recreation Assets	4,595	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful life
Roads	188,253	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Conditions • Useful Life

E2-1 Fair value measurement (continued)

\$ '000	Fair value (30/6/22) 2022	Valuation technique/s	Unobservable inputs
Bridges	23,034	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Conditions • Useful Life
Footpaths	7,421	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Conditions • Useful Life
Major Earthworks	13,974	Cost Approach	<ul style="list-style-type: none"> • Unit Rates
Stormwater Drainage	15,211	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Conditions • Useful Life
Sewerage Network	24,917	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Useful Life • Asset Conditions
Swimming Pools	4,111	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Conditions • Useful Life
Waste facility, quarries & other remediation assets	770	Cost Approach	<ul style="list-style-type: none"> • 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:

\$ '000	Operational Land		Community Land		Depreciable land improvements		Building specialised	
	2022	2021	2022	2021	2022	2021	2022	2021
Opening balance	1,051	989	6,919	5,002	4,044	3,588	17,572	17,640
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	207	–	1,311	1,979	422	596	1,252	–
Other movements								
Transfers from/(to) another asset class	–	62	–	(62)	20	(272)	–	(7)
Other adjustments and transfers	30	–	–	–	–	–	–	–
Purchases (GBV)	–	–	–	–	138	496	538	657
Disposals (WDV)	(62)	–	–	–	(7)	(15)	(161)	(17)
Depreciation and impairment	–	–	–	–	(133)	(349)	(545)	(701)
Closing balance	1,226	1,051	8,230	6,919	4,484	4,044	18,656	17,572

\$ '000	Buildings non-specialised		Open space/recreation assets		Roads		Bridges	
	2022	2021	2022	2021	2022	2021	2022	2021
Opening balance	1,451	1,500	4,129	3,705	169,529	168,624	21,100	21,416
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	205	–	386	583	17,471	–	2,247	–
Other movements								
Transfers from/(to) another asset class	–	(5)	(20)	(243)	–	(2)	–	–
Other adjustments and transfers	–	–	–	–	–	–	–	–
Purchases (GBV)	2	–	251	236	4,403	4,759	–	–
Disposals (WDV)	–	–	(4)	(30)	(37)	(794)	–	–
Depreciation and impairment	(49)	(44)	(147)	(122)	(3,113)	(3,058)	(313)	(316)
Closing balance	1,609	1,451	4,595	4,129	188,253	169,529	23,034	21,100

\$ '000	Footpaths		Major earthworks		Stormwater		Sewerage network	
	2022	2021	2022	2021	2022	2021	2022	2021
Opening balance	6,060	5,943	12,610	12,610	13,417	13,608	19,355	19,716
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	614	–	1,364	–	1,430	–	5,747	176
Other movements								
Transfers from/(to) another asset class	–	17	–	–	–	(15)	–	–
Other adjustments and transfers	–	–	–	–	–	–	–	–
Purchases (GBV)	870	241	–	–	538	11	327	–
Disposals (WDV)	(2)	(23)	–	–	–	(14)	(1)	(19)
Depreciation and impairment	(121)	(118)	–	–	(174)	(173)	(511)	(518)
Closing balance	7,421	6,060	13,974	12,610	15,211	13,417	24,917	19,355

E2-1 Fair value measurement (continued)

\$ '000	Plant and equipment		Office equipment		Furniture and fittings		Swimming pools	
	2022	2021	2022	2021	2022	2021	2022	2021
Opening balance	6,286	6,643	341	340	128	131	4,202	4,296
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	–	–	–	–	–	–	3	–
Other movements								
Other adjustments and transfers	–	–	–	–	–	–	–	–
Purchases (GBV)	699	860	101	85	51	10	–	–
Disposals (WDV)	(539)	(188)	(37)	–	–	–	–	–
Depreciation and impairment	(1,081)	(1,029)	(103)	(84)	(16)	(13)	(94)	(94)
Closing balance	5,365	6,286	302	341	163	128	4,111	4,202

\$ '000	Land improvements - non depreciable		Land under roads - (post 30/06/2008)		Remediation, rehabilitation & restoration		Total	
	2022	2021	2022	2021	2022	2021	2022	2021
Opening balance	2,500	118	26	16	339	274	291,059	286,159
Recognised in other comprehensive income – revaluation surplus	523	1,855	5	–	–	–	33,187	5,189
Transfers from/(to) another asset class	–	527	–	–	–	–	–	–
Other adjustments and transfers	–	–	–	–	(17)	–	13	–
Purchases (GBV)	380	–	–	10	505	97	8,803	7,462
Disposals (WDV)	–	–	–	–	–	–	(850)	(1,100)
Depreciation and impairment	–	–	–	–	(57)	(32)	(6,457)	(6,651)
Closing balance	3,403	2,500	31	26	770	339	325,755	291,059

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 using 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 Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 Employee Benefits for the following reasons:

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.
- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors above, each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers, and hence shares in the associated gains and losses (to the extent that they are not borne by members).

Description of the funding arrangements.

Pooled Employers are required to pay future service employer contributions and past service employer contributions to the Fund.

The future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current future service employer contribution rates are::

Division B	1.9 times member contributions for non-180 Point Members; Nil for 180 Point Members*
Division C	2.5% salaries
Division D	1.64 times member contributions

* For 180 Point Members, Employers are required to contribute 7% of salaries for the year ending 30 June 2022 (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 million for 1 July 2021 to 30 June 2022, apportioned according to each employer's share of the accrued liabilities as at 30 June 2020. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

Description of the extent to which Council can be liable to the plan for other Council's obligations under the terms and conditions of the multi-employer plan

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding additional contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

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

E3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2022 was \$ 93,130.37. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2021.

The amount of additional contributions included in the total employer contribution advised above is \$48,008.06. Council's expected contribution to the plan for the next annual reporting period is \$70,764.60.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2022 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%

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

The share of any funding surplus or deficit that can be attributed to Council is 0.16%

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

* Plus promotional increases

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group.

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by December 2022

(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	2022	2021
Compensation:		
Short-term benefits	953	942
Post-employment benefits	78	73
Other long-term benefits	67	33
Total	1,098	1,048

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			Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000	Ref	Transactions during the year				
2022						
Catering	1	6	–	Paid on invoice	–	–
Donations & Financial Assistance Grants	2	7	–	Paid on completion of works	–	–
Supply of water	3	104	–	Payable by instalment date	–	–
Supply of materials and consumables	4	25	–	Paid on invoice	–	–
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	–	–
Supply of materials and consumables	4	–	–	Paid on invoice	–	–

F1-1 Key management personnel (KMP) (continued)

- 1 Catering for training and meetings of Council were supplied by related parties of a number of KMP's
- 2 Council have donated funds to local not for profit organisations for community projects where a number of KMP's are members
- 3 A KMP is the Chair of a joint organisation (County Council) who supplies water to Council Facilities
- 4 Council has procured materials and consumables from a supplier who is a related party of a KMP of Council.

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2022	2021
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	26	27
Councillors' fees	83	85
Other Councillors' expenses (including Mayor)	19	23
Total	128	135

F2 Other relationships

F2-1 Audit fees

\$ '000	2022	2021
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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

	46	41
Remuneration for audit and other assurance services	46	41

(ii) Non-assurance services

Remuneration advice

	3	—
Remuneration for non-assurance services	3	—

Total Auditor-General remuneration

	49	41
--	----	----

Non NSW Auditor-General audit firms

(ii) Non-assurance services

Internal Audit

	34	43
--	----	----

Other assurance services

	—	3
Remuneration for non-assurance services	34	46

Total remuneration of non NSW Auditor-General audit firms

	34	46
--	----	----

Total audit fees

	83	87
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G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

\$ '000	2022	2021
Net operating result from Income Statement	9,853	3,687
Add / (less) non-cash items:		
Depreciation and amortisation	6,522	6,735
(Gain) / loss on disposal of assets	(54)	512
Non-cash capital grants and contributions	(865)	–
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	(101)	(11)
Share of net (profits)/losses of associates/joint ventures using the equity method	(63)	(231)
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(544)	57
Increase / (decrease) in provision for impairment of receivables	(116)	6
(Increase) / decrease of inventories	121	(85)
(Increase) / decrease of other current assets	(65)	(10)
(Increase) / decrease of contract asset	(1,795)	28
Increase / (decrease) in payables	23	117
Increase / (decrease) in accrued interest payable	(3)	(2)
Increase / (decrease) in other accrued expenses payable	–	2
Increase / (decrease) in other liabilities	(31)	372
Increase / (decrease) in contract liabilities	(171)	2,383
Increase / (decrease) in employee benefit provision	(27)	85
Increase / (decrease) in other provisions	487	84
Net cash flows from operating activities	13,171	13,734

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2022	2021
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Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, plant and equipment

Buildings	–	1,320
Road infrastructure	1,341	–
Total commitments	1,341	1,320

These expenditures are payable as follows:

Within the next year	1,341	1,320
Total payable	1,341	1,320

Sources for funding of capital commitments:

Future grants and contributions	1,132	660
Unexpended grants	128	660
Internally restricted reserves	81	–
Total sources of funding	1,341	1,320

Details of capital commitments

Council entered into one contract in November 2021 and two contracts in February 2022 for the replacement of the Boondaroo, Leabeater Street and Lucan Road Bridges funded in part under the Natural Disaster funding and Fixing Country Bridges program. Delays in the availability of contractors, the long lead time for commencement compounded with the rising cost of materials has resulted in delays in commencement of these projects. The projects are scheduled to commence in early 2022/23.

G3 Statement of developer contributions as at 30 June 2022

G3-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
Local infrastructure fund	867	154	–	11	–	–	1,032	–
S7.11 contributions – under a plan	867	154	–	11	–	–	1,032	–
Future Sewerage Infrastructure Contributions	97	101	–	2	–	–	200	–
S64 contributions	899	92	–	6	–	–	997	–
Total contributions	1,863	347	–	19	–	–	2,229	–

Under the Environmental Planning and Assessment Act 1979, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

G3-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
CONTRIBUTION PLAN NUMBER – Local infrastructure fund								
Local infrastructure fund	867	154	–	11	–	–	1,032	–
Total	867	154	–	11	–	–	1,032	–

G3-3 Contributions not under plans

Future Infrastructure Subsidy

Sewerage services	97	101	–	2	–	–	200	–
Total	97	101	–	2	–	–	200	–

G3-4 S64 contributions

S64 contributions

Sewerage services	899	92	–	6	–	–	997	–
Total	899	92	–	6	–	–	997	–

G4 Statement of performance measures

G4-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2022	Indicator 2022	Indicators 2021	Indicators 2020	Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(168)	(0.86)%	(3.74)%	(4.96)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	19,604				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	14,079	47.90%	57.54%	56.42%	> 60.00%
Total continuing operating revenue ¹	29,392				
3. Unrestricted current ratio					
Current assets less all external restrictions	11,293	4.67x	3.86x	4.71x	> 1.50x
Current liabilities less specific purpose liabilities	2,418				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	6,501	8.44x	7.26x	5.31x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	770				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	189	1.58%	1.46%	2.84%	< 10.00%
Rates and annual charges collectable	11,957				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	20,298	15.97	17.23	12.72	> 3.00
Monthly payments from cash flow of operating and financing activities	1,271	months	months	months	months

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

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

G4-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Sewer Indicators		Benchmark
	2022	2021	2022	2021	
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}					
Total continuing operating revenue excluding capital grants and contributions ¹	(0.91)%	(3.77)%	(0.30)%	(3.40)%	> 0.00%
2. Own source operating revenue ratio					
Total continuing operating revenue excluding capital grants and contributions ¹					
Total continuing operating revenue ¹	45.54%	55.77%	78.64%	75.61%	> 60.00%
3. Unrestricted current ratio					
Current assets less all external restrictions					
Current liabilities less specific purpose liabilities	4.67x	3.86x	99.07x	96.84x	> 1.50x
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹					
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	8.04x	6.93x	16.64x	13.98x	> 2.00x
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding					
Rates and annual charges collectable	1.44%	1.38%	2.66%	2.13%	< 10.00%
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits					
Monthly payments from cash flow of operating and financing activities	11.05 months	12.13 months	103.80 months	136.83 months	> 3.00 months

(1) - (2) Refer to Notes at Note G6-1 above.

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

H Additional Council disclosures (unaudited)

H1-1 Council information and contact details

Principal place of business:

91 Adelaide Street
Blayney NSW 2799

Contact details

Mailing Address:

PO Box 62
Blayney NSW 2799

Opening hours:

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

Internet: www.blayney.nsw.gov.au

Email: council@blayney.nsw.gov.au

Officers

General Manager

M.Dicker

Responsible Accounting Officer

T.Irlam

Public Officer

A. Franze

Auditors

Auditor General New South Wales
Level 19 Tower 2 Darling Park
201 Sussex Street
SYDNEY NSW 2000

Elected members

Mayor

Cr. S.J. Ferguson

Deputy Mayor

Cr. D Somervaille

Councillors

Cr. A Ewin
Cr. C Gosewisch
Cr. J Newstead
Cr. M Pryse Jones
Cr. B Reynolds



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Blayney Shire Council

To the Councillors of Blayney Shire Council

Qualified 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 2022, the Statement of Financial Position as at 30 June 2022, 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, except for the effects of the matter described in the 'Basis for Qualified Opinion' section of my report:

- 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 2022, 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 qualified opinion should be read in conjunction with the rest of this report.

Basis for Qualified Opinion

Non recognition of rural fire-fighting equipment

As disclosed in Note C1-7 to the financial statements, the Council has not recognised rural fire-fighting equipment as assets within 'Infrastructure, property, plant and equipment' in the Statement of Financial Position at 30 June 2022. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

Australian Accounting Standards refers to control of an asset as being the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset. Control includes the ability to prevent other entities from directing the use of, and obtaining the benefits from, an asset.

Rural fire-fighting equipment is controlled by the Council as:

- these assets are vested in the Council under section 119(2) of the *Rural Fires Act 1997* (Rural Fires Act), giving the Council legal ownership
- the Council has the ability, outside of emergency events in section 44 of the Rural Fires Act, to prevent the NSW Rural Fire Service from directing the use of the rural fire-fighting equipment by either not entering into a service agreement, or cancelling the existing service agreement that was signed on 28 February 2018
- the Council has specific responsibilities for fire mitigation and safety works and bush fire hazard reduction under Part 4 of the Rural Fires Act. The Council obtains economic benefits from the rural fire-fighting equipment as these assets are used to fulfil Council's responsibilities
- in the event of the loss of an asset, the insurance proceeds must be paid into the New South Wales Rural Fire Fighting Fund (section 119(4) of the Rural Fires Act) and be used to reacquire or build a similar asset, which is again vested in the Council as an asset provided free of charge.

While Council has undertaken procedures to confirm the fair value of this equipment, including assets vested in it during the year, it has not recognised these assets in the financial statements. When these assets are vested, no financial consideration is required from the Council and as such these are assets provided to Council free-of-charge.

The effect of the non-recognition is:

- rural fire-fighting equipment assets are understated by \$765,000 in the Statement of Financial Position and related notes as at 30 June 2022
- 'Accumulated surplus' is understated by \$765,000 in the Statement of Changes in Equity and Statement of Financial Position
- 'Depreciation, amortisation and impairment for non-financial assets' expense in the Income Statement is understated by \$208,000 for the year ended 30 June 2022. 'Depreciation, amortisation and impairment of non-financial assets' expense is recognised over the useful lives of these assets, which is offset by 'Grants and contributions provided for capital purposes' income recognised at the point the assets are vested as an asset received free of charge
- the 'Operating performance' ratio in Note G4-1 'Statement of performance measures – consolidated results' is (0.86)% instead of (1.92)%
- the 'Operating performance' ratio for general fund in Note G4-2 'Statement of performance measures by fund' is (0.91)% instead of (2.07)%.

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 qualified audit opinion.

Other Information

The Council's annual report for the year ended 30 June 2022 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 'Material budget variations'
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Karen Taylor
Delegate of the Auditor-General for New South Wales

21 October 2022
SYDNEY



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

Contact: Karen Taylor
Phone no: 02 9275 7311
Our ref: D2221520/1695

21 October 2022

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2022
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 2022 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed a modified 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 2022 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.

SIGNIFICANT AUDIT ISSUES AND OBSERVATIONS

I identified the following significant audit issues and observations during my audit of the Council's financial statements. These issues and observations were addressed as part of my audit.

Non recognition of rural fire-fighting equipment

The Council has not recognised rural fire-fighting equipment as assets within 'Infrastructure, property, plant and equipment' in the Statement of Financial Position at 30 June 2022. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

Australian Accounting Standards refers to control of an asset as being the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset. Control includes the ability to prevent other entities from directing the use of, and obtaining the benefits from, an asset.

Rural fire-fighting equipment is controlled by the Council as:

- these assets are vested in the Council under section 119(2) of the *Rural Fires Act 1997* (Rural Fires Act), giving the Council legal ownership
- the Council has the ability, outside of emergency events in section 44 of the Rural Fires Act, to prevent the NSW Rural Fire Service from directing the use of the rural fire-fighting equipment by either not entering into a service agreement, or cancelling the existing service agreement that was signed on 28 February 2018.
- the Council has specific responsibilities for fire mitigation and safety works and bush fire hazard reduction under Part 4 of the Rural Fires Act. The Council obtains economic benefits from the rural fire-fighting equipment as these assets are used to fulfil Council's responsibilities
- in the event of the loss of an asset, the insurance proceeds must be paid into the New South Wales Rural Fire Fighting Fund (section 119(4) of the Rural Fires Act) and be used to reacquire or build a similar asset, which is again vested in the Council as an asset provided free of charge.

While Council has undertaken procedures to confirm the fair value of this equipment, including assets vested in it during the year, it has not recognised these assets in the financial statements. When these assets are vested, no financial consideration is required from the Council and as such these are assets provided to Council free-of-charge.

This has resulted in the audit opinion on the Council's 30 June 2022 GPFS to be modified.

Refer to the Independent Auditor's report on the GPFS.

INCOME STATEMENT

Operating result

	2022	2021	Variance
	\$m	\$m	%
Rates and annual charges revenue	11.8	11.4	3.5
Grants and contributions revenue	15.3	9.9	54.5
Operating result from continuing operations	9.9	3.7	167.6
Net operating result before capital grants and contributions	0.07	(0.99)	107.1

The Council's operating result from continuing operations (\$9.9 million including depreciation and amortisation expense of \$6.5 million) was \$6.2 million higher than the 2020–21 result.

The net operating result before capital grants and contributions (\$0.07 million) was \$1.06 million higher than the 2020–21 result (\$0.99 million deficit).

Rates and annual charges revenue (\$11.8 million) increased by \$0.35 million (3.5 per cent) in 2021–22. This was the result of the approved rate pegging general variation of 2.0 per cent plus an increase to sewerage charges revenue compared to the prior year.

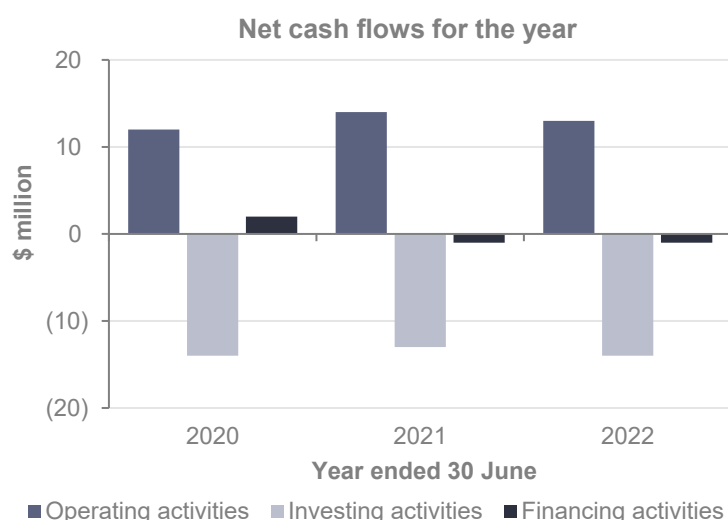
Grants and contributions revenue (\$15.3 million) increased by \$5.4 million in 2021–22. This was mainly due to:

- receiving 75 per cent of 2022-23 financial year allocation of financial assistance grants in advance (\$0.9 million increase)
- increase funding for works on roads and bridges
- increased funding for recreation and culture including the replacement of the roof at the Centrepont facility and the upgrade of amenities at King George Oval
- reduced activity in areas such as Roads to Recovery.

STATEMENT OF CASH FLOWS

Cash payments for materials and services during the year were \$1.0 million higher than the previous year, resulting in lower cashflows from operating activities.

Payments for infrastructure, property, plant and equipment were \$3.9 million higher than the previous year, though this was largely offset by a \$3.5 million net outflows for term deposits.



FINANCIAL POSITION

Cash and investments

Cash and investments	2022	2021	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	20.3	20.7	Externally restricted balances included sewer fund and unexpended grants.
Restricted and allocated cash and investments:			Balances are internally allocated due to Council policy or decisions for forward plans including work programs
• External restrictions	13.1	12.6	
• Internal allocations	7.1	7.5	

Debt

At 30 June 2022, Council had:

- external borrowings of \$6.6 million (2021: \$7.2 million), are secured against Council's general rating income
- access to a \$50,000 bank overdraft facility, unused at 30 June 2022, and \$40,000 credit card facility, unused \$31,000 at 30 June 2022.

PERFORMANCE

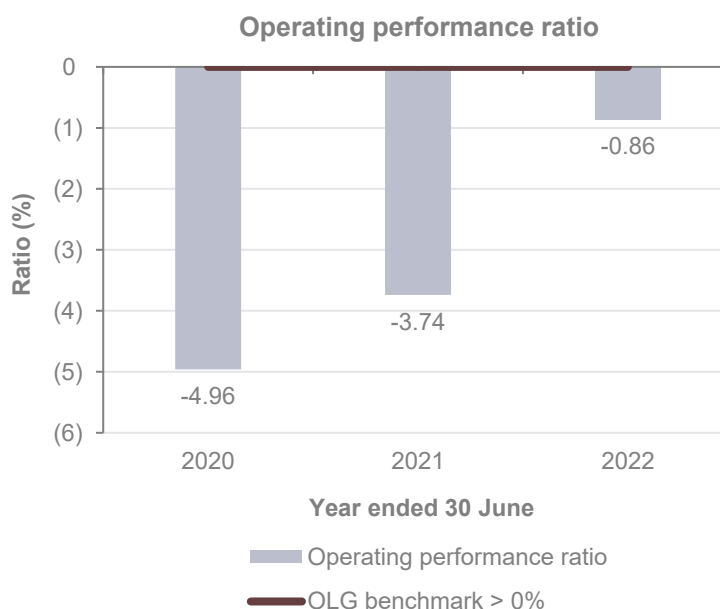
Performance measures

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

Operating performance ratio

Council is below benchmark but improving.

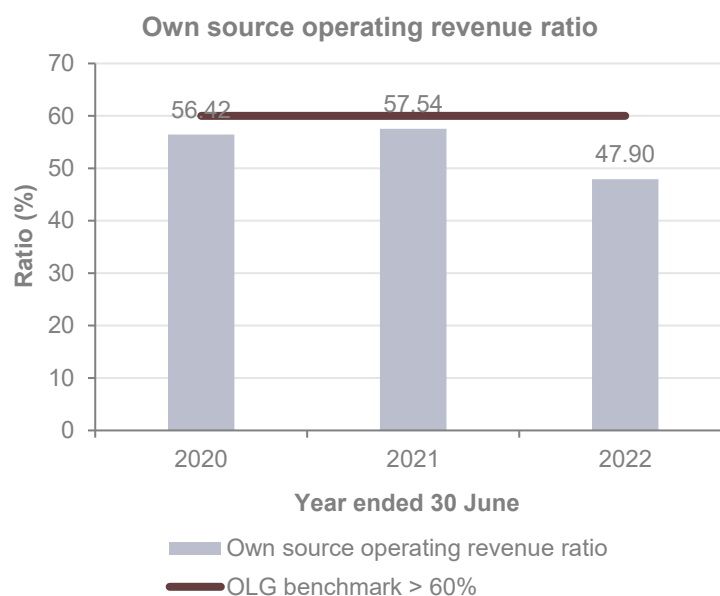
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



Own source operating revenue ratio

The 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.

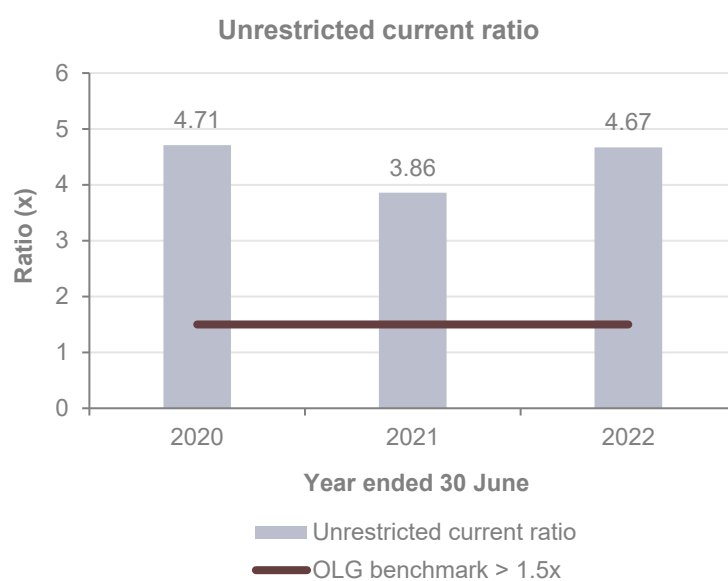
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

Council continues to exceed the OLG benchmark.

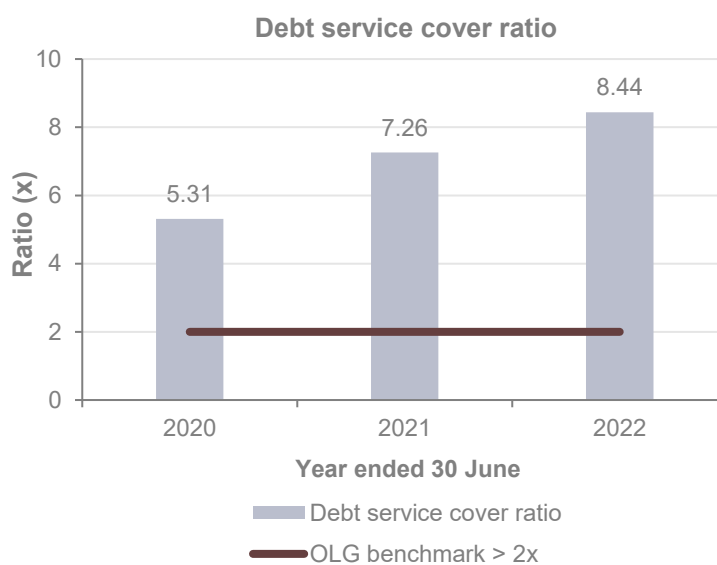
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

Council continued to exceed the benchmark. No new borrowing was drawn in the 2022 financial year.

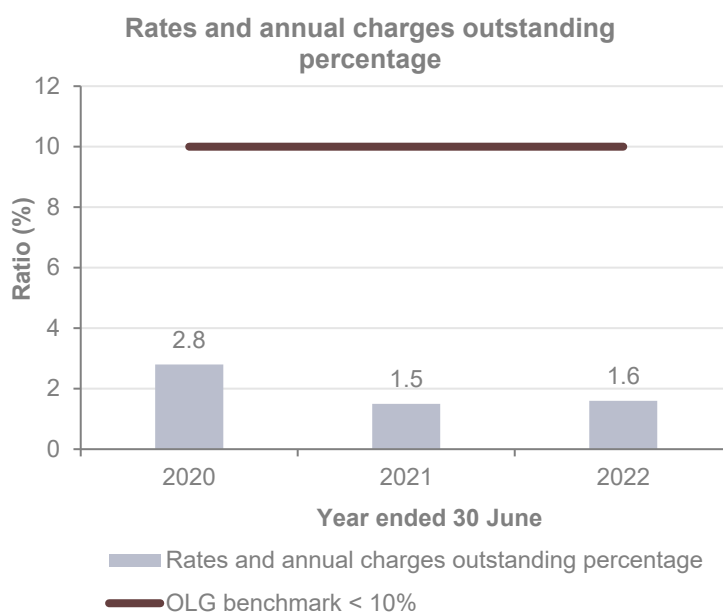
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

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

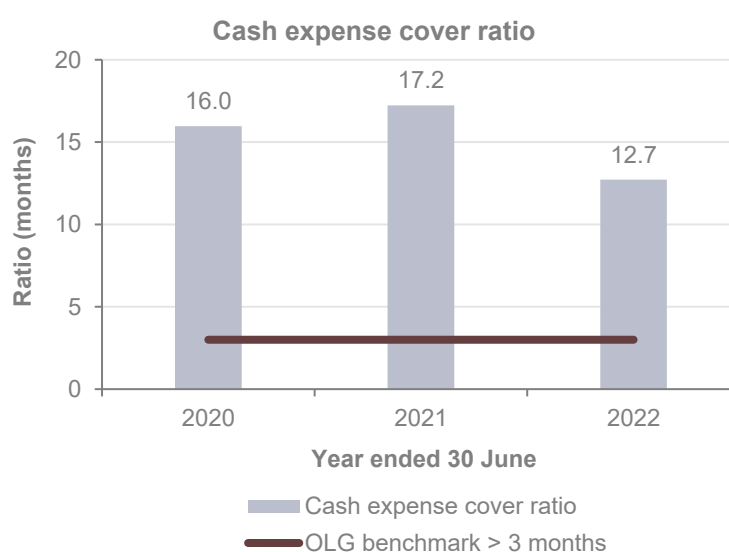
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.



Cash expense cover ratio

Council continues to exceed the benchmark.

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



Infrastructure, property, plant and equipment renewals

Council has renewed \$10.8 million of infrastructure assets in the 2021–22 financial year compared to \$3.5 million in the 2020–21 financial year. Roads infrastructure was the main asset class renewed during both financial years. A further \$3.9 million was spent on new assets during the 2021–22 financial year.

OTHER MATTERS

Legislative compliance

My audit procedures identified a material deficiency in the Council's financial statements that will be reported in the Management Letter. Rural fire-fighting equipment was not recognised in the financial statements.

Except for the matter outlined above, the Council's:

- accounting records were maintained in a manner and form that facilitated the preparation and the effective audit of the GPFS
- staff provided all accounting records and information relevant to the audit.



Karen Taylor
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

Blayney Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022



Special Purpose Financial Statements

for the year ended 30 June 2022

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Statement of Financial Position of water supply business activity	n/a
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Auditor's Report on Special Purpose Financial Statements	9

Background

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

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

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

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

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

Blayney Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2022

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 29 August 2022.



Cr. S.J. Ferguson

Mayor

29 August 2022



Cr. D. Somerville

Deputy Mayor

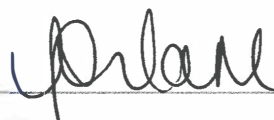
29 August 2022



M. Dicker

General Manager

29 August 2022



T. Irlam

Responsible Accounting Officer

29 August 2022

Blayney Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2022

\$ '000	2022	2021
Income from continuing operations		
Access charges	1,354	1,270
User charges	145	174
Liquid trade waste charges	78	71
Interest and investment income	34	51
Grants and contributions provided for operating purposes	14	14
Net gain from the disposal of assets	16	–
Other income	19	6
Total income from continuing operations	1,660	1,586
Expenses from continuing operations		
Employee benefits and on-costs	258	295
Borrowing costs	36	40
Materials and services	801	707
Depreciation, amortisation and impairment	568	573
Loss on disposal of assets	–	19
Other expenses	2	6
Total expenses from continuing operations	1,665	1,640
Surplus (deficit) from continuing operations before capital amounts	(5)	(54)
Grants and contributions provided for capital purposes	433	493
Surplus (deficit) from continuing operations after capital amounts	428	439
Surplus (deficit) from all operations before tax	428	439
Surplus (deficit) after tax	428	439
Plus accumulated surplus	9,699	9,260
Closing accumulated surplus	10,127	9,699
Return on capital %	0.1%	(0.1)%
Subsidy from Council	938	322
Calculation of dividend payable:		
Surplus (deficit) after tax	428	439
Less: capital grants and contributions (excluding developer contributions)	(433)	(493)
Surplus for dividend calculation purposes	–	–

Blayney Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2022

\$ '000	2022	2021
ASSETS		
Current assets		
Cash and cash equivalents	649	1,446
Investments	6,349	5,209
Receivables	36	27
Total current assets	7,034	6,682
Non-current assets		
Infrastructure, property, plant and equipment	26,468	20,673
Total non-current assets	26,468	20,673
Total assets	33,502	27,355
LIABILITIES		
Current liabilities		
Payables	12	14
Borrowings	59	55
Total current liabilities	71	69
Non-current liabilities		
Borrowings	356	415
Total non-current liabilities	356	415
Total liabilities	427	484
Net assets	33,075	26,871
EQUITY		
Accumulated surplus	10,127	9,699
Revaluation reserves	22,948	17,172
Total equity	33,075	26,871

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 Financial 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%**

Land tax – 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 DoI – 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 DoI – 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'.

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 3.66% at 30/6/22.

(iii) Dividends

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

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 2022 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 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 2022, the Statement of Financial Position of the Declared Business Activity as at 30 June 2022 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 2022, 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 2021–22 (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 2022 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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



Karen Taylor
Delegate of the Auditor-General for New South Wales

21 October 2022
SYDNEY

Blayney Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2022



Blayney Shire Council

Special Schedules

for the year ended 30 June 2022

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Blayney Shire Council

Permissible income for general rates

\$ '000	Notes	Calculation 2021/22	Calculation 2022/23
Notional general income calculation ¹			
Last year notional general income yield	a	9,079	9,302
Plus or minus adjustments ²	b	31	37
Notional general income	$c = a + b$	9,110	9,339
Permissible income calculation			
Or rate peg percentage	e	2.00%	2.50%
Or plus rate peg amount	$i = e \times (c + g)$	182	233
Sub-total	$k = (c + g + h + i + j)$	9,292	9,572
Plus (or minus) last year's carry forward total	l	6	(5)
Less valuation objections claimed in the previous year	m	—	(1)
Sub-total	$n = (l + m)$	6	(6)
Total permissible income	$o = k + n$	9,298	9,566
Less notional general income yield	p	9,302	9,566
Catch-up or (excess) result	$q = o - p$	(4)	1
Plus income lost due to valuation objections claimed ⁴	r	1	1
Less unused catch-up ⁵	s	(2)	(1)
Carry forward to next year ⁶	$t = q + r + s$	(5)	1

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (4) Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer General. Councils can claim the value of the income lost due to valuation objections in any single year.
- (5) Unused catch-up amounts or the rate peg balance amounts will be deducted if they are not caught up within ten years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for when setting the rates in a future year.
- (6) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Blayney Shire Council

To the Councillors of Blayney Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Blayney Shire Council (the Council) for the year ending 30 June 2023.

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 2021–22 (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 2022 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 2022'.

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

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

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

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

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

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

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

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



Karen Taylor
Delegate of the Auditor-General for New South Wales

21 October 2022
SYDNEY

Blayney Shire Council

Report on infrastructure assets as at 30 June 2022

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2021/22 Required maintenance ^a	2021/22 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Buildings	1,327	497	365	301	20,648	34,989	79.0%	13.0%	4.0%	2.0%	2.0%
	Sub-total	1,327	497	365	301	20,648	34,989	79.0%	13.0%	4.0%	2.0%	2.0%
Roads	Sealed roads	610	165	1,455	545	139,819	162,590	84.0%	14.0%	2.0%	0.0%	0.0%
	Unsealed roads	4,215	1,152	348	1,420	28,705	38,596	59.0%	14.0%	16.0%	9.0%	2.0%
	Bridges	1,959	423	94	18	23,034	33,028	44.0%	37.0%	13.0%	6.0%	0.0%
	Footpaths	357	133	112	93	7,421	10,487	35.0%	35.0%	26.0%	2.0%	2.0%
	Major earthworks (non depreciable)	—	—	—	—	13,974	13,974	100.0%	0.0%	0.0%	0.0%	0.0%
	Kerb & Gutter	781	201	149	268	11,366	16,529	29.0%	49.0%	17.0%	4.0%	1.0%
	Roadside Furniture	267	145	27	3	1,912	2,969	42.0%	46.0%	3.0%	1.0%	8.0%
	Culverts	337	96	76	329	6,451	8,451	72.0%	17.0%	7.0%	3.0%	1.0%
	Sub-total	8,526	2,315	2,261	2,676	232,682	286,624	71.1%	19.2%	7.0%	2.3%	0.5%
Sewerage network	Sewerage network	220	39	367	671	24,917	32,847	81.0%	10.0%	8.0%	1.0%	0.0%
	Sub-total	220	39	367	671	24,917	32,847	81.0%	10.0%	8.0%	1.0%	0.0%
Stormwater drainage	Stormwater drainage	164	46	94	3	15,211	19,689	64.0%	30.0%	5.0%	1.0%	0.0%
	Sub-total	164	46	94	3	15,211	19,689	64.0%	30.0%	5.0%	1.0%	0.0%
Open space / recreational assets	Swimming pools	—	—	123	64	4,111	4,466	100.0%	0.0%	0.0%	0.0%	0.0%
	Other	28	6	299	389	4,595	6,403	46.0%	28.0%	25.0%	0.0%	1.0%
	Sub-total	28	6	422	453	8,706	10,869	68.2%	16.5%	14.7%	0.0%	0.6%
Total – all assets		10,265	2,903	3,509	4,104	302,164	385,018	72.2%	18.3%	6.9%	2.0%	0.6%

(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

Blayney Shire Council

Report on infrastructure assets as at 30 June 2022

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2022	Indicator 2022	Indicators 20212020		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	10,784	212.83%	113.41%	231.26%	>= 100.00%
Depreciation, amortisation and impairment	5,067				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	10,265	3.28%	4.02%	4.08%	< 2.00%
Net carrying amount of infrastructure assets	313,372				
Asset maintenance ratio					
Actual asset maintenance	4,104	116.96%	113.82%	100.19%	> 100.00%
Required asset maintenance	3,509				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	2,903	0.75%	0.84%	1.28%	
Gross replacement cost	385,018				

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

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Blayney Shire Council

Report on infrastructure assets as at 30 June 2022

Buildings and infrastructure renewals ratio



Buildings and infrastructure renewals ratio

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

Commentary on result

21/22 ratio 212.83%

This ratio has increased substantially over the previous year. This is due to Council completing major renewal works on the CentrePoint Sport and Leisure Centre (swimming pool) roof and works on Panuara and Hobbys Yards Roads. Council is achieving substantially above the target of 100% with continued investment in renewals works, including significant road and other works.

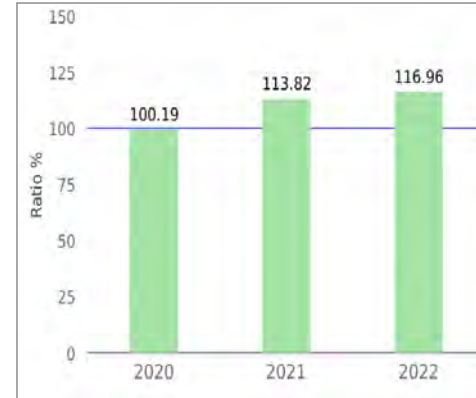
Benchmark: — $\geq 100.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Asset maintenance ratio



Asset maintenance ratio

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.

Commentary on result

21/22 ratio 116.96%

Council's performance on this ratio has continued to improve over the 2021/22 financial year, with increased expenditure on maintenance activities across the Transportation, Sewer and Open Space and Other Recreational asset classes. This means Council is investing sufficient funds to address the growth in the infrastructure backlog and is reflected in the continued decline in the Infrastructure Backlog Ratio.

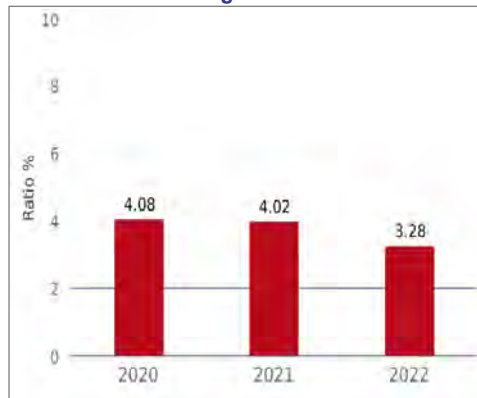
Benchmark: — $> 100.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Infrastructure backlog ratio



Infrastructure backlog ratio

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

Commentary on result

21/22 ratio 3.28%

Council has continued to reduce the infrastructure backlog ratio through renewal works on condition 4 and 5 assets. The dollar value of the infrastructure backlog was reduced by 7%, or \$0.8 million over the 2021/22 financial year. This ratio has reduced substantially since 2019, reflecting the fact that prior to the 2020 financial year, Council was using condition 2 as the measure of a satisfactory standard.

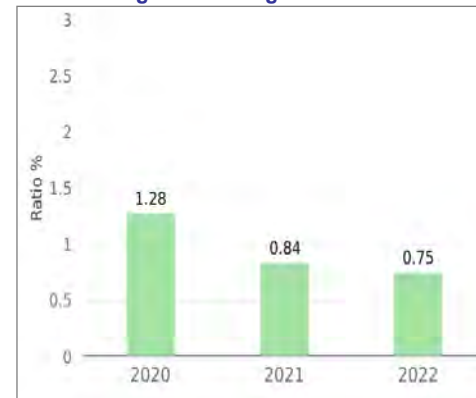
Benchmark: — $< 2.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Cost to bring assets to agreed service level



Cost to bring assets to agreed service level

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

Commentary on result

21/22 ratio 0.75%

This ratio refers to the cost for Council to bring assets to condition 3 or better, against the value of all infrastructure assets. The ratio has been substantially reduced over recent years and is now at 0.79%, compared to 0.84% in 2020/21 and substantially below the 2.14% in 2019. This reflects a substantial reduction in Council's backlog of assets in condition 4 and 5.



A3

**PAYMENT OF EXPENSES &
PROVISION OF FACILITIES
TO THE MAYOR AND
COUNCILLORS POLICY**



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

Policy	1A
Officer Responsible	Director Corporate Services
Last Review Date	15/08/2022

Strategic Policy

1. OBJECTIVE OF POLICY

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

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

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

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

2. STATUS OF THE POLICY

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

3. PAYMENT OF EXPENSES

3.1. CONFERENCES AND SEMINARS

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

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

3.1.1. Registration Fees

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

3.1.2. Accommodation

Payment of accommodation costs on the following basis:

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

3.1.3. Car Parking Fees

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

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

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

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

TRAINING AND PROFESSIONAL DEVELOPMENT

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

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

3.2. REIMBURSEMENT AND RECONCILIATION OF EXPENSES

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

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

3.3. CLAIM FORM

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

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

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

3.4. PAYMENTS IN ADVANCE

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

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

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

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

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

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

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

3.6. INCIDENTAL EXPENSES

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

Incidental expenses will be paid in accordance with the annual Taxation Determination issued by the Australian Taxation Office titled: *Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 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:

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

Council shall meet any excess applicable under a policy for:

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

3.8. LEGAL EXPENSES

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

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

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

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

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

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

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

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

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

3.9. CARER'S PROVISIONS

3.9.1. Carer's Expenses

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

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

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

3.9.2. Expenses and Facilities for Councillors with Disabilities

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

4. CONSIDERATION OF SPECIFIC EXPENSES FOR MAYORS AND COUNCILLORS

4.1. GENERAL TRAVEL ARRANGEMENTS

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

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

4.2. LOCAL TRAVEL ARRANGEMENTS AND EXPENSES

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

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

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

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

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

Councillors are encouraged to pool vehicles where practicable.

4.3. NON-LOCAL AND OTHER TRAVEL ARRANGEMENTS AND EXPENSES

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

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

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

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

4.4. TRAVELLING EXPENSES PER KILOMETRE RATE

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

4.5. OTHER EXPENSES

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

5. PROVISION OF FACILITIES

5.1. GENERAL PRINCIPLES

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

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

5.2. TECHNOLOGY EQUIPMENT

5.2.1. Mobile Devices

At the expense of Council, each Councillor shall be provided with Technology equipment, the provision of a mobile device (i.e tablet or laptop). Such equipment will be provided with required applications for Councillors to undertake their duties. Any additional applications at Council expense must be made in writing with substantiation of need.

Councillors shall be provided a \$50 itunes card on commencement of each Council term for purchase, update or replacement of applications. Any amounts beyond this will be subject to claim.

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

5.2.2. Data Allowance

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

5.3. APPAREL

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

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

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

5.4. OTHER FACILITIES

Councillors are to receive the benefit of:

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

5.5. RETURN OF FACILITIES

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

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

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

6. PROVISION OF ADDITIONAL EQUIPMENT AND FACILITIES FOR MAYORS

6.1. SECRETARIAL SUPPORT

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

6.2. CREDIT CARD

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

ATTACHMENT A – CLAIM FORM

**BLAYNEY SHIRE COUNCIL
COUNCILLOR'S EXPENSES CLAIM FORM**

Council has adopted a Policy for payment of expenses and provision of facilities to the Mayor, Deputy Mayor and Councillors in relation to discharging the functions of civic office.

Name of Councillor: _____

TRAVEL

Date	Council Meeting/Committee/Other	Kilometres

ACCOMMODATION/ SUSTENANCE/ OUT OF POCKET EXPENSES

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 and the Provision of Facilities to the Mayor and Councillors Policy the following application is submitted:

Name of Councillor: _____

Purpose of Travel: _____

Date(s): _____ Time from / to: _____

Location: _____

Venue: _____

Mode of Transport: (please circle)

Air

Council Vehicle

Councillor Vehicle

Hire Vehicle

Accommodation (if required):

Single Room: _____ Double Room: _____ Other: _____

Motel preference: _____

Please provide other relevant details (e.g. special requirements):

SIGNATURE: _____ **DATE:** _____

(Authority should be lodged with sufficient time for Council report for approval to be submitted.)

Office Use Only

Council meeting date: _____ Minute No.: _____

Transport: _____ Order No.: _____

Motel: _____ Order No.: _____

BLAYNEY SHIRE COUNCIL COUNCILLOR DATA ALLOWANCE CLAIM FORM

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

A new data allowance claim is required to be lodged each Council term or where an internet (data) plan or provider is changed.

Name of Councillor: _____

Date	Data provider	Internet Plan value per month \$	Claim per month \$

Maximum claimable is amount determined and approved by Council annually.

Please attach copy of invoice to substantiate plan value.

Please note: A new claim must be submitted where the plan value changes.

SIGNATURE: _____ **DATE:** _____

Office Use Only

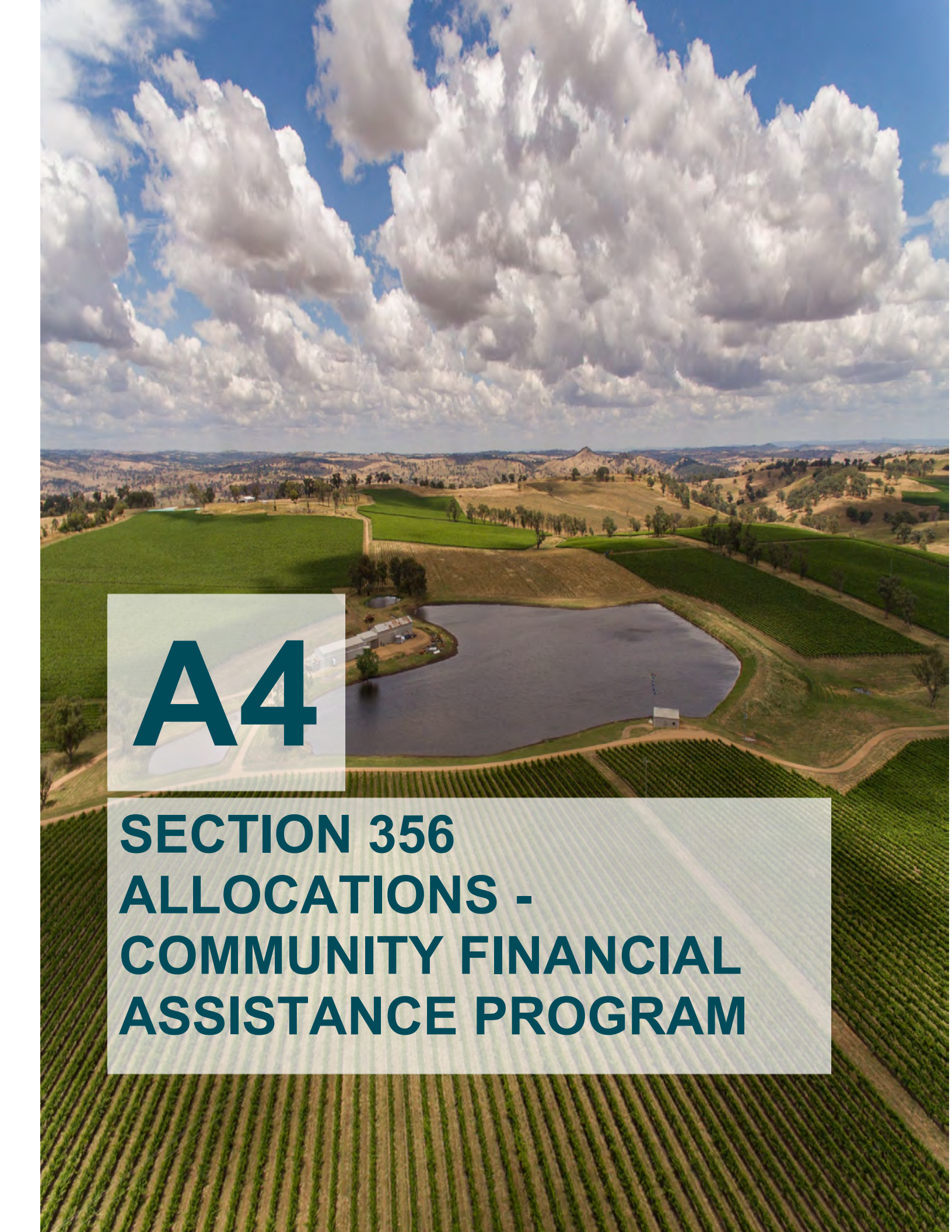
TOTAL CLAIM

TOTAL

\$

=====

	Date	Minute No.
First Adopted:	20/9/1999	592
Last Reviewed:	13/08/2001	388
	12/02/2007	7
	14/05/2007	07/094
	12/05/2008	08/105
	29/09/2008	08/231
	08/02/2010	1002/010
	09/05/2011	1105/007
	12/09/2011	1109/022
	10/12/2012	1212/005
	09/09/2013	1309/009
	16/09/2014	1409/010
	14/09/2015	1509/006
	19/09/2016	1609/009
	16/04/2018	1804/009
	15/08/2022	2208/009
Next Review:	19/02/2024	



A4

**SECTION 356
ALLOCATIONS -
COMMUNITY FINANCIAL
ASSISTANCE PROGRAM**

COMMUNITY FINANCIAL ASSISTANCE PROGRAM 2021/22

Recipient	\$
<u>INSURANCE CONTRIBUTIONS</u>	
Lyndhurst Soldiers Memorial Hall	1,019
Newbridge Progress Association	790
Millthorpe School of Arts	999
Blayney Shire Arts & Craft Inc.	630
Hobbys Yards Community Association	1,006
Blayney Shire Community Mens Shed	308
Barry Progress Association	633
Carcoar Village Association	319
	5,704
<u>RATES AND CHARGES CONTRIBUTIONS</u>	
Carcoar Dam Sailing Club Incorporated	510
Carcoar Historical Society	1,725
Hobbys Yards Hall	650
Carcoar - Mandurama CWA	582
Stringybark Craft Cottage/ Gladstone Hall	651
Tallwood Hall	697
Millthorpe CWA	1,820
Carcoar School of Arts	788
Lyndhurst Soldiers Memorial Hall	655
Millthorpe & District Historical Society	4,734
Millthorpe School of Arts	2,169
Anglican Church Blayney	356
Anglican Church Millthorpe	415
Catholic Church Blayney	512
Uniting Church Blayney	415
Mandurama Public Hall Reserve Trust	156
St Pauls Carcoar Community Facility	156
Carcoar Reserve Trust	36
	17,027
<u>SCHOOL AWARDS & SPORTING RELATED ASSISTANCE</u>	
Millthorpe Primary School	100
St Josephs Primary School Blayney	100
Blayney Public School	100
Blayney High School	100
Carcoar Primary School	100
Mandurama Public School	100
Neville Public School	100
Lyndhurst Public School	100
	800
<u>COMMUNITY EVENTS/CULTURAL ACTIVITIES</u>	
CWA of NSW - Central West Group	200
Platform Arts Hub Acquisitive Prize	1,000

Recipient	\$
Millthorpe Markets	2,000
Lyndhurst RSL / Blayney RSL - Traffic Control	1,336
Canobolas Pipe Band	650
Lifeline Central West	500
Bathurst Old Boys Rugby Union	445
Blayney Floral and Art Club	49
Neville Public Hall Reserve Land Manager	1,098
Can Assist	972
Blayney Shire Arts & Craft Inc.	539
Probus Club of Blayney	539
Lee Hostel	539
Inner Wheel	539
Blayney A&P Association	951
Blayney Shire Local & Family History Group	539
Blayney Woolcraft & Hobby Centre	980
Western NSW Local Health District - Healthy Lifestyles	1,960
Australian Red Cross Society Group Inc.	539
Blayney Mens Shed	503
	15,878
Recipient	\$
FUNDING ROUND ALLOCATIONS	
Newbridge Progress Association	5,000
Sunny Ridge Golf Club	3,000
Trunkey Public School	555
Em Dance	300
Blayney RSL	3,295
Orange District Antique Motor Club Inc	600
Blayney Bears Senior Rugby League Club	652
Millthorpe & District Historical Society	1,704
Millthorpe School of Arts	1,356
Blayney Golf Club	3,000
Blayney A&P Association	3,000
Neville Equine Performance Inc.	6,000
Newbridge Progress Association	3,000
Newbridge Art Group Space	1,000
Lyndhurst Golf Club	6,171
Tallwood Hall Public Trust	2,033
Blayney Local and Family History Group	10,000
	50,666
TOTAL DISTRIBUTION FOR 2021/22	90,075

The background of the cover is a photograph of a landscape with a rainbow. The rainbow is positioned horizontally across the middle of the image, with its colors visible against a backdrop of soft, greyish-blue clouds. The foreground shows a grassy field with some trees in the distance. The overall lighting is soft, suggesting a dawn or dusk setting.

A5

**GOVERNMENT INFORMATION
(PUBLIC ACCESS) ACT
ANNUAL REPORT**

2021/22 ANNUAL REPORT



GOVERNMENT INFORMATION (PUBLIC ACCESS) ACT

IPC Lodgement date: 25 October 2022

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 its website: www.blayney.nsw.gov.au and social media. Council staff have been engaged and encouraged to make available information on the website to improve the level of understanding by users and ease interpretation by staff thus allowing for easier and more efficient access to information. Council's Agency Information Guide details the documents that are made publicly available. Council prefers written requests for access to information that is not proactively released from its website or not otherwise publicly accessible in order to create an audit trail, clearly identify the information sought and assist in its review of information for proactive release. 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 was completed 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 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, LinkedIn 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
3

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

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

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

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

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm/Deny whether information is held	Application Withdrawn	Total	% of Total
Media	0	0	0	0	0	0	0	0	0	0%
Members of Parliament	0	0	0	0	0	0	0	0	0	0%
Private sector business	0	0	0	0	0	0	0	0	0	0%
Not for profit organisations or community groups	0	0	0	0	0	0	0	0	0	0%
Members of the public (by legal representative)	2	0	0	0	0	0	0	0	2	67%
Members of the public (other)	1	0	0	0	0	0	0	0	1	33%
Total	3	0	0	0	0	0	0	0	3	
% of Total	100%	0%	0%	0%	0%	0%	0%	0%		

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

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

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm/Deny whether information is held	Application Withdrawn	Total	% of Total
Personal information applications*	0	0	0	0	0	0	0	0	0	0%
Access applications (other than personal information applications)	3	0	0	0	0	0	0	0	3	100%
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0	0	0%
Total	3	0	0	0	0	0	0	0	3	
% of Total	100%	0%	0%	0%	0%	0%	0%	0%		

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

Table C: Invalid applications

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

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

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

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

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

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

Table F: Timeliness

	Number of applications*	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	3	100%
Decided after 35 days (by agreement with applicant)	0	0%
Not decided within time (deemed refusal)	0	0%
Total	3	

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

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

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

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

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

Table I: Applications transferred to other agencies.

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



A6

**PUBLIC INTEREST
DISCLOSURES
ANNUAL REPORT**

2021/22 ANNUAL REPORT



PUBLIC INTEREST DISCLOSURES ANNUAL REPORT

Date lodged with NSW Ombudsman: 18/07/2022

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 2021 to 30 June 2022:

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: <ul style="list-style-type: none">• Corrupt conduct• Maladministration• Serious and substantial waste of public money or local government money (as appropriate)• Corrupt conduct	Nil Nil Nil Nil
Government information contraventions	Nil
Local government pecuniary interest contraventions	Nil
The number of public interest disclosures finalised by the public authority	Nil

Council has a public interest disclosures policy in place.

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

- Information on public interest disclosures included in Council's *Employee Manual*.
- Discussion of policy during induction and re-induction of all Council staff. With staff undertaking that they have read and understood Council's internal reporting policy.
- The Policy was available in Council's Policy Register on its Intranet and Website.
- Promotional posters displayed in work areas and lunchrooms.
- Promotional information on Intranet home page.
- 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.

An aerial photograph of a scenic landscape. In the foreground, a large, dark blue lake is visible. To the right of the lake, a dirt road winds through a green field, leading to a campsite with several white and grey caravans and a few trees. In the background, a large, green hill rises, topped with a forest of trees. A small bridge or dam structure is visible in the distance, spanning a narrow section of the lake. The overall scene is peaceful and natural.

A7

**END OF TERM
REPORT**

BLAYNEY SHIRE COUNCIL REPORT TO THE COMMUNITY

End of Term Report

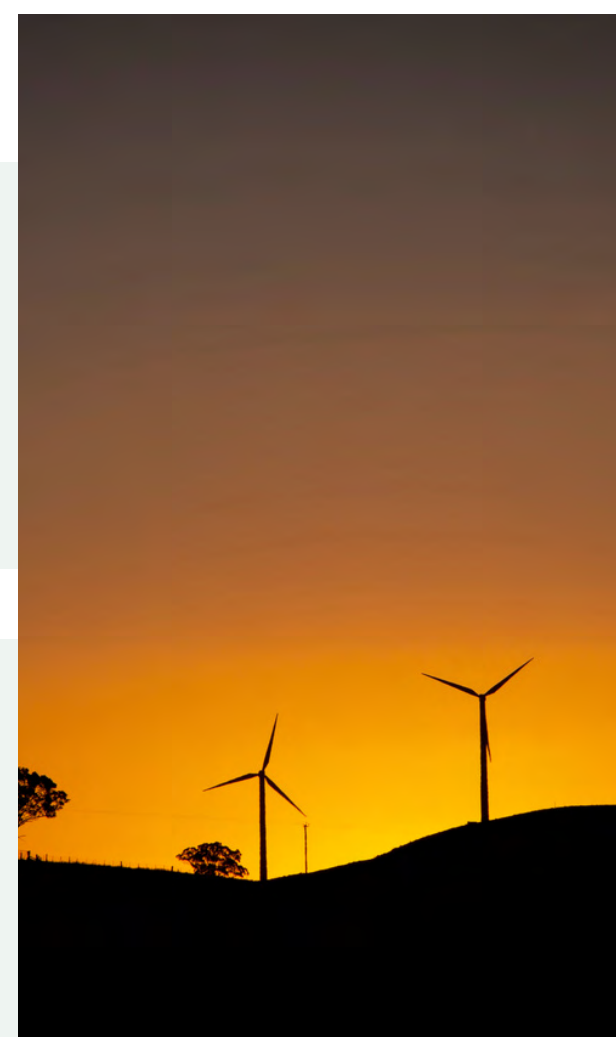
2017-2021





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**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

Adopted 15 November 2021



WHAT IS THE END OF TERM REPORT

Background

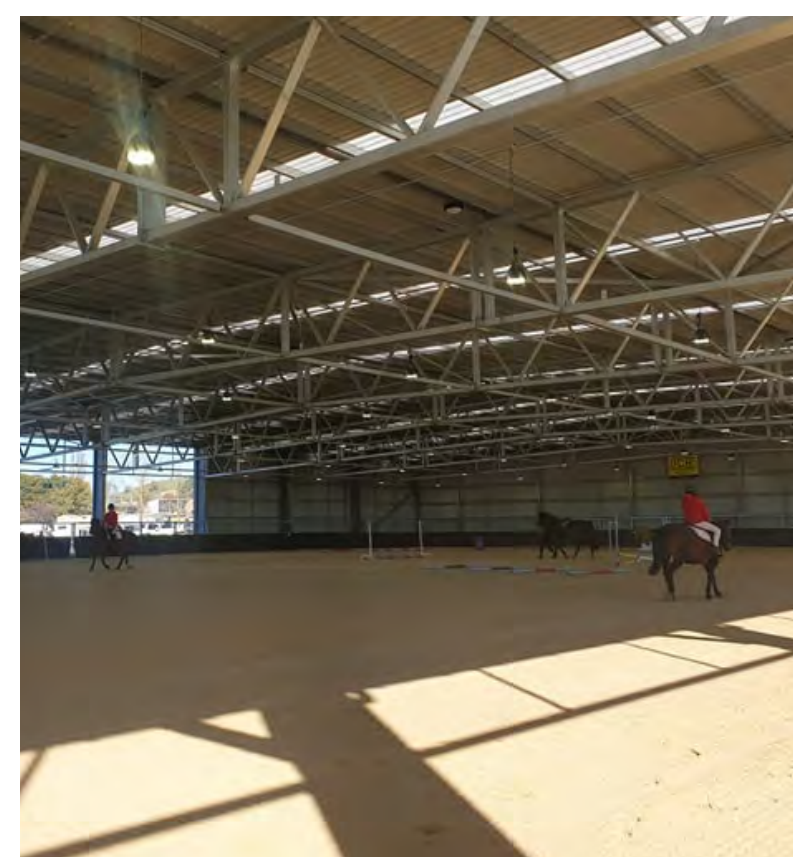
The End Of Term Report is an overview on Council's and the community's progress in implementing the Community Strategic Plan (CSP) during the term. As a community it is important for us to have a document that defines how we want to grow into the future. The CSP is part of the Integrated Planning and Reporting (IP&R) framework that Council uses for strategic and operational planning.

The CSP is used to provide an understanding of community priorities and guides service delivery over the term of Council. The Blayney Shire Community Strategic Plan (2018 - 2028), the foundation of this framework, was prepared and adopted by the community and Council on 31 May 2018. The specific details of projects and programs that support the community's strategic objectives reflected in the CSP are spelt out in Council's Delivery Program (4 years) and Operational Plan (1 year). These documents are readily available to the community on Council's website or by contacting Council. Supporting documents, via a Resourcing Strategy, that are integral to the Integrated Planning and Reporting framework and guide future planning processes include a Long Term Financial Plan (10 years), an Asset Management Plan (10 years) and a Workforce Management Plan (4 years).

The Report

The End of Term Report is a reporting requirement under the IP&R framework. It serves as the outgoing Council's report to its community, reporting on Council's progress in implementing the Community Strategic Plan during its term, focusing on the initiatives Council has direct influence over. It will also assist in informing the new Council when it reviews the Community Strategic Plan within nine months of its election.

This End of Term Report covers the highlights and achievements over the four year term of Council and will be included in Council's Annual Report for 2020/21.





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 Sept. 2019-2021



Cr John Newstead



Cr David Somerville



Cr Scott Denton



Cr Bruce Reynolds



Cr David Kingham
Deputy Mayor Sept. 2017-2019



SNAPSHOT OF BLAYNEY SHIRE

Blayney Shire Council encompasses the townships of Blayney, Carcoar (the third oldest inland settlement in New South Wales), the national trust designated village of Millthorpe and the smaller villages and localities of Lyndhurst, Mandurama, Garland, Kings Plains, Burnt Yards, Browns Creek, Caloola, Forest Reefs, Errowanbang, Hobbys Yards, Moorilda, Panuara, Tallwood, Barry, Neville and Newbridge.

The main town in the Shire is Blayney, situated some 37km west of Bathurst, around 34.1km south of Orange and approximately a 3 hour drive to the outer suburbs of Sydney.

The Shire of Blayney encompasses approximately 1,524.7 square kilometres of well-watered, gently undulating to hilly country on the Central Tablelands.

Much of the land is elevated, at over 900 metres above sea level, with the climate being partially suitable for cool climate crops and trees.

Blayney Shire is predominately rural in nature, fostering primary industries such as dairying, beef, lamb, wool, viticulture, orchards, potatoes, canola and other grains. Mining is also a key industry and the area is also home to other industrial activities such as manufacturing, transportation and food processing. Blayney supports 2,991 jobs and has an annual economic output of \$1.884 billion.

Total Output in 2020 for the Blayney LGA is estimated at \$1.896 billion.

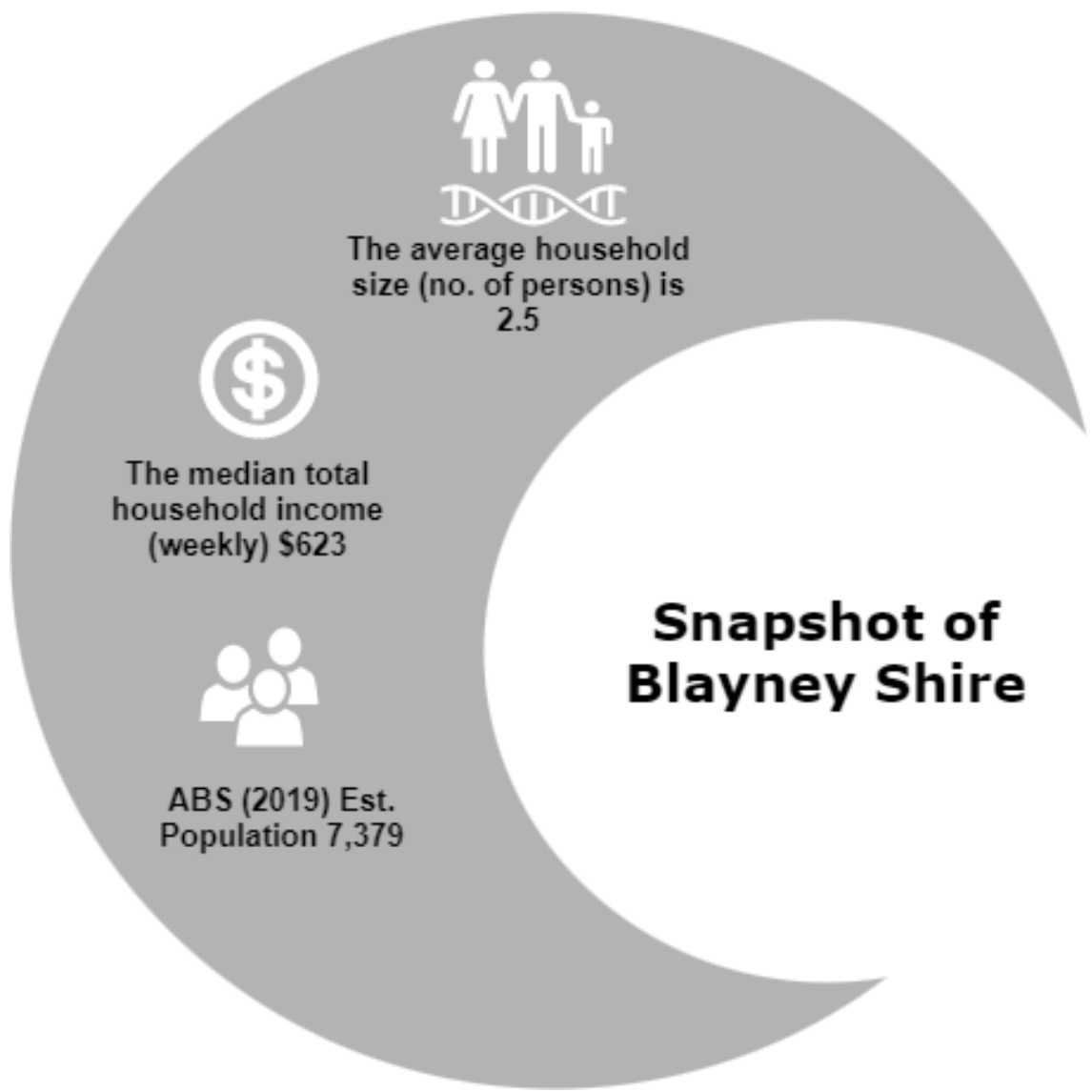
The major contributors to output are:

Industry Sector	Jobs (2016)	Jobs (2020)	%
Mining	442	727	24.31%
Agriculture, Forestry & Fishing	352	392	13.11%
Manufacturing	303	368	12.30%

Employment

The major contributors to employment are:

Industry Sector	\$M (2016)	\$M (2020)	%
Mining	\$402.870	\$914.102	48.21%
Manufacturing	\$289.594	\$389.538	20.55%
Agriculture, Forestry & Fishing	\$98.305	\$118.180	6.23%

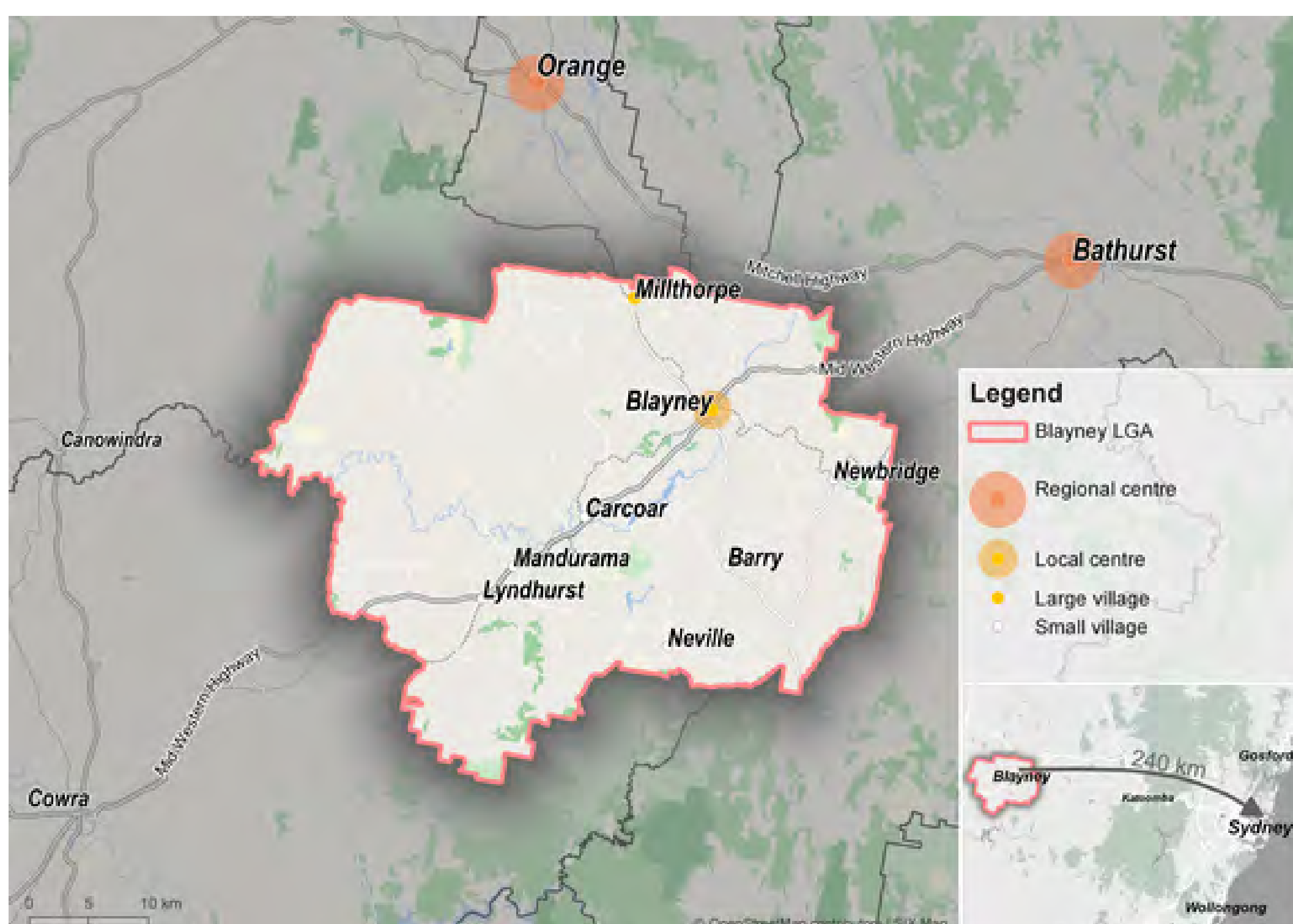


ABS STATISTICS - BLAYNEY (LGA)

ABS Statistics – Blayney (LGA)

	2011	2016
People Total	6,985	7,257
People - Male	49.9%	49.8%
People - Female	50.1%	50.2%
People – Median Age	40	42
People – Aboriginal or Torres Strait Islander	205	266
Country of Birth (Australia)	88.3%	85.8%
Language spoken at home (English)	93.7%	91.5%
Median Weekly Income (Household)	\$1,092	\$1,227
Unpaid Work – Voluntary through organisation or group	22.9%	24.2%
Families – With children	43.3%	41.6%
Families – Without children	40.2%	41.8%
Families – One parent	15.2%	15.4%
Dwellings – Occupied private	87.5%	88.3%
Dwellings – Unoccupied private	12.5%	11.7%
Dwelling – Separate house	94.7%	94.8%
Dwelling – Median rent	\$165/wk	\$220/wk
Dwelling – Median mortgage repayments	\$1,430/m	\$1,500/m
Dwelling – Internet connection	N/A	75.3%
Average motor vehicles per dwelling	2	2.1

Source: 2011 and 2016 Census

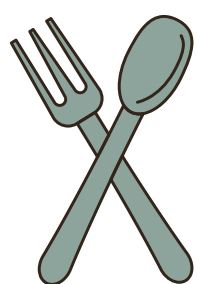


2017-2021 SNAPSHOT

GRANT SUCCESS

Over the Council term Council was in receipt of in excess of \$35m. The top 5 were:

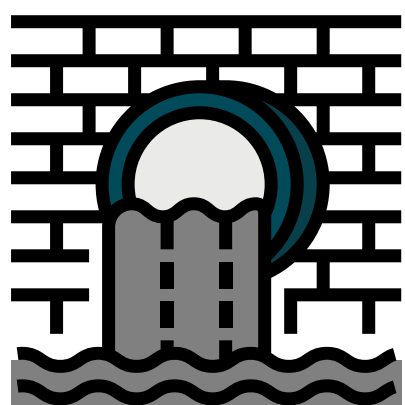
- Resources for Regions - \$8,229,970
- Fixing Local Roads - \$3,785,185
- Stronger Country Communities - \$2,987,454
- Building Better Regions - \$2,650,000
- Drought Communities Program - \$2,000,000



FOOD INSPECTIONS

During 2018-2021 Council conducted:

- 151 temporary food shop inspections.
- 189 permanent food shop inspections.
- 40 mobile food premises inspections.



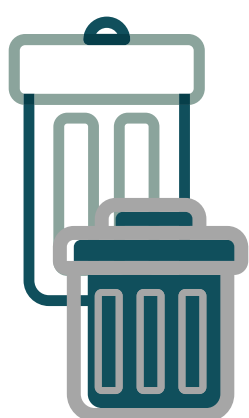
SEWERAGE SERVICES

The Blayney Sewerage Treatment Plant (STP) treated an average of 2,154kl of waste per day.

WASTE COLLECTION

Statistics on waste volumes over the term:

18,472.95 tonnes of General Waste - Municipal and Commercial
412.82 tonnes of Recyclables
1,269.15 tonnes of Green Waste



DA APPLICATIONS

During the term Council processed the following amount of Development Applications:

- DA: 553
- CC: 333
- S68: 229
- CDC: 29
- Subdivision: 35



Total of value of development approved in the shire:

\$84,756,372



RECREATIONAL FACILITIES



Council manages a total of 15 parks, 16 open spaces and 1 sport & leisure centre in Blayney Shire.

An amount of \$8.5m was expended on new and renewal of recreational assets across the Blayney Shire.

ANIMAL CONTROL

During the term a total of 144 dogs were impounded and of these there were:

- 22 Dog attacks
- 17 surrendered
- 79 returned to owners
- 38 euthanised
- 12 rescued
- 15 rehomed



FINANCIAL ASSISTANCE PROGRAM



During the Council term an amount of \$373,445, of an available \$400,000, was awarded across the Blayney Shire community from the Community Financial Assistance Program.



PLANNING CERTIFICATES

During the term Council processed:

- 1,913 Planning Certificates
- 332 Drainage Diagrams
- 175 Outstanding Notices



ROAD WORK

During the Council term an amount of \$21.5m was expended on new and renewal of road assets.

LOCAL & REGIONAL ROAD NETWORK

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

ROAD MAINTENANCE

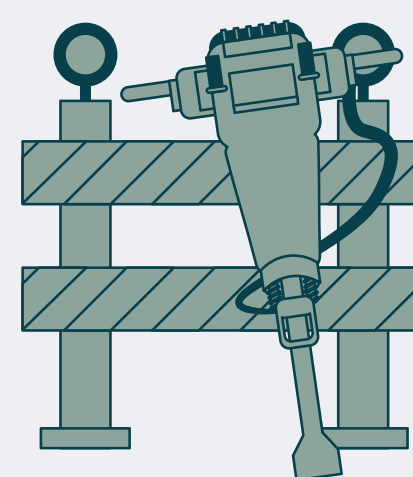
Council maintained

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



SEALING WORK

Council expended \$1.034m on road reseals over the Council term.



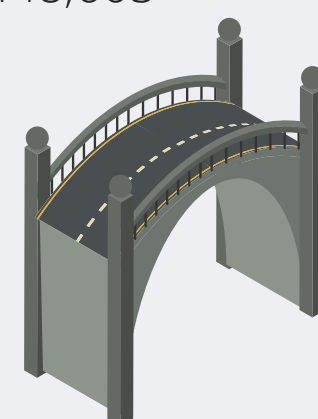
FOOTPATHS

- Maintained 36km of footpaths and shared paths
- Spent \$1m on network renewals and new footpaths across the shire over the term.

CAPITAL PROJECTS

Capital projects delivered during the term included:-

- Southern Cadia Access - \$10,465,449
- Errowanbang Road Dirt Hole Creek Bridge \$667,644
- Newbridge Road Evans Plains Creek Bridge \$584,713
- Browns Creek Road - \$3,892,158
- Browns Creek Road Bridge - \$2,325,519
- Forest Reefs Road - \$1,134,259
- Mandurama Road - \$783,849
- Central West Livestock & Equestrian Centre - \$2,143,392
- CentrePoint Building & Pool upgrade - \$4,870,143
- Blayney Library Refurbishment - \$152,593
- Blayney Netball Court Resurfacing - \$299,603
- Dakers Oval Improvements - \$225,901
- Blayney Showground Internal Access Road - \$131,374
- Recycled Water Treatment Plant - \$448,605
- Newbridge Road - \$554,816
- Four Mile Creek Road - \$381,749
- Carcoar St Blayney - \$2,068,400
- Hobbys Yards Road - \$574,040



BRIDGES & CULVERTS

Council maintained:

- 77 Bridges
- 432 Major Culverts (>450mm)
- 991 Minor Culverts (<450mm)



FUTURE DIRECTION 1: MAINTAIN AND IMPROVE PUBLIC INFRASTRUCTURE AND SERVICES



Future Direction 1: Maintain and Improve Public Infrastructure and Services

Strategic Objectives		What we achieved
1.1	All levels of government need to work together to plan for ongoing works and capital projects that will improve the Blayney Shire road network and other assets	Collaboration with both Federal and State government programs have delivered a range of roads and bridge replacement projects across the Blayney Shire.
1.2	A Business Case should be developed to provide access to sewerage services for Carcoar, Mandurama and Lyndhurst	Council undertook planning towards ensuring the future growth of sewer infrastructure with adoption of Sewer Developer Servicing Plan. Sewerage services for Carcoar, Mandurama and Lyndhurst business case deferred pending finalisation of Sewerage Business Plan.
1.3	The Blayney Shire Active Movement Strategy will continue to be implemented to extend and renew the footpath and shared path networks in each town and village within the shire	The Blayney Active Movement Strategy has been reviewed each year and new pathways have been delivered in all villages across the Blayney Shire. A total investment of \$1.5m has provided for 5.7km of new footpath and shared path network.
1.4	Improved access to community transport and public transport between villages and major centres	Council engagement with transport providers is ongoing, and successfully advocated on behalf of the community to retain staffing levels at Blayney Railway Station. Council advocated for the return of passenger rail services to Millthorpe.
1.5	The Blayney Multipurpose Health Service; hospital, emergency, aged care, primary and ancillary support services provided in the Shire must meet the future needs of the community to improve health outcomes	Council has a delegate on the Blayney Health Council and has supported submissions for capital upgrade of the Blayney Hospital. Council hosts an annual Health Expo and facilitates engagement with service providers through regular meetings of Interagency held at the Community Centre.
1.6	The community supports and values the local village and town primary schools so that they remain active and operational education facilities	This is ongoing participation in communication with NSW Education regarding local educational facilities; including contribution and engagement on Millthorpe Primary School expansion project.
1.7	Investment by the NSW Government to re-open the Blayney – Demondrille Railway Line will provide significant regional benefits, cost effective port and market access for many regional industries	Council with Central NSW Joint Organisation and stakeholders has lobbied the NSW Government for investment to reactivate the railway line. There is now a NSW Government initiated Business case in progress.
1.8	Full and equitable access and strong usage of information and communication technologies across the Shire.	Council has lobbied on behalf of the community for improved technology and communication infrastructure resulting in the installation of small cell antennae at, Carcoar, Newbridge and Barry. Advocacy was provided for the upgrade undertaken at Panuara in partnership with Cadia.
1.9	Investment by the NSW Government to re-open both Millthorpe and Newbridge Railway Stations for On Request Services	Stop on Request Service was reinstated for Millthorpe in early 2018. Advocacy continues for maintenance program to be delivered at Newbridge Train Station.

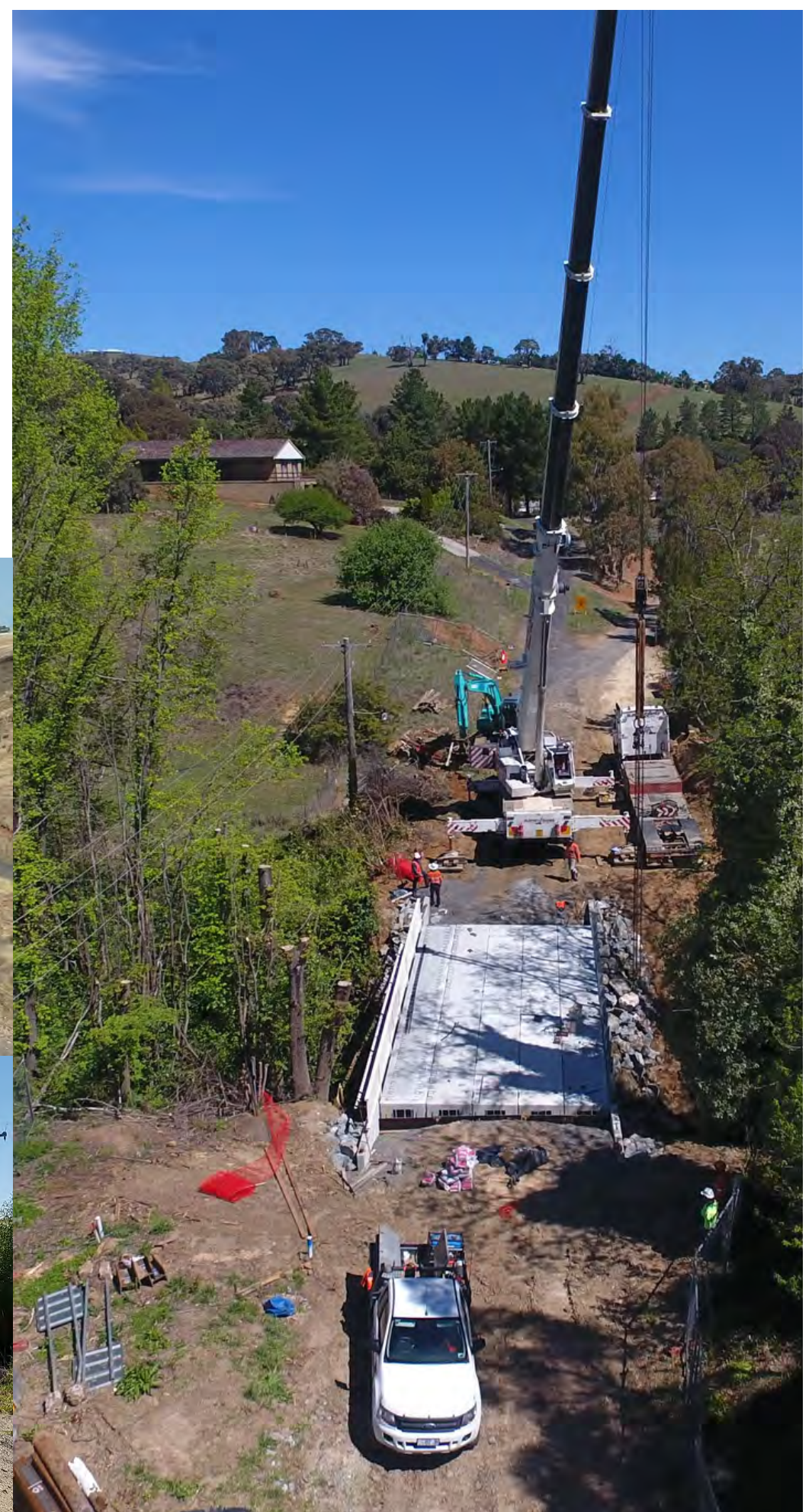
BRIDGE REPLACEMENT PROGRAM

In 2015 Council developed a program to replace ageing timber bridge structures across the Shire road network. As funding was identified and a program developed, Council initially undertook to replace 6 bridges, which were progressively replaced.

During the last 4 years Council has committed a total of \$5.5 million to complete the 6 bridge replacement program and replace additional bridge and culvert structures across the Shire road network, including:-

- Carcoar Road over Cowriga Creek
- Errowanbang Road over Dirt Hole Creeek
- Dowsetts Lane over Coombing Creek
- Newbridge Road over Evans Plains Creek
- Gallymont Road over Fell Timber Creek
- Coombing Street over School Creek
- Browns Creek Road (2 bridges)
- Winterbottoms Lane over Snake Creek
- Hines Lane over Grubbenbun Creek
- Kinds Lane over Grubbenbun Creek
- Pitlochry Road
- Wombiana Lane (rehabilitation)

The replacement of these structures has ensured agricultural business has greater certainty in its ability to move livestock or product to/from market, structures are flood resilient and motorists provided with safe crossing points.



SOUTHERN CADIA ACCESS ROUTE

As part of the Voluntary Planning Agreement and Special Rate Variation with Newcrest Mining for the Cadia East expansion, Council developed a long term strategy to improve and maintain transport infrastructure across the Cadia district, over a 10+ year horizon.

Council developed a Business Case and obtained NSW Government funding (total \$5.15 million) to accelerate work to provide strategic road improvements that supported agricultural holdings, pine plantations and the future development of the Flyers Creek Wind Farm.

During the last 4 years, Council has committed a total of \$8.7 million to this project, finalising construction in February 2019.

The project included the upgrade of Errowanbang, Panuara and Cadia Roads from the Mid-Western Highway to Woodville Road, the construction of a new bridge over Dirt Hole Creek, construction of major culvert replacements, and involved significant land acquisitions, and bulk earthworks to improve the horizontal and vertical alignment of the road. Other items included widening and sealing of sealed and unsealed roads to a 9m pavement width, enabling freight and motorists a safe and trafficable route through the district.



ACTIVE MOVEMENT STRATEGY

Council adopted the Active Movement Strategy in 2016, to inform and support the delivery of priority pathways to encourage physical activity and connectivity throughout the Shire. The program is reviewed annually and requests from the public are assessed and prioritised, based on a number of factors, including completing links to the existing pathway network and services for schools, day care and aged facilities. The program also includes a maintenance and renewal budget allocation, which has resulted in Council investing over \$260k in the repair, or replacement of poorly performing sections of existing footpaths.

Over the last four years Council has provided an additional 5.67 kilometres of footpaths and shared paths in Blayney and the Villages, at a cost over \$1.5m. The Strategy has been instrumental in Council being successful in seeking NSW Government funding for large projects, such as the Belubula River Walk and the Lyndhurst shared path, linking the Village across the Grubbenbun Creek. It has also seen the completion of a number of 'missing links' in the existing pathway network and the provision of all new pathways in every Village in the Shire.





FUTURE DIRECTION 2: BUILD THE CAPACITY AND CAPABILITY OF LOCAL GOVERNANCE AND FINANCE



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

Strategic Objectives		What we achieved
2.1	Build on the strength of the individual Town Association and Village Committees so that they are capable, self-sufficient communities involved in decision making about issues that affect their own community	Council engages with Town and Villages committees through regular meetings and communication; via development of projects in Town and Village Plans, endorsed in 2018. Access to Council funding programs, including Council grant allocations, Village Enhancement Program and Community Financial Assistance program has helped to deliver projects. Development Coordinators for specific areas have facilitated access to grant funding by local volunteer committees.
2.2	Whether 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	The Blayney Settlement Strategy was reviewed and updated, adopted by Council in early 2021 Council facilitated strategy to address shortage of land for new housing, including Streatfeild Close a 14-lot subdivision project completed by Council, demonstrated price point for sustainable land development in Blayney. As a result of this project, 60 new housing blocks in progress or being developed at the end of the Council term. Proposal to modify minimum lot sizes to facilitate growth in our villages has been explored and Council has partnered with Housing Plus to develop an affordable housing project in Blayney.
2.3	Our local planning instruments support the agricultural, industry, business/tourism and residential growth demands in a sustainable manner	A new comprehensive Development Control Plan for the Shire was adopted following extensive engagement with stakeholders. Blayney, Cabonne and Orange Sub Regional Rural and Industrial Strategy reviewed, and public exhibition completed. Local Strategic Planning Statement and Community Participation Plan implemented. 5 Planning Proposals commenced.
2.4	Maintain meaningful two way communication and engagement between State and Federal Governments, our Town Association and Village Committees, Business, Industry, Stakeholders, Council and communities of interest	Committees of Council meet on a regular basis. Councillors and staff meet with community and village representatives. Council has actively engaged with Federal and State Members, participated in various organisations advocating for Council including via LGNSW, Mining Related Councils, Country Mayors Association, Central West Joint Organisation and Town and Village Committees.
2.5	A well-run Council organisation that is flexible enough to take advantage of capital grant opportunities to undertake major projects whilst delivering effective Council services in a sustainable manner.	Council has met all legislative financial, administrative and regulatory obligations, risk and asset management strategies implemented and workforce management plan actions achieved. Roles amended to expand project management resources requirements. Organisational Review undertaken in 2021 to ensure Council has capacity to meet service levels and deliver projects into the future.
2.6	A diverse population with the rights to live safely and securely in our communities and villages with opportunity to develop positive neighbourhood relationships	Council has actively engaged with emergency services through the Local Emergency Management Committee. Support for SES and RFS provided when requested and funding of the Central Tablelands Road Safety Program continues with delivery of approved Road Safety Action Plan by Acting Road Safety Officer. Community education programs and improved road safety delivered based upon issues identified through Local Traffic Committee.

HOUSING PLUS

In November 2020, Council formalised a partnership with Housing Plus to deliver an Affordable and Community Housing Project in Frape Street Blayney and have sold 2 blocks of land for a total price of \$290,000. This project aligns with the Blayney Shire Community Strategic Plan objectives of supporting a diverse population with the rights to live safely and securely in our communities and villages with opportunity to develop positive neighbourhood relationships. Council recognises that the growth in mining whilst delivering economic benefit to the shire has placed significant pressure on accommodation and residential availability impacting rental and housing affordability.

The NSW Government aims to ensure that all people in NSW, including older people, people with disabilities and those on low incomes have access to affordable and well-designed housing. Housing Plus are a not for profit organisation, based in Orange with a 30 year history of providing community housing, tenancy and property management services in the Central West and Western regions of NSW. Housing Plus will be constructing 6 units, comprising of 2 to 3 bedrooms in each unit.



BLAYNEY SHIRE DEVELOPMENT CONTROL PLAN 2018

This Development Control Plan supplements the Blayney Local Environmental Plan 2012 (BLEP2012) by providing more detailed controls relating to specific types of development. The controls included in the DCP should be taken into account during the design phase of development and will be taken into consideration by Council as part of the assessment of Development Applications.

All controls are designed to aid the decision-making process and improve planning outcomes for the Blayney community. Together, BLEP2012 and this DCP form the land use planning framework for the Blayney LGA.

The key issues addressed by the DCP include residential development; commercial, community and industrial development, other unspecified land uses, subdivision, environmental management and hazards and heritage conservation.

For any development proposal you may need to address more than one Part of this DCP depending on what development is proposed and the types of ancillary (or supporting) development, the site opportunities and constraints, and different notification and advertising requirements.

The development controls contained within this DCP are structured to ensure that zone objectives of BLEP2012 are achieved and the desired land use and/or built outcomes on a site are consistent with the corresponding objectives of the DCP.

Suitable Vegetative Fencing



BLAYNEY SHIRE SETTLEMENT STRATEGY 2020

The purpose of the Blayney Shire Settlement Strategy (the ‘Strategy’) is to identify sufficient land to meet the short and medium term housing needs generated by the changing demographic profile and population growth of the Blayney Shire, particularly within Blayney and Millthorpe. The Strategy also looks at the opportunities available in the villages other than Blayney and Millthorpe, including Carcoar, Mandurama, Lyndhurst, Neville, Newbridge and Barry.

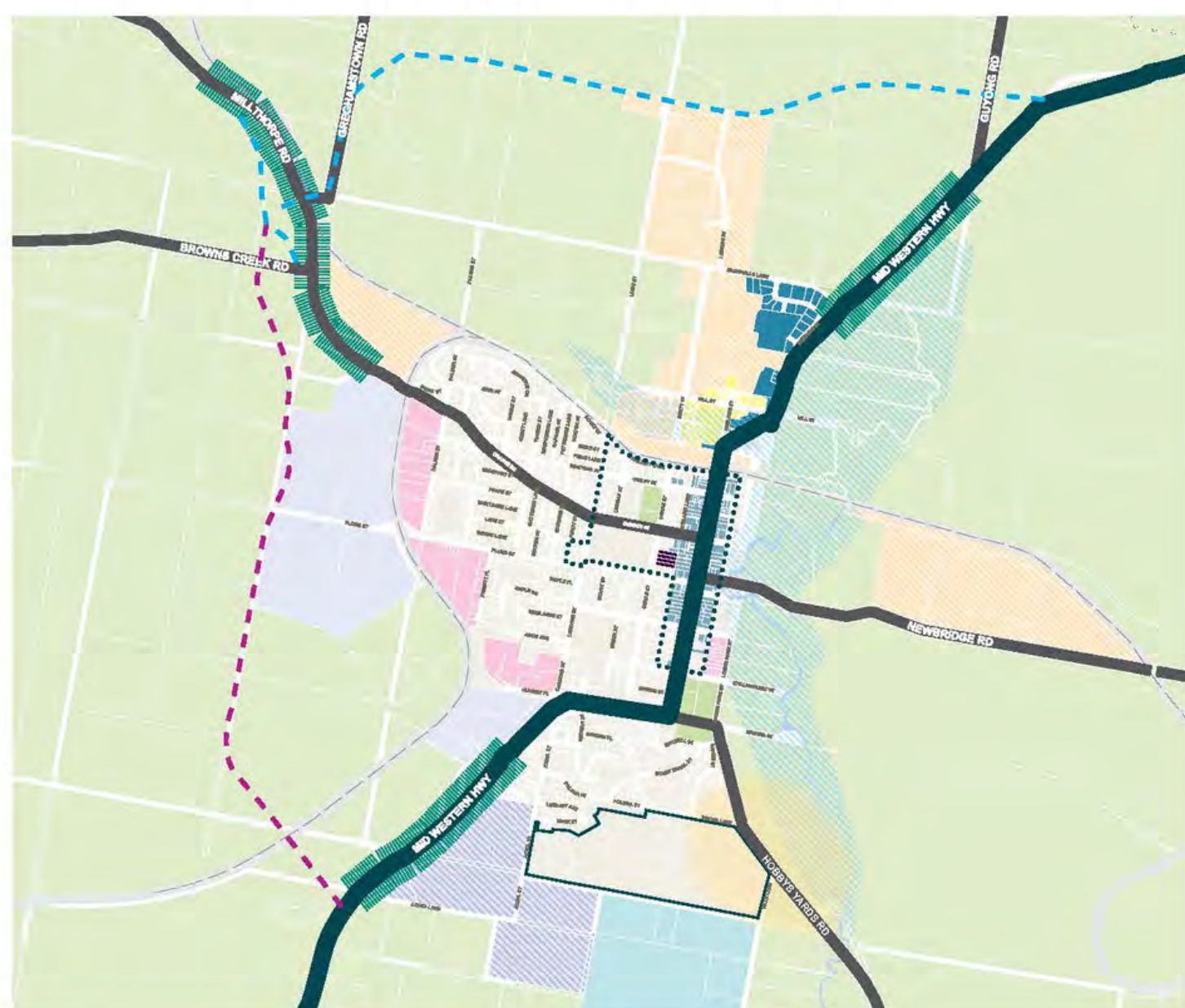
The Strategy provides a framework for housing delivery which primarily will be implemented through changes to the Blayney Local Environmental Plan 2012 (BLEP 2012) and the Blayney Development Control Plan 2018 (Blayney DCP 2018). However, the Strategy will not control the housing market and Council will need to continue to work with local developers and land owners to ensure that a supply of land is available for residential development.

The Blayney Shire Council needs to plan for housing to support population growth and change within the Blayney Shire, including the potential demand for housing associated with major construction projects and spill over growth from the nearby regional centres of Orange and Bathurst. Demographic analysis indicates that while there has been modest growth in the Blayney Shire over the last 10 years (approximately 665 people), there has been significant inward migration into the Shire from a wide variety of locations. This, combined with escalating average rents, a downward trend in rental vacancy rates and an upward trend in sale prices of dwellings, indicates there is latent, or unmet, demand for new housing in the Shire.



BLAYNEY TOWN STRUCTURE PLAN

Provide opportunities for in-fill development by enabling subdivision of dual occupancy. Zone land to encourage further subdivision and improve efficiency of existing infrastruc



LOCAL STRATEGIC PLANNING STATEMENT

The Blayney Shire Local Strategic Planning Statement sets out a 20-year vision for land use planning in the Blayney Local Government Area (LGA), outlining how growth and change will be managed to maintain the environmental qualities and local character that shapes Blayney Shire.

In June 2020, Council endorsed the Blayney Shire Local Strategic Planning Statement (LSPS) which identifies 6 Planning Priorities to achieve Council's vision for Blayney Shire, along with actions and the means for monitoring and reporting. The 6 Planning Priorities are;

1. Leverage the central and strategic location of the Blayney Shire to encourage growth and economic opportunities.
2. Support sustainable growth in the mining and agribusiness sectors within the Blayney Shire.
3. Support sustainable growth in the transport and logistics sectors within Blayney Shire.
4. Provide diverse housing choices and opportunities to meet the changing demographics and population needs.
5. Promote and support growth in the renewable energy industry sector.
6. Protect and conserve the natural environment and heritage qualities while adapting to the impacts of hazards and climate change.

This Statement builds on the community's aspirations expressed in the Blayney Shire Community Strategic Plan 2018 – 2028 and is consistent with the NSW Government's Central West and Orana Regional Plan 2036.

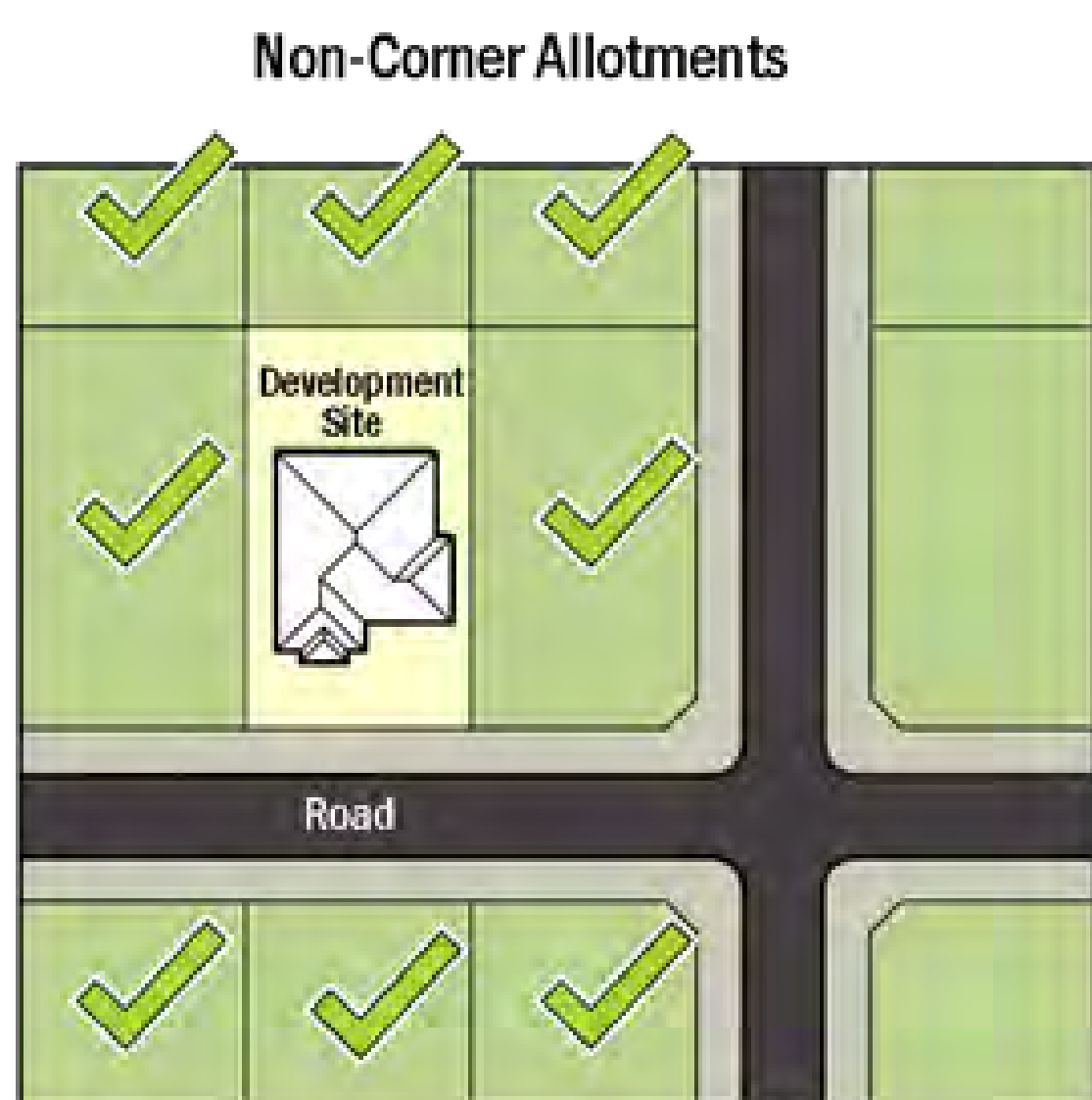


BLAYNEY SHIRE COMMUNITY PARTICIPATION PLAN

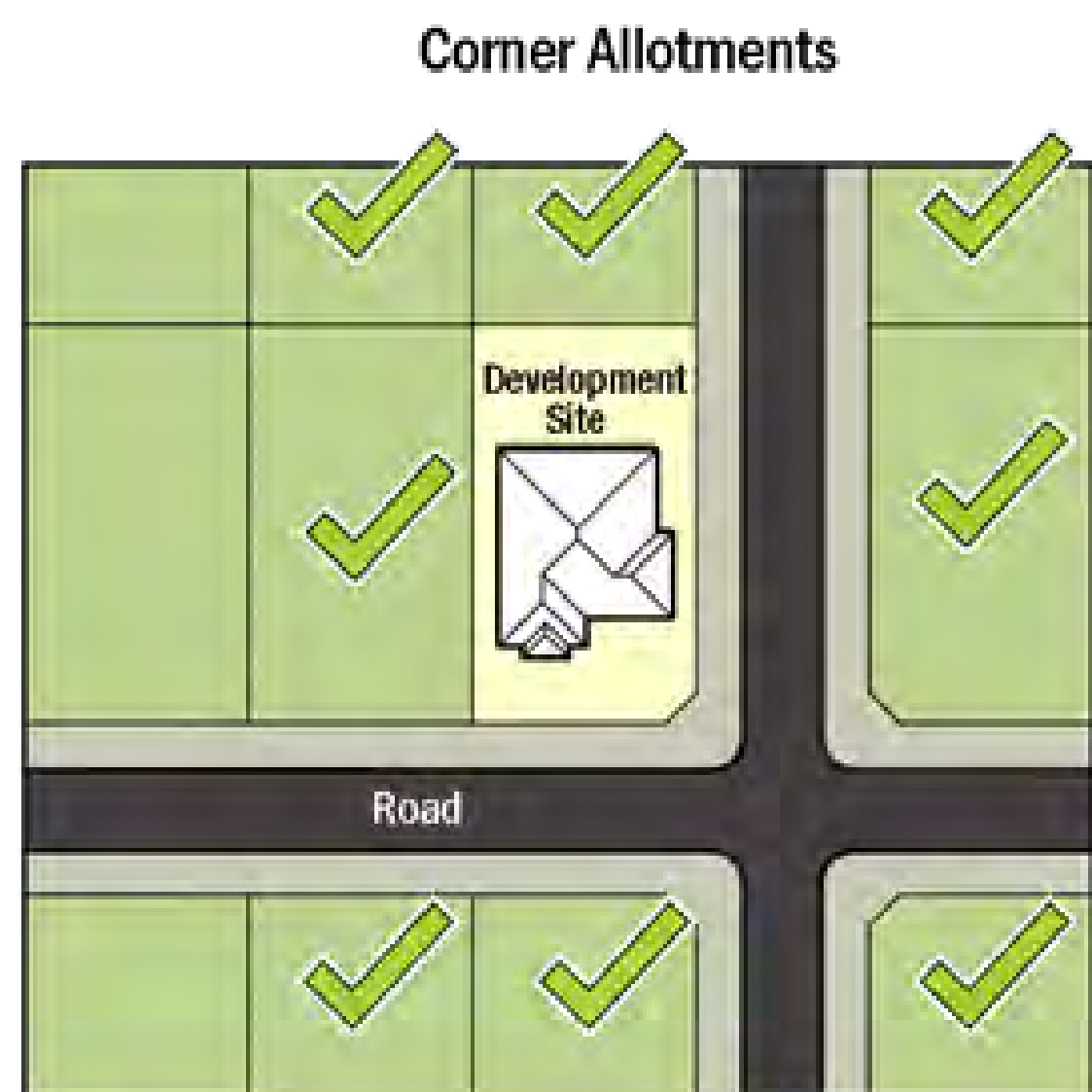
The NSW Government required all Councils to prepare a Community Participation Plan (CPP), to set out how and when we engage with our community on the planning functions Council performs under the Environmental Planning & Assessment Act 1979 (EP&A Act), which includes legislative reforms, plan making and making decisions on proposed development.

In February 2020, Council endorsed the Blayney Shire Community Participation Plan (CPP) as a single document that sets out all of Council's community participation requirements under NSW planning legislation, including minimum public exhibition timeframes.

The CPP applies to planning proposals, contributions plan, draft development control plans, planning agreements, environmental impact assessments and development applications. The CPP only deals with planning matters under the Act and the CPP contains Council's existing community participation procedures as set out in the Act and the Development Control Plan.



 Properties that will receive neighbour notification



 Properties that will receive neighbour notification



STREATFEILD CLOSE DEVELOPMENT

The issue of limited residential land was highlighted in the Blayney Shire Community Strategic Plan which included a number of actions pertaining to facilitating the development of new residential housing blocks and availability in Blayney. Council have now reviewed the Blayney Settlement Strategy and developed available land to stimulate the release of housing blocks in Blayney to meet demand and facilitate investment growth.

Council resourced and managed all aspects of the 14 Lot Subdivision development at Streatfeild Close which realised a modest total net profit of \$85k. Council received a 50% interest subsidy under the NSW Government Low Cost Loans Initiative (LCLI) program for a \$1.32m loan to fund the project.

Council engaged local Real Estate Agents on an Open Listing basis and determined a price for each lot based on a minimum \$/m2 reserve. Council sold all blocks by September 2020, and by the end of September 2021, 13 houses were under construction of which 5 have been issued final Occupation Certificates.

The Development Application fees received for 13 lots have all been paid, and total \$52k, with additional rates and charges revenue of \$26k per annum. Since the completion of Streatfeild Close, Council has approved 7 new residential subdivisions and private developers have commenced works on 3 previously approved subdivisions totalling 73 new residential blocks within Blayney alone.



CENTREPOINT SPORT & LEISURE OPERATIONAL REVIEW

Council in addition to committing the investment for the aquatic upgrade project, also requested an operational review of all services and operations at CentrePoint be undertaken and completed whilst the aquatic area was closed for 12 months, to complete the aquatic upgrade.

Council was concerned with declining membership numbers and financial impost of CentrePoint on Council operations as a whole and sought an outcome that would maximise utilisation of the facility. The review whilst the facility was closed provided an opportunity to identify efficiencies and consider means of increasing membership, users and revenue.

The operational review acknowledged whilst many Council's own and operate swimming pools (particularly outdoor ones for 6 months of the year), it was rare for a small rural Council like Blayney Shire to own and operate an entire indoor; aquatic Centre, sporting facilities and gym facilities in one complex which is open all year round.

The operational review concluded if Council retained the management, CentrePoint will not maximize or reach its full potential for patrons, the community or Council. Council resolved at the 22 June 2020 meeting to appoint YMCA with a licence to provide the operational management of CentrePoint Blayney in 2020/21 with an option also for 2021/22.

YMCA have created a culture and platform of industry specialist guidance and direction to existing local staff which is benefiting the health and wellbeing of Blayney Shire residents, particularly post COVID restrictions. Engagement of YMCA to provide operational management has introduced aquatic and leisure centre expertise which has resulted in an increase in patronage and significantly improved financial performance of CentrePoint.

Engagement of YMCA to manage the facility post aquatic upgrade, for Blayney Shire has set a new level of public / private collaboration. Whilst the aquatic upgrades have provided the necessary bones in terms of infrastructure, it was Council's engagement of YMCA to manage the facility, that has resulted in a professional working culture, and led an exceptional regional reputation of the Centre having; amazing facilities, quality instructors and programs and unmatched customer service which is also directly responsible for the unprecedented Learn to Swim and Squad participation statistics.

Learn to Swim enrolments doubled from a budgeted 332 children to 696 children currently participating in the Learn to Swim and Squad programs. Total Swimming Pool visitation has grown from 5,156 in September 2020 to 6,774 in February 2021.





FUTURE DIRECTION 3: PROMOTE BLAYNEY SHIRE TO GROW THE LOCAL AND VISITOR ECONOMY



Future Direction 3: Promote Blayney Shire to grow the Local and Visitor Economy

Strategic Objectives		What we achieved
3.1	A viable and productive, sustainable agricultural sector with opportunities for niche production and access to markets	<p>Council maintains representation on the Central West Food and Fibre Strategy Stakeholder panel.</p> <p>Upgrades undertaken to village bores funded by the Drought Communities Program has refurbished local community water supplies.</p> <p>Council continues to support NSW Agriculture and Local Land Services delivery of agricultural, biosecurity and land management objectives. participates in Central NSW Joint Organisation Water Utilities Alliance.</p>
3.2	A responsible and thriving mining industry that is engaged and works towards the betterment of the Shire with the community and Council as leading corporate citizens	<p>Council is an active and financial member of Mining and Energy Related Councils. Council maintains communication with both Cadia and Regis Resources, to ensure the community is updated on local matters.</p> <p>McPhillamys Gold Project Voluntary Planning Agreement was negotiated and approved in early 2021. The Blayney Shire Financial Assistance Program, funded by the Cadia Voluntary Planning Agreement has funded community groups, schools, churches and sportspeople in the amount of \$373,445 over the Council term.</p> <p>Developed an Accommodation Coordination Program with Orange360 and Newcrest to facilitate accommodation bookings.</p> <p>Council has supported the Belubula Headwaters Protection Group with meeting space and continued engagement with Council.</p>
3.3	A well established, connected and prosperous tourism industry supported by local communities	<p>Council is a member of the Orange360 Board, represented by a Councillor delegate. Tourism Development Fund provides event and marketing support (during COVID) to community groups and tourism businesses. Orange360 provides opportunities for additional marketing and business support. Council hosted Small Business Month events and completed a new Destination Management Plan in 2019. Council also supported the reopening of Junction Reefs Reserve.</p> <p>Junction Reefs reopening was facilitated through grant funding and professional support.</p>
3.4	An internationally recognised brand for the Orange Region that adds value to the vision and appeal of our heritage villages and tourism product within the Shire	<p>Council is a member council of Orange360, and renewed commitment extended until 2022. NSW Drought Stimulus funding was allocated to support Orange360 marketing campaigns.</p> <p>Orange360 has run several major marketing campaigns promotion the region, one of which won Gold at the NSW Tourism Awards.</p> <p>Additional Drought Stimulus Funding was allocated to some of the campaigns.</p>
3.5	Sustainable water, renewable energy options and transport sectors support future growth of business, industry and residents	<p>Council's Renewable Energy Action Plan (REAP) was reviewed and projects delivered, including streetlight. LED replacement solar installations on Council facilities and Energy efficient lighting installed at Depot resulting in savings of around \$9k p.a.</p> <p>Investigation has commenced for a Council owned 5MW solar farm with development of a Business Case in the latter part of 2021.</p>

3.6	A vibrant local retail and business sector that employs local people supported by Council and the community	Council remains a member of BizHQ, supporting business events conducted in the Shire and online. State and Federal Government's Drought and COVID stimulus funding was distributed throughout the Shire supporting businesses, local manufacturing and trades.
3.7	A range of quality and affordable childcare and family support services will be available and supported	A new private Childcare Centre opened in Blayney in 2019. Council continues to support Family Daycare in conjunction with Cabonne Council.
3.8	Implementation of the Regional Economic Development Strategies identified for Blayney Shire	Progressed the strategic planning for a heavy vehicle transport route North of Blayney, which to date has not received funding. Council was engaged in the major upgrade at Nestle Purina.

ORANGE360

Orange360 is the tourism brand identity and destination marketing organisation for the Orange region developed in 2018. It encompasses Orange City, Blayney and Cabonne Shire Councils, and supported by industry membership from local operators in the winery, food and produce, hospitality, accommodation, retail, arts and cultural sectors. Orange360 works closely with all 3 local government stakeholders, industry and community to ensure the growth of our visitor economy and in fact the strategic economic growth of our region.

In 2019/20 Orange360 put together a Road to Recovery project with \$50,000 from Blayney Shire Council encompassing three main campaigns including the Cool Summer Campaign, the Venture Out to Nestle in Campaign and partnering with Destination NSW for the #LoveNSW Campaign.

Orange360's work in destination marketing was shown by the Orange region becoming one of the most popular destinations in NSW post lockdown in 2020. An estimated 177,000 visitors stayed approximately 475,000 nights during the September 2020 quarter, making it the 4th highest of any quarter (QTR) on record, and an astonishing 111% higher than 2019. By way of contrast, the average QTR vs QTR change for Regional NSW 2019 - 2020 was -24% (visitors) and -20% (nights) meaning the Orange region has well and truly bucked the COVID-19 trend.



PLATFORM ARTS HUB

In 2015, Blayney Shire Council established the Cultural Centre Working Group, to progress the community vision of a Cultural Centre; that combined Visitor Information, Café, Family History, Art Exhibition and Library space. In 2018, following an approach by Sydney Trains and subsequent interest by the Blayney Town Association (Textures of One) and Family History Group, renovation works commenced and were completed in 2019 at the Blayney Train Station.

Sydney Trains and Blayney Shire Council formalised a 5 year Community Use Licence Agreement, with a sub licence to the Blayney Town Association in 2021.

In addition to day to day operational expenses, the sub-committee of the Blayney Town Association, 'Platform Arts Hub' have fitted out the art gallery and community space with funding received from Council and other grants. To address the issue of financial sustainability, business failure and governance; Council has provided \$20k per annum for 5 years for this project.

Since opening in April 2021, Platform have commenced their '52 Weeks of Creativity Program' (funded by FRRR), which is a calendar of events with art exhibitions, workshops, networking functions, school holiday programs, live music and artisan markets ensuring cultural activities in every week for 52 weeks (pending COVID).



COMMUNITY FINANCIAL ASSISTANCE PROGRAM

The Blayney Shire Council Community Financial Assistance Program assists not-for-profit groups that offer a significant contribution to the social, economic and/or environmental wellbeing of the community. It also assists schools, sporting groups and sportspersons with financial assistance pursuant to the relevant financial assistance categories.

Subject to funding availability, a higher level of financial assistance is also available for special projects. These usually entail capital works such as ground works, building construction, and/or major equipment purchase. Funding for special projects is non-recurrent and is subject to the applicant entering into a management agreement for the facility with Blayney Shire Council or the Crown with Council's support.

During the Council term an amount of \$373,445, of an available \$400,000, was awarded across the Blayney Shire community from the Community Financial Assistance Program.

Of the total distribution the following category amounts were made to community groups as financial assistance:

- rates and annual charges \$68,272
- insurance \$32,190

Applications for funding were also invited from the community on a six-monthly basis and the Community Financial Assistance Committee, comprised largely of community representatives, would assess applications on merit and make recommendations to Council on funding. Over the term an amount of \$188,089 was awarded through this process.

The balance of funding was distributed to recurrent recipients through allocations in Council's Operational Plan. This included financial assistance towards annual events and activities in the Blayney Shire. During the term, distribution of these allocations were impacted by event cancellations due to Covid-19 restrictions.

All unspent funds from the Community Financial Assistance Program are retained for re-distribution.



**Central West Sailability -
Carcoar Dam Facilities Upgrade**



Blayney Golf Club Front Deck Construction





FUTURE DIRECTION 4: ENHANCE FACILITIES AND NETWORKS THAT SUPPORTS COMMUNITY, SPORT, HERITAGE AND CULTURE



Future Direction 4: Enhance facilities and networks that supports Community, Sport, Heritage and Culture

Strategic Objectives		What we achieved
4.1	Cultural and sporting events are supported by Council, volunteers and state sporting bodies so that they are coordinated and well resourced	Blayney Shire Sport and Recreation Masterplan has been the key strategy to progress many local sporting infrastructure improvement projects. Council continues to support sporting groups using Council facilities. Funding continued for 2BS Sports award and sporting related financial assistance through Community Financial Assistance Program.
4.2	There is capacity to host within the Shire regional and state sporting events and competitions that will attract strong participation.	Construction and successful operation of the Central West Livestock and Equestrian Centre, and improvements made at the Blayney Showground, in partnership with NSW and Federal Governments. \$8.5m investment to improve sporting assets over Council term across the shire has delivered a range of new and safer community recreational facilities. Funding was approved for the Kicking Goals for Girls Project at King George Oval, to construct new female change rooms has commenced.
4.3	Blayney Shire is a centre for cultural interest, heritage and history, arts, performance and entertainment.	Sydney Trains project delivered at Blayney Railway Station to restore and provide community access to the former waiting rooms. A Community Access Project was delivered at the Blayney Railway Station and Council has facilitated the lease of this space to support the Arts Cultural Hub opened April 2021. Council has supported local groups to host Food and Wine Festival events, Millthorpe Fire Festival, Music events within the Shire. Council continues to support Textures of One and contributions to volunteer group and provides funding for scholarships to Mitchell and Orange Conservatorium.
4.4	Implementation of the Blayney Shire Sports and Recreation Masterplan priorities and strategies will realise opportunities for improved healthy lifestyle for our community	The Blayney CentrePoint Swimming Pool Refurbishment project was completed in 2020. And in 2021, Stage 2, being the CentrePoint energy efficiency and stormwater harvesting project has commenced. Construction of Dakers Oval fencing, cricket nets and amenities block has been completed. Carcoar Sport and Recreation ground amenities and playground upgrade and Lyndhurst Cricket Nets, Cricket Pitch and new Cricket Pitch projects completed.
4.5	The Blayney Health Service Integrated Care Program will provide innovative methods to connect health care providers, ancillary and community services for those in need and deliver better preventative health outcomes	Healthy Lifestyle Program is delivered at Community Centre. Council has hosted Health and Wellbeing days and facilitates the annual Blayney Interagency Health Expos.

CENTRAL WEST EQUESTRIAN AND LIVESTOCK CENTRE

The collaboration of the Showground User Groups and Council has led to an investment of \$3.2m over the past 4 years into the facility that was supported by both Federal, NSW Government, user group fundraising and Blayney Shire Council. Projects include; the refurbishment of the Showground Pavilion, new catering Kitchen, painting of the Dining Room, construction 2 outdoor Dressage Arenas, concourse area and seating upgrades.

In 2020, the multipurpose covered arena facility; the Central West Equestrian and Livestock Centre (CWELC) was completed, an all-weather access road was constructed and a new perimeter fence and entrance gate built. The focus on these improvements has been to improve accessibility and provide a facility that will attract equestrian and livestock activities.

The capacity to host large regional events in addition to supporting the 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 improvements have increased the interest in equestrian sports, attracted high calibre coaching clinics, regional events, sponsorship, spectators and competitors visiting the town.

Since the opening of the CWLEC the User Groups and Council continue to meet quarterly and continue planning for Showground upgrades, with the main priority project being the replacement of the existing harness racing stalls with a stables complex that will house 40 horses overnight or 80 Harness Racing Tie Up Stalls.



PLAYGROUND SAFETY UPGRADE PROGRAM

In 2017 Council commissioned an audit of all the Shire playgrounds. Council has a total of 13 play sites that contain playground equipment throughout their LGA.

The report enabled Council to develop a grant application to address issues identified in the audit and to upgrade many older components across the playground network.

During the last 4 years Council invested \$353k to this project, including the delivery of exercise equipment in various locations. The program has resulted in the renewal and upgrade of playground equipment at:-

- Redmond Oval, Millthorpe
- Newbridge Sportsground, Carrington and Heritage Parks, Blayney
- Carcoar Recreation Ground
- Capital Park, Lyndhurst

The program also enabled the installation of shade sail structures at Carrington Park, Carcoar Sportsground, Newbridge Sportsground, and at Lyndhurst's Capital Park, and Sportsground.



Carrington Park



Heritage Park



Redmond Oval Park



Redmond Oval Park



2020 CENTREPOINT SPORT & LEISURE CENTRE STAGE 1 (MAJOR AQUATIC UPGRADES)

In 2020 Blayney Shire Council completed a \$4.8 million aquatic upgrade of the Blayney CentrePoint Sport and Leisure Centre (CentrePoint). The purpose of the aquatic upgrade was to renew and upgrade the swimming pools constructed in 1966; and the associated plant infrastructure and amenities of the Leisure Centre. With the completion of the renewal of this important community asset and subsequent implementation of recommendations from an Operational Review, has meant Blayney Shire now boasts one of the most modern and accessible aquatic facilities in regional NSW. The facility is fast becoming a destination, attracting patrons from Blayney, its villages and the wider region.

A singular capital project rarely aligns with every strategic plan, however this project uniquely aligned with all 5 key themes of Blayney Shire Community Strategic Plan 2018-2028. The significant commitment for a small rural Council was also significant given this 1 project alone equated to 32% of Councils' total 2019/20 Capital Works Budget and 17% of its entire 2019/20 Budget.

Key features of the project included; renovation of toilets and change rooms, new pre/post shower area and raising the water level of all 3 pools to concourse level. Accessibility was significantly improved through the installation of a new pool pod to the 25m pool, construction of a compliant access ramp to the middle pool and new unisex accessible toilet facilities which are also family change rooms.

Behind the scenes, the upgrade included a complete upgrade of the plant room and all pipework, installation of a new, modern water disinfection/filtration plant and the ability to separate the temperature control for each of the 3 individual pools. This means lap swimmers can now swim at the recommended 26° and the middle pool can enjoy water exercise and hydrotherapy up to a maximum 32°. The warmer water in the middle pool now comfortably caters for water aerobics and Learn to Swim classes; helping to prevent chattering teeth from the cold during lessons. The new toddler pool incorporating an aqua slide tower which assists and encourages younger children to experience water in a safe, interactive and fun environment.

By the project design focusing on Disability Inclusion and Accessibility, it has facilitated a social shift for inclusion. By including several accessible bathrooms (significantly above the minimum required) a new social acceptance of disability inclusion has been set within the community. Mainly the community (in particular children) now see that all persons (able bodied, families and those with a disability) all use the same bathroom facilities.

The upgrade project has ensured that the community is provided with a centre that will facilitate healthy lifestyles, but in particular the ability to ensure everyone (particularly children) have the opportunity to learn to swim.





FUTURE DIRECTION 5: PROTECT OUR NATURAL ENVIRONMENT



Future Direction 5: Protect Our Natural Environment

Strategic Objectives		What we achieved
5.1	Retention and regeneration of native vegetation corridors and removal of invasive weed and pest species throughout the Shire	Ongoing riparian corridor improvements alongside Belubula River in Blayney and Carcoar, removing noxious weeds, willows and replanting of native tree species has improved river health. Council participates in the annual restocking of native fish by NSW Fisheries and local Fishing Club.
5.2	Biodiversity and cleaning up of the Belubula River waterways and its tributaries.	Belubula River Walk project from Dakers Oval, stage 1 and 2 have been completed. Stage 3 has been approved for funding and Stage 4 remains pending a current grant application. The removal of willows and other noxious weeds continues in various locations within the Shire. Sewer Treatment Plant Wetlands refurbished and reactivated in late 2019 and Council's Recycled Water Treatment Plant Project is at commissioning phase. Water from the the Recycled Water Treatment Plant will provide irrigation water for King George and Napier Ovals, and available for roads and infrastructure construction.
5.3	Heritage and Indigenous significant sites in the natural and built environment are identified and protected	Cemeteries Management Plan prepared, and Council has determined to protect native vegetation in cemeteries. Council has committed with the Orange Local Aboriginal Lands Council to undertake cultural burnings in Council Cemeteries. Planting of trees at various sites along the Belubula River has resulted in over 1,000 native trees being planted by Council alone. Heritage sites are identified and protected in the Blayney LEP 2012 and NSW AHIMS database.
5.4	Sustainable land use practices across the Shire are improved and tree planting projects are supported	Annual tree giveaway in conjunction with Local Government Week and Planet Ark National Tree Planting Day. Council monitors and completes Review of Environmental Factors for any roads and infrastructure projects.
5.5	Rural Fire Services, Weeds and Local Land Services protect and manage environmentally significant areas to maintain biodiversity of native vegetation	Delegate Councillors contribute to Upper Macquarie County Council and NSW Rural Fire Service (Canobolas Zone) meetings and engage with Local Land Services.
5.6	Crown Lands are better managed to control weeds, pest species and bushfire	Plans of Management have been drafted and remain pending with NSW Minister for approval to be exhibited. Regular engagement with Crown Land Officers regarding local reserves and crown land matters remains constructive. Council was engaged in initial Crown Land Negotiations program that progressed to the point of initial assessment. Program placed on hold in November 2019 pending a review of program. Review now finalised and Council is awaiting commencement.
5.7	Sustainable waste management and recycling or reuse of waste will extend the life of Council's landfill and provide opportunities for industry to reduce costs	Council completed the new tender process for Contract Management Services for the Blayney Waste Facility in 2018. Council is a member of NetWaste with several regional contracts in place to ensure maximum landfill diversion. Review of fees and charges ensures sorting of waste is incentivized by no charge. Recycle, Swap, Go program implemented. Waste management facility audit conducted and recommendations implemented.

ENVIRONMENTAL WORK - RIPARIAN REHABILITATION

In 2015 Council established a plan to rehabilitate degraded sections of the Belubula River through Carcoar, in the area locally known as Pound Flat. The work was an extension upon the work progressively undertaken on the banks of the Belubula River through Blayney.

During the last 4 years, Council has continued this important work in the following areas:-
Pound Flat, Carcoar
Abattoir Creek, Blayney
Belubula River, Blayney

Council has invested \$157k into the removal of willow and other noxious weeds from these locations, replacing it with native trees, grasses and shrubs that offer bank stabilisation, provide attractive habitat to birds and other native fauna, and will offer protection from the wind and sun as plantings mature.

These projects provided Council the opportunity to engage local schools and the local urban land care group in planting works, and offer practical environmental education workshops. Students have also built nesting boxes that were placed in trees and now attract small native fauna like Squirrel Gliders to nest in the area.

These projects will continue to be maintained and expanded upon, and are in locations that will benefit from projects within the Active Movement Strategy enabling people the opportunity to access the sites in a safe accessible way.



BELUBULA RIVER WALK

Recognised in the Active Movement Strategy, and the Blayney 2020 Mainstreet Master Plan, this key connectivity project will ultimately provide safe off road walking and cycling access between the Heritage Park and Dakers Oval recreational spaces.

Running primarily alongside the Belubula River, Council has invested \$269k in the last 4 years, delivering 2 of the proposed 4 stages, providing a 2.5m wide concrete pathway from Ogilvy Street, near Dakers Oval and the Bernardis Supermarket to Martin Street and the school bus stop near the Blayney Court House.

The new pathway has opened up a previously under utilised and unmaintained public space enabling users a safe flat accessible path for walking and cycling and for those less mobile to enjoy the ongoing native rehabilitation area alongside the river.

Other works have included the installation of fitness equipment and seating to enable people places to stop and enjoy the river and local vistas.

Council has developed concept plans to deliver Stages 3 and 4, engaging with the community through an online survey followed by a community BBQ to present and refine what the community would like to see in this space.

As funding is made available the project will continue to be extended through to Heritage Park.



BLAYNEY RECYCLED WATER TREATMENT PLANT AND OVAL IRRIGATION

Council have historically supplied treated wastewater from the Blayney Sewage Treatment Plant (STP) to Cadia Valley Operations.

In December 2019, Cadia Valley determined it no longer required treated wastewater from Council, and the treated water has since been discharged to the environment in accordance with the Environment Protection Licence. In April 2020 Council commenced the development of a wastewater recycling program at the (STP).

As a result of the impacts of the recent drought, Council committed to water recycling, to reduce environmental discharges of wastewater and to reduce its demand on valuable drinking water. Work has commenced on construction of the Blayney Recycled Water Treatment Plant recycling wastewater at the STP and Council proposes to utilise this resource for the irrigation of playing fields, initially at King George Oval and Napier Oval. and for road and construction usage.

Council currently irrigates King George Oval with potable water which comes at a significant cost financially and socially, particularly during drought and water restrictions. Whilst Napier Park is not currently irrigated.

King George and Napier Ovals have been connected to the recycled water network and are awaiting section 60 approvals before Council can commence the use of treated water.

Funding was from Council's budget \$535k.



Truck filling point



Pump sheds and treated water tank



HOW HAVE WE PERFORMED FINANCIALLY OVER THE TERM?

In each of the four years of Council's term, a consolidated surplus budget was adopted. This was achieved in only two of the four years with significant asset write offs and increased depreciation costs following revaluation of the transportation asset class contributing to deficits in the remaining years. Over the term Council also sought to invest heavily in asset and infrastructure renewals and upgrades that in part impacted upon Council's financial performance. Council's cash position remained over the term remained and is reflected in the financial indicators reported.

The following is a brief description on how Council has finished its term in relation to its reported financial indicators.

► Operating performance 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 Office of Local Government (OLG) is greater than zero per cent.

Council's operating performance ratio has been impacted by Council's extensive capital works program which has seen significant investment in both asset renewals and construction of new assets. Increased whole of life costs, together with completion of the Transportation asset class revaluation in 2019-20 has seen a significant increase in Council's operating expenditure including depreciation.

► Own source operating revenue ratio

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.

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

► Unrestricted Current Ratio

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.

Council's ratio has continued to remain well above the OLG benchmark

► Debt service cover ratio

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.

Over the term Council has drawn on new borrowings that has seen the ratio decline however remain above the benchmark.

► Rates and annual charges outstanding percentage

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.

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

► Cash expense cover ratio

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

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



FINANCIAL INDICATORS: 2018-2021

\$ '000	Amounts 2021	Indicator 2021	2020	Indicators 2019	2018	Benchmark
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)%	0.74%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	18,648					
2. Own source operating revenue ratio						
Total continuing operating revenue excluding all grants and contributions ¹	13,421	57.54%	56.42%	51.24%	58.54%	> 60.00%
Total continuing operating revenue	23,325					
3. Unrestricted current ratio						
Current assets less all external restrictions	9,597	3.86x	4.71x	3.94x	5.83x	> 1.50x
Current liabilities less specific purpose liabilities	2,489					
4. Debt service cover ratio						
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	6,299	7.26x	5.31x	13.13x	14.33x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	868					
5. Rates and annual charges outstanding percentage						
Rates and annual charges outstanding	172	1.46%	2.84%	2.27%	2.07%	< 10.00%
Rates and annual charges collectable	11,753					
6. Cash expense cover ratio						
Current year's cash and cash equivalents plus all term deposits	20,665	17.23	12.72	13.09	14.26	> 3.00
Monthly payments from cash flow of operating and financing activities	1,199	mths	mths	mths	mths	mths

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

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



State of Environment

A State of the Environment (SoE) Report is an important management tool which aims to provide the community and Local Council with information on the condition of the environment in the local area to assist in decision-making.

Since 2007, the Councils of the Greater Central West Region of NSW (see map) have joined to produce Regional SoE Reports as part of Council reporting requirements.

NSW legislation means that Councils are not required to produce SoE reports each year, but in the year of the Council election. However, the participating Councils have decided to continue reporting on an annual basis so that they can provide a detailed SoE report that covers trends in the intervening years.

The 2020 Council elections were postponed until 2021 due to the COVID-19 pandemic. Being the year of the Council election, this SoE report responds to the requirement in the Local Government Act 1993 that Councils measure and report on the progress of the environmental objectives or strategies in their Community Strategic Plan (CSP).

This report lists Council's environmental strategies, identifies appropriate indicators to measure them and briefly reports on trends in these indicators since the last Council election (2016). It also discusses any major environmental impacts on the environmental strategies between 2016 and 2021.

Land

Issue	Indicator	2016-17	2017-18	2018-19	2019-20	2020-21
Contamination	Contaminated land sites - Contaminated Land Register (number)	0	0	0	0	0
	Contaminated land sites - potentially contaminated sites (number)	123	123	123	123	123
	Contaminated sites rehabilitated (number)	0	0	0	0	0
Erosion	Erosion affected land rehabilitated (ha)	0	0	0	0	0
Land use planning and management	Number of development consents and building approvals	110	121	136	115	135
	Landuse conflict complaints (number)	10	2	0	0	0
	Loss of primary agricultural land through rezoning (ha)	0	0	0	0	0
Minerals & Petroleum	Number of mining and exploration titles				96	45
	Area covered by mining and exploration titles (ha)	133,000	135,000	136,000	141,000	140,000



Towards Sustainability

Issue	Indicator	2016-17	2017-18	2018-19	2019-20	2020-21
Waste Generation	Total waste entombed at primary landfill (tonnes)	5,830	4,690	4,620	5,192	5,514
	Total waste entombed at other landfills (exc recyclables) (tonnes)	0	0	0	0	0
	Average total waste generated per person (tonnes)	0.79	0.63	0.63	0.70	0.75
	Average cost of waste service per residential household	\$400	\$412	\$404	\$380	\$340
Hazardous/Liquid Waste	DrumMuster collections (number of drums)	0	0	0	0	0
	Household Hazardous Wastes collected (kg)	3442	2,593	3,233	3,308	0
Reduce	Organics collected (diverted from landfill) (tonnes)	98	344	224	351	299
	E-Waste collected (diverted from landfill) (tonnes)	10	7	20	8	9
Recycle	Volume of material recycled (tonnes)	720	959	935	570	1,026
	Volume of material recycled per person (kg)	98	129	127	77	139
Littering and illegal dumping	Number of illegal waste disposal complaints to Council	6	5	4	5	5
Engineering, Infrastructure and Civil Works	New road construction (km)	1	0	0	0.2	0
	Road upgrades (km)	41	36	36	26	33
Risk Management	Flood management plans/ flood mapping - increase in area covered (ha)		0	0	0	0
	Hazard reduction burns (number)	2	2	0	0	0
Climate Change Mitigation	Office paper used by Council (A4 & A3 reams)	522	439	464	490	527
	Council sustainability initiatives (number)	0	0	0	0	1
	Council mitigation initiatives (number)	0	0	0	0	1
Council Greenhouse Gas Emissions	Annual electricity consumption for Council controlled facilities (MWh)	770	702	982	807	1,390
	Annual natural gas consumption for Council controlled facilities (Gj)	1,293	22	40	2,078	2,250
	Annual bottled gas consumption for Council controlled facilities (L)	0	7,653	8,206	8,210	7,713
	Total fuel consumption (KL)	401	460	685	410	345
	Proportion of Council's electrical energy demand met from council-owned renewable energy infrastructure	0.0%	0.0%	5.0%	5.0%	8.0%
	Council total operational greenhouse gas emissions (tCO ₂ -e/year)	5,123	5,232	5,804	6,003	6,273
Community Greenhouse Gas Emissions	Small scale renewable energy uptake (kW installed)	230	438	723	704	1,021
	Number of solar water heaters and heat pumps installed	4	6	8	4	2



Water and Waterways

Issue	Indicator	2016-17	2017-18	2018-19	2019-20	2020-21
Surface & Ground Water Quality	<i>E.coli</i> remote from wastewater treatment plants (per 100ml)	194	0	440	112	47
Riparian	Riparian vegetation recovery actions (number)	3	3	3	3	1
	Riparian vegetation recovery area (ha)	10	15	5	5	6
Industrial / Agricultural Pollution	Load Based Licencing Volume	78	0	46	7,631	5,232
	Exceedances of license discharge consent recorded (number)	2	0	0	0	0
	Erosion & Sediment Control complaints received by Council (number)	0	0	0	1	2
Stormwater Pollution	Number of gross pollutant traps installed	2	2	2	2	2
	Total catchment area of GPTs (ha)	253	253	253	253	253
	Water pollution complaints (number)	0	0	0	0	0
Town Water Quality	Number of instances drinking water guidelines not met	0	0	0	0	0
	Number of drinking water complaints	5	17	12	22	28
Dam Levels	Average dam levels	84.0%	76.0%	39.0%	16.0%	29.0%
Water extraction	Number of Water Supply Work Approvals from surface water sources	50			60	61
	Volume of surface water permissible for extraction under licences (GL)	114			105	111
	Actual volume extracted through surface water licences (GL)					75
	Number of Water Supply Work Approvals from groundwater resources	737			832	836
	Volume of groundwater permissible for extraction under licences (GL)	2.8			2.8	1.6
	Actual volume extracted through groundwater licences (GL)				0.8	0.09
Council water consumption	Area of irrigated Council managed parks, sportsgrounds, public open space (ha)	24	24	24	24	27
	Water used by council for irrigation (including treated and untreated) (ML)	23	27	40	36	35
Town water consumption	Annual metered supply (ML)		740	691	661	540
	Annual consumption (Total from WTP) (ML)	625	740	691	661	540
	Average annual household mains potable water usage (kL)	170.2	156.1	170.5	165.5	143.0
	Average level of water restrictions implemented	0.0	0.0	2.0	5.0	4.0
	Water conservation programs (number)	0	0	0	0	0



People and Communities

Issue	Indicator	2016-17	2017-18	2018-19	2019-20	2020-21
Active community involvement	Environmental volunteers working on public open space (Hours)	450	115	154	100	20
	Number of environmental community engagement programs	3	3	3	3	0
	Number of growers' markets/local food retailers specialising in local food	14	14	14	5	1
Indigenous Heritage	Number of Indigenous sites on AHIMS register	41	76	77	79	85
	Inclusion in DCPs & rural strategies (number)	0	1	1	1	1
	Extent of liaison with Indigenous communities (self-assessed from 0 = none to 3 = High)	0.0	0.0	0.0	2.0	0.0
	Development approvals on listed Indigenous sites (number)	0	0	0	0	0
	Number of Indigenous heritage management actions/responses	0	0	0	2	0
Non-Indigenous Heritage	NSW Heritage Items (number)	15	15	15	15	13
	Locally listed heritage items (number)	342	345	345	345	345
	Actions to protect non-Indigenous heritage (including management plans) (number)	2	6	12	10	10
	Heritage buildings on statutory heritage lists demolished/degraded in past year (number)	0	0	0	0	0
	Heritage buildings on statutory heritage lists renovated/improved in past year (number)	8	6	1	1	1



Biodiversity

Issue	Indicator	2016-17	2017-18	2018-19	2019-20	2020-21
ClearHabitat Loss	Total area in the National Parks Estate (ha)	0	0	0	0	0
	Total area of State Forests (ha)	1,796	1,796	1,796	1,796	1,796
	Total area protected in Wildlife Refuges (ha)				14,533	12,546
	Area protected in conservation reserves & under voluntary conservation agreements (ha)	126	472	126	296	254
	Extent of Traveling Stock Reserves in LGA (ha)			237	245	180
	Proportion of Council reserves that is bushland/remnant vegetation	0%	0%	0%	0%	0%
	Habitat areas revegetated (ha)	20	10	1	1	1
	Clearing complaints (number)		0	1	1	1
	Roadside vegetation management plan (Yes/No)	Yes	Yes	Yes	Yes	Yes
	Roadside vegetation rehabilitated (ha)	8	12	0	0	0
Threatened Species	State Threatened species (number)				63	63
	Threatened species actions implemented (e.g. PAS, recovery plans) (number)	0	3	3	3	1
	Fish restocking activities: native species (number)	10,000	15,000	16,000	0	18,000
Priority weeds and feral animals	Fish restocking activities: non-native species (number)	66,100	36,000	65,000	56,000	56,100
	Number of declared priority weeds	95	95	96	98	104
	Invasive species (listed priority or WONS) under active management	8	8	8	8	8

CASE STUDY: BELUBULA RIVER WALK

One of the most important and impressive Active Movement Strategy projects has been the Belubula River Walk in Blayney. This project along the banks of the Belubula River from Dakers Oval to the Island at Glasson Bridges Newbridge Road is part of a larger beautification, native fish habitat and riverbank restoration project that will establish a Belubula River Heritage Walk.

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. By the end of June 2021, Council completed two of the four stages with funding applications pending for Stages Three and Four. The first stage is a shared path constructed from Ogilvy Street (Dakers Oval) to Martin Street.

Stage Two, known as the Belubula River Noxious Weeds Project, received \$50,000 of funding through the NSW Government Drought Stimulus Program. Stage Two consisted of major environmental works on the Newbridge Island, removing noxious weeds and willow species from the Belubula River. Willow trees and blackberries were removed and chipped.

The removal of the willows revealed native fish in deep water holes and has allowed for locally native species to be planted and improved solar access to the river which has been densely shaded by the willows. Taller native species have been planted on the eastern bank and the western bank has been planted with smaller rushes and grasses and scattered trees.

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. This will encourage the community to access the river and will allow fishing in town for the first time in many years.





A8

**DISABILITY INCLUSION
ACTION PLAN
ANNUAL REPORT**

2021/22 ANNUAL REPORT



DISABILITY INCLUSION ACTION PLAN 2017-2021

Disability Council NSW Lodgement date: 29 November 2022

DISABILITY INCLUSION ACTION PLAN 2017 - 2021: ANNUAL REPORT AS AT 30/06/2022

Attitudes and behaviours					
Strategy	Actions	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.	6.2	Increased number of documents including diversity	Ongoing	As content is published a review for inclusiveness is undertaken. People with disabilities are not excluded from photo opportunities.
	Use of correct language in all media and publications when referencing people with disabilities.	6.2	Establishment of standard and staff informed	Ongoing	
2. Ensure that customer service staff and other staff who have contact with the community continue to be educated in disability awareness	Integrate training on access into Council staff inductions.	6.3	Included in induction training	Ongoing	Disability awareness training for staff and councillors conducted following election of new Council in May 2022.
	Provide ongoing training on disability inclusion to employees	6.3	Training identified in training plan	Ongoing	
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.	6.3	Agencies identified and website, publications and communication are reviewed and inclusionary	2021	Completed.
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	1.6	Engage with local business to promote inclusiveness	Ongoing	Free Access Consulting funding available during the period, however no funds expended.

Create Liveable Communities

Strategy	Actions	CSP Ref.	Outcome	Timeframe	Status
1. 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.	5.2	Assessment completed	Ongoing	Active Movement Strategy is being reviewed, with a focus on Kerb ramps upgrades.
2. Contribute towards liveable and accessible public places	Work with local business to identify barriers to access and develop opportunities for improvement	1.6	Barriers identified	Ongoing	Access Consulting Support Program promoted to businesses and assists by providing preliminary accessibility compliance advice triggered when a Construction Certificate is lodged. No applications received to June.
	Promote universal access principles for new and upgraded buildings and facilities in public places.	4.1	Access principles included in project		KGO amenities upgrade nearing completion.
	Include access and inclusion as a guiding principle in Plans of Management for community land and provisions with the Development Control Plan	3.4	Planning policies inclusive	Ongoing	Development Control Plan, applied to all applicable development.
	Consider the particular needs of children with disability in the design, layout and security of parks and playgrounds.	4.1	Playgrounds are safe and inclusive	Ongoing	No new playgrounds designed in the period.
3. Promote universal access to all Council events within the community	Promote disability inclusion in community events and festivals e.g. availability of accessible toilets.	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	4.1	Audit completed and priorities identified	2021	Accessibility, assessed as part of proposed renewals and upgrades as project and funding becomes available. Accessible car parking projects completed in period include Neville Multipurpose Court. 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	1.3	Opportunities for funding identified	2021	Ongoing. Continuous engagement with Orange360.

Create Liveable Communities					
Strategy	Actions	CSP Ref.	Outcome	Timeframe	Status
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	4.1	Investigation completed	2021	Existing accessible parking spaces reviewed and works incorporated in project renewals and upgrades. Funding sought for Heritage Park and Carrington Park amenities facilities encompassing improved accessible parking.
	Review, update and promote the location of accessible facilities and parking on Council's Mobility Map.	4.3	Development of Mobility map	Ongoing	No progress in period.
	Promote needs of people with disability to event organisers of special events particularly where parking is temporary and movement around venue may be restricted.	2.1	Events include accessible parking	Ongoing	Council promotes inclusion through the Event Management approval process. Event organisers are asked to consider accessible facilities and parking with event planning. Associated information is also provided.
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.	5.1	Increase in awareness and participation	2021	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.	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. Facility also promoted on Companion Card website.
	Work in partnership with community organisations to facilitate and increase awareness of market activities and programs that promote inclusion of people with disability	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.
	Liaise with Orange City and Cabonne Shire Councils to review the Disability Services Directory to ensure a comprehensive regional focus	4.1	Review completed	2021	Joint review by Councils of Disability Services Directory developed in 2016. Further review not progressed.

Employment					
Strategy	Actions	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.	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.	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.	5.1	Investigation completed	Ongoing	Interagency meetings supported. Hosted by Council.
Systems and Processes					
Strategy	Actions	CSP Ref.	Outcome	Timeframe	Status
1. Ensure accessible and inclusive community engagement across all areas of Council	Include the principles of access and inclusion in Council's service delivery.	SJP*	Consistency in messaging and communication	Ongoing	Principles of access inclusion in Media and Publications.
	Promote Council's implementation of access and inclusion principles and recognise the rights and contribution of people with disability in the community.	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.	3.4	Process in place for Access Advisory Committee to review proposals	Ongoing	Nominations called for community representatives on the Disability Inclusion Working Group.
	Internal process to ensure that access is not overlooked when developing new facilities; buildings, parks, playgrounds, footpaths.	4.1	Review of internal processes for planning works	Ongoing	Design staff have undertaken accessibility training and reference appropriate design standards with works design and planning.

* Social Justice Principles



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