



BLAND SHIRE COUNCIL
west wyalong



Annual Report 2021/22

Acknowledgment of Country

Let us acknowledge the Wiradjuri people, their elders past and present, traditional custodians of the land we now share.

Let us be inspired by the resilience, innovation and perseverance of past generations.

Let us honour those who protect this great land, may you draw strength from your God or Faith so that we may, here today, on behalf of our community, - build a vibrant future together. (“Pause for Reflection”).

Message from the Mayor and General Manager

It is with pleasure we present to you the Bland Shire Council Annual Report for the period 2021/22.

Local Government services provision has transformed significantly over recent years and local councils have moved beyond the traditional narrow emphasis of roads, rates and rubbish towards broader objectives to promote the social, economic, environmental and cultural wellbeing of communities.

Community expectations of local government have also increased while other levels of government have devolved various functions to local government. The outcome of this is that councils now provide a much broader range of services and facilities.

These challenges have become increasingly difficult due to the financial pressures placed on councils and the fact that costs have been increasing at a far greater rate than generated income. The last 12 months has seen Council meet these challenges and we are very satisfied of our achievements in maintaining a high standard of service delivery at the same time as achieving significant financial savings through prudent financial management.

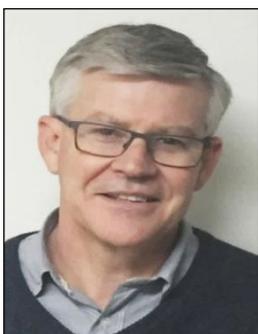
State and federal programs have funded an extensive capital projects list, but we have been challenged by the ongoing wet conditions, including two natural disaster declarations in November and January. This has limited our ability to deliver upon the capital works program, but we have managed to complete a variety of projects including toilet block upgrades in Tallimba, Weethalle, Naradhan, the West Wyalong Caravan Park, Holland Park Pool and an extensive list of other projects across the shire.

We have now completed two stages of the safety improvement work on the Lake Road with the third stage programmed for 2022/23. Other roads projects that are well progressed include the upgrading and sealing of approximately 3km of Aleena Road, and the replacement of various floodways with concrete causeways.

Council continues to strive for maximum efficiency and effectiveness and has implemented a range of valuable initiatives and with a committed workforce we will continue to strive for continuous improvements and continue to embrace new technology, new ideas and new initiatives for the betterment of not only the organisation but the wider community.

The elected representatives and staff have worked well as a team in this 12 months period and as their leaders we are both proud of the results and confident that this trend will continue well into the future.

Brian Monaghan
Mayor



Ray Smith PSM
General Manager



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2021/22 Highlights

OUR PEOPLE

Kids enjoyed a fantastic time at the library as part of the school holiday program with the STEM Construction activity. The kids had a ball engineering a variety of structures made from toothpicks, skewers, marshmallows, jubes and jelly beans. But the best part after finishing their construction! Eating the leftovers.



Melissa Robinson of Temora Dietetics came along to ITAV's "No Fuss Nutrition for Pre-schoolers" workshop. There were lots of questions and "Wow! I didn't know that" moments. A great night with many parents attending and facts about food and kids eating habits were shared. Melissa was available for discussions afterwards.

Schools in the Bland Shire participated in a National Sorry Day event held in McCann Park. It was wonderful to see such a large crowd participating and show their respect, with a number of wonderful school and student performances held to mark the occasion. An enjoyable day with sounds of the didgeridoo, school choir and cultural dance.



Children's author Oliver Phommavanh visited all nine schools across the Bland Shire, conducted 19 one-hour sessions, and spoke to some 700 students from Kinder to Year 10 and teaching staff during his five-day visit. Oliver shared his writing journey and tips with the students. He also talked about cultural diversity, a theme that features prominently in his books



OUR PLACES

Bland Shire Council has been successful in receiving funding from a number of State & Federal grant funding program. Works have continued on a range of improvements and projects throughout the shire.



The Bland Shire Open Art Gallery are hung quarterly with amazing art from our local artists in the Foyer of the Council Chambers. This is a public space visited by visitors and locals alike. On opening nights the artists are present for a meet and greet. The current exhibition will be available till the end of 2022.

The new glossy Bland Shire Art & Sculpture Trail Booklet is out. With arts in most of the towns and villages, the staff encourages visitors to follow the art trail to visit all that the Bland Shire has to offer. Visitors spend 4 hours to 1 extra night more to enjoy our communities which adds to our economic growth and local spend in the Shire.



The official openings of the Yindymarra Aboriginal Open Display at The Wetlands and the Mirri Ngurang Dog Park at Cooida Reserve were held during NAIDOC Week. The display was developed by Bland Shire Council in conjunction with the West Wyalong Local Aboriginal Land Council.



OUR LEADERSHIP

ITAV hosted two free workshops with Occupational Therapist Esther Petrie and Speech Pathologist Sarah Stilton. Sarah explained what a child speech pathologist do. She also shared important and interesting facts. Esther shared how they support families and children. All who attended felt they received lots of practical tips and information.



Following the December 2021 Local Government Elections, a special induction ceremony was held for the elected Bland Shire Councillors to undertake the Oath of Office prior to commencing official civic duties. During the February meeting Brian Monaghan was elected as Mayor.

A joint initiative between Bland Shire Council and Evolution Mining to boost community spirits during the Covid-19 pandemic has been recognised with a major state award. Bland Shire Council was announced as the winner of the Local Government Professionals New South Wales Community Partnership award for 'The Gratitude Project'.



Council once again offered a Free Tip day to our community. The community were encouraged to do a clean-up of their properties and to make use of the free tip day at all our waste facilities Free Tip day was on Sunday, June 5, 2022. and well received by our community.

OUR PROSPERITY

Council undertook taxiway & runway sealing, line marking upgrades and the installation of aerodrome lighting at the West Wyalong aerodrome. The project was carried out in stages, with the project completed in April 2022. The aerodrome upgrade has long been overdue and funding from the NSW Government made this upgrade possible.



The Bland Local Strategic Planning Statement (LSPS), recognises the opportunities presented by the expansion of renewable energy and mining sectors, as well as the challenges in attracting investment in housing in West Wyalong. The Strategy links Council's visions for housing and importantly responds to Council's LSPS 20 year vision for land use planning for Bland Shire.

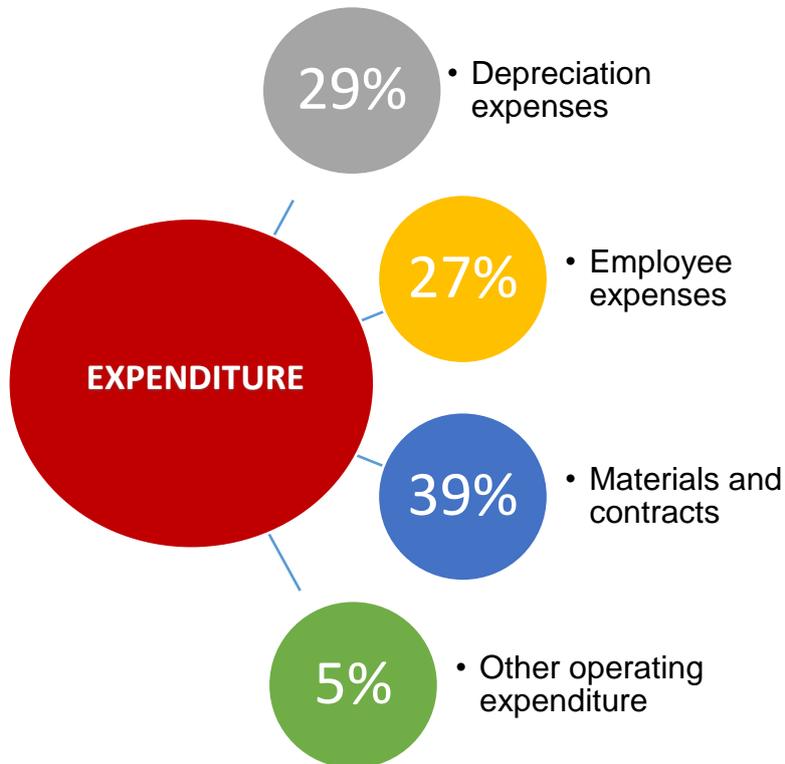
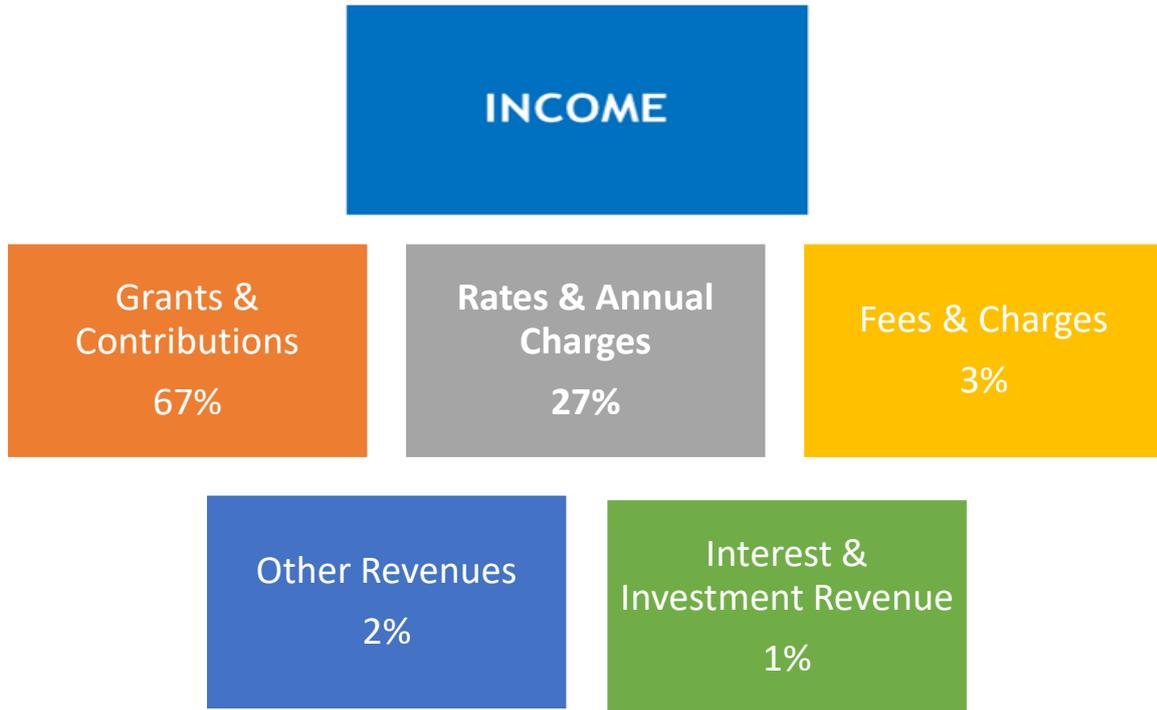
Council announced the West Wyalong Water Security Project jointly funded through Resources for Regions grant funding. Being one of the most significant projects in the Bland Shire's modern history, it allows us to grow and meet the rising demand for housing, business and industry while increasing local water pressure levels and securing our town water supply.



The dream to bring movie magic back to the West Wyalong community has been realised through \$150,000 in funding from the Federal Government, \$450,000 from the New South Wales Government, and \$300,000 from Evolution Mining. It was a community-initiated project with many calling out for the much-wanted facility.



2021/22 Financial Snapshot



Integrated Planning and Reporting Framework

The Integrated Planning and Reporting framework opens the way for Council and the community to have important discussions about funding priorities and service levels, how these shape local identity and how all can work together to create a more sustainable future.

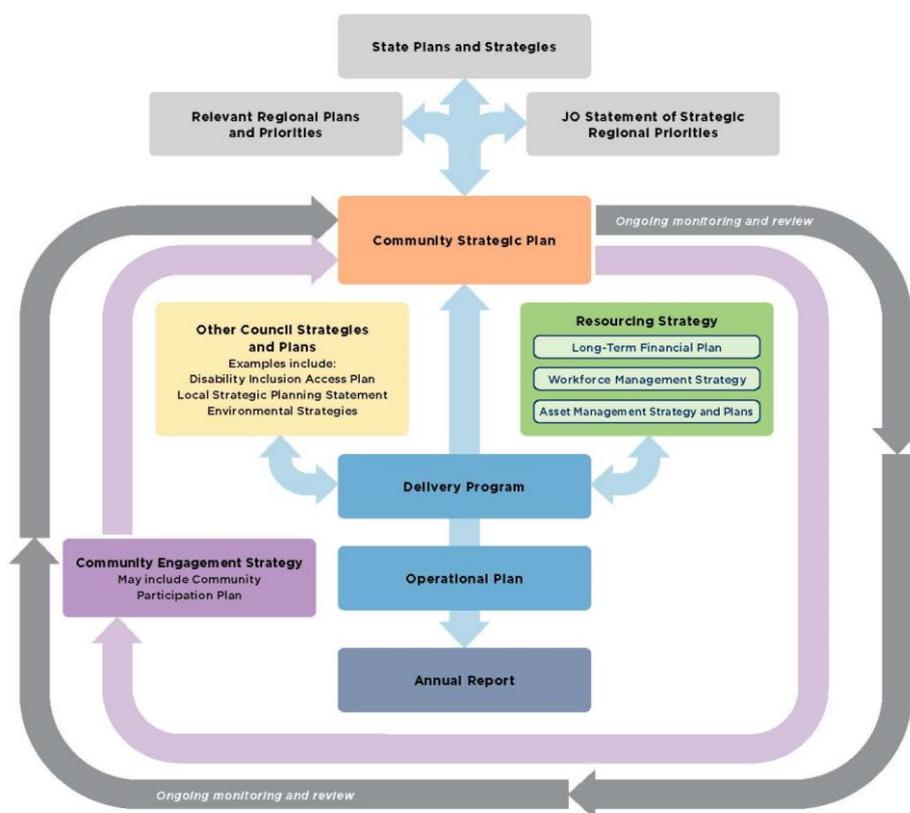
The IP&R diagram following has been updated to reflect the 2016 amendment to the Local Government Act. The Resourcing Strategy has been moved closer to emphasise the important role that resource planning must play in delivering the council's strategic objectives.

While there is a direct link from the Community Strategic Plan to the Delivery Program and Operational Plan, this must be informed and supported by the financial, asset and workforce planning undertaken by Council as part of the Resourcing Strategy.

Any community endorsed changes to council's strategic direction and priorities should be reflected in resource planning and allocation.

Community engagement has been expanded to encompass the entire IP&R process. This reflects new requirements, extending the Community Engagement Strategy to all aspects of council engagement, not just the Community Strategic Plan.

Additional requirements under the *Environmental Planning and Assessment Act 1979* to prepare a Community Participation Plan can also be incorporated into a council's wider Community Engagement Strategy.



Source: Office of Local Government Integrated Planning & Reporting Handbook for Local Councils in NSW

The main components of the framework are summarised below:

Community Strategic Plan

The highest level of strategic planning undertaken by Council, with a ten-year plus timeframe. All other plans must support achievement of the Community Strategic Plan objectives.

Resourcing Strategy

Shows how Council will resource its strategic priorities, identified through IP&R. The Resourcing Strategy includes three inter-related elements:

- Long-Term Financial Planning
- Workforce Management Planning
- Asset Management Planning.

Delivery Program

The elected Council's commitment to the community about what it will deliver during its term in office to achieve the Community Strategic Plan objectives.

Operational Plan

Shows the individual projects and activities Council will undertake in a specific year. It includes Council's annual budget and Statement of Revenue Policy.

Annual Report

Is a report back to the community on the work undertaken by Council in a given year to deliver on the commitments of the Delivery Program via that year's Operational Plan. Council also reports on its financial and asset performance against the annual budget and longer-term plans.

When Bland Shire Council developed the ten-year Community Strategic Plan in 2017, the themes identified were:

Our People – A strong, healthy, connected and inclusive community

Our Places – Maintain & improve the shire's assets & infrastructure

Our Leadership – A well run Council acting as the voice of the community

Our Prosperity – Growing our population and jobs.

Reporting Our Progress

Performance Measures

The Community Strategic Plan is presented within four themes: Our People, Our Places, Our Leadership and Our Prosperity. Each of these themes has a number of Delivery Targets and Operational Actions including performance measures to be achieved. Each of the performance measures feed into a series of key performance indicators.

The progress towards the key performance indicators will be reported to the community in line with the election cycle and End of Term report.

Monitoring and Reporting

It is important to track and report on the progress in delivering the Community Strategic Plan over the ten year period. Council will report to the community at regular intervals on what has been achieved and the progress towards the performance measures.

All reports will be made available to the community at Council meetings and on Council's website. Council's management team will internally monitor on a quarterly basis the output and actions as detailed in the four year Delivery Program and one year Operational Plan. The outcomes will be formally reported to Council, the Community and staff on at least, as six monthly basis.

Whilst some performance measures can be clearly quantified, it does not necessarily mean the community is aware of, fully appreciates, or is fully satisfied with, the extent of progress made. Therefore, there are also qualitative measures included that represent community responses and views.

A community satisfaction survey will be undertaken every term of Council to gauge whether the community is satisfied with progress and where priorities could or should be assigned to particular areas in the future. The survey will be undertaken in the final year of the Council term.



Our Objectives

Our People - A strong, healthy, connected & inclusive community

1. Health and support services address the needs of the community
2. Partner with organisations to strengthen community health and safety
3. Nurture a strong sense of community and enrich the cultural life of the residents
4. Services are accessible for all residents

Our Places - Maintain & improve the Shire's assets & infrastructure

5. Work in partnership with key stakeholders to provide equitable access to Council's road infrastructure, services and facilities
6. Manage waste and recycling to improve the utilisation of existing resources, including exploring new technologies
7. Manage water and sewerage resources
8. Public places and facilities are will maintained and easily accessible
9. Appropriate programs, plans and budgets are developed, implemented and monitored for the effective and efficient management of Councils assets and infrastructure

Our Leadership - A well run Council acting as the voice of the community

10. To provide quality leadership, governance and management to develop strong community partnerships
11. Provide opportunities for all stakeholders to contribute to Council's decision making
12. Lead the community
13. Develop and maintain a framework of plans and policies that provides open and transparent Council information

Our Prosperity - Growing our population and jobs

14. Visitors and tourists are welcomed
15. Bland Shire is promoted as a place to do business
16. Work with communities and businesses to use resources in a sustainable way for the future of the Bland Shire

Council's targets and measures are outlined within a joint Delivery Program and Operational Plan as many of the objectives extend over more than a one year period. The complete 2021/22 Combined Delivery Program and Operational Plan Progress Report is included as Appendix 1.

Our Shire

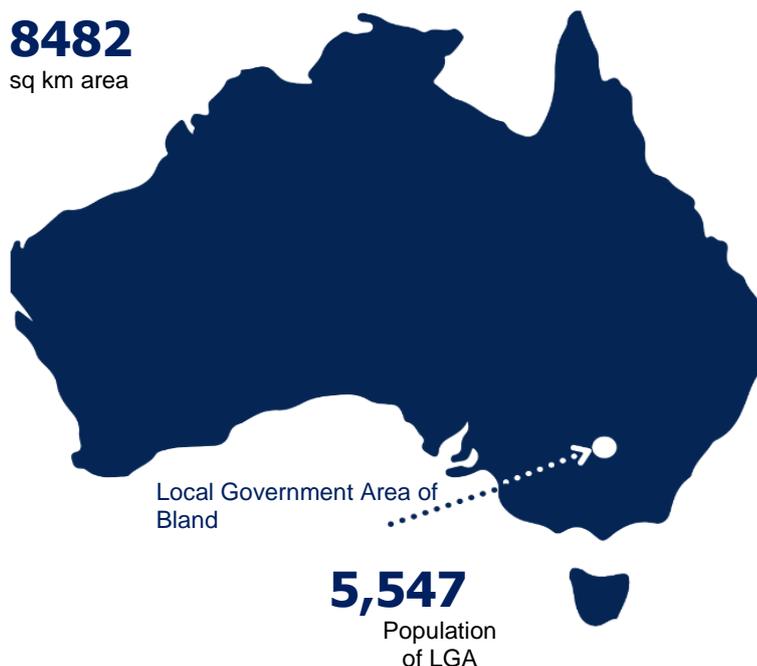
Bland History

The Shire of Bland was first declared in 1906. A “temporary” council was incorporated on 16th June 1906 and operated for a period of 6 months. The first election of the Council took place in December 1906 when Councillors G. Punton, D. Byrne, P. Kearins, J.N. Crowley, L.J. McNamara and James Howard were elected. Council remained in this state until September 1935 when a Provisional Council was formed beginning the process of the amalgamation with the Municipality of Wyalong.

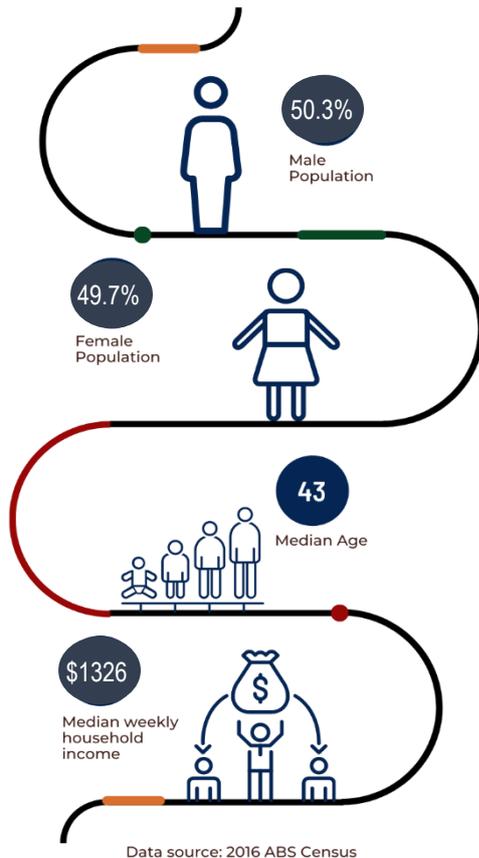
The Shire of Bland and Wyalong Municipality were formally amalgamated on 7th December 1937 and the present day Bland Shire Council was created.

Bland Today

Located on the northern fringes of the Riverina in New South Wales. The twin townships of West Wyalong and Wyalong serve the role of the major service centre for the Shire. West Wyalong is located on the junction of the Newell and Mid-Western Highways and within a 160 kilometre radius of Wagga Wagga, Griffith, Forbes, Parkes and Cowra and within 300 kilometres of Canberra, providing an authentic rural lifestyle with the convenience of the city well within reach.



BLAND LGA SNAPSHOT



Data source: 2016 ABS Census

Other communities located within the Shire include Barmedman, Tallimba, Ungarie, Weethalle, Kikoira, Mirrool and Naradhan.

From its early mining origins, West Wyalong was built along a crooked main street taking its unusual shape from the bullock track that curved around tree stumps and gold diggings.

Today the Shire has a blossoming rural economy built around sheep, cattle, wheat and other crop varieties. In recent times, West Wyalong has also experienced significant developments away from agriculture.

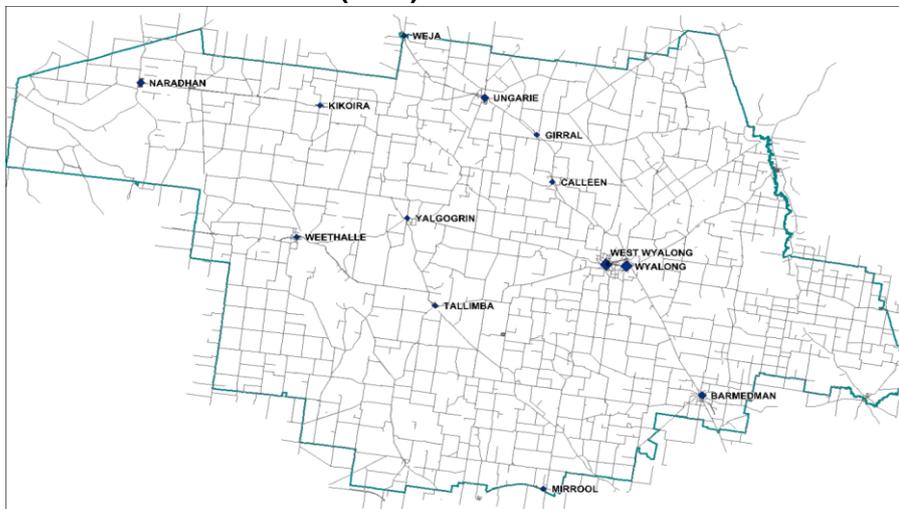
Evolution Mining purchased the Cowal Gold Project in 2015. The operation is an open cut mine with approvals to process 9.8 million tonnes of ore per annum. In 2021, Evolution received regulatory approval to develop a \$380 million underground mining project which will extend the permitted mine life to 2040.

Pace Farm was established near West Wyalong in 2007. The egg production farm is the largest hen-housing facility in the southern hemisphere. The complex incorporates laying, collection and grading of eggs for grocery markets throughout Australia.

The Shire is also home to Eucalyptus oil production, which commenced in 1907 and has resulted in the West Wyalong region becoming one of the major world exporters of Eucalyptus oil in Australia.

The community is proud of the facilities and services across the shire, but its greatest asset is its people where new residents are embraced and valued.

Bland Local Government Area (LGA)



Population Overview

On Census night in 2021, there were 5547 residents counted within the Bland LGA. Of these, 50.3% were male and 49.7% were female.

The median age of people in Bland Shire was 43 years. A weekly household income were \$1326.

Age Group Distribution - Bland LGA (2021 Census)				
Age	Number	%age of total persons	Australia	%age of total persons
0-4 years	349	6.3	1,463,817	5.8
5-9 years	341	6.1	1,586,138	6.2
10-14 years	394	7.1	1,588,051	6.2
15-19 years	291	5.2	1,457,812	5.7
20-24 years	251	4.5	1,579,539	6.2
25-29 years	312	5.6	1,771,676	7.0
30-34 years	273	4.9	1,853,085	7.3
35-39 years	306	5.5	1,838,822	7.2
40-44 years	325	5.9	1,648,843	6.5
45-49 years	317	5.7	1,635,963	6.4
50-54 years	328	5.9	1,610,944	6.3
55-59 years	371	6.7	1,541,911	6.1
60-64 years	421	7.6	1,468,097	5.8
65-69 years	362	6.5	1,298,460	5.1
70-74 years	324	5.8	1,160,768	4.6
75-79 years	228	4.1	821,920	3.2
80-84 years	184	3.3	554,598	2.2
85 years plus	176	3.2	542,342	2.1

Source: ABS Website

Bland Shire Council provides and maintains millions of dollars worth of assets, from the essential infrastructure of roads, paths, kerb and gutter, wastewater and waste management, to the parks, playgrounds, community buildings and amenities that enhance the quality of life for our residents and visitors.

Council's road network comprises:

- 707km of sealed roads
- 184km of Regional sealed roads
- 2,370km of unsealed roads
- 34km of footpaths and shared pathways
- 190km of kerbs and gutters
- 9 bridges
- 46 pedestrian bridges
- 2 car parks
- 1,269 culverts

Materials for the construction and maintenance of these road and infrastructure assets are provided by 99 privately owned gravel pits and 3 Council owned pits located on road reserves, while its equipment is stored at two Council depots.

Council also provides many facilities to help create a strong, cohesive and creative community

There are a total of 143 buildings and structures including:

- Library/Visitor Information Centre/Administration offices
- Children's Services Unit
- Community Care Centre
- Public Halls
- Museums
- Men's Shed
- Buildings under Crown Trust reserves and Council Section 355 Committees.

To encourage the community to get active and enjoy our enviable climate

Council provides:

- 17 parks and recreational spaces
- 14 playgrounds
- 7 sporting precincts including 9 ovals
- Wetlands
- 2 swimming complexes
- Outdoor fitness circuit

In addition, Council operates and maintains:

- West Wyalong Stadium
- 17 public toilets/amenities blocks
- 5 cemeteries
- 3 sewerage treatment plants
- Livestock saleyards
- Aerodrome
- 8 landfills
- Animal pound

Our Council

Councillors

The Council is a body of nine members who are elected for a four-year term to carry out duties under the provisions of the Local Government Act 1993 and Regulations. The Mayor and Deputy Mayor are elected every second year at the September Council meeting by the Councillors. This council term concluded in November 2021 with a five-year term due to Covid-19 restrictions. The next General Local Government election was held in December 2021 for a reduced term until the LG elections in September 2024.



Cr Brian Monaghan
Elected:
15 September 2012 to
current



Cr Rodney Crowe
Elected:
20 September 2016 to
current



Cr Bruce Baker
Elected:
20 September 2016 to
current



Cr Liz McGlynn
Elected:
5 April 2004 to
Current



Cr Penny English
Elected:
20 September 2016 to
4 December 2021



Cr Kerry Keatley
Elected:
16 March 2011 to current



Cr Tony Lord
Elected:
5 April 2004 to current



Cr Murray Thomas
Elected:
20 September 2016 to
4 December 2021



Cr Jan Wyse
Elected:
20 September 2016 to
4 December 2021



Cr Monica Clark
Elected:
21 December 2021 to
current



Cr Jill Funnell
Elected:
21 December 2021 to
current



Cr Roger Moore
Elected:
21 December 2021 to
current

Councillor Attendance & Representation

Representatives on State/Regional Organisations and Council Committees

Organisation / Committee	Representative / Delegate
Audit, Risk & Improvement Committee	Cr Lord
Australia Day Awards Committee of the Whole	Whole of Council
Bland-Temora Rural Fire District Zone Liaison Committee	Cr Keatley Cr Baker General Manager
Bland-Temora RFS Zone Bushfire Management Committee	Cr Baker Director Technical Services
Community Reference Group	Whole of Council
Country Mayors Association of NSW	Mayor Monaghan General Manager
Cowal Gold Project Community Environmental Monitoring & Consultative Committee (CEMCC)	Mayor Monaghan Cr Thomas (alternate) Cr McGlynn
Floodplain Risk Management Committee	Cr Keatley (Ungarie Committee) Cr Moore (West Wyalong Committee)
Goldenfields Water County Council Board	Cr McGlynn Cr Lord (alternate)
Lachlan Regional Transport Committee (LRTC)	Cr Lord
Local Traffic Advisory Committee	Cr Moore
Murrumbidgee Primary Health Network Board	Mayor Monaghan Cr Funnell
Newell Highway Taskforce	Cr Lord
NSW Association of Mining & Energy Related Councils (MERC)	Cr McGlynn
NSW Public Libraries Association	Cr Wyse Cr Clarke Director Corporate & Community Service
Riverina Eastern Regional Organisation of Councils (REROC)	Mayor Monaghan General Manager
Riverina Joint Organisation (RJO)	Mayor Monaghan General Manager
Riverina Regional Library Advisory Committee	Cr Wyse Cr Clarke Director Corporate & Community Services

Council Meetings

Ordinary Council meetings are held on the 3rd Tuesday of each month, except January, commencing at 6.30pm. These meetings must be conducted in accordance with the Local Government Act, Regulations and Council's Code of Meeting Practice. A decision supported by a majority of the votes at a Council meeting at which a quorum is present is a decision of the Council.

The public has the right to see the agenda and business paper for each meeting, free of charge, and attend all Council meetings. These meetings, or parts thereof, may be closed to the public to consider matters under particular circumstances as outlined in the Act. Audio recordings of each meeting and the minutes are available from Council's website.

Councillor Attendance												
Council Meetings 2021/22	20 July 2021	24 August 2021	21 September 2021	19 October 2021	16 November 2021	11 January 2022	15 February 2022	22 March 2022	19 April 2022	17 May 2022	15 June 2022	28 June 2022
Cr Bruce Baker	✓	✓	✓	✓	✓	✓	✓	x	x	✓	x	✓
Cr Rodney Crowe	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr Penny English	✓	✓	✓	x	✓	-	-	-	-	-	-	-
Cr Kerry Keatley	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr Tony Lord	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	x	✓
Cr Liz McGlynn	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr Brian Monaghan	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr Murray Thomas	✓	✓	✓	✓	✓	-	-	-	-	-	-	-
Cr Jan Wyse	x	✓	✓	✓	✓	-	-	-	-	-	-	-
Cr Monica Clark	-	-	-	-	-	✓	✓	✓	✓	✓	✓	✓
Cr Jill Funnell	-	-	-	-	-	✓	✓	✓	✓	✓	✓	✓
Cr Roger Moore	-	-	-	-	-	✓	✓	✓	✓	✓	✓	✓

- Not Applicable

✓ in attendance

x not in attendance

Council Workshops

Council Workshops are held on the 1st Tuesday of each month, except January. These workshops are an informal information sharing session to support and discuss the development of agenda items and / or issues. They are not decision making forums and are not open to the public.

Councillor Attendance											
Council Workshops 2021/22	2021					December 2021	2022				
	July 2021	August 2021	September 2021	October 2021	November 2021		February 2022	March 2022	April 2022	May 2022	June 2022
Cr Bruce Baker	✓	✓	✓	✓	x	No Meeting held due to Elections	x	✓	x	x	✓
Cr Rodney Crowe	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓
Cr Penny English	x	✓	✓	x	✓		-	-	-	-	-
Cr Kerry Keatley	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓
Cr Tony Lord	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓
Cr Liz McGlynn	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓
Cr Brian Monaghan	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓
Cr Murray Thomas	✓	✓	✓	✓	✓		-	-	-	-	-
Cr Jan Wyse	✓	✓	✓	✓	✓		-	-	-	-	-
Cr Monica Clark	-	-	-	-	-		✓	✓	✓	✓	✓
Cr Jill Funnell	-	-	-	-	-		✓	✓	✓	✓	✓
Cr Roger Moore	-	-	-	-	-		✓	✓	✓	✓	✓

- Not Applicable

✓ in attendance

x not in attendance

Community Reference Group Meetings

Council provides opportunities for all interested members of the community to have input into a range of topics and issues through open Community Reference Group meetings.

The COVID-19 pandemic restrictions during 2021 have impacted on the frequency of these meetings.

Councillor Attendance		
Community Reference Group Meetings 2021/22		
	2021	8 June 2022
Cr Bruce Baker	No Meeting held due to Covid-19 restrictions	✓
Cr Rodney Crowe		✓
Cr Kerry Keatley		✓
Cr Tony Lord		x
Cr Liz McGlynn		✓
Cr Brian Monaghan		✓
Cr Monica Clark		✓
Cr Jill Funnell		✓
Cr Roger Moore		✓

✓ *in attendance*

x *not in attendance*

Community Forum

Council provides opportunities for all interested members of the community to have input into a range of topics and issues through a Community Forum meetings. Councillors and council staff travel to Barmedman, Mirrool, Naradhan, Tallimba, Ungarie and Weethalle,

Councillor Attendance						
Community Forum 2021/22	23 March 2021	30 March 2021	30 March 2021	24 February 2022	24 February 2022	24 February 2022
	Bland	Tallimba	Mirrool	Naradhan	Weethalle	Bland
Cr Bruce Baker	Postponed due to flooding	✓	✓	x	x	x
Cr Rodney Crowe		x	x	x	x	x
Cr Penny English		x	x	-	-	-
Cr Kerry Keatley		✓	✓	✓	✓	✓
Cr Tony Lord		✓	✓	✓	✓	✓
Cr Liz McGlynn		✓	✓	✓	✓	✓
Cr Brian Monaghan		x	x	x	✓	x
Cr Murray Thomas		✓		-	-	-
Cr Jan Wyse		x	x	-	-	-
Cr Monica Clark		-	-	✓	✓	✓
Cr Jill Funnell		-	-	x	x	x
Cr Roger Moore		-	-	✓	✓	✓

- Not Applicable

✓ in attendance

x not in attendance

Details of Mayoral and Councillor Fees, Expenses and Facilities

Total amount of money expended during that year on the provision of councillor facilities and the payment of councillor expenses

The total amount expended on payment of expenses and provision of facilities during the year was \$186,507.

The following Mayoral and Councillors Fees were paid during the year:-

- i) Mayoral Fees \$ 27,060
- ii) Councillors Fees/Allowances \$ 109,983

Council reimburses all reasonable travelling expenses incurred in attending meetings of Council or its Committees and in attending to Council business inside and outside the area (with Council's prior approval). The total travelling cost provided for Councillors was \$1,545 and meeting expenses were \$15,660.

Provision of dedicated office equipment allocated to councillors

All councillors were provided with a Microsoft Surface Pro device, name badges, business cards and BSC shirts and the total cost to Council for 21/22 was \$21,560.

Telephone calls made by councillors

The Mayor is provided with a mobile phone and call costs were \$233.

Attendance of councillors at conferences and seminars

Costs associated with attendance at approved conferences and seminars are fully reimbursed. Costs of attending other conferences and meetings of other organisations in accordance with a resolution of the council are also reimbursed. Costs for 21/22 were \$2,084.

Training of councillors and provision of skill development

Expenses incurred during 2021/22 in the training of councillors and provision of skill development:

Event	Cost
Councillor Training	\$ 8,382

The provision of induction training and professional development for Mayors and other councillors

Councillors are provided with information on available training and development opportunities as they become available. Council staff make the necessary arrangements for attendance and the cost of registration fees, travel, accommodation and meals are met by Council for councillors participating in the training.

The list below details the training and/or workshops attended by Bland Shire Councillors during 2021/22.

Program	Date & Location	Councillor
Induction Session – Induction Portal, IT, Council Meetings	10 January 2022 West Wyalong	Cr Baker Cr Clark Cr Funnell Cr Keatley Cr Lord Cr McGlynn
Induction Session - Onboarding	11 January 2022 West Wyalong	Cr Baker Cr Clark Cr Crowe Cr Funnell Cr Keatley Cr Lord Cr McGlynn Cr Moore
Induction Session – Tour, Organisation Structure, Key Projects	29 January 2022 West Wyalong	Cr Clark Cr Funnell Cr Keatley Cr McGlynn Cr Moore
OLG Hit the Ground Running Workshops	Various February – April 2022 Online	Cr Funnell Cr Moore
Induction Session – IP&R	1 February 2022	Cr Clark Cr Crowe Cr Funnell Cr Keatley Cr Lord Cr McGlynn Mayor Monaghan Cr Moore
Mayoral Induction Forum LGNSW	8 & 9 February 2022	Mayor Monaghan
LGNSW Special Conference	28 February – 2 March 2022 Sydney	Mayor Monaghan
Induction Session – Local Planning and Road Hierarchy	8 March 2022	Cr Baker Cr Clark Cr Crowe Cr Funnell Cr Keatley Cr Lord Cr McGlynn Mayor Monaghan Cr Moore
Induction Session – Professional Development	5 April 2022	Cr Clark Cr Crowe Cr Funnell Cr Keatley Cr Lord Cr McGlynn Mayor Monaghan Cr Moore

Elected Life Induction Workshop	12 April 2022 West Wyalong	Cr Clark Cr Funnell Cr Keatley Cr Lord Cr McGlynn Cr Moore
ALGA National General Assembly	19 – 22 June 2022 Canberra	Mayor Monaghan

Following the December 2021 council elections all declared elected representatives participated in an induction program provided by Council. This program was scheduled over a number of dates and included the following topics:

- Oath of Office ceremony
- Official Councillor Photos
- Onboarding Pulse Induction Portal
- Information Technology
- Meeting Procedures, Business Papers and Code of Meeting Practice
- Council Committees and Representation
- Code of Conduct (e-learning)
- Local Environment Plan (LEP)
- Overview of organisation structure and areas of responsibility
- Tour of Council office and facilities
- Key project / initiatives
- Integrated Planning & Reporting (IPR)
- Local Planning
- Road Network and Hierarchy
- Ongoing Professional Development
- Elected Life Induction Workshop

Interstate visits by councillors, including transport, accommodation and other out of pocket travelling expenses

There were no interstate visits by Councillors during this reporting period.

Overseas visits by councillors, including transport, accommodation and other out of pocket travelling expenses

There were no overseas visits by Councillors during this reporting period.

Expenses of any spouse, partner or other person who accompanied a councillor in the performance of civic functions, being expenses payable in accordance with the guidelines for the payment of expenses and the provision of facilities for Mayors and Councillors.

There were no expenses incurred during this reporting period.

Expenses involved in the provision of care for a child or an immediate family member of a councillor

There were no expenses incurred during this reporting period.

Details of Overseas Visits by Councillors, Council Staff or Representatives

There were no overseas visits by Councillors, Council staff or representatives during this reporting period.

Our Organisation Structure

Bland Shire Council consists of two (2) Directorates and the Office of the General Manager, all of which are responsible for the implementation of the Combined Delivery Program and Operational Plan:



*Senior Staff Position – LG

Executive Remuneration Packages

The executive team consist of 2 senior staff and 1 General Manager. The General Manager; Director Corporate & Community Services and Director Technical Services are designated senior staff positions and the incumbents are employed under a contract arrangement. Executive remuneration packages are on a total employment cost basis and inclusive of a Council owned vehicle, superannuation and salary.

General Manager's Total Remuneration

Total Remuneration Package – General Manager	
Component	Total Value
Total value of the salary component of the package	\$232,488.88
Total amount of any bonus, performance or other payments that do not form part of the salary component	0
Total amount payable by way of the employer's contribution or salary sacrifice to any superannuation scheme to which the general manager may be a contributor	\$24,411.33
Total value of any non-cash benefits for which the general manager may elect under the package	\$18 000.00
Total amount payable by way of fringe benefits tax for any such non-cash benefits	0
Total Remuneration Package	\$274,900.21

Senior Staff Packages Total Remuneration

Total Remuneration – Senior Staff Packages (Directors)	
Component	Total Value
Total value of the salary component of their packages	\$374,017.80
Total amount of any bonus, performance or other payments that do not form part of the salary components of their packages	0
Total amount payable by the council by way of the employer's contribution or salary sacrifice to any superannuation scheme to which any of them may be a contributor	\$39,271.86
Total value of any non-cash benefits for which any of them may elect under the package	\$36,000.00
Total amount payable by way of fringe benefits tax for any such non-cash benefits	\$41,784.22
Total Remuneration Packages	\$491,073.88

Office of the General Manager



General Manager

Ray Smith

Office of the General Manager Responsibility Areas:

- Executive Support
- Human Resource Management
- Community Relations
- Community Development
- Youth Services
- Website
- EEO
- Training
- Payroll
- Economic Development
- Tourism & Visitor Information Delivery

Our Workforce

The total number of employees at Bland Shire Council as at 31 March 2022 is 145.

Year	Full time	Part time	Casual	Total
2016	95	12	22	129
2017	93	16	16	125
2018	100	12	15	127
2019	106	15	14	135
2020	102	16	17	135
2021	101	29	4	134
2022	106	37	2	145

There has been an increase in full time and part time employment across all of Council's functions. The opportunity for flexible working arrangements makes part time employment appealing.

Council appointed Trainees, Apprentices, a School Based Trainee and Cadets in various disciplines across departments.

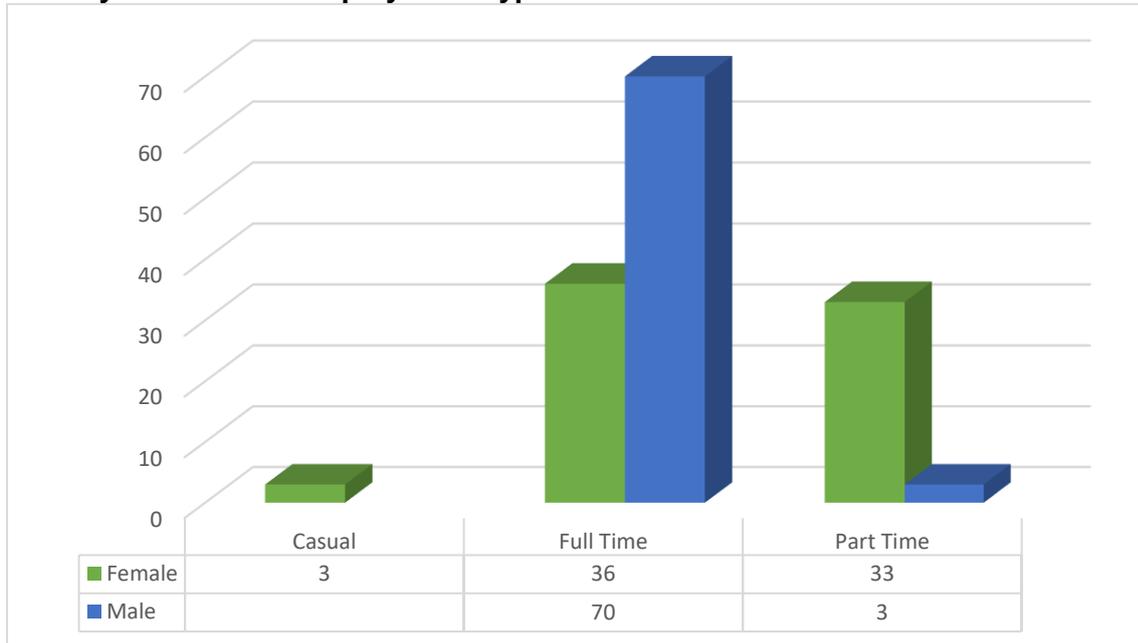
Staff Turnover

Statistics include all classifications, eg; full time, part time, temporary, casual and contract staff

Year	Turnover rate
2016/17	3.2%
2017/18	1.5%
2018/19	5.1%
2019/20	11%
2020/21	23%
2021/22	14%

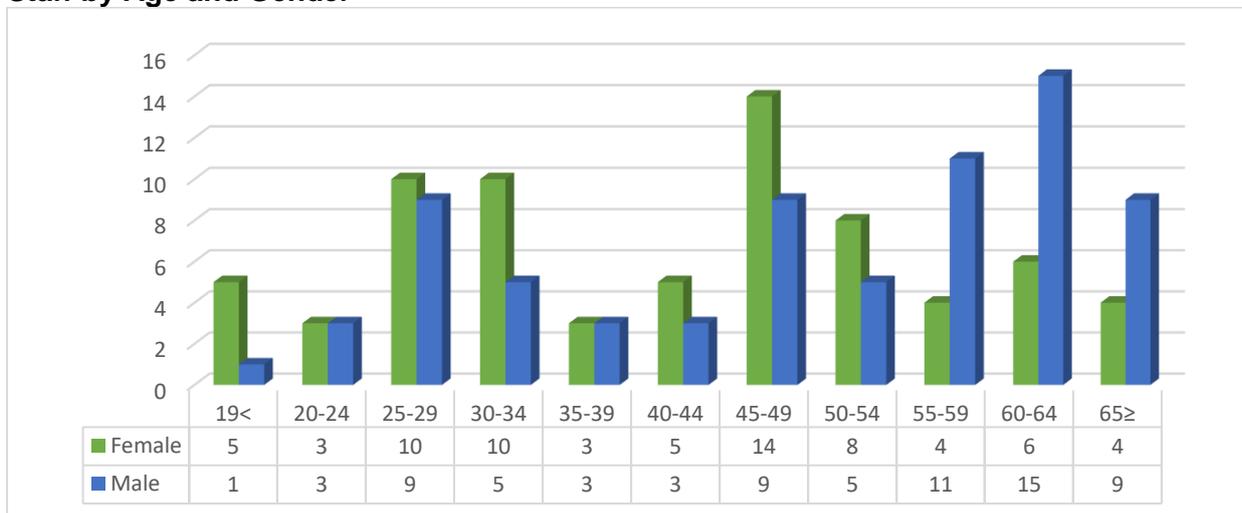
Staff turnover has decreased by 9%. The median length of tenure is 10 years.

Staff by Gender and Employment Type



Council supports work-life balance, this is evident in the 50% of female employees employed on a casual or part-time basis.

Staff by Age and Gender

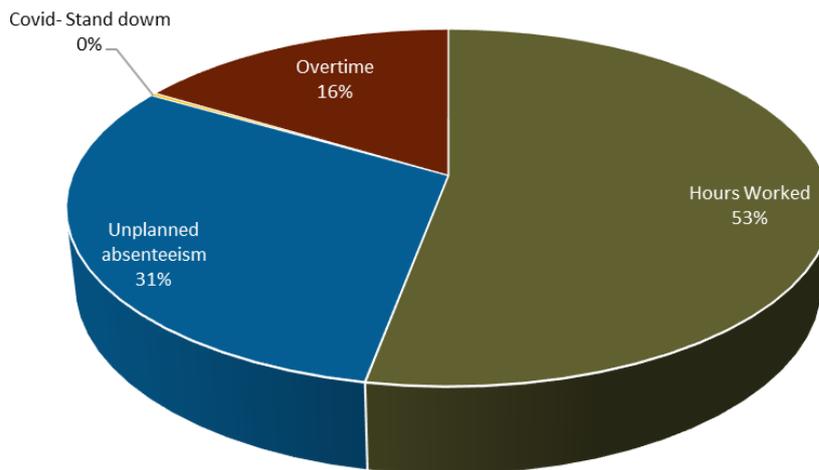


One of Council's challenges is the ageing workforce, 23% of the total workforce reaches retirement age in the next 2-5 years. Succession planning and transition to retirement programs are being developed to maintain the workforce and transfer skills and knowledge. Council has appointed 1 apprentice, 6 trainees, a cadet and a School Based Trainee to aid in closing the skills gap and for future succession plans.

Diversity



Staff Performance



EEO and Employee Engagement Survey

The EEO and Employee Engagement Survey 2021 was open from 16 June 2021 to 9 July 2021.

We received 41 responses out of 134 staff members (30%), which is less than the previous survey conducted in 2019 (54% response rate).

What is important to staff?

Job satisfaction, strong/enjoyable team environment, work-life balance and an appropriate management style.

Equal Employment Opportunity (EEO):

Bullying and Harassment remains a focus point for Council. The survey results indicate that the same type of bullying is occurring, but identified different people or groups of people as the bullies. A majority of staff know how to and, to whom to report bullying and harassment incidents.

The majority of Council staff completed Bullying and Harassment and Aboriginal Cultural awareness training.

Strategic Analysis:

The focus of the Workforce Assessment Plan is to address the challenges and issues and close the gaps identified to ensure Council can attract, develop and retain a highly skilled workforce that is able to meet current and future needs.

- **Provide sustainable, productive, highly skilled and committed workforce, which supports current and future service delivery needs.**
 - Assist in the management of workforce relations and provision of timely advice on workplace relations matters.
 - Review and monitor the implementation of the workforce plan.
 - Maintain register of delegations and issue authorities to relevant employees.
 - Develop, implement and monitor Learning and Development Plan.
 - Promote the Employee Assistance Program (EAP)
 - Identify and organise training needs and mandatory training to maintain and improve skill levels.
 - Maintain and promote the staff service and achievement awards program.
- **Develop, implement and monitor HR programs to solidify Council's reputation as an employer of choice.**
 - Support the implementation and monitoring of the EEO Management Plan.
 - Implement workforce programs ensuring Council remains an employer of choice.
 - Monitor the effectiveness of the LGNSW Capability Framework in the Performance and Development Review process.
 - Monitor and deliver strategies and actions contained within the Disability Inclusion Action Plan.
 - Maintain relationships with LGNSW HR Network.
- **Review and implement Council policies and comply with WHS and Risk Management requirements.**
 - WHS Committee meets in accordance with approved schedule.
 - Review and update Council's Insurance Policies.
 - Monitor and update Council's Risk Register.
 - Maintain the Contractor database.
 - Deliver Council's Enterprise Risk Management (ERM) Program.
- **Through partnerships with stakeholders foster our education, learning and training industry and increase employment opportunities within the shire.**
 - Foster partnerships with education sector.
 - Provide apprenticeship/traineeship and work experience opportunities at Council.

Human Resources Activities

Human Resource Management activities undertaken by Council in 2021/2022.

Human Resources Unit provides a wide range of human resource services including recruitment, selection and induction, learning and development, workplace relations, change management, performance management, employee counselling and assistance, strategic advice to General Manager and Directors on HR matters and advice to supervisors on industrial and operational HR issues.

Workplace Relations

Consultative Committee meetings were held on a regular basis as far as possible. Council kept the major unions and staff informed on workplace changes.

Recruitment and selection

During 2021/2022, 17 positions were advertised. The 17 vacancies were filled by either new full time employees, promotions or casual employees.

All appointments were merit based and in accordance with the Council's EEO policy.

Traineeships/Apprenticeships

Council is committed to offer development opportunities to members of the Bland Shire community. Cadetships, traineeships and apprenticeships offered by the Council cut across a range of operations including Administration, Library, Financial Services, Civil Construction, Children's Services and Horticulture.

Work Experience Placement

Council maintains its commitment to providing safe, challenging and enlightening work experience opportunities to students within the Shire. These placements provide students with an opportunity to gain valuable career insights across a variety of areas, along with promoting careers within Local Government. Council provided work experience to 6 students during 2021/2022.

Learning and Development

Staff development requirements are identified in the annual Performance and Development reviews which form the basis of the training and development plan. Council focusses on developing staff, career paths and succession planning.

Workforce Management Action Plan

1. Provide sustainable, productive, highly skilled & committed workforce which supports current and future service delivery needs

Measure: Maintain or increase staff satisfaction			
Code	Action	Measure	Responsible Officer
1.1	Assist in the management of workforce relations and provision of timely advice on workforce relations matters.	Report on monthly meetings with Directors and Staff	Human Resources Coordinator
1.2	Review and monitor the implementation of the Workforce Assessment Plan.	Report on implementation, include summary of activities undertaken during quarter	Human Resources Coordinator

1.3	Maintain register of delegations and issue authorities to relevant employees.	Delegations register report and presented to march meeting of Council annually	Executive Assistant
1.4	Develop, implement and monitor Learning and Development Plan.	Report on progress of planning and implementation	Human Resources Coordinator
1.5	Promote the Employee Assistance Program (EAP)	Number and nature of promotions undertaken	Human Resources Coordinator
1.6	Identify and organise training needs and mandatory training to maintain and improve skill levels.	Develop, communicate and implement annual training plan	Human Resources Coordinator
1.7	Maintain and promote the staff service and achievement awards program.	Report on number and nature of awards	Executive Assistant

2. Develop, implement and monitor HR programs to solidify Council's reputation as an employer of choice

Measure: Maintain Council's reputation as an employer of choice			
Code	Action	Measure	Responsible Officer
2.1	Support the implementation and monitoring of the EEO Management Plan.	Report on the progress of tasks in the EEO Management Plan	Human Resources Coordinator
2.2	Implement workforce programs ensuring Council remains an employer of choice.	Report on workforce programs implemented	Human Resources Coordinator
2.3	Monitor the effectiveness of the LGNSW Capability Framework in the Performance and Development Review process.	Annual review	Human Resources Coordinator
2.4	Monitor and deliver strategies and actions contained within the Disability Inclusion Action Plan.	Report on workforce programs implemented	Human Resources Coordinator
2.5	Maintain relationships with LGNSW HR Network.	Report on meetings attended and overview of outcomes	Human Resources Coordinator

3. Review and implement Council policies and comply with WHS and Risk Management requirements

Measure: Maintain Council's focus on WHS and Risk Management			
Code	Action	Measure	Responsible Officer
3.1	WHS Committee meets in accordance with approved schedule.	Number of meetings held, report on key outcomes and recommendations	WHS Officer
3.2	Review and update Council's Insurance Policies.	Report on progress. Include summary of activities undertaken during the quarter	Risk & Insurance Officer
3.3	Monitor and update Council's Risk Register.	Report on proportion of Risks as they relate to Risk Ratings, report on movement in risk ratings per quarter.	Risk & Insurance Officer
3.4	Maintain the Contractor database.	All contractors engaged and registered in database as 100% compliant	Risk & Insurance Officer
3.5	Deliver Council's Enterprise Risk Management (ERM) Program.	Report on percentage of departmental ERM reports completed in full and on time, number and value of claims accepted by insurer (StateWide)	Risk & Insurance Officer

4. Through partnerships with stakeholders foster our education learning and training industry and increase employment opportunities within the Shire

Measure: Maintain or increase number of community members attending education opportunities			
Code	Action	Measure	Responsible Officer
3.1	Foster partnerships with education sector.	Report on contact made with educational sector	Human Resources Coordinator
3.2	Provide apprenticeship/traineeship and work experience opportunities at Council.	Number of apprenticeships/traineeships and work experience students placed in Bland Shire Council	Human Resources Coordinator

Report on Capital Works Projects

Capital Works, Projects & Tasks – 2021/22			
Project	Progress & Status as at 30 June 2022	2021/22 Expenditure	Total Cost
Dog Park	Completed	\$2,029	\$63,815
Shire Wide Approaches & Signs	Completed	\$1,000	\$40,641
Remembrance Walk Rejuvenation	Completed	\$11,445	\$143,137
WW Pool – Disabled Toilets & Retile Change Rooms	Completed	\$17,777	\$17,777
Tallimba Toilet Block	Completed	\$22,369	\$47,156
Weethalle Toilet Block	Completed	\$22,369	\$47,156
Naradhan Toilet Block	Completed	\$22,369	\$47,156
Barmedman Rec Ground Amenities	Completed	\$25,014	\$75,289
Weethalle Cemetery Small Shed	Completed	\$570	\$7,364
Ungarie Cemetery Niche Wall	Completed	\$12,162	\$12,162
Lions Park Fitness Equipment	Completed	\$16,008	\$10,672
Ron Crowe Oval Upgrade	Completed	\$62,297	\$277,008
WW Skate Park Upgrade	Completed	\$15,178	\$150,228
Aboriginal Museum – near Wetlands	Completed	\$10,019	\$98,021
Community Care Upgrade	Completed	\$8,979	\$82,210
Mens Shed Extension	Completed	\$39,241	\$39,241
Ungarie Main Street Improvement	Completed	\$25,000	\$50,000
Pine Street K&G Works	Completed	\$48,165	\$48,165
WW Tennis Club - Footings	Completed	\$103,401	\$103,401
WW Gravel Resealing	Completed	\$121,529	\$892,552
Hiawatha Hall Upgrade	Completed	\$9,900	\$9,900
Caravan Park Amenities Block Upgrade	Completed	\$500,418	\$500,418
Boundary Street Pump	Completed	\$75,598	\$75,598
New WW Bus Shelter	Completed	\$20,097	\$20,097
WW Recreation Ground Upgrade	In Progress	\$105,119	
Coinda Water Canoe Circuit	In Progress	\$171,094	
WW Harness Racing Club Refurb	In Progress	\$64,809	
Aerodrome Upgrade	In Progress	\$305,403	
Bridge/Culvert Work	In Progress	\$281,565	
WW Road Rehab	In Progress	\$246,731	
Ungarie School Bridge Rehab	In Progress	\$149,162	
Ungarie Showground Amenities Block	In Progress	\$1,767	
WW Connected Walking Trails	In Progress	\$156,990	
Weethalle Showground Crownlands Grant	In Progress	\$12,936	

Business Activities

Category 1 & 2 Business Activities

A Category 1 business is one that “must be capable of being separately identified within the operations of Council’s and have its accounting and other operations structure in such way as to provide a distinct reporting framework for its operations to Council.”

A Category 2 business is a business with an annual gross operating income of less than \$2m.

Council’s business activities as reported within the Annual Financial Statements include Council’s Sewerage Business Activity (Category 2).

Summary of Progress of the Council in implementing the principles of Competitive Neutrality

- a) Category 2 Business Activities have been identified: Sewerage Business Activity
- b) All income and expenditure has been reported for the Business Activity and the 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 Business – A Guide to Competitive Neutrality”
 - Local Government Code of Accounting Practice and Financial Reporting
 - The NSW Office of Water (Department of Environment, Climate Change & Water) Guidelines “Best Practice Management of Water and Sewerage”

Private Works and Financial Assistance

Summary of any resolutions made under section concerning work carried out on private land and details of work, where the charge is less than the approved fee to be charged and the total amount subsidised by council.

There were no resolutions made under section 67 concerning work carried out on private land during 2021/22.

During the year Council undertook works on private land but no subsidies were provided. The Council's policy in relation to these works is to charge plant at rates based on a commercial return (including operator) and capital invested. Additional labour is charged at cost plus 60% for overheads.

Summary or details of work	Cost	Total amount by which Council has subsidised any such work
Various private works	\$95,611	Nil

Section 355 Committees of Management

Annual assistance provided to Council Committees of Management as defined under S.355 during the 2021/22 year was \$0.

Contributions and Grants to Financially Assist Others

Contributions, Grants and Donations 2021/22		
Beneficiary	Purpose	Amount
Lions Club of West Wyalong	Access Incentive Scheme Grant	\$4,000
Panache Lifestyle and Living	Access Incentive Scheme Grant	\$4,000
Southern Sports Academy	Strengthening Communities	\$1,818
WW Community Church	Covid Recovery Grant	\$3,048
WW Rose Garden	Strengthening Communities	\$1,926
Weethalle Music Muster	Strengthening Communities	\$2,781
Western Region Academy of Sport	Strengthening Communities	\$325
WW Horse Sports & Rodeo Association	Strengthening Communities	\$2,692
Bellarwi CWA – Bench Seat	Strengthening Communities	\$4,000
Various projects in Bland Shire	Drought Communities Program	\$15,786
TOTAL		\$40,376

Details of External Bodies, Companies and Partnerships

External bodies that exercised functions delegated by Council

The Council had delegated functions to the following bodies:

- **Lachlan Valley Noxious Plants Advisory Committee** - The encouragement and promotion of a common approach by Councils in its area to the control of noxious plants in the area.
- **Transport for NSW** - Complete works as delegated
- **Riverina Eastern Regional Organisation of Councils (REROC)** - The development of resource sharing initiatives between member councils and other adjoining councils.
- **Central NSW Organisation of Councils (CENTROC)** - The development of resource sharing initiatives between member councils and other adjoining councils.
- **Murrumbidgee Local Land Services** – Resource sharing through statutory obligations.
- **Riverina Regional Library** – Cooperation between libraries in the Riverina Region to provide enhanced library services including the Shires of Bland, Coolamon, Cootamundra-Gundagai, Federation, Greater Hume, Lockhart, Snowy Valleys, Temora and Wagga Wagga City Council.

Council jointly participates in the:

- Road Safety Officer Project administered by REROC with Temora, Junee and Coolamon Councils – with support from Transport for NSW.
- Internal Audit Services – administered by Bland Shire with Coolamon, Cootamundra-Gundagai, Junee, Lockhart and Temora Shire Councils.
- Mine Access Road Partnership – Lachlan, Forbes and Bland Shires and Evolution Gold Mine
- Funded Bland Shire services for Bland Shire Children Services, Bland Community Care and Bland Community Development

The Council has delegated functions to the following bodies operating as Council Committees of Management as defined under S.355:

- Barmedman Community Centre
- Barmedman Community Committee
- Ungarie Showground & Recreation Committee
- Ungarie Advancement Group
- Ungarie Retirement Village
- Weethalle Community Committee
- Wyalong School of Arts & Hall Committee
- Mirrool Silo Kick Challenge Committee

Corporations, Partnerships, Trusts, Joint Ventures, Syndicates or Other Bodies (whether or not incorporated) in which Council participated

Council was involved in the following organisations: -

Name	Purpose
Murrumbidgee Local Land Services	Promotion of a common approach by Councils in the area to the control of Land Management.
Eastern Riverina Arts Program	To promote and encourage culture and the arts in the Eastern Riverina area.
Riverina Eastern Regional Organisation of Councils (REROC)	A Regional Organisation of Councils in the eastern part of the Riverina region formed to explore opportunities for resource sharing and engage in strategic alliances; to identify regional solutions for local problems and to lobby other levels of government and to promote the common interests of the area.
Family Day Care	In partnership with Temora Shire Council to provide Family Day Care services to the Temora Shire.
Central NSW Joint Organisation	Participation in Human Recourses Group and Work Health and Safety Group
NSW Food Authority	To conduct food shop compliance inspections
Riverina Joint Organisation (RIVJO)	To help drive better planning, economic development and service delivery in regional NSW.
Road Safety Officer	Promotion of common road safety messages and campaigns in partnership with Temora, Coolamon and Junee Shire Councils as well as the Transport for NSW.
Riverina Regional Library	Cooperation between libraries in the Riverina Region to provide enhanced library services including the Shires of Bland, Coolamon, Cootamundra-Gundagai, Federation, Greater Hume, Junee, Lockhart, Snowy Valleys, Temora and Wagga Wagga City Council.
West Wyalong Local Aboriginal Land Council	To promote a professional working relationship between council and the local indigenous groups and individuals.
Murrumbidgee Local Health District	To promote the availability of various allied health services within the Bland Shire in partnership with a locally established 'Community Health Committee'.
Riverina Tourism	Promotion of Tourism to councils in The Riverina area which include the Shires of Bland, Carrathool, Coolamon, Cootamundra-Gundagai, Hay, Leeton Lockhart, Murrumbidgee, Narrandera, Snowy Valley and Temora.

Corporations, Partnerships, Trusts, Joint Ventures, Syndicates or Other Bodies (whether or not incorporated) in which the Council held a controlling interest

The Council did not hold a controlling interest (whether alone or in conjunction with other councils) in any company during the year.

Council periodically invites representatives of key stakeholder organisations to address Council and the community to provide information and operational updates during Council meetings. There were one (1) presentations during the 2021/22 year.

Council Meeting	Organisation
November 2021	Financial Statements and Audit Presentation – Brad Bohun

Legal Proceedings

Council has agreed to participate in a class action against Statewide Mutual but at the time of preparing this report no legal costs had been incurred and it is unlikely that there will be any costs in the future.

Council has agreed to participate in a class action against the Toyota Motor Company but at the time of preparing this report no legal costs had been incurred and it is unlikely that there will be any costs in the future.

Council was named as a second party to a matter brought before the NSW Land and Environment Court regarding a development application for a quarry. The matter was eventually withdrawn, however, Council incurred legal costs of approximately \$15,000.00 which was not recoverable.

Contracts Awarded

Details of each contract awarded for amounts greater than \$150,000.

Contractors Name	Nature of Goods or Services Supplied	Total Amount Payable
Adaptive Trading Pty Ltd	Community Theatre - Tivoli	\$ 240,142.71
Capital Lines & Signs Pty Ltd	Roadworks – line marking	\$ 395,663.40
Cooper Civil & Crushing P/L	Gravel crushing and supply	\$ 155,944.80
CRS (NSW) Pty Ltd	Roadworks – Sealed roads	\$466,862.00
Fulton Hogan Industries	WW Airport Sealing	\$ 606,555.53
Michael Loudon Building	Airport Hangar & Caravan Park Upgrade	\$ 352,789.80
Micson Constructions Pty Ltd	Caravan Park Upgrade	\$ 197,670.00
RA Duncan	Airport Fencing	\$ 302,176.49
RDO Equipment	John Deere Grader	\$ 390,579.04
Rods Earthmoving & Excavation Pty Ltd	Plant hire, roadworks	\$ 371,788.40
Stabilised Pavements of Australia	Roadworks	\$ 1,391,766.17

Public Forum Sessions – Participation

Members of the public have the opportunity to address Council on items of business to be considered at each Council meeting in the Public Forum. Addresses are to be for a maximum of 3 minutes each with a total time allowed for the Public Forum session of 15 minutes. No motions or resolutions are made during the Public Forum time.

There were a total of nine (9) attendees that addressed Council during the Public Forum session of its meetings held during the 2021/22 year.

Council Meeting	Participant	Issue
September 2021	Mr Bradley Staniforth	Addressed Council against the review of DA2021/0034 – the approval for extractive industry from Rixa Quarries Pty Ltd
September 2021	Mr Charlie Boyd	Addressed Council in support of the review of DA2021/0034 – the approval for extractive industry from Rixa Quarries Pty Ltd
September 2021	Ms Louise Cauchi	Addressed Council in support of the review of DA2021/0034 – the approval for extractive industry from Rixa Quarries Pty Ltd
October 2021	Mrs Gayle Byrnes	Addressed Council in support of the application for modification of the DA for the waste disposal facility
October 2021	Mrs Janette Dickson	Addressed Council in support of the application for modification of the DA for the waste disposal facility
October 2021	Ms Georgia Hill & Mr Noah Harris	Addressed Council in support of the youth space proposal.
November 2021	Mr Brad Bohun	Addressed council to provide an overview of Council's 2021/22 Financial Statements
November 2021	Mr Roger Moore	Addressed Council and voiced his opposition to the motion to reschedule the proposed Councillor bus tour
November 2021	Ms Glenys Haworth,	Addressed Council seeking Council's support in the purchase of a disability accessible vehicle for Waratah Village Association
April 2022	Ms Kerrie Johnston	Addressed Council on behalf of Naradhan community members in relation to the unsatisfactory condition of Bootoowa and Monia Gap roads
May 2022	Mrs Carmen Quade	Addressed council regarding the road network in the Tallimba area
May 2022	Mr Howard Mangelsdorf	Addressed council regarding the road network and in particular Young's Lane

Disability Inclusion Action Plan

Information on the implementation of Council's Disability Inclusion Plan

Bland Shire Council's Disability Inclusion Action Plan 2017-2021 outlines Council's actions over the next four years to make the Bland Shire more inclusive of people with a disability. The plan forms part of other major reforms within the disability sector, to encourage positive change to the lives of people with disability and supports the full participation of all community members in all aspects of the community.

Council has already implemented a range of programs and strategies to remove access barriers and increase participation of people with disability in our community. This Plan builds on our previous work and seeks to strengthen the capacity of all Bland Shire residents. As an all-encompassing planning tool, the Plan has four major focus areas:

1. Positive attitudes and behaviour;
2. Liveable communities;
3. Employment; and
4. Systems and Processes

Adopting a broad focus across all of these areas will ensure the Bland Shire is continually striving for improvement to ensure our community is inclusive and offers opportunities for the full participation of all community members. Engaging the community is vital to the Plan's success and community members and other local stakeholders are urged to support its implementation. An inclusive Bland Shire will benefit everyone and strengthen our community.

The Disability Inclusion Action Plan 2017-2021 progress on the key outcome areas and actions is included in the table below.

Key outcome areas and actions:

Liveable communities

People with disability live in accessible and well-designed communities with opportunity for full inclusion in social, economic, sporting and cultural life.

Aim	What Council will do	Timeframe	Action Manager	Performance Indicator	Measure	Progress to June 2022
Service users are consulted and provide input on the accessibility of services.	<p>Consult and engage with the community about accessibility and inclusion planning for park facilities, visitor facilities, visitor experiences, services, consultation and communication processes. Incorporate feedback into future processes where possible.</p> <p>Consult the community in accordance with IPR and customer satisfaction survey.</p>	2017 and ongoing	Community Development Officer	% of community who are satisfied with the accessibility of Council public spaces	<p>Community consulted around accessibility issues on an annual or bi-annual basis</p> <p>Community satisfaction levels.</p>	The customer satisfaction survey was held in 2020 with a majority of the community satisfied with council's public spaces.
The physical environment is accessible and inclusive of service users and customers.	Review and improve processes to ensure that new Council builds and renovations align with the appropriate building codes and best practice in Disability (Access to Premises - Buildings) Standards.	2017 and ongoing	Building and Environmental Health Surveyor	Increase in % of new works or renovations of existing facilities that align with appropriate building codes and best practice standards.	Council data	Processes are regularly reviewed to ensure Council builds align with appropriate building codes and best practice in disability standards.

	Mobility Access Map to be updated and made available to the community in hard copy format and accessible on Councils webpage.	Ongoing	Community Development Officer	Map created, made available on Councils website, promoted within the community through social media, Council Notices and community radio. Map available from Council offices and distributed to locally businesses and community groups.	Council data, access survey	The Mobility Access Map is available on Council's website and will be promoted on social media throughout the year.
	Information on compliance with access design requirements under the Australia Standards 1428 are to be readily available to the community when required, particularly builders, designers and developers.	Ongoing	Manager Development Services	Increase in the Availability of design requirement information. Information to be included online.	Council data	Information on Australian access design requirements and compliance standards is readily available on Councils website.
	Promotion and administration of Councils Access Incentive Scheme to improve access to local businesses and community organisation premises with Main Street hospitality outlets prioritised.	Ongoing	Community Development Officer	Minimum of two businesses and/or community facilities upgraded each year pending the receipt of at least 2 applications that meet guidelines. Minimum of two external advertisements annually.	Number of projects funded	Councils Access Incentive Scheme Grant fund was promoted across social and print media during the 2021 – 2022 financial year. Access grants were provided to the Waratah Retirement Village and Panache Life Style and Living.
	Review Council facilities, sites, parks, footpath, parking, sport and recreation facilities and library to identify barriers to	Ongoing	Coordinator of Assets/ Building and Environment	Increase in the accessibility of Council facilities, sites, parks,	Council Data	Council has received grant funding to develop a new Pedestrian Access and Mobility Plan (PAMP).

	inclusion and accessibility and ensure access is a considered when renewing and building new facilities.		al Health Surveyor	footpaths, parking, sport and recreation facilities and library.		
	Ensure the provision of accessible toilets and amenities within the community.	Ongoing	Risk Management and Insurance Officer	Increase in the % of community who are satisfied with councils public toilets and amenities	Council data Community satisfaction levels	Installation of new accessible public toilets within the shire.
	Funds are allocated within Councils annual budget to implement the Access Incentive Scheme Grant.	Ongoing	Bland Shire Councillors	Annual funds Made available in budget	Review of Council budget	Funds allocated to Councils Access Incentive Scheme Grant for the 2022 – 2023 financial year.
	Review and progressively improve accessibility of Councils existing facilities	Review annually	Risk Management and Insurance Officer	One upgrade completed annually	Council data	Installation of new accessible public toilets within the shire.

Provide support and assistance to local groups and organisations advocating on behalf of people with a disability	Regularly liaise with disability advocacy groups servicing the local area to provide assistance and support as required.	Ongoing	Community Development Officer	Disability advocacy group representatives invited to attend all interagency meetings. Number of organisations liaised with and the outcomes of support provided.	Interagency attendance records Council data	Support and assistance provided to various organisations who work with and advocate for people with disabilities particularly around the NDIS and access to local service provision.
	Work with the Community Reference Group to advocate for improved access and inclusion for people with disabilities.	Ongoing	Community Development Officer	The Community Reference Group is maintained with agenda items and support provided as necessary. Meetings held on a bi-monthly basis.	2 agenda items to be included each year	Community Reference Group (CRG) meeting held in May 2022.

Employment

Aim	What Council will do	Timeframe	Action Manager	Performance Indicator	Measure	Progress to June 2022
Ensure the provision of a safe and accessible workplace for all Council staff, Councillors and visitors.	Review access features and barriers and conduct an audit to identify and assist in the removal of barriers and improving access.	2017 and ongoing	Building and Environmental Health Surveyor	Increase in the accessibility of Council Workspaces % of staff happy with accessibility	Council data	Council conducted an access audit as part of its most recent Access Map update.
	Ensure Fire Wardens are trained in assisting people with a disability during emergency evacuation procedures. Ensure that a range of disabilities are included.	Ongoing	HR	Increase in the number of training sessions/staff trained in assisting people with disability in emergency situations.	Training has occurred	Fire Warden training held in July 2020. Fire warden training scheduled for November 2022.
	Offer training for people with disabilities to assist them in the workplace.	2012 - 2021	HR	Increase in the inclusivity of the Bland Shire recruitment process.	Training is made available	Training made available as required.
The recruitment process is accessible.	Review and update the recruitment and selection process (including application, assessment and orientation processes) to ensure it is accessible for people with disability.	2020 - 2021	HR	Updates undertaken with initiatives to improve inclusion considered and adopted as required.	Council data	Provisions made for people with disabilities when undergoing the recruitment process.
	Design position descriptions and recruitments processes to optimise the opportunities given to all applicants to demonstrate their merits against job requirements.	2020 - 2021	HR	% of PD's updated to consider and include disability and diversity.	Council data	Position descriptions updated regularly to accommodate changes.

Attitudes and behaviours

Aim	What Council will do	Timeframe	Action Manager	Performance Indicator	Measure	Progress to June 2022
Senior management and staff are to sponsor and champion a commitment to access and inclusion internally and externally.	Disability awareness and competence training is to be provided for senior staff and management.	Ongoing	HR	Increase in level of training offered and number of senior staff and management trained in disability awareness and competence.	Council data	Disability awareness training to be offered to senior staff as required.
	Senior leaders raise the profile of access and inclusion in their communication by promoting the implementation of the Disability Inclusion Action Plan (DIAP) within their teams.	Ongoing	All Senior Staff	All senior staff are familiar with the DIAP and ensure that all staff are working in accordance with the actions specified in the plan.	Council data	The Disability Inclusion Action Plan has been discussed at MANEX, reviewed at a Council meeting and made available to all staff throughout the organisation with staff encouraged to familiarise themselves with the document.
Staff are trained in inclusive practice and disability access and awareness	Provide disability awareness training to Council employees with priority given to staff that have a high level of contact with the public.	Ongoing	HR	Increased % of staff trained in disability awareness	Council data	Equal Employment Opportunity Training held for all staff in the 2021-2022 financial period.
Involve people with a Disability in the development of communication campaigns regarding disability inclusion	People with a disability are to be consulted and included in the development of communication campaigns regarding disability inclusion.	Ongoing	Community Development Officer	Increase in the % of people consulted regarding disability inclusion	Council data Consultation has occurred	People with disabilities and their carers encouraged to provide feedback to Council in the development of the Disability Inclusion Action Plan.
Improve community attitudes and awareness of	Promote access awareness and deliver community education around disability inclusion	Ongoing	Community Development Officer	A minimum of two promotional items are to be circulated annually.	Information has been published	National Day of People with Disability Celebrations held December 2021. Promotional material circulated for these

access issues and disability inclusion.					and distributed	events and Councils Access Incentive Scheme Grant.
	Partner with local organisations to deliver education programs within schools/community.	Ongoing	Community Development Officer	A minimum of one educational activity to be held annually.	Activity has been held	Councils Mayor and General Manager worked with students from West Wyalong High School to develop a mental health awareness video to break down mental health stigmas.
	Include features in Council's community newsletter about accessibility in and around the Shire.	Ongoing	Community Development Officer/ Community Relations Officer	Include accessibility in at least one community newsletter/Council notices page annually.	Information has been published and distributed	Information regarding Councils Access Incentive Grant stream published in Council Notices and on social media.
	Council hosts an annual event to celebrate international Day of People with Disability.	Annually	Community Development Officer	One event to be held annually	Event has been held	Event not held in 2020 as a result of Covid19 implications. Social media promotion used to mark the event, encourage the community to have their say on access and inclusion, to promote the access map and grant scheme and to increase community knowledge and awareness of access issues.

Systems and Processes

Aim	What Council will do	Timeframe	Action manager	Performance Indicator	Measure	Progress to June 2022
Promote available technology and assistance offered	Promote through all Council channels including social media, newspaper, website, in library and through customer service staff describing available technologies and assistance offered	Ongoing	Community Development Officer/Community Relations Officer	Promotion to occur at least two times per year across all promotional channels.	Information has been published and distributed	Available technology promoted on Councils website and across social media.
Ensure sector information is up to date	Engage and consult with disability peak bodies to gather information and better understand the abilities and needs of people with different types of disability.	Ongoing	Community Development Officer	Number of partnerships maintained or increased.	Council data	Discussions held with service providers to improve understanding of the needs of people with disability and their carers.
Ensure Councils website is accessible	Council website is reviewed annually with all upgrades to include accessible features and requiring web content compliance with at least conformance level AA in the W3C's Web Content Accessibility Guidelines.	Ongoing	Community Development Officer/Community Relations Officer	Web content compliance maintained and/or improved.	Review undertaken	Council website continues to be updated regularly to ensure it is accessible for all residents and users.

<p>Council is to work towards the provision of accessible documents provided in a number of different formats.</p>	<p>Council staff are to consider disability access guidelines when developing new and reviewing existing documentation</p>	<p>Ongoing</p>	<p>All staff</p>	<p>Investigate methods and new technologies to assist in providing information to residents in more accessible formats.</p> <p>Increase in the % of Council documents provided in an accessible format</p>	<p>Investigations undertaken and changes adopted to increase accessibility of Council information as required</p>	<p>Council employs user friendly fonts, text size and colours in all outgoing documentation. Council works to ensure all documents are compatible with adobe reader.</p> <p>Investigations and updates ongoing.</p>
<p>Quality service delivery provided to all customers</p>	<p>Service quality monitoring is to be conducted on an annual basis</p>	<p>Ongoing</p>	<p>All staff</p>	<p>Customer satisfaction levels maintained or increased</p>	<p>Customer satisfaction survey</p>	<p>Community Reference Group meetings are held bi-monthly with community members encouraged to voice any access issues or concerns.</p>
<p>Ensure that all public consultation opportunities provided by Council are inclusive and accessible.</p>	<p>Event Accessibility Checklist is utilised when planning public forums/events around consultation. Accessibility is considered when planning consultation and developing consultation methods.</p>	<p>Ongoing</p>	<p>Community Development Officer/ Community Relations Officer</p>	<p>Increase in the accessibility of council events</p> <p>% of responses received from service users with a disability.</p>	<p>Council data</p>	<p>Council has created portable disabled parking signs for use at events to ensure events are access friendly.</p> <p>Event accessibility checklist used and site audits conducted during event planning to ensure all events are access friendly where possible.</p>

Ensure internal processes are flexible to meet the needs of service users and/or staff with disability	Internal processes are adapted to meet the individual needs of service users or staff as required.	Ongoing	HR	Satisfaction of staff and service users maintained or increased	Council data	Internal processes adapted on an individual basis as required.
Ensure a coordinated approach to disability inclusion is adopted and maintained across all areas of the organisation	All staff are to be familiar with the DIAP ensuring directives outlined in the plan are adhered to and a coordinated and sensitive approach to disability inclusion is maintained across the organisation.	Ongoing	All staff	% of staff operating effectively in accordance with the directives specified in the DIAP.	Council data	All Council staff provided with a copy of the Disability Inclusion Action Plan and instructed to familiarise themselves with the document and the requirements noted.
Ensure recognition of the DIAP in Councils IPR documentation	The DIAP is to be acknowledged in Councils IPR documentation.	Ongoing	Executive level staff	The DIAP is acknowledged in Councils IPR documentation.	Review of IPR documentation	The DIAP is acknowledged in Councils IPR documentation (action 5.1.2).

Corporate & Community Services Directorate



**Director Corporate &
Community Services**

Alison Balind

Director Corporate & Community Services Responsibility Areas:

- Rates
- Corporate Budget – finance operations
- Annual Financial Statements
- Long Term Financial Planning
- Manage s355 Committees
- Customer Service
- Corporate Records Management & Administration
- Information Technology
- GIPA
- Aged & Community Care
- Family Day Care
- Preschool
- Mobile Resource Unit
- Vacation Care
- Toy Library
- It Takes A Village Program
- Library Services
- Risk Management
- Insurances
- Museums
- IPR Development & Review
- Governance
- Internal Audit

Financial Statements

Council's audited 2021/22 Financial Statements and Special Schedules are attached as Appendix 2.

The report and attached statements are produced in accordance with Australian Accounting Standards and the requirements of the NSW Office of the Local Government (OLG). The Financial Statements are presented in the same format across NSW as required by the OLG, are independently audited, reported to Council, placed on public exhibition and lodged with the OLG each year.

The Bland Shire Council Financial Statements, provided at the end of this Annual Report, include:

- Income Statement
- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity and
- Statement of Cash flows.

Grants & Contributions for operating increased substantially primarily due to the advancement payment of the Financial Assistance Grant and we should expect a decrease in income from grants and contributions in following years.

Prudent financial management sees Bland Shire Council remain in a sound financial position.

Rates

Rates & Charges Written Off

Rates & Annual Charges

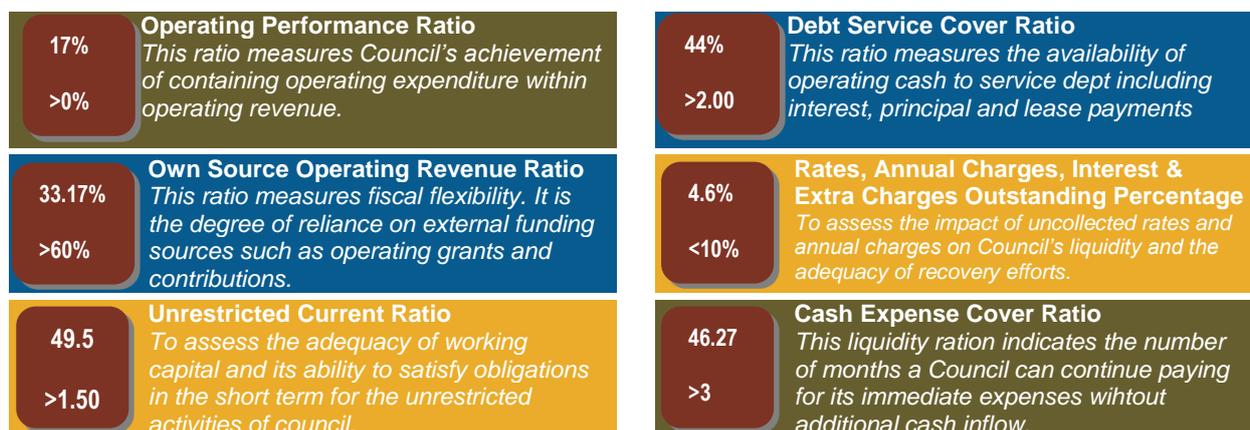
Rates	3,340
Sewer	4,220
Domestic Waste Management Charges	421
Trade Waste Charges	0
Pensioner Rebates	144,097
TOTAL	152,078

Special Rates Variation

Council did not have a special rate variation of general income, therefore no activities undertaken in this regard during this reporting period.

Local Government Industry Indicators

The Office of Local Government has developed financial indicators to compare Councils. Below is a pictorial view of Bland Shire Council's performance.



Government Information (Public Access) Act (GIPA)

Obligations under s.125 of the GIPA Act

1. Review of proactive release program - Clause 8(a)

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

A systematic program is undertaken annually to review documents listed in Council's Information Guide. The review seeks to identify corporate information not contained in the Information Guide that could be proactively made available to the public without imposing unreasonable additional cost to Council.

Under Section 6 of the GIPA Act, Council must make its 'open access information' publicly available unless there is an overriding public interest against disclosure of the information. Open access information is required to be published on Council's website unless to do so would impose an unreasonable additional cost on Council (in these instances, Council's website explains where that information can be obtained – generally by contacting Council's Customer Service Centre or by contacting Council's Public Officer as stated).

Open access information is defined in Section 18 of the GIPA Act and includes:

Council's policy documents;

- An Information Guide which contains information about Council's structure and functions, and lists the type of information that is publicly available;
- A disclosure log of formal access applications which includes release of information that Council believes may be of interest to other members of the public;
- A register of contracts worth more than \$150,000 which Council has with private sector bodies;
- A record of open access information that Council has not made publicly available on the basis that there is an overriding public interest against disclosure;
- Such other information that may be prescribed by the GIPA Regulation as open access information.

Council encourages applications for information not available on its website to be made under the informal request provisions of the GIPA Act to ensure the information requested is clearly identified and reduce the possibility of delays.

During the reporting period, Council continued to proactively release information, in addition to the statutory release of open access information.

Documents held by Bland Shire Council

The following list of general documents held by Council has been divided into four sections as outlined by Schedule 5 of the Government Information (Public Access) Act:

- Information about Council.
- Plans and Policies;
- Information about Development Applications;
- Approvals, Orders and other Documents

Schedule 5 of the Government Information (Public Access) Act requires that these documents held by Council are to be made publicly available for inspection, free of charge. The public is entitled to inspect these documents either on Council's website (unless there is

an unreasonable additional cost to Council to place these documents on the website) or at the offices of the Council during ordinary office hours or at any other place as determined by the Council. Any current and previous documents of this type may be inspected by the public free of charge.

Copies can be supplied for reasonable copying charges, in accordance with Council's adopted Revenue Policy.

These documents are:

Information about Council

- Council's adopted Code of Conduct
- Code of Meeting Practice
- Annual Report
- Annual Financial Reports
- Auditor's Report
- Management Plan
- EEO Management Plan
- Policy concerning the payment of Expenses incurred by, and the Provision of facilities to, Councillors
- Annual Reports of Bodies Exercising functions delegated by Council
- Any Codes referred to in the LGA
- Returns of the Interests of Councillors, designated persons and delegates
- Agendas and Business Papers for any meeting of Council or any Committee of Council
- Minutes of any meeting of Council or any Committee of Council
- Departmental Representative Reports presented at a meeting of Council
- Land Register
- Register of Investments
- Register of Delegations
- Register of Graffiti removal works
- Register of current Declarations of Disclosures of Political donations
- Register of Voting on Planning Matters
- Plans and Policies
- Local Policies adopted by Council concerning approvals and orders
- Plans of Management for Community Land
- Environmental Planning Instruments, Development Control Plans and Contribution Plans

Information about Development Applications

Development Applications and any associated documents received in relation to a proposed development:

- Home Warranty Insurance documents
- Construction Certificates
- Occupation Certificates
- Structural Certification Documents
- Town Planner Reports
- Submissions received on Development Applications
- Heritage Consultant Reports
- Tree Inspections Consultant Reports
- Acoustic Consultant Reports
- Land contamination Consultant Reports
- Records of decisions on Development Applications including decisions on appeals
- Records describing general nature of documents that council decides to exclude from public view including internal specifications and configurations and commercially sensitive information.
- Approvals, Orders and Other Documents

- Applications for approvals under part 7 of the LGA
- Applications for approvals under any other Act and any associated documents received
- Records of approval granted or refused, any variation from Council Policies and reasons for the variation, and decisions made on appeals concerning approvals
- Orders given under Part 2 of Chapter 7 of the LGA, and any reasons given under Section 136 of the LGA
- Orders given under the Authority of any other Act
- Records of Building Certificates under the Environmental Planning and Assessment Act 1979
- Plans of land proposed to be compulsorily acquired by Council
- Compulsory Acquisition Notices
- Leases and Licenses for use of Public Land classified as Community Land

Six applications received. Available information released in all but one. Information not released due to non-payment of reduced charges for material copies.

Number of formal access applications received

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

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	0
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Six applications received. Available information released in all but one. Information not released due to non-payment of reduced charges for material copies.

Number of refused formal applications for Schedule 1 information - Clause 7(c)

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%	

2. Statistical information about access applications - Clause 7(d) and Schedule 2

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)	0	0	0	0	0	0	0	0	0	0%
Members of the public (others)	0	0	0	0	0	0	0	0	0	0%
Total	0	0	0	0	0	0	0	0	0	0%
% of Total	0%	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)	0	0	0	0	0	0	0	0	0	0%
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0	0	0%
Total	0	0	0	0	0	0	0	0	0	0%
% of Total	0%	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%
Total	0	0%

Table D: Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 of the 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 the Act		
	Number of occasions when application not successful	% 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)	0	0%
Decided after 35 days (by agreement with applicant)	0	0%
Not decided within time (deemed refusal)	0	0%
Total	0	

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 ADT	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 recommendation to the original decision-maker. The data in this case indicates that a recommendation to vary or uphold the original decision has been made.

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%

Table I: Applications transferred to other agencies		
	Number of applications for review	% of Total
Agency-Initiated Transfers	0	0%
Applicant – Initiated Transfers	0	0%
Total	0	

Public Interest Disclosures

Public authorities are required to report annually to Parliament on their obligations under the [Public Interest Disclosures Act 1994](#) (section 31). The annual report must be prepared within four months after the end of each reporting year and submitted to the Minister responsible for the public authority. It must be tabled in each House of Parliament by the Minister as soon as practical after it is prepared, unless it is included in an annual report prepared for the purposes of the [Annual Reports \(Departments\) Act 1985](#) or the [Annual Reports \(Statutory Bodies\) Act 1984](#).

1. Statistical information on PIDs

	June 2021 – June 2022
Number of public officials who made PIDs	Nil
Number of PIDs received	Nil
Of PIDs received, number primarily about:	
Corrupt conduct	N/A
Maladministration	N/A
Serious and substantial waste	N/A
Government information contravention	N/A
Local government pecuniary interest contravention	N/A
Number of PIDs finalised	Nil

Note: The number of PIDs finalised only refers to PIDs that have been received since June

2. Commentary on PID obligations

- 2.1. Council has adopted an Internal Reporting Policy based primarily on the guidelines issued by the NSW Ombudsman.
- 2.2. Council's General Manager has raised the existence of the Policy through a number of staff meetings as well as through the Staff Consultative Committee.

Carers Recognition Act 2010

During a Client onboarding process, questions are asked regarding carers and if additional support is required to relieve carers by providing Flexible Respite Services to determine the needs of clients during times when there could be a potential shortage of Carers.

Council has met its obligations under the Carers Recognition Act 2010 as outlined by the Australian Government. The obligations being:

- Having an understanding of the Statements for Australian Carers
- Raising awareness among employees and contractors on the purpose of the Act
- Ensure staff and contractors have an understanding of the obligations associated with the Act
- Consider the needs of carers

Technical Services Directorate



Director Technical Services

Will Marsh

Technical Services Responsibility Areas:

- Urban Sealed Roads
- Urban Unsealed Roads
- Rural Sealed Roads
- Rural Unsealed Roads
- Urban Roadside
- Transport for NSW
- Street Cleaning
- Aerodrome
- Parking Areas
- Private Works
- Cemeteries
- Passive Recreation Areas
- Parks & Gardens
- Sporting Ovals
- Tree Planting & Removal
- Cycle/Walking Paths
- Rural Fire Service
- State Emergency Service
- Saleyards
- Street Lighting
- Sewerage Services
- Subdivision Control
- Waste Services
- Public Conveniences
- Caravan Park
- Public Swimming Pools
- Asset Management
- Cleaning
- Public Halls
- Council Leases
- Council Properties Management
- WH&S
- GIS
- Town Planning
- Development Control
- Public Health & Regulatory Controls
- Heritage Management
- Environmental Management
- Ranger
- Stores Management
- Plant & Depot Management
- Noxious Plants
- Pest Control

Asset Reporting

Assets acquired during 2021/22 year

Assets acquired during the year are included in each of the Business Activities in the following conditions of work section.

Assets held at the end of 2021/22 for each of Council's principal activities

The assets held by Council at the end of year 2021/22 are presented in the Financial Statements which is part of this Annual Report.

Condition of public works (including public buildings, public roads, water, sewerage and drainage works)

Council owns, operates and maintains many public works facilities including the following:

- Roads
- Bridges, culverts, causeways, stormwater drains
- Footpaths, kerb and gutters, street trees
- Buildings and public amenities
- Aerodrome
- Saleyards
- Parks and gardens and playing fields
- West Wyalong Stadium
- Sewerage treatment works and reticulation systems
- Caravan Park
- Cemeteries
- Swimming Pools
- Landfill Sites

1. Roads and Bridges

Council's roads vary from formed natural surfaces to two lane sealed rural and urban roads and Council has in place detailed forward planning programs to maintain its road assets. From the NSW Government's Integrated Planning and Reporting program a one year works program has been formulated from a broad three-year program. These are all part of a ten year forward plan.

Council's operations day workforce carried out the major works, reconstruction and maintenance and over the past twelve months the following has been carried out:

- Gravel Resheeting
- Wet Grading
- Maintenance
- Widening Ungarie bridge

Council is also completing a large flood damage program using contractors.

2. Stormwater Drainage

Council's stormwater drainage system in all towns and villages consists mainly of kerb and gutter and open drainage channels some of which are concrete. Systems are inspected and maintained on an as needs basis.

Council widened the Ungarie bridge over the Humbug Creek and continues to investigate the Humbug Creek floodwaters.

3. Footpaths, kerb and gutter and street trees

Removal of a number of large street trees causing damage to footpath, kerb and gutter and under power lines.

4. Buildings and Public Amenities

Council owns, operates, occupies and/or leases a number of buildings and public amenities throughout the towns and villages in the Shire. Maintenance is carried out by contract and/or Council.

Building maintenance is an ongoing concern with the condition of buildings being reviewed annually.

In addition to the above the asbestos register details the condition of any asbestos in each building as well as remediation works required. Where action was required, it was carried out as part of the Building Maintenance Project.

5. Aerodrome

Council owns and operates the West Wyalong Aerodrome, which includes a sealed runway, gravel cross strip, terminal building and various private hangers. The Aerodrome facilities include a pilot activated lighting system and non-directional beacon. The facility is in a satisfactory condition and there are no full time employees at the Aerodrome. The aerodrome is licensed to CASA requirements.

6. Saleyards

Council owns and leases the West Wyalong Saleyards. Occasional sheep sales are held at the Saleyards.

7. Parks, Gardens and Sporting Fields

Council maintains various parks, gardens and sports grounds in the towns and villages and carries out works ranging from mowing to irrigation to landscaping. All parks and ovals are in a state of continual improvement with extensions of watering systems, cricket wicket upgrades, and landscaping a priority.

8. Sewerage Works

Council owns and operates three sewage treatment plants in West Wyalong, Barmedman and Ungarie. The West Wyalong Sewage Treatment Plant operates under an Environmental Protection Authority Load-based Licence. The pump stations are connected by Telemetry.

The sewage treatment plants supply a reticulation system. Overall, two reticulation systems are in a satisfactory condition.

The bulk of the treated effluent from the West Wyalong Sewage Treatment Plant is re-used for irrigation on selected Council parks, sporting fields, Wyalong Lawn Cemetery and the West Wyalong Golf Course. New additions to the treatment plant is an automated gate system and a new aerator installed.

9. Caravan Park

Council operates and maintains the West Wyalong Caravan Park by lease arrangement. Maintenance works (other than capital works) are carried out by the lessee. The office section was rebuilt and completed in 2021.

10. Cemeteries

Council operates and maintains cemeteries in Wyalong, Barmedman, Tallimba, Ungarie and Weethalle.

All cemeteries are monumental in addition to a Lawn Cemetery in Wyalong. The responsibility for maintenance of the cemeteries rests with Council employees within the recreation group and the village maintenance crew.

11. Swimming Pools

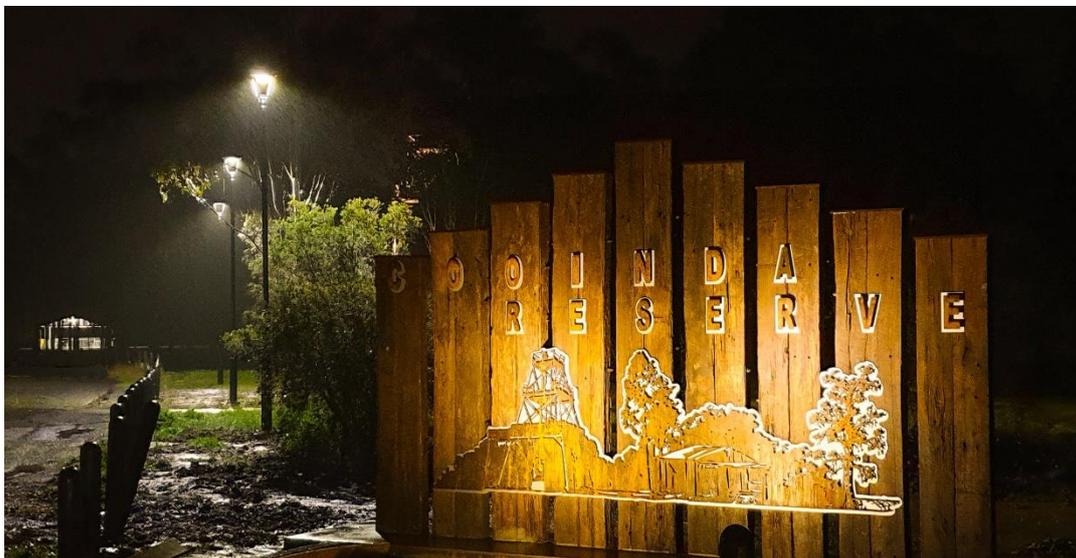
The Ungarie swimming pool comprises of a 25m pool and toddler pool with the plant for the two pools being separated. The amenities are housed in a brick building and are of a good standard.

The water slide located at Holland Park Olympic Pool is operational and is compliant with WorkCover licence requirements.

The pools are operated by a contractor.

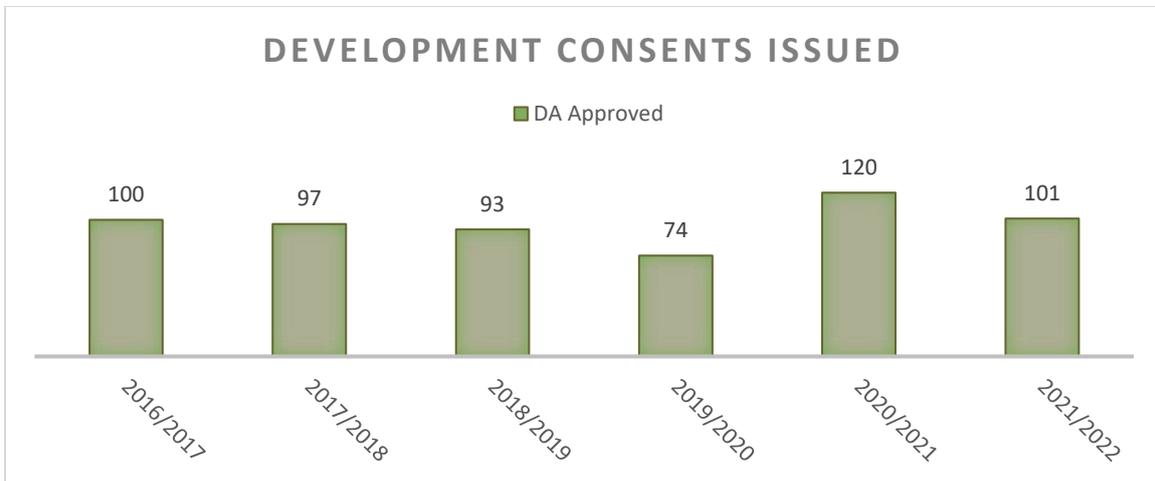
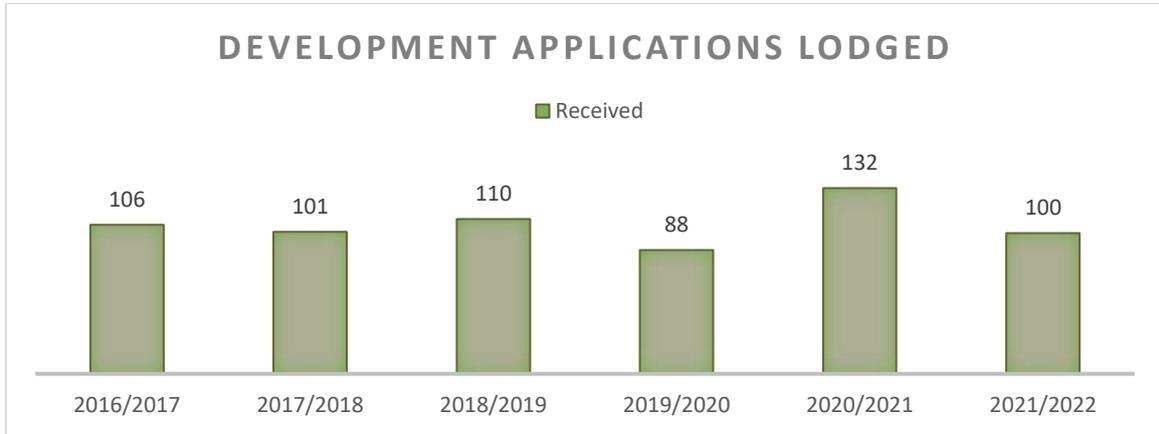
12. Landfill Sites

Council operates the West Wyalong Landfill sites under an Environmental Protection Authority Licence, and seven sites at villages throughout the Shire. The Bland Shire Waste Management Strategy has been adopted by Council and changes to the operations and landfill sites are progressing.

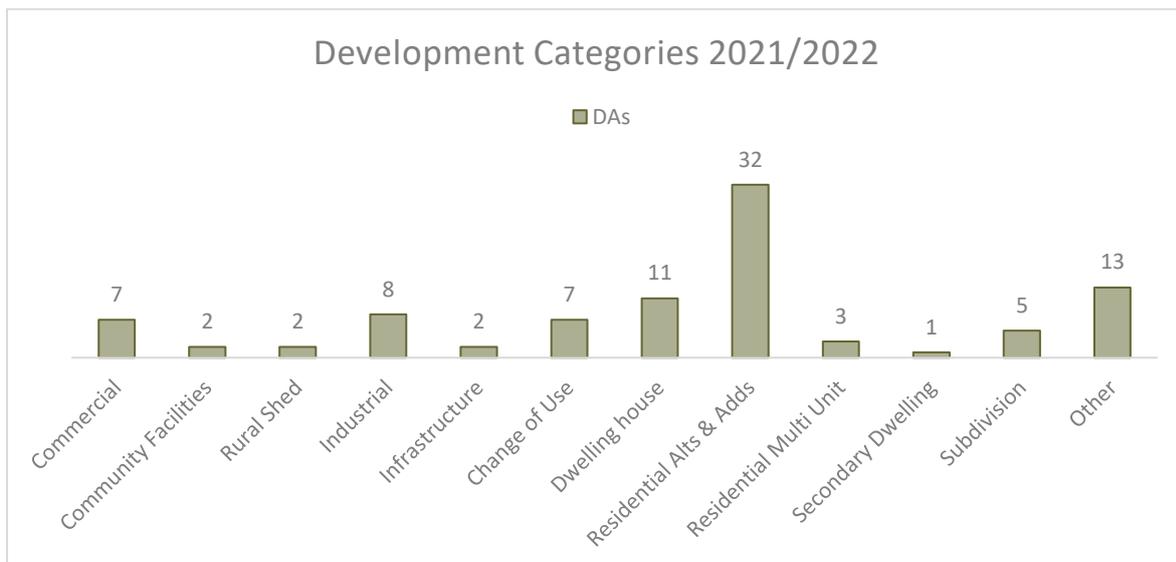


Development Statistics

Development Applications



Development Categories



Swimming Pool Inspections

Details of inspections of private swimming pools.

- inspections of tourist and visitor accommodation
- of premises with more than 2 dwellings
- that resulted in issuance of a certificate of compliance under S.22D of the Act
- that resulted in issuance of a certificate of non-compliance under S18BA of the regulation.

	Number of Swimming Pools	Certificate of Registrations	Current Certificates of Compliance	Inspections Carried Out 2021/2022 FY	Certificates of Compliance Issued	Certificates of Non-Compliance Issued
Tourist & Visitor Accommodation	11	11	2	0	0	0
Premises with more than 2 Dwellings	0	-	-	-	-	-

	Applications Received	Certificate of Registrations	Inspections Carried Out	Re-Inspection Carried Out	Certificates of Compliance Issued	Certificates of Non-Compliance Issued
Certificate of Compliance Applications Received by Council 2021/2022	5	-	5	2	4	1

Environmental Reporting

Environmental Planning and Assessment Act 1979

Particulars of compliance with and effect of planning agreements in force during the year

Regional Hardrock (West Wyalong) Pty Ltd	Voluntary Planning Agreement - Development Application Number DA2020/0004	Commencement Date – 21 October 2020	Annual monetary contributions of \$7,000 paid to Council
Evolution Mining (Cowal) Pty Ltd	Planning Agreement - Cowal Gold Operations Underground Development (Development Application No. SSD 10367)	Commencement Date – 21 February 2022	Monetary contributions for Community Enhancement and Road Maintenance

Report on additional information in relation to section 7.11 contributions and section 7.12 levies

The payment of contributions and levies paid to Council during the 2020/21 year was \$262,037.

Report on special variation expenditure if required to do so by the instrument made by the Minister

There were no environmental upgrade agreements entered into during this period.

Companion Animals

Lodgement of pound data collection returns with the Office of Local Government

Information on the pound activities is maintained by Council's Rangers. This information is collated each month and entered into the Survey of Council Seizures of Cats and Dogs on the NSW Pet Registry website.

Lodgement of data relating to dog attacks with the Office of Local Government

Dog attacks are entered on the NSW Pet Registry within 72 hours of the attack being reported to Council. During the reporting period three (3) dog attacks were investigated by Council's Rangers.

Amount of funding spent relating to companion animal management and activities

The amount of funding spent in relation to companion animal management was approximately \$139,525 which includes employees costs, veterinary support and pound maintenance.

Companion animal community education programs

Council provides information on its website in relation to responsible pet ownership. This information is updated on a regular basis.

Strategies council has in place to promote and assist the desexing of dogs and cats

Council encourages all animals that are leaving the pound to be desexed prior to their release. All animals sold from the pound are desexed which is included in the sale price of the animal.

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

All animals that are not claimed by the owner are assessed for suitability for rehoming. Eighty-nine per cent of the dogs impounded during 2021-2022 were released to a rehoming organisation or sold from the impounding facility. There were no dogs euthanased during the reporting period. Ninety-seven per cent of cats that were held at Council's facility were sold or released to a rehoming organisation. There were three (3) cats euthanased during the reporting period.

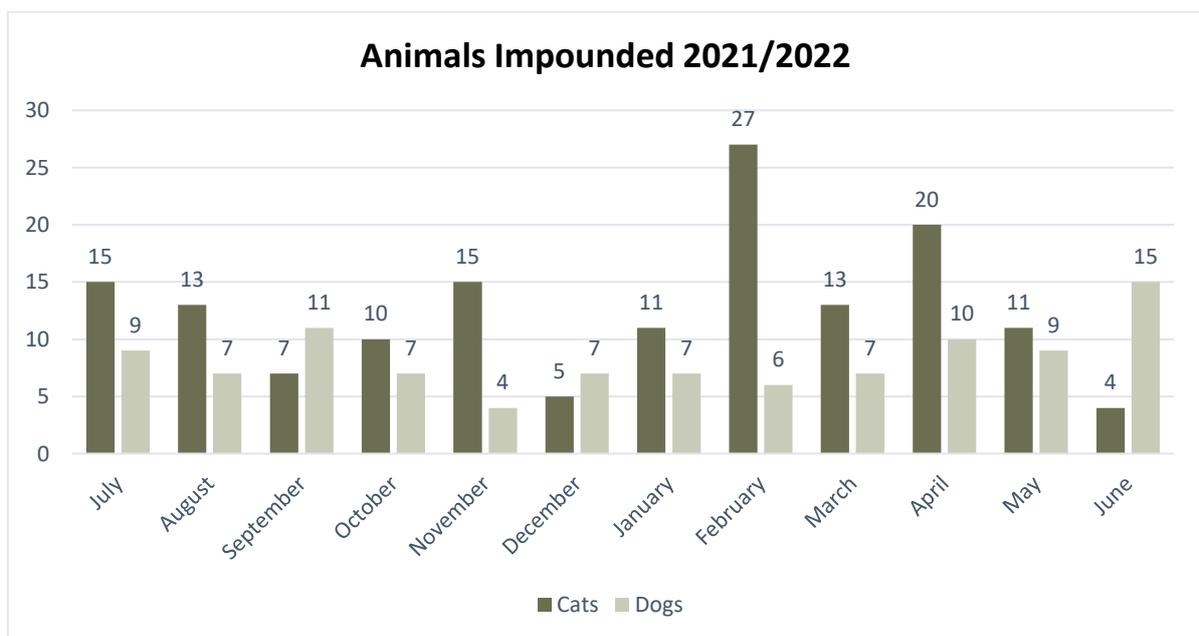
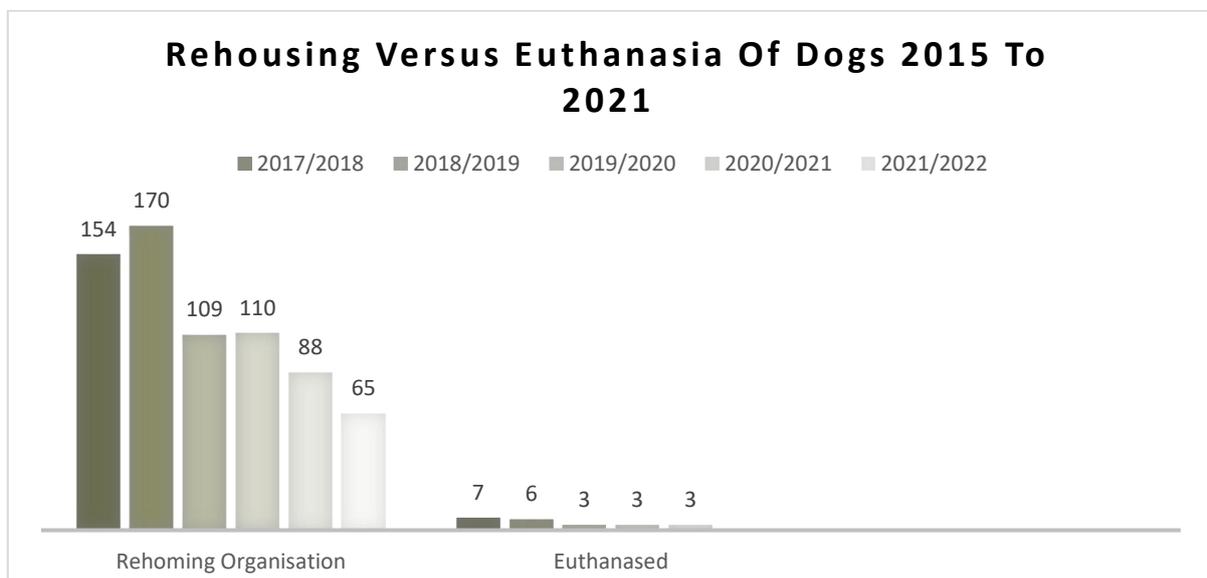
Off leash areas provided by the council area

Mirri Ngurang Park located with the Coinda Reserve. The park provides agility equipment as well as open space for residents and visitors to utilise.

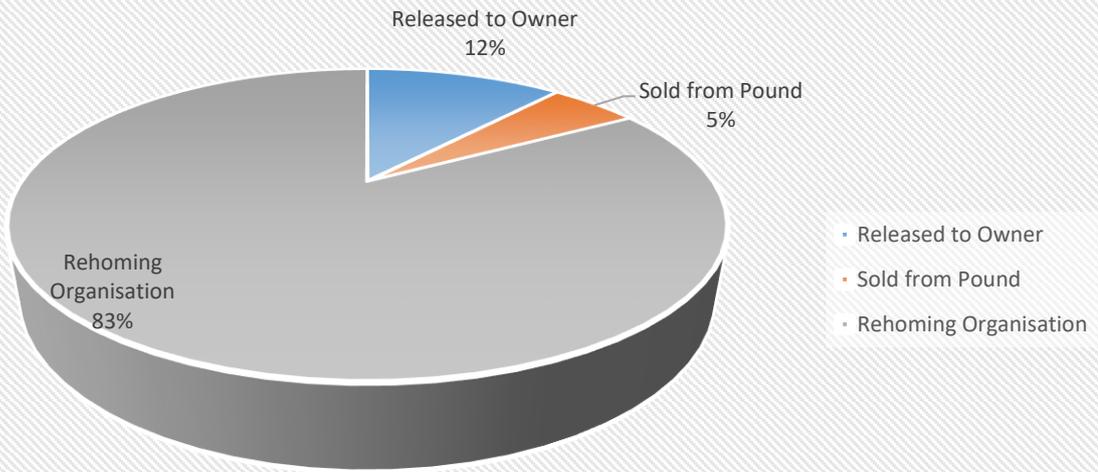
Detailed information of fund money used for managing and controlling companion animals.

Income	
Impounding Fees	\$1,619
Registration Fees – Commission	\$2,580
Sales	\$1,578
Total Income	\$5,777

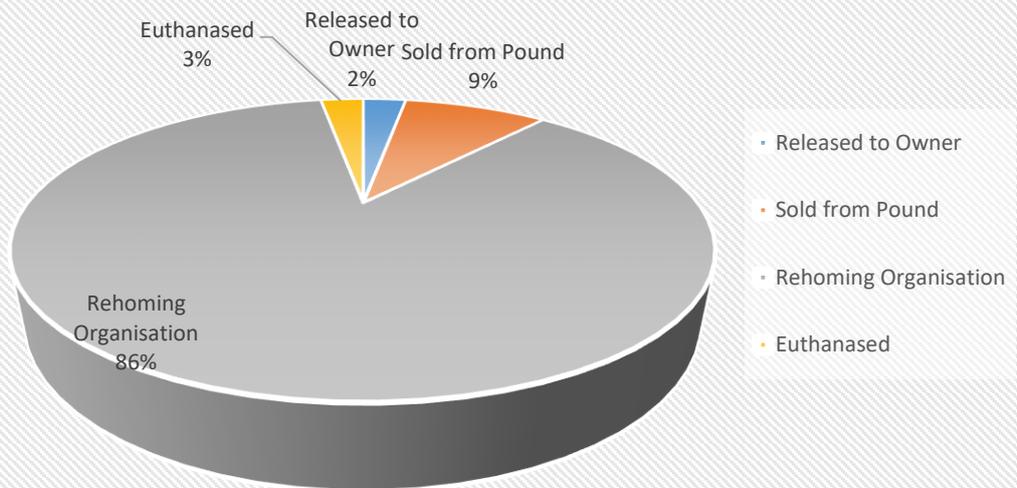
Expenditure	
Employee Costs	\$116,701
Veterinary Support	\$4,477
Impounding Expenses	\$6022
Pound Maintenance	\$1706
Depreciation	\$2756
Overheads	\$5110
Telephone Costs	\$491
PIN Processing Fees	\$233
Other Infrastructure	\$2029
Total Expenses	\$139,525



Dogs - Exit from Pound Method 2021/2022



Cats - Exit from Pound Method 2021/2022



Stormwater Management

Statement detailing stormwater management services provided by Council

Council's stormwater infrastructure comprises an extensive network of:

- More than 19.5kms of open channels, drains and waterways. These are located and routed through the urban environment
- Piped drainage and pits that flow into open channels
- Devices to improve water quality such as retarding and detention basins and wetlands

Maintenance works undertaken on the stormwater system this year included quarterly inspections and maintenance of the system on an as needs basis. Capital Renewal is completed as per council's asset management system and depends on funds available.

The following works were undertaken this year on Council's stormwater system at a cost of \$288,332 during the 2021/22 financial year:

- Ongoing maintenance of the stormwater network
- Cleaning out of earth channels
- Slashing and mowing of the banks
- Improvements to harvesting and reuse operations.
- Works to better manage stormwater.

Following the multiple storm/flood events of recent years, Council officers have implemented additional maintenance programs for the stormwater network, including a program for assessing and cleaning of road culverts and open drains.

Recovery and Threat Abatement Plans

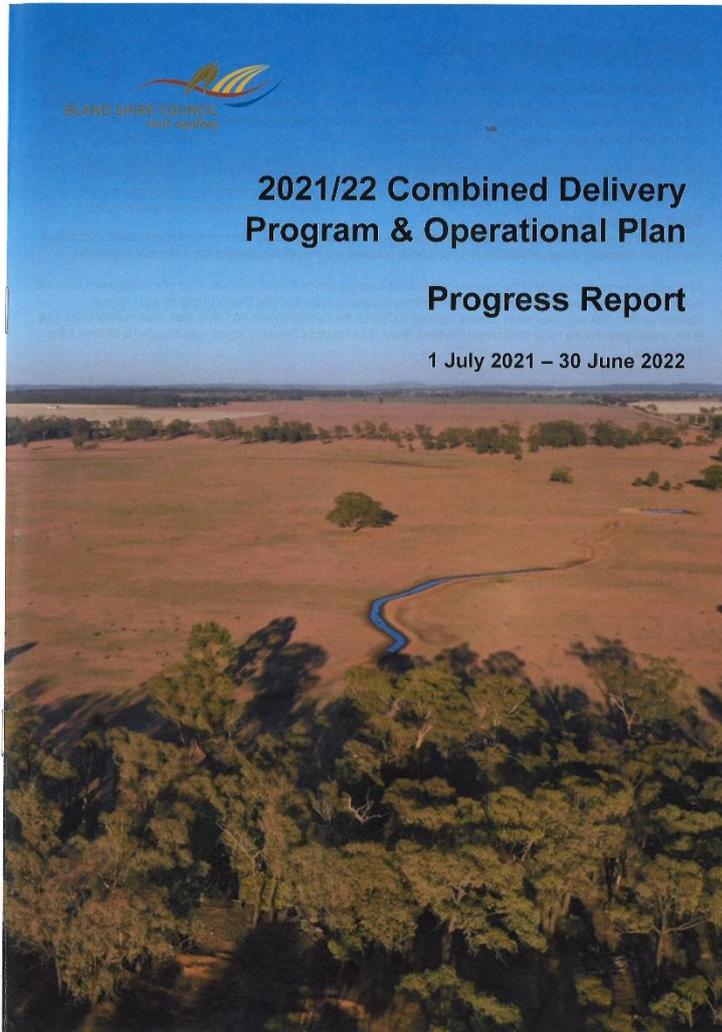
Bland Shire Council has not been identified in plans as being responsible for implementation of measures included in plans under the Fisheries Management Act.

Coastal Protection Services

There are no Coastal Protection Services provided by Council.

Appendix 1

Bland Shire Council 2021/22 Combined Delivery Program & Operational Plan Progress Report



Appendix 2

Bland Shire Council General Purpose Financial Statements for the year ended 30 June 2022

Bland Shire Council
ANNUAL FINANCIAL STATEMENTS



6 Shire Street
PO Box 21
West Wyalong NSW 2671
Ph: 02 6972 2266
Fax: 02 6972 2145
Email: council@blandshire.nsw.gov.au
Web Page: www.blandshire.nsw.gov.au

Annual Report 2021/22



Your Vision, Our Future – Bland Shire
Annual Report 2021/22

2021/22 Combined Delivery Program & Operational Plan

Progress Report

1 July 2021 – 30 June 2022



Reporting Our Progress

Performance Measures

The Community Strategic Plan is presented within four themes Our People, Our Places, Our Leadership and Our Prosperity. Each of these themes has a number of Delivery Targets and Operational actions including performance measures to be achieved. Each of the performance measures feed into a series of key performance indicators.

The progress towards the key performance indicators will be reported to the community in line with the election cycle and End of Term Report.

Monitoring and Reporting

It is important to track and report on our progress in delivering our Community Strategic Plan over the ten year period. Council will report to the community at regular intervals on what is being achieved and the progress towards the performance measures.

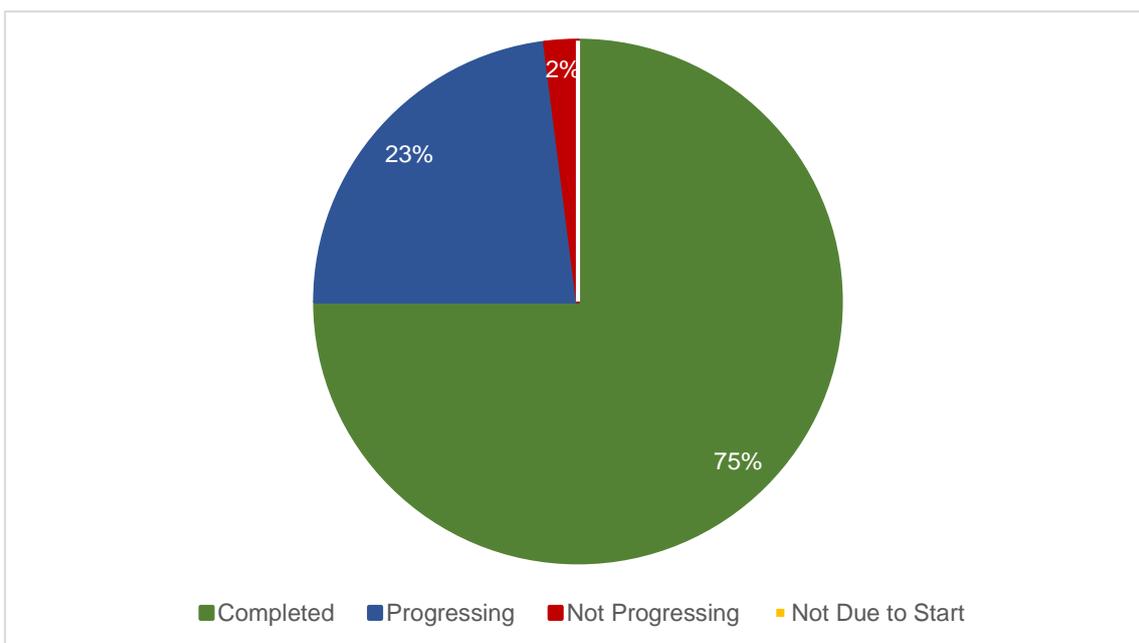
All reports will be made available to the community at Council meetings and on Council's website. Council's management team will internally monitor on a quarterly basis the output and actions as detailed in the four year Delivery Program and one year Operational Plan. The outcomes will be formally reported to Council, the Community and staff on at least, a six monthly basis. Due to the postponement of the Local Government Elections, Bland Shire Council's Delivery Program was extended to become a five year program.

Whilst some performance measures can be clearly quantified, it does not necessarily mean the community is aware of, full anticipates, or is fully satisfied with, the extent of progress made. Therefore, there are also qualitative measures included that represent community response.

A community satisfaction survey will be undertaken every four years to gauge whether the community is satisfied with progress and where priorities could or should be assigned to particular areas into the future. This survey was undertaken in October-November 2020.

Following is the annual comment for each action identified in the Operational Plan. Full detail of progress made in each quarter can be viewed on Council's website: www.blandshire.nsw.gov.au

Progress Snapshot





Our People

A strong, healthy, connected and inclusive community

Our Objectives

1. Ensure health and support services address the needs of the community
2. Partner with organisations to strengthen community health and safety
3. Nurture a strong sense of community and enrich the cultural life of the residents
4. Ensure services are accessible for all residents

● Not Due to Start

● Not Completed

● Progressing

● Completed

1.

Ensure health and support services address the needs of the community

Strategy 1.1

Maintain active communication with health and allied health providers

Action Code	Action Name	Responsible Officer	Status	Comments
1.1.1	Maintain active relationships and communication with health services, relevant allied health providers and medical practices within the Shire.	Director Corporate & Community Services	●	Accommodation for clinical staff providing services at West Wyalong Hospital is an ongoing issue with the identified shortage of suitable housing, either permanent or rental. Similarly, attraction of staff to the area was a challenge with incentives being offered. Training and professional development of health staff could be an option for local staff through the future Rural Clinical School being constructed at Wagga Wagga. It was indicated that there was no reason why MLHD could not organise for rotations into Wagga for staff should they wish to explore and improve clinical skills. It was also indicated that one week of the Christmas holiday period would be covered by a locum who had worked at the hospital during the Easter period earlier this year.
1.1.2	Partner with local health services to implement workshops and provide resources to the community.	Community Development Officer	●	Council has continued to work with local groups to provide health focused resources and activities to the community.

Strategy 1.2

Provide services to the frail, aged, disabled and their carers

Action Code	Action Name	Responsible Officer	Status	Comments
1.2.1	Review existing services to ensure service model is in line with government requirements.	Community Care Coordinator	●	The continual review and updating of service documentation provides a foundation of information to ensure appropriate service deliver and meet the quality assurance standards of the industry.
1.2.2	Develop and implement programs to ensure need is being met.	Community Care Coordinator	●	CHSP service hours have seen steady growth in 'essential service' groups over the last 12 months due to the provisions (non-essential services such as Social Support Group/Individual have been impacted due to COVID). New clients are continuing to be on boarded following confirmation on flexibility provisions. COVID continues to have a significant impact on our services due to additional restrictions and requirements placed on the aged care sector. As a small provider we have found that managing the associated risks and requirements has required a significant portion of the Coordinators time, taking away from other business needs.
1.2.3	Network with service providers to strengthen relationships within community.	Community Care Coordinator	●	Liaison with other agencies and My Aged Care has continued through general daily networking, resulting in client referrals for services.
1.2.4	Provide services to towns and villages in the Shire.	Community Care Coordinator	●	Community Care will continue to seek and receive referrals from other agencies to provide services to residents within Bland Shire. Service Agreements are being reviewed to become an approved provider for a new company to assist them in providing direct service for their ComPacks clients. ComPacks are 6 week packages of care for those that have recently been discharged from hospital, requiring assistance during their recovery period.

● Not Due to Start

● Not Completed

● Progressing

● Completed

1.2.5	Undertake a service survey for Aged Care Services.	Community Care Coordinator	●	Surveying of Aged Care clients continues to be a priority for Community Care and Council. However, completion of the survey requires sufficient staffing resources for it to be undertaken. With the impending departure of the Coordinator on maternity leave, it is not anticipated that the survey will be undertaken until late in the 2022/2023 financial year. Again, this will be depending on Council resources.
1.2.6	Expand services available at Community Care facility through increased building tenancies.	Community Care Coordinator	●	During the 2021/2022 financial year, in excess of \$20,000 in licence fees were paid via tenancies within the Community Care Centre which represents an increase of 58% on the previous year's rental income.

2.

Partner with organisations to strengthen community health and safety

Strategy 2.1

Develop and support community partnerships to increase a sense of safety and wellbeing within the community

Action Code	Action Name	Responsible Officer	Status	Comments
2.1.1	Provide education programs on road safety, in line with RMS funding.	Road Safety Officer	●	All projects completed.
2.1.2	Remove offensive graffiti from Council infrastructure as soon as practical dependent on location and degree of offensiveness and report to Police.	Coordinator – Urban	●	Any offensive graffiti identified through routine inspections or reported by the public has been addressed and removed accordingly. Barnado park has the highest amount compared to other areas. This area of the town would benefit from the addition of surveillance cameras as used in the main street
2.1.3	Engage with community members to volunteer within Bland Shire by providing opportunity, safety training and governance support.	Director Corporate & Community Services	●	At its meeting in June, Council considered a report on the operations of one S355 Committee and made the decision to disband the committee and assist it to establish as an incorporated organisation. The Barmedman Community Centre Committee had responsibility for a building which was constructed with community funds on land which was not owned by Council. As such it did not meet the parameters of being a S355 committee.
2.1.4	Support and promote young driver educational programs.	Community Development Officer	●	NRMA Driving lessons held in July 2021, January 2021 and April 2021.
2.1.5	Inspect all high and medium risk food premises.	Manager Development & Regulatory Services	●	A total of sixty (60) food premises were inspected during 2021/2022. There was no enforcement action undertaken as an outcome of these inspections.
2.1.6	Inspect all Skin Penetration Premises and Mortuaries.	Manager Development & Regulatory Services	●	Priority will be given to finalising the skin penetration and mortuaries inspection program in the new financial year.
2.1.7	Implement Council's on site waste management systems inspection program.	Manager Development & Regulatory Services	●	A total of ten (10) onsite waste water management systems were undertaken during 2021/2022.
2.1.8	Promote the continued use of online training program for Food Safety.	Manager Development & Regulatory Services	●	There were a total of 1648 users of the online food safety training program during the reporting period.
2.1.9	Promote Mental Health Month	Community Development Officer	●	Council celebrated Mental Health Month in October 2021 with the delivery of a mental health focused video clip featuring Council's Mayor and General Manager and students from West Wyalong High School.
2.1.10	Implement and monitor Council's swimming pool inspection program policy.	Manager Development & Regulatory Services	●	Swimming pool inspections are carried out when requested by property owners in accordance with Council's Swimming Pool Inspection Policy.

● Not Due to Start

● Not Completed

● Progressing

● Completed

3.

Nurture a strong sense of community and enrich the cultural life of the residents

Strategy 3.1

Develop and support a strong sense of community, providing advice and support to community groups

Action Code	Action Name	Responsible Officer	Status	Comments
3.1.1	Actively work for the community to identify additional funding to achieve community goals by promoting and assisting with external grant applications.	Community Relations Officer	●	Council assisted a record number of community groups to attract funding for various projects.
3.1.2	Recognise and celebrate volunteers for National Volunteer Week.	Community Development Officer	●	Hugely successful volunteer week initiative held on Wednesday 25 May at the Tivoli Theatre with a screening of 'The Duke'. Around 35 people attended the event with great feedback received.
3.1.3	Administer Council's Strengthening Communities Grant programs.	Community Relations Officer	●	The Strengthening Communities continue to be a popular source of financial assistance for local community groups for events and initiatives.
3.1.4	Facilitate and support groups that build skills and social inclusion including workshops/presentations.	Community Development Officer	●	Council has continued to provide extensive support to groups and organisations across the shire.
3.1.5	Identify external grant funding to implement Tourism and Business programs and projects.	Tourism & Administration Officer	●	Completed and delivered all funding projects for 2021/22.
3.1.6	Report on progress of Bland Shire Council's externally funded programs and projects.	General Manager	●	Council is presented with a monthly report on the progress of all of the externally funded projects.

Strategy 3.2

Provide cultural activities and community programs that foster social development and community wellbeing

Action Code	Action Name	Responsible Officer	Status	Comments
3.2.1	Continue membership and participation with Eastern Riverina Arts Inc.	Community Development Officer	●	Membership with Eastern Riverina Arts maintained and strong relationship with ERA staff ongoing.
3.2.2	Facilitate visiting artist/exhibition/performance	Community Development Officer	●	Unfortunately, as a result of the recent covid-19 situation, it has been challenging to lock in a travelling performance. Council has been in discussions with a number of providers, however no touring performance has been held to date.
3.2.3	Facilitate a Bland Flavour Festival	Community Relations Officer	●	Consultation with Community, General Manager and Councillors was conducted and the decision was made not to proceed with this event.

Strategy 3.3

Support and strengthen our indigenous culture and history

Action Code	Action Name	Responsible Officer	Status	Comments
3.3.1	Contribute to the positive working relationship with the Local Aboriginal Lands Council.	General Manager	●	The past 12 months has resulted in a number of matters being discussed and resolved between BSC and the WWLALC ensuring an ongoing professional relationship between both organisations.

● Not Due to Start

● Not Completed

● Progressing

● Completed

3.3.2	Fly the Aboriginal Flag at Council's Administration Building.	Community Relations Officer	●	Council continues to proudly fly the aboriginal flag each business day.
3.3.3	A formal acknowledgement of Traditional owners is made at Council events.	Community Relations Officer	●	Council has made formal acknowledgement of traditional owners a standard practice at Council events.

Strategy 3.4

Foster a community learning culture optimising our physical and virtual spaces

Action Code	Action Name	Responsible Officer	Status	Comments
3.4.1	Continue to promote the Library as a community hub being utilised by all community members.	Library Services Coordinator	●	Despite a significant decrease in numbers through the door in 2021-22 (22,925) compared to 2020-21 (31,926), possibly due to covid restrictions and a subsequent lockdown in August / September, there was a significant increase in attendance at children's programs in 2021-22. 1654 participants were recorded compared to 944 in 2020-21. This can be attributed to an increase in numbers at both Storytime and Baby Bounce, the return of school group visits post Covid and the introduction of an after school face-to-face LEGO Club session the first Wednesday of each month. Attendance at adult programs was also higher with 484 adults recorded compared to 424 in 2020-21. This could be attributed to the library introducing a new Gold Club program for seniors in February 2022.
3.4.2	Foster lifelong learning through the provision of community programs.	Library Services Coordinator	●	Despite programs cancelled or limited by Covid-19 restrictions between July 2021 - January 2022 plus a state-wide lock-down in August / September 2021, a total of 87 new members registered in 2021-22 (note: this figure does not include data for June 2022 due to a new LMS being installed) compared to 81 new members in 2020-21. The majority of new memberships in 2021-22 were adults (69) with 18 junior registrations recorded.
3.4.3	Ensure library content and services are available to the community in various platforms as per Riverina Regional Library service agreement	Library Services Coordinator	●	Extensive "weeding" of the library's collection was undertaken as part of its collection management program. The library currently holds 13,777 items. This number will increase in 2022/23 as new purchases across all categories flow in creating a fresh, vibrant and updated collection. Customer and information requests remained consistent. 2154 customer service requests compared to 2057 in 2020-21. 1019 information requests compared to 1083 in 2020-21. Computer usage also remained consistent (1434 compared to 1245 in 2020-21). There was a significant increase in wi-fi requests (220 compared to 168 in 2020-21) and an increase in IT assistance (351 compared to 299 in 2020-21). There was a significant decrease in visitor information requests handled by library staff (1119 compared to 1745 in 2020-21) possibly due to Covid and an increased presence of visitor information staff in the visitor information centre.

● Not Due to Start

● Not Completed

● Progressing

● Completed

4.

Ensure services are accessible for all residents

Strategy 4.1

Facilitate Council events to build social capital and a sense of belonging within the community

Action Code	Action Name	Responsible Officer	Status	Comments
4.1.1	Coordinate annual Australia Day Celebrations and Awards.	Community Relations Officer	●	Successful awards ceremony and local celebrations conducted.
4.1.2	Coordinate Youth Week Activities.	Community Development Officer	●	To celebrate Youth Week 2022, Council is hosted a 3 day Pop Up Arcade at the West Wyalong Stadium, a youth trip to Wagga for paintball and a movies till midnight event at the West Wyalong Cinema. All activities were booked out, with over 250 participants attending, making this Councils most successful youth program to date.
4.1.3	Conduct library school holiday activities.	Library Services Coordinator	●	A challenging 12 months with Covid-19 still impacting many library activities including its school holiday programs. However, library staff showed great initiative, flexibility and innovativeness by providing take home craft kits for children during the school holidays (of which 31 kits were taken) and also conducted a number of school holiday activities virtually during lockdown.
4.1.4	Conduct school holiday activities.	Community Development Officer	●	Activities held for young people in holiday periods across the year, with strong youth participation at all activities.
4.1.5	Conduct Vacation Care program.	Children's Services Coordinator	●	Vacation Care session have now been completed for the 21/22 year. 22/23 is due to commence in July 2022.
4.1.6	Facilitate Bland Shire Interagency Meetings.	Community Development Officer	●	Council has held three successful Interagency Meetings over the course of the year. One meeting had to be postponed as a result of Covid-19 restrictions.
4.1.7	Coordinate Citizenship Ceremonies within Bland Shire.	Executive Assistant	●	Ceremonies held as required in accordance with Code.

Strategy 4.2

Provide quality, accredited and affordable Education and care services within Bland Shire and surrounds (Bland Preschool, Family Day Care, Mobile Resource Unit Vacation Care and Toy Library Services)

Action Code	Action Name	Responsible Officer	Status	Comments
4.2.1	Undertake a service survey for Bland Shire Council Children's Services.	Children's Services Coordinator	●	Due to Covid, staff shortages, illnesses and staff changes this has been delayed. Aimed to be sent to families in June 22.
4.2.2	Implement and update annual Self-Assessment tools – all Children's Service areas.	Children's Services Coordinator	●	MRU self assessment now completed and ongoing as it is a working document. Discussion underway about the best person to maintain the working document.
4.2.3	Review and update all service policy and procedures as required – all Children's Services areas.	Children's Services Coordinator	●	All policies are up to date and will be in new format as there review date is reached. This is a continual process.
4.2.4	Undertake toy library stocktake.	Children's Services Coordinator	●	Completed and due to be done again in January 2023.
4.2.5	Provide access to Toy Library resources to residents via Mobile Resource Unit Playgrounds, Family Day care and ITAV Sessions.	Children's Services Coordinator	●	Continue to offer this service. Continue to push for more users.

● Not Due to Start

● Not Completed

● Progressing

● Completed

Strategy 4.3

Actively engage with the community and promote open communication

Action Code	Action Name	Responsible Officer	Status	Comments
4.3.1	In liaison with relevant staff, establish, maintain and regularly update relevant online presence by ensuring that Council's website is engaging, up to date and rich in easily accessible content	Community Relations Officer	●	Council's website attracted increased traffic in 2021-2022 and continues to be a valuable source of information to the community.
4.3.2	Coordinate Council notices page in the West Wyalong Advocate.	Community Relations Officer	●	Notices continue to be a valuable source of information for local newspaper readers.
4.3.3	Produce media releases to inform the community about Council updates, programs, events and initiatives.	Community Relations Officer	●	Council has effectively used this method to spread important messages and information through its social and digital channels as well as traditional media.

Strategy 4.4

Actively engage with youth to build social capital and a sense of belonging

Action Code	Action Name	Responsible Officer	Status	Comments
4.4.1	Partner with youth and youth service providers (including schools) to deliver programs/initiatives that improve wellbeing and build the capacity of local youth.	Community Development Officer	●	Council has maintained relationship with local schools and conducted numerous activities with local schools across the shire.
4.4.2	Attend regional youth focused meetings.	Community Development Officer	●	REROC youth meeting was cancelled in February. The April meeting was not attended due to a clash with Councils Youth Week excursion to Wagga.
4.4.3	Engage young people through a youth group to jointly identify areas of need/improvement and the most effective methods for engaging with youth in the community.	Community Development Officer	●	Councils relationship with the youth community continues to go from strength to strengths with lots of positive interactions taking place.

● Not Due to Start

● Not Completed

● Progressing

● Completed



Our Places

Maintain & improve the Shire's assets & infrastructure

Our Objectives

5. Work in partnership with key stakeholders to provide equitable access to Council's road infrastructure, services and facilities
6. Manage waste and recycling to improve the utilisation of existing resources, including exploring new technologies
7. Manage water and sewerage resources
8. Ensure that public places and facilities are well maintained and easily accessible
9. Develop, implement and monitor appropriate programs, plans and budgets for effective and efficient management of Council's assets and infrastructure

● Not Due to Start

● Not Completed

● Progressing

● Completed

5.

Work in partnership with key stakeholders to provide equitable access to Council's road infrastructure, services & facilities

Strategy 5.1

Facilitate the delivery of accessible services and infrastructure

Action Code	Action Name	Responsible Officer	Status	Comments
5.1.1	Update and promote Access Mobility Map.	Community Development Officer	●	Mobility Access Map is due to be updated within the next month.
5.1.2	Monitor and review the Disability Inclusion Action Plan.	Community Development Officer	●	Council's Community Development Officer is currently in the process of reviewing the DIAP, with plans to have the revised document ready for publication within the next month.
5.1.3	Provide and promote the Access Incentive Scheme for improved access across the Shire.	Community Development Officer	●	Access Incentive Scheme promoted and exhausted for 2021 with Panache Lifestyle and Living and the Waratah Retirement Village Association each being recipients of a \$4000 grant.

Strategy 5.2

Work with heavy transport industry and road related organisations to cooperatively improve access to road infrastructure

Action Code	Action Name	Responsible Officer	Status	Comments
5.2.1	Process heavy vehicle road usage applications.	Assets & Engineering Services Projects Officer	●	For the twelve month period from 1 July 2021 to 30 June 2022 Council received 349 applications from NHVR for OSOM or heavy vehicle access to the local road network. Of these, 48 applications were refused due to the overall size and mass of the vehicle combination.
5.2.2	Maintain involvement with networks which impact road infrastructure and services within Bland Shire.	General Manager	●	Council continues to be an active member of the Newell Highway Task Force and has regular contact with Transport NSW. Both of these organisations are networks that have an impact on the Shire's road network.

6.

Manage waste and recycling to improve the utilisation of existing resources, including exploring new technologies

Strategy 6.1

Consult with the community and relevant stakeholders regarding waste management options throughout the Shire

Action Code	Action Name	Responsible Officer	Status	Comments
6.1.1	Investigate, review and monitor viable recycling options in liaison with recycle organisations and other appropriate organisations.	Director Technical Services	●	Good works achieved at the landfills this year both by Council and in liaison with REROC.

● Not Due to Start

● Not Completed

● Progressing

● Completed

Strategy 6.2

Reduce reliance on landfill by increasing resource recovery, waste minimisation and community education

Action Code	Action Name	Responsible Officer	Status	Comments
6.2.1	Ensure waste management operations are in line with the implementation of Council's waste strategy.	Director Technical Services	●	All required actions completed during the year.
6.2.2	Work in partnership with neighbouring Councils and REROC to implement waste programs.	Foreman – Facilities	●	Attended all REROC waste Forum meetings to discuss, regional procurement and strategies to reduce waste, identify recycling options and identify best practice in the shire for recycling. Collaboration and networking with shires on similar challenges in reducing council's carbon footprint.
6.2.3	Work in partnership with community relations to increase awareness of recycling options offered.	Foreman – Facilities	●	Bland Shire Council continues to investigate recycling options for residents, several initiatives have been implemented such as tyre recycling, and a baler for plastics/ cardboard etc. The CRC continues to operate with increased usage by the public. This is continually promoted by Community relations on the website and social media platforms.
6.2.4	Provide waste collection and management services to the community.	Foreman – Facilities	●	Council continues its good working relationship with Business West Wyalong and will continue to promote education and training opportunities for all local businesses with the objective of increasing employment opportunities within the Shire.
6.2.5	Monitor littering and illegal dumping.	Manager Development & Regulatory Services	●	Two illegal dumping incidents were reported to Council to 2021/2022.

7.

Manage water and sewerage resources

Strategy 7.1

Ensure adequate water storage and management for future use within Council's community facilities

Action Code	Action Name	Responsible Officer	Status	Comments
7.1.1	Maximise water storage within budgetary constraints.	Director Technical Services	●	No extra storage completed this year due to lack of Council funding.

Strategy 7.2

Effectively manage and maintain existing stormwater and sewerage infrastructure

Action Code	Action Name	Responsible Officer	Status	Comments
7.2.1	Undertake Sewerage System Inspections.	Junior Engineer	●	Required inspections completed.

● Not Due to Start

● Not Completed

● Progressing

● Completed

8.

Ensure that public places and facilities are well maintained and easily accessible

Strategy 8.1

Ensure users of Council's facilities comply with agreements

Action Code	Action Name	Responsible Officer	Status	Comments
8.1.1	Liaise with user Groups regarding Memorandum of Understandings if required.	Director Technical Services	●	All liaisons completed and in a timely fashion.

Strategy 8.2

In collaboration with users provide facilities that are accessible to acceptable standards

Action Code	Action Name	Responsible Officer	Status	Comments
8.2.1	Undertake work health and safety audits including external sites and facilities.	Contracts, compliance & WHS Officer	●	When annual site audits are completed recommendations are sent to the relevant managers and directors for action.
8.2.2	Implement signs as remote supervision.	Assets Coordinator	●	Further signage to be installed at all other landfill sites and parks.

Strategy 8.3

Collaborate with transport providers to facilitate access within the shire and regional centres

Action Code	Action Name	Responsible Officer	Status	Comments
8.3.1	Lobby Government to improve transport options.	General Manager	●	Council will continue to lobby both State and Federal Government Agencies to gain funding to improve the Shire's road network. With current good working relationships with our local State and Federal Members Council is confident of successful outcomes.

Strategy 8.4

Use planning and heritage policies and controls to protect and improve the unique built environment

Action Code	Action Name	Responsible Officer	Status	Comments
8.4.1	Review Heritage items currently listed in the Bland Local Environmental Plan and investigate the inclusion of new heritage items.	Manager Development & Regulatory Services	●	The review of heritage items has been delayed due to the retirement of Council's heritage advisor. The review will be finalised by Council staff in the next financial year.
8.4.2	Promote and implement the Heritage Advisory Program.	Manager Development & Regulatory Services	●	Council staff made contact with several heritage advisors that already visit nearby councils, but was not able to attract any interested candidates due to their current workloads. Enquiries will continue into the new financial year.

● Not Due to Start

● Not Completed

● Progressing

● Completed

9.

Develop, implement and monitor appropriate programs, plans and budgets for the effective and efficient management of Council's assets and infrastructure

Strategy 9.1

Responsibly manage asset renewal and maintenance for current and future generations

Action Code	Action Name	Responsible Officer	Status	Comments
9.1.1	Monitor and implement the Annual Capital Works Program.	Director Technical Services	●	All programs controlled satisfactorily.
9.1.2	Review and implement Roads to Recovery Program.	Director Technical Services	●	All works completed.
9.1.3	Review Technical Services Policies and Strategies eg. Asset Management Plans, plans of management for Crown Land etc.	Director Technical Services	●	All works processing at a satisfactory pace.
9.1.4	Review and implement the annual and long term plant and equipment replacement program.	Workshop & Plant Coordinator	●	The Plant Replacement Program is complete, although still waiting on delivery on a couple of items.

Strategy 9.2

To manage and enhance the pool facilities within the Shire

Action Code	Action Name	Responsible Officer	Status	Comments
9.2.1	Undertake maintenance and repairs to pool facilities within approved budget in consultation with Contractor and in accordance with the contract.	Coordinator - Urban	●	Maintenance and repairs to the pool facilities at West Wyalong and Ungarie have been undertaken with consultation involving the pool manager and carried out with consideration of budget.

Strategy 9.3

Maintain street trees

Action Code	Action Name	Responsible Officer	Status	Comments
9.3.1	Manage street tree planting in accordance with Preferred Street Tree Species List and within approved budget.	Coordinator - Urban	●	Supplier issues have been an problem of late through the local nursery.
9.3.2	Proactively monitor street trees and action requests to maintain and/or remove trees within the approved budget.	Coordinator - Urban	●	Street trees are monitored and maintenance is slowly progressing as time becomes available with the increase in staffing and their confidence in tree pruning techniques. The main works completed on intersections and drive ways to increase visibility and safety in these areas. Trees removed due to root damage to surrounding infrastructure, damaged dying, diseased and pest infestation.

● Not Due to Start

● Not Completed

● Progressing

● Completed

Strategy 9.4

Maintain parks, ovals and recreational facilities to approved standards

Action Code	Action Name	Responsible Officer	Status	Comments
9.4.1	Inspect parks, ovals and recreational facilities to approved standards.	Coordinator - Urban	●	Routine inspections undertaken on all Parks, Ovals and Recreational facilities to ensure approved standards are met. Routine maintenance completed regularly within approved budgetary requirements. Also staffing shortages need to be taken into consideration in the parks area which directly effects the cemetery and museum maintenance.
9.4.2	Conduct playground inspections for all playgrounds within the Shire.	Coordinator – Urban	●	All monthly playground inspections completed throughout the Shire. Maintenance inspections took place with all scheduled maintenance completed along with any required repairs to ensure safety. Maintenance carried out with no major incidents reported relating to playground safety. New equipment to be installed in McCann Park will be a great asset to the town and replace one of West Wyalong's oldest play systems.
9.4.3	Coordinate seasonal and on/off use of sporting fields.	Coordinator – Urban	●	All sporting groups returning to normal usage for ovals and sporting fields.
9.4.4	Carry out maintenance in Wyalong Cemetery.	Coordinator – Urban	●	All requests completed including weed spraying, watering, graves dug and checked, water drainage and damage. All completed within council budget. Councils maintenance budget will need to slowly increase over time for this area as it continues to fill over the coming years grass area maintenance and watering demands will be a rising cost.
9.4.5	Inspect and maintain village cemeteries regularly.	Coordinator - Urban	●	Village cemeteries have the same considerations given to works and maintenance as the Wyalong cemetery visually inspected by staff and mowed, cleaned and trimmed as required. Work is progressing and the new shire village mower makes maintenance more regular.

Strategy 9.5

Identify and plan for new infrastructure

Action Code	Action Name	Responsible Officer	Status	Comments
9.5.1	Engage the community to plan and develop future infrastructure and service needs.	General Manager	●	The conduct of community forums provides both members of the public and the councillors and senior staff with the opportunity to discuss both immediate and future needs of the community.
9.5.2	Allocate funds to undertake investigation, designs, business plans and obtain costings for proposed projects.	General Manager	●	Funds have been allocated on an annual basis to ensure expedient preparation of business plans, costings and preliminary designs for possible major projects.

● Not Due to Start

● Not Completed

● Progressing

● Completed



Our Leadership

A well run Council acting as the voice of the community

Our Objectives

10. Provide quality leadership, governance and management to develop strong community partnerships
11. Provide opportunities for all stakeholders to contribute to Council's decision making
12. Lead the community
13. Develop and maintain a framework of plans and policies that ensures open and transparent Council information

● Not Due to Start

● Not Completed

● Progressing

● Completed

Strategy 10.1

Ensure Councillors are provided with appropriate support and resources to carry out their civic duty

Action Code	Action Name	Responsible Officer	Status	Comments
10.1.1	Provide Councillors with professional development opportunities.	Director Corporate & Community Services	●	Councillors are yet to commence the Professional Development program as the focus to date has been on the induction to Local Government. Councillors took part in a familiarisation tour of facilities within West Wyalong including the Council depot, landfill and water treatment plant. Councillors attended a one day induction program delivered for Council by LGNSW. This program, Elected Life - Serving On Council covered the areas of: <ul style="list-style-type: none"> • changes occurring at the governance and operational areas in Councils in NSW • preparing for informed and collaborative decision making • The range of roles and responsibilities across council • The changes and impacts occurring at the governance and operational areas in councils • The Code of Conduct and Code of Meeting Practice • The characteristics of informed decision making • Information to enable Councillors to participate in their professional development Plan.
10.1.2	Prepare for the Mayoral and Deputy Mayoral elections in September bi-annually.	General Manager	●	The next requirement for the election of a Mayor and Deputy Mayor will be in September 2023.
10.1.3	Provide Councillors with information and resources to facilitate their roles as elected representatives.	Director Corporate & Community Services	●	Ongoing guidance and support with IT provided as required. Formal induction program completed.

Strategy 10.2

Ensure Councillors take ownership and a strong leadership role

Action Code	Action Name	Responsible Officer	Status	Comments
10.2.1	Prepare the Annual Report.	Executive Assistant	●	Completed and published as required.
10.2.2	Present the End of Term Report to last Formal Meeting of Bland Shire Council.	Executive Assistant	●	Completed and released as required.

Strategy 10.3

Ensure the General Manager takes on a high-level role in implementing the Community Strategic Plan and other Council documents

Action Code	Action Name	Responsible Officer	Status	Comments
10.3.1	Develop timelines and action plan for the review of the Community	Director Corporate & Community Services	●	Your Vision, Our Future Community Strategic Plan 2017-2027 identifies the main priorities and aspirations for the future of the local government area and potential

● Not Due to Start

● Not Completed

● Progressing

● Completed

	Strategic Plan and associated documents.			partners to help deliver on that plan. Due to the delay in timing for the LG elections, an internal review of the Your Vision, Our Future document was undertaken with consideration given to feedback from the Bland Shire Community during a community survey undertaken in November 2020, Community Forums conducted throughout Bland Shire and information forthcoming at Community Reference Panel meetings. The combined information served to confirm that the key strategic goals identified in the original Your Vision, Our Future remained important to our local community. While there has been some reshaping of priorities, the general intentions remain similar.
10.3.2	Report to the community and Council on Integrated Planning and Reporting Progress.	Director Corporate & Community Services	●	Council maintained its reporting regime to provide Council and the Community with information of progress against the 2021/22 Operational Plan as well as provide an End of Term report prior to the December 2021 Council elections.

Strategy 10.4

Ensure the long-term financial sustainability of Council through effective and prudent financial management

Action Code	Action Name	Responsible Officer	Status	Comments
10.4.1	Complete budget review statements for analysis by Directors within two weeks of end of quarter.	Manager Customer & Financial Services	●	The quarterly budget reviews were presented to Council within the legislated time frames. There were only minimal requested amendments in the 2021/22 budget, and as at the last review date, overall Council was on target with actual expenditure. It is expected that a few carry forward requested will be submitted for Council approval due to inclement weather, and supplier issues.
10.4.2	Ensure effective debt recovery is in place.	Manager Customer & Financial Services	●	Council's debt recovery process is being continually reviewed and this year saw the continuation of the early intervention approach along with the implementation of direct debit payments. Regular communication with ratepayers is working with the total rates for 2021/22 collected as at 30th June 2022 being 96.23%, this is an improvement on the previous years figures being 95.87%.
10.4.3	Complete financial statements and lodge in accordance with statutory requirements.	Manager Customer & Financial Services	●	Bland Shire Council's 2020/21 Financial Statements were audited and lodged with the OLG by the due date of 31st October 2021. The audited statements were presented to the November 2021 Council meeting with Crowe Partner, Brad Bohun in attendance via zoom. Council remains in a stable financial position, but should be mindful of depreciation and other rising costs.
10.4.4	Manage investments in accordance with investment strategies and policies.	Manager Customer & Financial Services	●	The 2021/22 financial year saw interest rates mostly remain at an all time low. In June 2022 the interest rates began to rise and it is predicted that they will continue to rise during the 2022/23 year which will see an improvement to Council's return on investment.
10.4.5	Review the long term financial plan aiming for financial sustainability to ensure fitness for the future.	Manager Customer & Financial Services	●	The long term financial plan was adopted by Council at the June Council meeting. Council is looking to be in a stable financial position. Council is reliant upon grants & contributions and should work on increasing own source revenue for future sustainability.
10.4.6	Ensure timely and accurate processing of payments.	Manager Customer & Financial Services	●	Council continue to make weekly payment runs for suppliers. The risk of cyber fraud is increasing and Council have begun implementing a new program, Eftsure, to help minimise Council's exposure to fraud. It is intended that this program will be activated by September 2022.

● Not Due to Start

● Not Completed

● Progressing

● Completed

10.4.7	Conduct budget briefing sessions for Councillors.	Director Corporate & Community Services	●	Council's budget processes continue to undergo an iterative process of quarterly review and information provision to assist Councillors in their level of awareness of the organisation's financial sustainability.
10.4.8	Review outstanding rates and conduct sale for unpaid rates accordingly.	Director Corporate & Community Services	●	Council considered a report at its May 2022 meeting in relation to 18 properties and subsequently resolved to sell the properties for unpaid rates in accordance with Section 713 of the Local Government Act. The properties will be auctioned in September.

Strategy 10.5

Ensure Council's workforce is provided with appropriate equipment and resources to meet the needs of Council and the community

Action Code	Action Name	Responsible Officer	Status	Comments
10.5.1	Maintain and review network infrastructure hardware and software to ensure effective delivery of services.	Director Corporate & Community Services	●	Council transitioned to an improve internet access platform to support the increase requirement for "virtual" meetings and training to be undertaken. Upgrades also undertaken to phone network at Children's Services Unit.
10.5.2	Ensure progressive upgrade of computers, phones and other IT equipment.	Director Corporate & Community Services	●	Access to relevant technology is an ongoing matter for Council with many versions of software programs changing their means of delivery while hardware useful life needs to be monitored. Council's IT budget has been increased for the coming financial year to accommodate some of the transitions required for the provision of services with one major supplier no longer support on-premises solutions currently employed by Bland Shire Council.

Strategy 10.6

Regular consultation with key industry, business and stakeholders

Action Code	Action Name	Responsible Officer	Status	Comments
10.6.1	Open communication established between Council and key local industry and employers.	General Manager	●	The General Manager is in constant contact with local employers and industry representatives regarding a range of topics and issues affecting local business expansion, government programs and funding opportunities that would enhance the local economy.



Provide opportunities for all stakeholders to contribute to Council's decision making

Strategy 11.1

Encourage village residents to participate in community forums

Action Code	Action Name	Responsible Officer	Status	Comments
11.1.1	Seek community input into each forum agenda and report back to the community on forum outcomes.	Assets & Engineering Services Projects Officer	●	Due to the ongoing effects of COVID-19 and a newly elected Council there were only three Community Forums held from 1 July 2021 to 30 June 2022. Forums were held in Naradhan and Weethalle on 24 February with 12 and 14 community members respectively in attendance. A forum was also held at the Bland RFS shed for the Quandialla district on 3 March 2022 with

● Not Due to Start

● Not Completed

● Progressing

● Completed

				two community members in attendance. The minutes of each meeting were emailed to those present.
11.1.2	Organise community forums in villages within the Shire, as required.	Assets & Engineering Services Projects Officer	●	Due to the ongoing effects of COVID-19 and a newly elected Council there were only three Community Forums held from 1 July 2021 to 30 June 2022. These were held in Naradhan and Weethalle on Thursday 24 February 2022 and the Quandialla district on Thursday 3 March 2022. The forums in Naradhan and Weethalle were well attended with 12 and 14 community members respectively, and 2 community members at the Quandialla district forum.
11.1.3	Provide avenues for the community to be engaged in Council activities and give feedback, eg. Community Forums, Pre-meeting Public Forums	General Manager	●	The Public Forum prior to Council Meetings has been reintroduced and there has been two (2) community forums held in this quarter at Naradhan and Weethalle. The next community forums will be determined following the commencement of the new General Manager.

Strategy 11.2

Provide innovative and accessible communication strategies to Shire residents to encourage active participation in Council's future

Action Code	Action Name	Responsible Officer	Status	Comments
11.2.1	Monitor and update Council's official social media accounts (Facebook, Instagram, Youtube) and electronic communication.	Community Relations Officer	●	Bland Shire Council official Facebook and Instagram accounts have a growing reach and impact.
11.2.2	Monitor Council social media accounts and advise on adherence to Council's Social Media Policy and Procedures.	Community Relations Officer	●	Official accounts where CRO and/or CDO are listed as a moderator are maintained in accordance with Council's Social Media Policy and procedures.

Strategy 11.3

Ensure all Council information branded signs and banners are provided to funding recipients

Action Code	Action Name	Responsible Officer	Status	Comments
11.3.1	Provide Council branded signs and/or banners to funding recipients.	Community Relations Officer	●	Signage and collateral provided where appropriate.
11.3.2	Display Council logo in all advertising and promotion of Council events/programs/workshops.	Community Relations Officer	●	Logo used in accordance with Corporate Style Guide in all official Council publications issued through CRO.



Lead the Community

Strategy 12.1

Review Council's customer service charter and monitor Council services to ensure they are provided in a professional, timely and friendly manner and are responsive to community needs

Action Code	Action Name	Responsible Officer	Status	Comments
12.1.1	Review and monitor frontline customer service practices and performance.	Manager Customer & Financial Services	●	This year saw the Customer Service Team continue to navigate through the covid/flu related challenges to maintain efficient customer service for our community.

● Not Due to Start

● Not Completed

● Progressing

● Completed

				Staff have taken extra precautions in an effort to keep themselves, and customers safe and healthy.
12.1.2	Provide information and services and monitor complaints in regards to companion animals and responsible pet ownership.	Manager Development & Regulatory Services	●	Council continues to provide responsible pet ownership information on Council's website and social media.
12.1.3	Monitor and report on response times to major customer requests.	Manager Customer & Financial Services	●	Customer requests/complaints are a priority at Council and as such the procedure is currently being reviewed. Procedural changes are being drafted and will be implemented over the next few months.

Strategy 12.2

Provide sustainable, productive, highly skilled and committed workforce which supports current and future service delivery needs

Action Code	Action Name	Responsible Officer	Status	Comments
12.2.1	Assist in the management of workforce relations and provision of timely advice on workplace relations matters.	Human Resources Coordinator	●	Advice is given on a regular basis.
12.2.2	Review and monitor the implementation of the Workforce Assessment Plan.	Human Resources Coordinator	●	A high percentage of training have been completed. Alternative methods have been discussed to reach all staff.
12.2.3	Maintain register of delegations and issue authorities to relevant employees.	Executive Assistant	●	Legislation updates monitored and system updated as required. Staff instruction provided as required.
12.2.4	Develop, implement and monitor Learning and Development Plan.	Human Resources Coordinator	●	Training arranged and planned for next year.
12.2.5	Maintain and promote the Employee Assistance Program (EAP).	Human Resources Coordinator	●	Fact sheets, tips and articles are shared in Thursday Thoughts and notice boards.
12.2.6	Promote and encourage professional development to all staff.	Human Resources Coordinator	●	Various staff members have attended and completed professional development.
12.2.7	Identify and organise training needs and mandatory training to ensure staff are highly skilled.	Human Resources Coordinator	●	Training will be arranged as per the training plan.
12.2.8	Maintain and promote the staff service and achievement awards program.	Executive Assistant	●	Monthly reports provided and presentations made at staff meetings as required.

Strategy 12.3

Develop, implement and monitor HR programs to solidify Council's reputation as an employer of choice

Action Code	Action Name	Responsible Officer	Status	Comments
12.3.1	Support the implementation and monitoring of the EEO Management Plan.	Human Resources Coordinator	●	Committee is working on a new EEO Management plan to align with the needs of Council.
12.3.2	Implement workforce programs ensuring Council remains an employer of choice.	Human Resources Coordinator	●	Wellness tips and information communicated monthly. Increase in the use of flexible working arrangement due to COVID. Professional development and educational assistance available to all staff.
12.3.3	Implement and monitor the effectiveness of LGNSW Capability Framework in the Performance and Development Review process.	Human Resources Coordinator	●	First time implemented. No complaints received.
12.3.4	Conduct Employee Engagement & EEO Survey.	Human Resources Coordinator	●	Finalised and communicated.

● Not Due to Start

● Not Completed

● Progressing

● Completed

Strategy 12.4

Review and implement Council policies and comply with WH&S and Risk Management requirements

Action Code	Action Name	Responsible Officer	Status	Comments
12.4.1	Ensure WHS Committee meet in accordance with approved schedule	Contracts, Compliance & WHS Officer	●	WHS Committee Meetings are held on a quarterly basis.
12.4.2	Review and update Council's Insurance Policies.	Risk & Insurance Officer	●	Councils insurance continue to be maintained with an increase in fees for the 2022/23 financial year.
12.4.3	Establish and monitor Council's Risk Register.	Risk & Insurance Officer	●	Risk registers progressing will risk owners updating on a regular basis.
12.4.4	Maintain the Contractor Database eg. Insurances, inductions, registrations	Contracts, Compliance & WHS Officer	●	Updating of the contractor database continues to be an important part of maintaining contractor information within the Council organisation.

13

Develop and maintain a framework of plans and policies that ensures open and transparent Council information

Strategy 13.1

Promote and advocate improved management of, and access to, information across Council

Action Code	Action Name	Responsible Officer	Status	Comments
13.1.1	Ensure information required under the GIPA legislation is displayed appropriately on Council's website.	Director Corporate & Community Services	●	During the 2021/22 period, Bland Shire Council processed 24 Informal Applications for information in accordance with the GIPA requirements. All cases related to requests for real property details and associated development and building information.

Strategy 13.2

Develop, implement and promote best practice governance policies and procedures

Action Code	Action Name	Responsible Officer	Status	Comments
13.2.1	Progress the establishment of an Audit, Risk and Improvement Committee and function within the organisation as per legislation.	Director Corporate & Community Services	●	Remedial action from the Information Technology health check have been undertaken to address areas of concern raised including a review of the manual journal process and the development of a Draft IT strategy to complement Council's overall Business Continuity Plan.
13.2.2	Review Council's policies and procedures.	Director Corporate & Community Services	●	Council continues the ongoing review and updating of policies across the organisation with approximately 50 documents being presented to Council for endorsement of, for operational policies, the Senior Management Team.

● Not Due to Start

● Not Completed

● Progressing

● Completed



Our Objectives

14. Visitors and tourists are welcomed
15. Promote the Shire as a place to do business
16. Work with our communities and businesses to use our resources in a sustainable way for the future of the Bland Shire

Strategy 14.1

Work with the tourism industry to identify and develop products and services that appeal to visitors of the Shire

Action Code	Action Name	Responsible Officer	Status	Comments
14.1.1	Maintain relationships with tourism and community groups to progress tourism initiatives within the Bland Shire.	Tourism & Administration Officer	●	Continuously meet with The Riverina to promote our Shire's tourism initiative. Meet with Business West Wyalong and the Local Aboriginal Land Council discussing possible tourism initiatives. New The Riverina map now available at all Riverina visitor centres.
14.1.2	Maintain an active participation and representation in relevant regional tourism meetings and events.	Tourism & Administration Officer	●	Regional meetings are ongoing and all meetings were attended for 2022.
14.1.3	Promote Bland Shire using online and print mediums.	Tourism & Administration Officer	●	Tourism initiatives are distributed through The Riverina, Visit West Wyalong and ADTW for this reporting period.
14.1.4	Monitor, update and apply tourism signage as requested by tourism attractions and tourism businesses.	Tourism & Administration Officer	●	All tourism signage requests has been finalised and installed.
14.1.5	Work with neighbouring Shires to promote tourism experiences and Tourism Art Trail.	Tourism & Administration Officer	●	Negotiations started with Carrathool Shire and Condobolin to create an art trail through the three shires to drive tourism from Sydney, Canberra and Melbourne to The Riverina and to our shires through the art trail.
14.1.6	Provide and maintain a quality Visitors Information Centre which engages and supports tourism in the Bland Shire.	Tourism & Administration Officer	●	Visitor Information staff are going above and beyond to support visitors needing accommodation in West Wyalong due to the lack of rooms for visitors. Staff are providing quality information to tourists and locals alike by improving flyers and availability of information and increasing tourism products and experiences.

Strategy 14.2

Attract a diverse range of Visitors to the Shire

Action Code	Action Name	Responsible Officer	Status	Comments
14.2.1	Seek major minor event opportunities for the Bland Shire to potential Visitors to the region.	Tourism & Administration Officer	●	No event opportunities identified by Visitor Centre staff. Smaller events organised through groups and supported by Visitor Centre staff through phone calls, printed material and advertising.
14.2.2	Investigate technology to improve the visitor experience within Bland Shire.	Tourism & Administration Officer	●	Augmented reality experience to be implemented in next 6 months. Bland Shire Art Trail and history walk has been updated. New booklet for Art Trail available at Visitor Centre. izi App also updated.

Strategy 15.1

Encourage and actively seek out businesses and industry to relocate within the Shire

Action Code	Action Name	Responsible Officer	Status	Comments
15.1.1	Support businesses and/or industry to establish within Bland Shire through programs such as the Business Development Assistance Fund.	General Manager	●	The General Manager's 'open door' policy has allowed for many prospective business and industry operators to seek first hand information on how Bland Shire Council can assist with the establishment of new and expanding businesses

Strategy 15.2

Continue ongoing engagement and communication with the Shire's existing industry and business including support for diversification and alternate industry or business

Action Code	Action Name	Responsible Officer	Status	Comments
15.2.1	Work cooperatively with the local business groups to promote programs, initiatives, services and products wherever possible and to support requests to assist business activities with long-term benefits for the Bland Shire.	General Manager	●	The General Manager provides assistance and support to new and expanding businesses within the Shire and all completed Business Support Applications are formally presented to Council for consideration.

Strategy 15.3

Lobby for and work with industry, government and education providers to ensure Bland Shire residents and businesses have access to competitive telecommunication services

Action Code	Action Name	Responsible Officer	Status	Comments
15.3.1	Monitor grant opportunities for communications infrastructure to address shire blackspots.	Director Corporate & Community Services	●	Unsuccessful application for funding under the Regional Connectivity Program to improve mobile service access within the Mirrool area.
15.3.2	Advocate for improved telecommunications access in regional areas of Bland Shire.	Director Corporate & Community Services	●	Submission made to Regional Telecommunications Independent Review Committee highlighting lack of access to suitable network, number of identified blackspots within Bland Shire local government area and impending phase out of 3G network which is still relied upon in many remote regions of the shire. Proposed solution to connectivity issues including pursuit of service sharing arrangements with network providers and implementation of fibre to the curb for new development areas. Council collaboration with Telstra's Regional Australia Team providing letters of support for its Regional Connectivity Program (Round 2) to deploy 4GX and NB-IoT mobile network coverage on the Newell Hwy, Mirrool NSW.
15.3.3	Investigate suitable locations for improved telecommunications access.	Director Technical Services	●	All required actions taken.

● Not Due to Start

● Not Completed

● Progressing

● Completed

Strategy 16.1

Ensure a sustainable environment for current and future generations through effective management and planning for the long term future by ensuring appropriate land is zoned and available to support business and industry growth

Action Code	Action Name	Responsible Officer	Status	Comments
16.1.1	Update Development Control Plan to include flood planning development controls for Ungarie.	Manager Development & Regulatory Services	●	NSW Planning has not provided an update on the release of the standard template for DCPs.
16.1.2	Review Local Environmental Plan.	Manager Development & Regulatory Services	●	The Housing Strategy is currently on exhibition and will be finalised in the new financial year.

Strategy 16.2

Through partnerships with stakeholders foster our education, learning and training industry and increase employment opportunities within the Shire

Action Code	Action Name	Responsible Officer	Status	Comments
16.2.1	Maintain Council's traineeship and apprenticeship program.	Human Resources Coordinator	●	Three trainees are finishing the traineeship in June. Council employed an apprentice in Civil Construction and Cadets in Early Childhood and Engineering.
16.2.2	Foster partnerships with education sector.	Human Resource	●	This will continue.
16.2.3	Identify education needs for local businesses and work with training providers to deliver appropriate training.	General Manager	●	Council continues its good working relationship with Business West Wyalong and will continue to promote education and training opportunities for all local businesses with the objective of increasing employment opportunities within the Shire.
16.2.4	Liaise with retail and industry to assist in creating employment opportunities.	General Manager	●	Council continues its good working relationship with Business West Wyalong and will continue to promote education and training opportunities for all local businesses with the objective of increasing employment opportunities within the Shire.

Strategy 16.3

Promote agricultural practices which are leading edge and efficient

Action Code	Action Name	Responsible Officer	Status	Comments
16.3.1	Provide a workshop/program targeting the agricultural industry.	Foreman - Environmental Services	●	Actions completed this year.
16.3.2	Provide a workshop/program targeting energy efficiency.	Foreman - Environmental Services	●	Did not complete.
16.3.3	Educate the community on benefits of protecting or environment.	Foreman - Environmental Services	●	Completed.

● Not Due to Start

● Not Completed

● Progressing

● Completed

Strategy 16.4

Liaise with utility providers to ensure a quality sustainable service to the community

Action Code	Action Name	Responsible Officer	Status	Comments
16.4.1	Maintain active representation and involvement with the regional organisations impacting Bland Shire Council.	General Manager	●	The General Manager represents Bland Shire Council on a number of regional organisations whose activities impact on the Bland Shire. This representation is considered vital to ensure that the Bland Shire is able to continue to provide sustainable services to its communities.

Strategy 16.5

The availability of commercial and industrial land, coupled with our geographic location, be maximised and marketed to boost economic growth

Action Code	Action Name	Responsible Officer	Status	Comments
16.5.1	Identify and act on avenues for improving and promoting the Shire's (commercial) industrial land.	General Manager	●	The success of the new business park has highlighted the continuing growth of West Wyalong and with the establishment of several new businesses with additional full time employment opportunities the local economy will be certain to prosper.

● Not Due to Start

● Not Completed

● Progressing

● Completed

Bland Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2022



Bland Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022



Bland Shire Council

General Purpose Financial Statements

for the year ended 30 June 2022

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Overview

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

6-10 Shire Street
West Wyalong NSW 2671

Council's guiding principles are detailed in Chapter 3 of the LGA 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.blandshire.nsw.gov.au

Bland Shire Council

General Purpose Financial Statements

for the year ended 30 June 2022

Understanding Council's Financial Statements

Introduction

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

What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2022.

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

About the Councillor/Management Statement

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

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

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

2. The Statement of Comprehensive Income

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

3. The Statement of Financial Position

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

4. The Statement of Changes in Equity

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

5. The Statement of Cash Flows

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

About the Notes to the Financial Statements

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

About the Auditor's Reports

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

In NSW the auditor provides 2 audit reports:

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

Who uses the Financial Statements?

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

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

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

Bland Shire Council

General Purpose Financial Statements

for the year ended 30 June 2022

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:

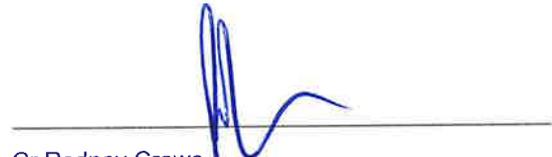
- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

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 18 October 2022.



Cr Brian Monaghan
Mayor
18 October 2022



Cr Rodney Crowe
Councillor
18 October 2022



Grant Baker
General Manager
18 October 2022



Leesa Bryant
Responsible Accounting Officer
18 October 2022

Bland 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		11,595	6,234
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	12,988	808
Total items which will not be reclassified subsequently to the operating result		12,988	808
Total other comprehensive income for the year		12,988	808
Total comprehensive income for the year attributable to Council		24,583	7,042

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

Bland Shire Council

Statement of Financial Position

as at 30 June 2022

\$ '000	Notes	2022	Restated 2021	Restated 1 July 2020 *
ASSETS				
Current assets				
Cash and cash equivalents	C1-1	3,995	5,564	7,130
Investments	C1-2	42,700	32,700	34,200
Receivables	C1-4	1,185	1,117	1,628
Inventories	C1-5	1,359	1,503	1,326
Total current assets		49,239	40,884	44,284
Non-current assets				
Investments	C1-2	20,000	13,000	6,000
Receivables	C1-4	226	506	210
Infrastructure, property, plant and equipment (IPPE)	C1-6	365,358	352,224	344,478
Investment property	C1-7	1,254	1,254	1,254
Other		198	198	198
Total non-current assets		387,036	367,182	352,140
Total assets		436,275	408,066	396,424
LIABILITIES				
Current liabilities				
Payables	C3-1	867	1,126	938
Contract liabilities	C3-2	6,538	3,190	172
Borrowings	C3-3	93	93	93
Employee benefit provisions	C3-4	2,611	2,730	2,729
Total current liabilities		10,109	7,139	3,932
Non-current liabilities				
Payables	C3-1	33	39	39
Borrowings	C3-3	700	800	925
Employee benefit provisions	C3-4	2	2	2
Provisions	C3-5	6,663	5,901	4,383
Total non-current liabilities		7,398	6,742	5,349
Total liabilities		17,507	13,881	9,281
Net assets		418,768	394,185	387,143
EQUITY				
Accumulated surplus		173,065	161,470	155,236
IPPE revaluation reserve	C4-1	245,703	232,715	231,907
Council equity interest		418,768	394,185	387,143
Total equity		418,768	394,185	387,143

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

(*) The balances at 1 July 2020 have been restated. Refer to Note G4-1 Corrections of errors for more information.

Bland 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		161,470	232,715	394,185	157,793	231,907	389,700
Correction of prior period errors	G4-1	-	-	-	(2,557)	-	(2,557)
Restated opening balance		161,470	232,715	394,185	155,236	231,907	387,143
Net operating result for the year		11,595	-	11,595	6,234	-	6,234
Net operating result for the period		11,595	-	11,595	6,234	-	6,234
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment		-	12,988	12,988	-	808	808
Other comprehensive income		-	12,988	12,988	-	808	808
Total comprehensive income		11,595	12,988	24,583	6,234	808	7,042
Closing balance at 30 June		173,065	245,703	418,768	161,470	232,715	394,185

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

Bland 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				
<i>Receipts:</i>				
9,071	Rates and annual charges		10,148	9,770
1,270	User charges and fees		1,117	1,413
500	Interest received		342	603
12,970	Grants and contributions		28,290	21,649
450	Other		977	1,917
<i>Payments:</i>				
(7,889)	Payments to employees		(6,983)	(7,081)
(10,294)	Payments for materials and services		(10,265)	(7,689)
(47)	Borrowing costs		(42)	(208)
–	Bonds, deposits and retentions refunded		(1)	(1)
(305)	Other		94	(589)
5,726	Net cash flows from operating activities	G1-1	23,677	19,784
Cash flows from investing activities				
<i>Receipts:</i>				
500	Sale of real estate assets		452	233
–	Proceeds from sale of IPPE		546	558
<i>Payments:</i>				
(10)	Purchase of investments		(9)	(13)
(10,000)	Acquisition of term deposits		(17,000)	(5,500)
–	Payments for IPPE		(9,135)	(16,332)
–	Purchase of real estate assets		–	(171)
(9,510)	Net cash flows used in investing activities		(25,146)	(21,225)
Cash flows from financing activities				
<i>Payments:</i>				
(100)	Repayment of borrowings		(100)	(125)
(100)	Net cash flows used in financing activities		(100)	(125)
(3,884)	Net change in cash and cash equivalents		(1,569)	(1,566)
5,564	Cash and cash equivalents at beginning of year		5,564	7,130
1,680	Cash and cash equivalents at end of year	C1-1	3,995	5,564
50,000	plus: Investments on hand at end of year	C1-2	62,700	45,700
51,680	Total cash, cash equivalents and investments		66,695	51,264

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

Bland Shire Council

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Bland 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 18 October 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 financial assets and liabilities and certain classes of 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 C1-6
- (ii) employee benefit provisions – refer C3-4
- (iii) estimated tip remediation provisions - refer C3-5

Covid-19 Impacts

During the 2022 financial year, Covid-19 ("Covid") has continued to cause a disruption to Council's business practices with a number of staff working remotely from home when required. Whilst this has caused some inconvenience it has not resulted in significant additional cost. Some costs have been incurred for additional equipment and staff salaries for employees required to isolate.

Overall the financial impact has not been significant and is not anticipated to increase in future years.

Council is of the view that physical non-current assets will not experience substantial declines in value due to Covid. Fair value of the majority of Council's non-current assets is determined by replacement cost where there is no anticipated material change in value due to Covid.

For assets where fair value is determined by market value Council has no evidence of material changes to these values.

Significant judgements in applying the Council's accounting policies

- (i) Impairment of receivables

A1-1 Basis of preparation (continued)

Council has made a significant judgement about the impairment of a number of its receivables – refer Note C1-4.

(ii) Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and/or AASB 1058 *Income of Not-for-Profit Entities* - refer to Notes B2-2 - B2-4.

Monies and other assets received by Council

The Consolidated Fund

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

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

- General purpose operations
- 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 other assets subject to Council's control have been included in these reports

A separate statement of monies held in the Trust Fund is available for inspection at the council office by any person free of charge

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

Bland Shire Council is fortunate to have community minded individuals volunteering for Council in several service areas including, but not limited to the library, children's services, aged care services and community services. The volunteer services have not been recognised in these financial statements given that Council is not in a position to purchase these services had they not been provided voluntarily and the fair value is going to be an unreliable measure. This treatment of volunteer services is acceptable under AASB 1058.

New accounting standards and interpretations issued but not yet effective

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2022 reporting period.

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

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

New accounting standards adopted during the year

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.

A1-1 Basis of preparation (continued)

None of these standards had an impact on the reported position or performance.

B Financial Performance

B1 Functions or activities

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

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

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
\$ '000										Restated
Functions or activities										
Our People	732	606	5,499	4,698	(4,767)	(4,092)	1,974	1,409	206	184
Our Places	21,846	18,090	19,218	19,053	2,628	(963)	22,998	17,130	395,428	367,949
Our Leadership	14,845	12,293	977	873	13,868	11,420	–	–	283	271
Our Prosperity	6	5	140	136	(134)	(131)	41	92	45,372	42,219
Other	–	–	–	–	–	–	–	–	(5,014)	(2,557)
Total functions and activities	37,429	30,994	25,834	24,760	11,595	6,234	25,013	18,631	436,275	408,066

B1-2 Components of functions or activities

Our People

Ensure health and support services address the needs of the community. Partner with organisations to strengthen community health and safety. Nurture a strong sense of community and enrich the cultural life of the residents. Ensure services are accessible for all residents.

Our Places

Work in partnership with key stakeholders to provide equitable access to Council's road infrastructure, services and facilities. Manage waste and recycling to improve the utilisation of existing resources, including exploring new technologies. Manage water and sewerage resources. Ensure that public places and facilities are well maintained and easily accessible. Develop, implement and monitor appropriate programs, plans and budgets for the effective and efficient management of Council's assets and infrastructure.

Our Leadership

To provide quality leadership, governance and management to develop strong community partnerships. Provide opportunities for all stakeholders to contribute to Council's decision making. Lead the community. Develop and maintain a framework of plans and policies that ensures open and transparent Council information.

Our Prosperity

Work with our communities and businesses to use our resources in a sustainable way for the future of the Bland Shire. Promote the Shire as a place to do business. Visitors and tourists are welcomed.

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	Timing	2022	2021
Ordinary rates			
Residential	2	1,293	1,260
Farmland	2	4,224	4,143
Mining	2	1,000	980
Business	2	515	506
Less: pensioner rebates (mandatory)	2	(62)	(67)
Rates levied to ratepayers		6,970	6,822
Pensioner rate subsidies received	2	38	41
Total ordinary rates		7,008	6,863
Special rates			
Sewerage services	2	1,728	1,674
Rates levied to ratepayers		1,728	1,674
Total special rates		1,728	1,674
Annual charges			
<small>(pursuant to s.496, s.496A, s.496B, s.501 & s.611)</small>			
Domestic waste management services	2	997	945
Waste management services (non-domestic)	2	301	290
Less: pensioner rebates (mandatory)	2	(49)	(52)
Annual charges levied		1,249	1,183
Pensioner subsidies received:			
– Sewerage	2	18	19
– Domestic waste management	2	24	25
Total annual charges		1,291	1,227
Total rates and annual charges		10,027	9,764

Council has used 2019 year valuations provided by the NSW Valuer General in calculating its rates.

Accounting policy

Rates and annual charges are recognised as revenue when the Council obtains control over the assets comprising these receipts.

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.

Control over assets acquired from rates and annual charges is obtained at the commencement of the rating year as it is an enforceable debt linked to the rateable property or, where earlier, upon receipt of the rates.

B2-2 User charges and fees

\$ '000	Timing	2022	2021
Specific user charges			
(per s.502 - specific 'actual use' charges)			
Domestic waste management services	2	266	299
Sewerage services	2	79	33
Waste management services (non-domestic)	2	58	64
Total specific user charges		403	396
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s.608)			
Planning and building regulation	2	228	213
Private works – section 67	2	96	31
Registration fees	2	2	–
Section 603 certificates	2	21	18
Total fees and charges – statutory/regulatory		347	262
(ii) Fees and charges – other (incl. general user charges (per s.608))			
Aerodrome	2	3	1
Aged care	2	57	64
Cemeteries	2	79	65
Child care	2	143	149
Leaseback fees – Council vehicles	2	46	50
Transport for NSW works (state roads not controlled by Council)	2	4	3
Saleyards	2	22	30
Community amenities	2	57	60
Community development	2	18	6
Drainage diagrams	2	4	5
Libraries	2	4	4
Parks and gardens	2	15	–
Public health	2	12	15
Total fees and charges – other		464	452
Total other user charges and fees		811	714
Total user charges and fees		1,214	1,110
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)		1,214	1,110
Total user charges and fees		1,214	1,110

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 or in some cases such as caravan parks, the customer is required to pay on arrival or a deposit in advance. There is no material obligation for Council in relation to refunds or returns.

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

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

B2-3 Other revenues

\$ '000	Timing	2022	2021
Rental income – investment property	2	63	55
Fines	2	9	2
Commissions and agency fees	2	1	1
Diesel rebate	2	87	83
Insurance claims recoveries	2	12	9
Sales – general	2	12	22
Donations	2	–	1
Paid parental leave	2	53	15
Staff contributions	2	4	33
WHS incentive	2	29	27
Other	2	190	210
Total other revenue		460	458

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)		458
Total other revenue		460

Accounting policy for other revenue

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

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

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

B2-4 Grants and contributions

\$ '000	Timing	Operating 2022	Operating 2021	Capital 2022	Capital 2021
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	2,661	2,326	–	–
Financial assistance – local roads component	2	1,725	1,508	–	–
Payment in advance - future year allocation					
Financial assistance – general component	2	4,093	2,492	–	–
Financial assistance – local roads component	2	2,653	1,615	–	–
Other					
Other grants	2	260	–	–	17
Amount recognised as income during current year		11,392	7,941	–	17
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Bushfire and emergency services	2	43	42	–	–
Community care	2	–	68	–	–
Community centres	2	245	179	–	–
Economic development	2	157	23	–	–
Library	2	75	87	–	–
Noxious weeds	2	92	62	–	–
Recreation and culture	1	–	–	861	–
Storm/flood damage	2	–	10	–	–
Childrens services	2	1,330	1,268	–	–
Community services	2	87	101	–	–
Street lighting	2	37	159	–	–
Transport (roads to recovery)	2	–	–	–	3,967
Transport (other roads and bridges funding)	2	4,257	14	888	1,018
Other specific grants	2	25	–	90	–
Bushfire services	2	–	191	–	–
Community services	1	20	–	–	–
Roads and bridges		–	–	832	–
Transport for NSW contributions (regional roads, block grant)	2	–	–	1,086	1,121
Tourism	2	–	234	–	–
Other contributions	2	162	308	–	–
Stronger Country Communities - Council Projects	1	–	–	20	80
Stronger Country Communities - Community Projects	1	–	–	76	104
Resources for Regions Council Projects	1	–	–	–	327
Resources for Regions Community Projects	1	–	–	619	–
Local Roads & Community Infrastructure - Council Projects	1	–	–	2,114	335
Local Roads & Community Infrastructure - Community Projects		–	–	–	–
Showground Stimulus Program - Community Projects	2	–	–	15	172
Drought Communities	1	52	720	–	–
Total special purpose grants and non-developer contributions – cash		6,582	3,466	6,601	7,124
Non-cash contributions					
Roads and bridges		60	–	–	–
Other		11	–	–	–
Total other contributions – non-cash		71	–	–	–

B2-4 Grants and contributions (continued)

\$ '000	Timing	Operating 2022	Operating 2021	Capital 2022	Capital 2021
Total special purpose grants and non-developer contributions (tied)		6,653	3,466	6,601	7,124
Total grants and non-developer contributions		18,045	11,407	6,601	7,141
Comprising:					
– Commonwealth funding		–	8,854	–	4,302
– State funding		–	2,287	–	2,822
– Other funding		18,045	266	6,601	17
		18,045	11,407	6,601	7,141

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):	G5					
Cash contributions						
S 7.11 – contributions towards amenities/services		2	–	–	262	8
S 64 – sewerage service contributions		2	–	–	25	25
Other developer contributions		2	–	–	80	50
Total developer contributions – cash			–	–	367	83
Total developer contributions			–	–	367	83
Total contributions			–	–	367	83
Total grants and contributions			18,045	11,407	6,968	7,224
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			72	720	–	846
Grants and contributions recognised at a point in time (2)			17,973	10,687	6,968	6,378
Total grants and contributions			18,045	11,407	6,968	7,224

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	2,248	2,218	2,683	2,736
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	2,779	459	3,729	115
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	-	-	-	-
Less: Funds received in prior year but revenue recognised and funds spent in current year	(405)	(429)	(2,784)	(168)
Unspent funds at 30 June	4,622	2,248	3,628	2,683
Contributions				
Unspent funds at 1 July	-	250	-	-
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	28	-	-	-
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	-	(250)	-	-
Unspent contributions at 30 June	28	-	-	-

Accounting policy

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

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

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

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

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

Capital grants

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

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

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

Developer contributions

B2-4 Grants and contributions (continued)

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)	33	15
– Cash and investments	390	715
Total interest and investment income (losses)	423	730
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	33	15
General Council cash and investments	380	711
Restricted investments/funds – external:		
Sewerage fund operations	10	4
Total interest and investment income	423	730

Accounting policy

Interest income is recognised using the effective interest rate at the date that interest is earned. Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment.

B2-6 Other income

\$ '000	Notes	2022	2021
Rental income			
Investment properties			
Lease income (excluding variable lease payments not dependent on an index or rate)		18	18
Lease income relating to variable lease payments not dependent on an index or a rate		130	132
Total Investment properties		148	150
Other lease income			
Other		–	6
Staff Housing		95	96
Total other lease income		144	151
Total rental income	C2-2	292	301
Total other income		292	301

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2022	2021
Salaries and wages	4,660	5,488
Travel expenses	20	8
Employee leave entitlements (ELE)	1,456	1,284
Superannuation	902	858
Workers' compensation insurance	301	218
Fringe benefit tax (FBT)	76	70
Training costs (other than salaries and wages)	71	60
Other	15	28
Total employee costs	7,501	8,014
Less: capitalised costs	(497)	(932)
Total employee costs expensed	7,004	7,082
Number of 'full-time equivalent' employees (FTE) at year end	120	113

Accounting policy

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

Retirement benefit obligations

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.

Superannuation plans

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, 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 E3-1 for more information.

B3-2 Materials and services

\$ '000	Notes	2022	2021
Raw materials and consumables		6,910	5,462
Contractor and consultancy costs		650	675
Audit Fees	F2-1	90	64
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	F1-2	175	147
Advertising		86	73
Bank charges		20	20
Computer software charges		5	–
Election expenses		63	–
Electricity and heating		235	223
Fire control expenses		72	108
Insurance		553	487
Printing and stationery		–	1
Street lighting		76	117
Subscriptions and publications		194	92
Telephone and communications		98	86
Tourism expenses (excluding employee costs)		–	15
Valuation fees		28	–
Child care – parent fees		244	223
Other expenses		418	381
Legal expenses:			
– Legal expenses: other		41	4
Expenses from leases of low value assets		92	73
Printing and stationery		2	–
Total materials and services		10,052	8,251
Total materials and services		10,052	8,251

Accounting policy

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

B3-3 Borrowing costs

\$ '000	2022	2021
(i) Interest bearing liability costs		
Interest on loans	41	58
Total interest bearing liability costs	41	58
Total interest bearing liability costs expensed	41	58
(ii) Other borrowing costs		
Discount adjustments relating to movements in provisions (other than ELE)		
– Remediation liabilities	152	75
Total other borrowing costs	152	75
Total borrowing costs expensed	193	133

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		753	727
Office equipment		149	156
Furniture and fittings		4	4
Land improvements (depreciable)		–	52
Infrastructure:			
	C1-6		
– Buildings – non-specialised		861	814
– Other structures		101	108
– Roads		3,213	3,070
– Bridges		329	329
– Footpaths		171	171
– Stormwater drainage		327	327
– Sewerage network		328	298
– Swimming pools		108	108
– Other open space/recreational assets		807	776
– Other infrastructure		316	313
Reinstatement, rehabilitation and restoration assets:			
- Gravel Pits		44	6
- Sewer		3	1
Total depreciation and amortisation costs		7,514	7,260
Total depreciation, amortisation and impairment for non-financial assets		7,514	7,260

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. Useful lives are included in C1-6 for IPPE assets.

Impairment of non-financial assets

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

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date. Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement.

B3-5 Other expenses

\$ '000	Notes	2022	2021
Impairment of receivables			
Other		–	14
Total impairment of receivables	C1-4	–	14
Other			
Contributions/levies to other levels of government		454	622
– Other contributions/levies		7	–
Donations, contributions and assistance to other organisations (Section 356)		53	42
Total other		514	664
Total other expenses		514	678

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
Gain (or loss) on disposal of property (excl. investment property)			
Less: carrying amount of property assets sold/written off		(12)	(166)
Gain (or loss) on disposal		(12)	(166)
Gain (or loss) on disposal of plant and equipment			
Proceeds from disposal – plant and equipment	C1-6	550	558
Less: carrying amount of plant and equipment assets sold/written off		(556)	(590)
Gain (or loss) on disposal		(6)	(32)
Gain (or loss) on disposal of infrastructure			
Less: carrying amount of infrastructure assets sold/written off	C1-6	(978)	(1,378)
Gain (or loss) on disposal		(978)	(1,378)
Gain (or loss) on disposal of real estate assets held for sale			
Proceeds from disposal – real estate assets	C1-5	452	233
Gain (or loss) on disposal		452	233
Gain (or loss) on disposal of investments			
Less: carrying amount of investments sold/redeemed/matured	C1-2	(9)	(13)
Gain (or loss) on disposal		(9)	(13)
Gain (or loss) on disposal of term deposits			
Proceeds from disposal/redemptions/maturities – term deposits	C1-2	–	–
Less: carrying amount of term deposits sold/redeemed/matured		–	–
Gain (or loss) on disposal		–	–
Other Open Space/Recreational Assets			
Proceeds from disposal – Other (enter details...)		(4)	–
Gain (or loss) on disposal		(4)	–
Net gain (or loss) from disposal of assets		(557)	(1,356)

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 28/06/2022 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					
Rates and annual charges	9,071	10,027	956	11%	F
Rating income was slightly greater than expected due to some long term debtors making payment in full.					
User charges and fees	1,270	1,214	(56)	(4)%	U
Other revenues	450	460	10	2%	F
Operating grants and contributions	10,070	18,045	7,975	79%	F
Council received an advanced FAG payment which contributed to the variance in operating grants and contributions.					
Capital grants and contributions	2,900	6,968	4,068	140%	F
Additional capital grants were received for Fixing Local Roads Round 3 \$2,088,576, Resources for Regions Round 8 \$911,031 and Local Roads and Community Infrastructure Phase 3 \$849,827.					
Interest and investment revenue	550	423	(127)	(23)%	U
The 2022 budget was increased based on last years actuals, however the continuation of low interest rates meant that Council didn't receive the expected income from investmetns.					
Other income	300	292	(8)	(3)%	U

B5-1 Material budget variations (continued)

\$ '000	2022 Budget	2022 Actual	2022 ----- Variance -----	
Expenses				
Employee benefits and on-costs	7,889	7,004	885	11% F
Council held a number of staff vacancies during the 2022 year which resulted in a reduction in actual employee costs. This amount is expected to increase for the 2023 year as positions are filled.				
Materials and services	10,294	10,052	242	2% F
Borrowing costs	47	193	(146)	(311)% U
Borrowing costs increased this year due to remediation liabilities increasing.				
Depreciation, amortisation and impairment of non-financial assets	7,038	7,514	(476)	(7)% U
Other expenses	500	514	(14)	(3)% U
Net losses from disposal of assets	-	557	(557)	∞ U
Council did not budget for net losses from disposal of assets.				
Statement of cash flows				
Cash flows from operating activities	5,726	23,677	17,951	313% F
Cash flows from operating activities was higher than the budgeted amount due to additional grant funding received.				
Cash flows from investing activities	(9,510)	(25,146)	(15,636)	164% U
Council invested additional funds throughout the year as unexpected grant funding was received.				
Cash flows from financing activities	(100)	(100)	-	0% 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	1,711	3,283
Cash equivalent assets		
– Deposits at call	2,254	2,251
– Other financial assets	30	30
Total cash and cash equivalents	3,995	5,564

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	3,995	5,564
Balance as per the Statement of Cash Flows	3,995	5,564

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	2022	2021	2021
	Current	Non-current	Current	Non-current
Debt securities at amortised cost				
Long term deposits	42,700	20,000	32,700	13,000
Total	42,700	20,000	32,700	13,000
Total financial investments	42,700	20,000	32,700	13,000
Total cash assets, cash equivalents and investments	46,695	20,000	38,264	13,000

Accounting policy

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

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

Financial assets

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

Classification

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

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

Financial assets are not reclassified subsequent to their initial recognition.

Amortised cost

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

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

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

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost 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	66,695	51,264
Cash, cash equivalents and investments not subject to external restrictions	44,890	38,297
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	9,855	3,190
External restrictions – included in liabilities	9,855	3,190
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	412	150
Developer contributions – sewer fund	101	101
Specific purpose unexpended grants (recognised as revenue) – general fund	4,645	4,931
Sewer fund	6,792	4,595
External restrictions – other	11,950	9,777
Total external restrictions	21,805	12,967

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

\$ '000	2022	2021
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external restrictions	44,890	38,297
Unrestricted and unallocated cash, cash equivalents and investments	18,822	18,206
Internal allocations		
At 30 June, Council has internally allocated funds to the following:		
Plant and vehicle replacement	1,440	1,440
Infrastructure replacement	22,232	16,801
Employees leave entitlement	1,613	1,513
Land development	783	337
Total internal allocations	26,068	20,091

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

\$ '000	2022	2021
(c) Unrestricted and unallocated		
Unrestricted and unallocated cash, cash equivalents and investments	18,822	18,206

C1-4 Receivables

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Rates and annual charges	190	226	168	413
Interest and extra charges	160	-	128	-
User charges and fees	549	-	452	-
Accrued revenues				
– Interest on investments	161	-	112	-
Loans to non-profit organisations	-	-	-	93
Net GST receivable	224	-	356	-
Total	1,284	226	1,216	506
Less: provision for impairment				
Rates and annual charges	(84)	-	(84)	-
User charges and fees	(15)	-	(15)	-
Total provision for impairment – receivables	(99)	-	(99)	-
Total net receivables	1,185	226	1,117	506
Externally restricted receivables				
Sewerage services				
– Other	304	-	326	-
Total external restrictions	304	-	326	-
Unrestricted receivables	881	226	791	506
Total net receivables	1,185	226	1,117	506
\$ '000			2022	2021
Movement in provision for impairment of receivables				
Balance at the beginning of the year			99	99
Balance at the end of the year			99	99

C1-4 Receivables (continued)

Accounting policy

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

Impairment

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

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

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

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

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

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

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

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

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

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

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

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	934	-	934	-
Stores and materials	425	-	569	-
Total inventories at cost	1,359	-	1,503	-
Total inventories	1,359	-	1,503	-

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Total unrestricted assets	1,359	-	1,503	-
Total inventories	1,359	-	1,503	-

C1-5 Inventories (continued)

(i) Other disclosures

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
(a) Details for real estate development				
Residential	30	-	30	-
Industrial/commercial	904	-	904	-
Total real estate for resale	934	-	934	-
(Valued at the lower of cost and net realisable value)				
Represented by:				
Acquisition costs	934	-	934	-
Total costs	934	-	934	-
Total real estate for resale	934	-	934	-
Movements:				
Real estate assets at beginning of the year	934	-	763	-
– Purchases and other costs	-	-	171	-
Total real estate for resale	934	-	934	-

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 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 Restated	Accumulated depreciation and impairment Restated	Net carrying amount Restated	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustment s and transfers	Asset Remediation	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000															
Capital work in progress	3,121	–	3,121	3,983	721	–	–	(2,412)	–	–	–	–	5,413	–	5,413
Plant and equipment	12,681	(5,242)	7,439	–	1,090	(556)	(753)	–	–	–	–	–	12,786	(5,566)	7,220
Office equipment	1,984	(1,490)	494	–	11	–	(149)	11	–	–	–	–	2,008	(1,641)	367
Furniture and fittings	152	(140)	12	–	5	–	(4)	–	–	–	–	–	157	(144)	13
Land:															
– Operational land	1,445	–	1,445	–	–	–	–	–	–	–	–	217	1,662	–	1,662
– Community land	9,898	–	9,898	–	–	–	–	–	–	–	–	1,485	11,383	–	11,383
Land improvements – depreciable	2,589	(964)	1,625	–	–	–	–	–	(1,625)	–	–	–	–	–	–
Infrastructure:															
– Buildings – non-specialised	39,849	(15,002)	24,847	298	–	(12)	(861)	519	9,563	–	–	108	49,524	(15,062)	34,462
– Other structures	5,653	(2,463)	3,190	1	12	–	(101)	–	(2,151)	–	–	–	1,514	(563)	951
– Roads	207,792	(71,787)	136,005	2,154	–	(978)	(3,213)	1,376	–	–	–	4,513	216,891	(77,034)	139,857
– Bridges	18,430	(4,680)	13,750	–	–	–	(329)	–	2,664	–	–	5,082	32,480	(11,313)	21,167
– Footpaths	9,188	(4,167)	5,021	–	–	–	(171)	–	–	–	(674)	–	6,494	(2,318)	4,176
– Bulk earthworks (non-depreciable)	76,626	–	76,626	–	–	–	–	–	–	–	–	5,200	81,826	–	81,826
– Stormwater drainage	32,125	(10,163)	21,962	153	–	(4)	(327)	–	–	–	(3,031)	–	29,045	(10,292)	18,753
– Sewerage network	25,793	(10,372)	15,421	–	26	–	(328)	–	–	–	–	866	27,298	(11,313)	15,985
– Swimming pools	5,377	(1,718)	3,659	–	–	–	(108)	–	–	–	(670)	–	4,379	(1,498)	2,881
– Other open space/recreational assets	33,265	(15,010)	18,255	–	80	(9)	(807)	476	(8,451)	–	(836)	–	14,105	(5,397)	8,708
– Other infrastructure	16,675	(9,058)	7,617	29	46	–	(316)	30	–	–	–	728	18,387	(10,253)	8,134
Other assets:															
– Library books	517	(411)	106	–	–	–	–	–	–	–	–	–	517	(411)	106
Reinstatement, rehabilitation and restoration assets (refer C3-5):															
– Gravel pits	3,151	(1,467)	1,684	–	–	–	(44)	–	–	592	–	–	3,744	(1,511)	2,233
– Sewer treatment facilities	102	(55)	47	–	–	–	(3)	–	–	18	–	–	119	(58)	61
Total infrastructure, property, plant and equipment	506,413	(154,189)	352,224	6,618	1,991	(1,559)	(7,514)	–	–	610	(5,211)	18,199	519,732	(154,374)	365,358

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

C1-6 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 Restated	Accumulated depreciation and impairment	Net carrying amount Restated	Additions renewals ¹	Additions new assets	Reinstatement costs for impaired assets	Carrying value of disposals	Depreciation expense	WIP transfers	Asset Remediation	Revaluation increments to equity (ARR)	Gross carrying amount Restated	Accumulated depreciation and impairment	Net carrying amount Restated
\$ '000														
Capital work in progress	356	–	356	2,766	355	–	–	–	(356)	–	–	3,121	–	3,121
Plant and equipment	13,597	(6,358)	7,239	–	1,517	–	(590)	(727)	–	–	–	12,681	(5,242)	7,439
Office equipment	1,905	(1,336)	569	–	81	–	–	(156)	–	–	–	1,984	(1,490)	494
Furniture and fittings	152	(136)	16	–	–	–	–	(4)	–	–	–	152	(140)	12
Land:														
– Operational land	1,445	–	1,445	–	–	–	–	–	–	–	–	1,445	–	1,445
– Community land	9,898	–	9,898	–	–	–	–	–	–	–	–	9,898	–	9,898
Land improvements – depreciable	2,589	(912)	1,677	–	–	–	–	(52)	–	–	–	2,589	(964)	1,625
Infrastructure:														
– Buildings – non-specialised	39,963	(14,333)	25,630	197	–	–	(166)	(814)	–	–	–	39,849	(15,002)	24,847
– Other structures	5,632	(2,356)	3,276	22	–	–	–	(108)	–	–	–	5,653	(2,463)	3,190
– Roads	204,492	(73,641)	130,851	5,446	–	3,800	(1,378)	(3,070)	356	–	–	207,792	(71,787)	136,005
– Bridges	18,429	(4,350)	14,079	–	–	–	–	(329)	–	–	–	18,430	(4,680)	13,750
– Footpaths	9,188	(3,996)	5,192	–	–	–	–	(171)	–	–	–	9,188	(4,167)	5,021
– Bulk earthworks (non-depreciable)	76,626	–	76,626	–	–	–	–	–	–	–	–	76,626	–	76,626
– Stormwater drainage	32,125	(9,836)	22,289	–	–	–	–	(327)	–	–	–	32,125	(10,163)	21,962
– Sewerage network	23,893	(9,002)	14,891	–	20	–	–	(298)	–	–	808	25,793	(10,372)	15,421
– Swimming pools	5,378	(1,611)	3,767	–	–	–	–	(108)	–	–	–	5,377	(1,718)	3,659
– Other open space/recreational assets	32,648	(14,259)	18,389	655	–	–	(13)	(776)	–	–	–	33,265	(15,010)	18,255
– Other infrastructure	16,634	(8,745)	7,889	41	–	–	–	(313)	–	–	–	16,675	(9,058)	7,617
Other assets:														
– Library books	517	(411)	106	–	–	–	–	–	–	–	–	517	(411)	106
Reinstatement, rehabilitation and restoration assets (refer C3-5):														
– Tip assets	280	–	280	–	–	–	–	–	–	(280)	–	–	–	–
– Gravel pits	1,461	(1,461)	–	–	–	–	–	(6)	–	1,690	–	3,151	(1,467)	1,684
– Sewer treatment facilities	67	(54)	13	–	–	–	–	(1)	–	35	–	102	(55)	47
Total infrastructure, property, plant and equipment	497,275	(152,797)	344,478	9,127	1,973	3,800	(2,147)	(7,260)	–	1,445	808	506,413	(154,189)	352,224

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

C1-6 Infrastructure, property, plant and equipment (continued)

Accounting policy

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

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

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

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

Useful lives of IPPE

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

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	5 to 15
Office furniture	10 to 20	Benches, seats etc.	10 to 20
Computer equipment	4		
Vehicles	5 to 8	Buildings	
Heavy plant/road making equipment	5 to 8	Buildings: masonry	50 to 100
Other plant and equipment	5 to 15	Buildings: other	20 to 40
		Stormwater assets	
Sewer assets		Drains	80 to 100
Dams and reservoirs	80 to 100	Culverts	50 to 80
Bores	20 to 40	Flood control structures	80 to 100
Reticulation pipes: PVC	70 to 80		
Reticulation pipes: other	25 to 75		
Pumps and telemetry	15 to 20		
		Other infrastructure assets	
Transportation assets		Bulk earthworks	∞
Sealed roads: surface	20	Swimming pools	50
Sealed roads: structure	50	Other open space/recreational assets	20
Unsealed roads	20	Other infrastructure	20
Bridge: concrete	100		
Bridge: other	50		
Road pavements	60		
Kerb, gutter and footpaths	40		

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

Revaluation model

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

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

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

Land under roads

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

C1-6 Infrastructure, property, plant and equipment (continued)

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

Crown reserves

Crown Reserves under Council's care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated. Improvements on Crown Reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

Rural Fire Service assets

Under section 119 of the *Rural Fire Services Act 1997 (NSW)*, "all fire fighting 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 fire fighting equipment has been purchased or constructed".

With regards to RFS vehicles, approaches were made by Bland Shire Council to the Bland-Temora RFS Zone for information to assist in undertaking a stocktake of equipment. A list of assets was provided for both vehicles and buildings however there were some discrepancies in relation to the values included within this documentation.

Until this issue is resolved, Council will not undertake the stocktake and not account for the RFS assets in accordance with the *Local Government Accounting Code of Practice and Financial Reporting*. As a result and in compliance with the Code, Council recognises the RFS buildings on Council controlled land, however does not recognise the vehicles.

C1-7 Investment properties

\$ '000	2022	2021
Owned investment property		
Investment property on hand at fair value	1,254	1,254
Total owned investment property	1,254	1,254
Owned investment property		
At fair value		
Opening balance at 1 July	1,254	1,254
Closing balance at 30 June	1,254	1,254

Accounting policy

Council's sole investment property is held for 12 months and is not occupied by the Council.

C2 Leasing activities

C2-1 Council as a lessee

(a) Income Statement

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

\$ '000	2022	2021
Expenses relating to low-value leases	<u>92</u>	<u>73</u>
	92	73

(b) Statement of Cash Flows

Total cash outflow for leases	<u>92</u>	<u>73</u>
	92	73

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

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

- Car Parks
- Barmedman Community Centre Land

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

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

Accounting policy

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.

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

C2-1 Council as a lessee (continued)

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 for staff housing, health services, emergency services, car parks and community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included as IPP&E.

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

\$ '000	2022	2021
---------	------	------

(i) Assets held as investment property

Investment property operating leases relate to 184 Main Street (formerly Hall & Co, now Tamara's), Caltex Truckstop and 19 Lady Mary Drive.

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

Lease income (excluding variable lease payments not dependent on an index or rate)	18	18
Lease income relating to variable lease payments not dependent on an index or a rate	130	132
Total income relating to operating leases for investment property assets	148	150

(ii) Assets held as property, plant and equipment

Council provides operating leases on Council buildings for the purpose of staff housing, health services, emergency services, caravan park and pools.

Lease income (excluding variable lease payments not dependent on an index or rate)	144	151
Total income relating to operating leases for Council assets	144	151

(iii) Maturity analysis of undiscounted lease payments to be received after reporting date for all operating leases:

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

< 1 year	42	47
1–2 years	42	42
2–3 years	22	42
3–4 years	22	22
4–5 years	22	22
> 5 years	22	22
Total undiscounted lease payments to be received	172	197

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	517	–	874	–
Accrued expenses:				
– Salaries and wages	140	–	–	–
Security bonds, deposits and retentions	1	–	2	–
Other	55	33	52	39
Prepaid rates	154	–	198	–
Total payables	867	33	1,126	39

Payables relating to restricted assets

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Externally restricted assets				
Sewer	–	7	–	7
Payables relating to externally restricted assets	–	7	–	7
Total payables relating to restricted assets	–	7	–	7
Total payables relating to unrestricted assets	867	26	1,126	32
Total payables	867	33	1,126	39

C3-1 Payables (continued)

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
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	6,538	-	3,190	-
Total grants received in advance		6,538	-	3,190	-
Total contract liabilities		6,538	-	3,190	-

Notes

(i) Council has received funding to construct assets including sporting facilities, 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.

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Externally restricted assets				
Unspent grants held as contract liabilities (excl. Water & Sewer)	6,877	-	3,190	-
Contract liabilities relating to externally restricted assets	6,877	-	3,190	-
Total contract liabilities relating to restricted assets	6,877	-	3,190	-
Total contract liabilities relating to unrestricted assets	(339)	-	-	-
Total contract liabilities	6,538	-	3,190	-

\$ '000	2022	2021
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	3,190	3,362
Total revenue recognised that was included in the contract liability balance at the beginning of the period	3,190	3,362

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

C3-3 Borrowings (continued)

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Loans – secured ¹	93	700	93	800
Total borrowings	93	700	93	800

(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 E1-1.

Borrowings relating to restricted assets

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Total borrowings relating to unrestricted assets	93	700	93	800
Total borrowings	93	700	93	800

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

The following borrowings, even though classified as current, are not expected to be settled in the next 12 months.

C3-3 Borrowings (continued)

(a) Changes in liabilities arising from financing activities

	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
\$ '000							
Loans – secured	893	(100)	–	–	–	–	793
Total liabilities from financing activities	893	(100)	–	–	–	–	793

	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
\$ '000							
Loans – secured	1,018	(125)	–	–	–	–	893
Total liabilities from financing activities	1,018	(125)	–	–	–	–	893

(b) Financing arrangements

\$ '000	2022	2021
Total facilities		
Bank overdraft facilities ¹	350	350
Credit cards/purchase cards	61	61
Total financing arrangements	411	411
Undrawn facilities		
– Bank overdraft facilities	350	350
– Credit cards/purchase cards	61	61
Total undrawn financing arrangements	411	411

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	2022	2021	2021
	Current	Non-current	Current	Non-current
Annual leave	663	–	733	–
Long service leave	1,942	2	1,988	2
Other leave	6	–	9	–
Total employee benefit provisions	2,611	2	2,730	2

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	2,280	1,704
	2,280	1,704

Accounting policy

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

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, payroll tax 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.

C3-5 Provisions

\$ '000	2022	2022	2021	2021
	Current	Non-Current	Current	Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	6,663	–	5,901
Sub-total – asset remediation/restoration	–	6,663	–	5,901
Total provisions	–	6,663	–	5,901
Total provisions relating to restricted assets	–	–	–	–

C3-5 Provisions (continued)

\$ '000	2022	2022	2021	2021
	Current	Non-Current	Current	Non-Current
Total provisions relating to unrestricted assets	–	6,663	–	5,901
Total provisions	–	6,663	–	5,901

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

The following provisions, even though classified as current, are not expected to be settled in the next 12 months.

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
2022		
At beginning of year	5,901	5,901
Unwinding of discount	151	151
Other	611	611
Total other provisions at end of year	6,663	6,663
2021		
At beginning of year	4,383	4,383
Unwinding of discount	(75)	(75)
Additional provisions	1,593	1,593
Total other provisions at end of year	5,901	5,901

Nature and purpose of provisions

Asset remediation

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

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.

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

Restoration

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 costs are estimated on the basis of a closure plan. 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.

Rehabilitation

Where rehabilitation is conducted systematically over the life of the operation, rather than at the time of closure, provision is made for the estimated outstanding continuous rehabilitation work at each reporting date, and the cost is charged to the Income Statement.

C3-5 Provisions (continued)

Provision is made for the estimated present value of the costs of environmental clean-up obligations outstanding at the reporting date. These costs are charged to the Income Statement. Movements in the environmental clean-up provisions are presented as an operating cost, except for the unwinding of the discount which is shown as a borrowing cost. Remediation procedures generally commence soon after the time the damage, remediation process, and estimated remediation costs become known, but may continue for many years depending on the nature of the disturbance and the remediation techniques.

As noted above, the ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates. As a result, there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.

Other movements in the provisions for close-down and restoration costs, including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations, and revisions to discount rates, are capitalised within 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 revaluation reserve is used to record increments / decrements of non-current asset values due to their revaluation.

Fair value through other comprehensive income reserve (FVOCI)

Changes in the fair value of financial assets are taken through the fair value through other comprehensive income revaluation reserve. The accumulated changes in fair value are transferred to profit or loss when the financial asset is derecognised or impaired.

D Council structure

D1 Results by fund

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

D1-1 Income Statement by fund

\$ '000	General ¹ 2022	Sewer 2022
Income from continuing operations		
Rates and annual charges	8,276	1,751
User charges and fees	1,110	104
Interest and investment revenue	413	10
Other revenues	460	–
Grants and contributions provided for operating purposes	18,045	–
Grants and contributions provided for capital purposes	6,968	–
Other income	292	–
Total income from continuing operations	35,564	1,865
Expenses from continuing operations		
Employee benefits and on-costs	6,879	125
Materials and services	9,303	749
Borrowing costs	193	–
Depreciation, amortisation and impairment of non-financial assets	7,163	351
Other expenses	514	–
Net losses from the disposal of assets	557	–
Total expenses from continuing operations	24,609	1,225
Operating result from continuing operations	10,955	640
Net operating result for the year	10,955	640
Net operating result attributable to each council fund	10,955	640
Net operating result for the year before grants and contributions provided for capital purposes	3,987	640

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

D1-2 Statement of Financial Position by fund

\$ '000	General ¹ 2022	Sewer 2022
ASSETS		
Current assets		
Cash and cash equivalents	(1,590)	5,585
Investments	41,392	1,308
Receivables	881	304
Inventories	1,359	–
Total current assets	42,042	7,197
Non-current assets		
Investments	20,000	–
Receivables	226	–
Infrastructure, property, plant and equipment	348,889	16,469
Investment property	1,254	–
Other	198	–
Total non-current assets	370,567	16,469
Total assets	412,609	23,666
LIABILITIES		
Current liabilities		
Payables	867	–
Contract liabilities	6,538	–
Borrowings	93	–
Employee benefit provision	2,611	–
Total current liabilities	10,109	–
Non-current liabilities		
Payables	26	7
Borrowings	700	–
Employee benefit provision	(181)	183
Provisions	6,663	–
Total non-current liabilities	7,208	190
Total liabilities	17,317	190
Net assets	395,292	23,476
EQUITY		
Accumulated surplus	157,782	15,283
Revaluation reserves	237,510	8,193
Council equity interest	395,292	23,476
Total equity	395,292	23,476

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

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	3,995	5,564	3,996	5,564
Receivables	1,411	1,623	1,411	1,665
Investments				
– Debt securities at amortised cost	62,700	45,700	62,700	45,700
Total financial assets	68,106	52,887	68,107	52,929
Financial liabilities				
Payables	900	1,165	900	1,201
Loans/advances	793	893	793	857
Total financial liabilities	1,693	2,058	1,693	2,058

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 area 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 Minister's investment order 625. This policy is regularly reviewed by Council and it's 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 these 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.

(a) Market risk – interest rate and price risk

\$ '000	2022	2021
<p>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.</p>		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	424	401

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

(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. Council also encourages ratepayers to pay their rates by the due date through incentives.

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.

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.

Credit risk profile

Receivables – rates and annual charges

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

\$ '000	Not yet overdue rates and annual charges			Total
	Not yet overdue	< 5 years	≥ 5 years	
2022				
Gross carrying amount	416	–	–	416
2021				
Gross carrying amount	168	397	16	581

Receivables - non-rates and annual charges and contract assets

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

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

\$ '000	Not yet overdue	Overdue debts				Total
		0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	
2022						
Gross carrying amount	715	140	18	60	161	1,094
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	8.90%	1.31%
ECL provision	–	–	–	–	14	14
2021						
Gross carrying amount	703	45	68	81	244	1,141
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	6.40%	1.37%
ECL provision	–	–	–	–	16	16

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 and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

\$ '000	Weighted average interest rate	Subject to no maturity	payable in: ≤ 1 Year	1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
2022							
Payables	0.00%	1	–	–	–	1	900
Borrowings	4.77%	–	100	500	193	793	793
Total financial liabilities		1	100	500	193	794	1,693
2021							
Payables	0.00%	2	965	–	–	967	1,165
Borrowings	1.49%	–	–	–	–	–	893
Total financial liabilities		2	965	–	–	967	2,058

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).

During the reporting period, Council has also completed an interim valuation to recognise the indexation on lands, roads, the sewerage network and other infrastructure.

	Notes	Fair value measurement hierarchy							
		Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2022	2021	2022	2021	2022	2021	2022	2021
\$ '000					Restated				Restated
Investment property									
Investment Properties		30/06/22	30/06/20	1,254	–	–	1,254	1,254	1,254
Total investment property				1,254	–	–	1,254	1,254	1,254
Infrastructure, property, plant and equipment	C1-6								
Plant and equipment		30/06/20	30/06/2020	7,220	7,439	–	–	7,220	7,439
Office equipment		30/06/20	30/06/2020	367	494	–	–	367	494
Furniture and fittings		30/06/20	30/06/2020	13	12	–	–	13	12
Operational land		30/06/20	30/06/2020	1,662	1,445	–	–	1,662	1,445
Community land		30/06/20	30/06/2020	11,383	9,898	–	–	11,383	9,898
Land improvement – depreciable		30/06/22	30/06/2018	–	–	–	1,625	–	1,625
Buildings		30/06/22	30/06/2018	–	–	34,462	24,847	34,462	24,847
Other structure		30/06/22	30/06/2018	–	–	951	3,190	951	3,190
Roads		30/06/20	30/06/2020	–	–	139,857	136,005	139,857	136,005
Bridges		30/06/22	30/06/2020	–	–	21,167	13,750	21,167	13,750
Footpath		30/06/22	30/06/2020	–	–	4,176	5,021	4,176	5,021
Road – formation		30/06/22	30/06/2020	–	–	81,826	76,626	81,826	76,626
Stormwater		30/06/22	30/06/2018	–	–	18,753	21,962	18,753	21,962
Sewer		30/06/21	30/06/2021	–	–	15,985	15,421	15,985	15,421
Library		30/06/18	30/06/2018	–	–	106	106	106	106
Gravel restoration asset		30/06/20	30/06/2020	–	–	2,233	1,684	2,233	1,684
Sewer restoration asset		30/06/20	30/06/2020	–	–	61	47	61	47
Tip restoration asset		30/06/20	30/06/2020	–	–	–	–	–	–
Open Space/Recreational Assets		30/06/22	30/06/2018	–	–	8,708	18,255	8,708	18,255
Swimming Pools		30/06/22	30/06/2018	–	–	2,881	3,659	2,881	3,659
Other Infrastructure		30/06/22	30/06/2018	–	–	8,134	7,617	8,134	7,617
Total infrastructure, property, plant and equipment				20,645	19,288	339,300	329,815	359,945	349,103

E2-1 Fair value measurement (continued)

Valuation techniques

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

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

Infrastructure, property, plant and equipment (IPPE)

Plant & Equipment, Office Equipment and Furniture & Fittings

Level 2 valuation inputs were used to value this asset category.

This asset category includes:

Plant & Equipment - e.g. motor vehicles, trucks, mowers, earthmoving equipment

Office Equipment - e.g. computer equipment

Furniture & Fittings - e.g. chairs, desks, cabinets, display systems

Operational and Community Land

Level 2 valuation inputs were used to value land. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre.

Buildings (Residential Properties)

Residential properties fair value has been derived from sales prices of comparable properties after adjusting for property size. The most significant inputs into this valuation approach are price per square metre.

Land improvements- Depreciable

Land improvements are valued at current replacement cost. Since there are no active market and the factors cannot be observed these are classified as level 3 input categories.

Buildings

Buildings are valued by external valuers based on level 3 input factors. The unit rates based on square meter supported from market evidence. However the significant inputs are unobservable such as estimated residual value, useful life, pattern of consumption and asset condition.

Other Structure

Other structures are valued by external valuers based on level 3 input factors. The significant inputs are unobservable such as useful life, pattern of consumption and asset condition.

Roads and Aerodrome (Surface and Pavements)

Roads and Aerodrome are externally valued using Current Replacement cost approach. The level 3 inputs considered for valuing these assets are current cost of construction at the time of valuation to establish Gross replacement cost and useful life, estimated residual value, pattern of consumption and asset condition to arrive the accumulated depreciation.

Other Traffic Facilities

Other Traffic Facilities are externally valued using Current Replacement cost approach. The level 3 inputs considered for valuing these assets are current cost of construction at the time of valuation to establish Gross replacement cost and useful life, estimated residual value, pattern of consumption and asset condition to arrive the accumulated depreciation.

Earthwork (Roads and Aerodrome -Formation)

Earthwork externally valued using Current Replacement cost approach. These were valued based on the cost to build the road at the time of valuation.

E2-1 Fair value measurement (continued)

Stormwater Assets (Pipes, pits and Kerb and Gutter)

Stormwater assets are externally valued using Current Replacement cost approach. The level 3 inputs considered for valuing these assets are current cost of construction at the time of valuation to establish Gross replacement cost and useful life, estimated residual value, pattern of consumption and asset condition to arrive the accumulated depreciation.

Bridges

Bridges are externally valued using Current Replacement cost approach. The level 3 inputs considered for valuing these assets are current cost of construction at the time of valuation to establish Gross replacement cost and useful life, estimated residual value, pattern of consumption and asset condition to arrive the accumulated depreciation.

Footpaths

Footpaths are externally valued using Current Replacement cost approach. The level 3 inputs considered for valuing these assets are current cost of construction at the time of valuation to establish Gross replacement cost and useful life, estimated residual value, pattern of consumption and asset condition to arrive the accumulated depreciation.

Open Space/Recreational Assets

Open Space/Recreational Assets are externally valued using Current Replacement cost approach. The level 3 inputs considered for valuing these assets are current cost of construction at the time of valuation to establish Gross replacement cost and useful life, estimated residual value, pattern of consumption and asset condition to arrive the accumulated depreciation.

Swimming Pools

Swimming Pools are externally valued using Current Replacement cost approach. The level 3 inputs considered for valuing these assets are current cost of construction at the time of valuation to establish Gross replacement cost and useful life, estimated residual value, pattern of consumption and asset condition to arrive the accumulated depreciation.

Other Infrastructure

Other infrastructure are externally valued using Current Replacement cost approach. The level 3 inputs considered for valuing these assets are current cost of construction at the time of valuation to establish Gross replacement cost and useful life, estimated residual value, pattern of consumption and asset condition to arrive the accumulated depreciation.

Sewer

Sewer Network Assets are externally valued using Current Replacement cost approach. The level 3 inputs considered for valuing these assets are current cost of construction at the time of valuation to establish Gross replacement cost and useful life, estimated residual value, pattern of consumption and asset condition to arrive the accumulated depreciation. Sewer assets have been indexed in line with the NSW Reference Rates Manual as published by the Office of Water.

Restoration Assets

Restoration Assets were based on the cost at the time of calculation and the discount rate, CPI at the year end to calculate the amortisation cost. So these become part of level 3 input factors.

E2-1 Fair value measurement (continued)

Fair value measurements using significant unobservable inputs (level 3)

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

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

	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and equipment		
Land improvement – non-depreciable	Written down current replacement cost	Gross replacement cost Asset condition
Land improvement – depreciable	Written down current replacement cost	Gross replacement cost Asset condition
Buildings	Written down current replacement cost	Gross replacement cost Asset condition Useful life Residual value
Other structure	Written down current replacement cost	Gross replacement cost Asset condition Useful life
Roads	Written down current replacement cost	Gross replacement cost Asset condition Useful life Residual value
Bridges	Written down current replacement cost	Gross replacement cost Asset condition Useful life Residual value
Footpath	Written down current replacement cost	Gross replacement cost Asset condition Useful life Residual value
Road – formation	Current replacement cost	Gross replacement cost
Stormwater	Written down current replacement cost	Gross replacement cost Asset condition Useful life Residual value
Sewer	Written down current replacement cost	Gross replacement cost Asset condition Useful life Residual value
Library	Written down current replacement cost	Gross replacement cost Useful life
Gravel restoration asset	Written down current replacement cost	Restoration cost – historic Discount rate
Sewer restoration asset	Gross replacement cost	Restoration cost – historic Discount rate
Tip restoration asset	Written down current replacement cost	Restoration cost – historic Discount rate
Other Infrastructure	Written down current replacement cost	Gross replacement cost Asset condition Useful life
Recreational Assets	Written down current replacement cost	Gross replacement cost Asset condition Useful life
Swimming Pools	Written down current replacement cost	Gross replacement cost Asset condition Useful life

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	Land improvement depreciable		Buildings		Other structure		Roads	
	2022	2021	2022	2021	2022	2021	2022	2021
Opening balance	1,625	1,729	25,150	25,933	3,190	3,276	136,005	131,082
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	(1,573)	(52)	9,887	–	(2,151)	–	5,889	125
Purchases (GBV)	–	–	298	197	13	22	2,154	5,446
Disposals (WDV)	–	–	(12)	(166)	–	–	(978)	(1,378)
Depreciation and impairment	(52)	(52)	(861)	(814)	(101)	(108)	(3,213)	(3,070)
Impairment Reversal	–	–	–	–	–	–	–	3,800
Closing balance	–	1,625	34,462	25,150	951	3,190	139,857	136,005

\$ '000	Bridges		Footpath		Bulk Earthworks		Stormwater Drainage	
	2022	2021	2022	2021	2022	2021	2022	2021
Opening balance	13,750	14,079	5,021	5,192	76,626	76,626	21,962	22,289
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	7,746	–	(674)	–	5,200	–	(3,031)	–
Purchases (GBV)	–	–	–	–	–	–	153	–
Disposals (WDV)	–	–	–	–	–	–	(4)	–
Depreciation and impairment	(329)	(329)	(171)	(171)	–	–	(327)	(327)
Closing balance	21,167	13,750	4,176	5,021	81,826	76,626	18,753	21,962

\$ '000	Sewerage Network		Library		Gravel restoration asset		Sewer restoration asset	
	2022	2021	2022	2021	2022	2021	2022	2021
Opening balance	15,421	14,894	106	106	1,684	–	47	13
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	866	805	–	–	592	1,690	18	35
Purchases (GBV)	26	20	–	–	–	–	–	–
Depreciation and impairment	(328)	(298)	–	–	(44)	(6)	(3)	(1)
Closing balance	15,985	15,421	106	106	2,232	1,684	62	47

\$ '000	Other infrastructure		Recreation asset		Swimming pool		Total	
	2022	2021	2022	2021	2022	2021	2022	2021
Opening balance	7,617	7,889	18,255	18,506	3,659	3,767	329,815	329,631
Transfers from/(to) another asset class	758	–	(8,811)	(117)	(670)	–	14,349	(2,067)
Purchases (GBV)	75	41	80	655	–	–	2,799	6,381
Disposals (WDV)	–	–	(9)	(13)	–	–	(1,003)	(1,557)
Depreciation and impairment	(316)	(313)	(807)	(776)	(108)	(108)	(6,660)	(6,373)
Impairment Reversal	–	–	–	–	–	–	–	3,800
Closing balance	8,134	7,617	8,708	18,255	2,881	3,659	339,300	329,815

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 standard employer contributions and additional lump sum contributions to the fund.

The standard 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 standard employer contribution rates are:

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

The additional lump sum contribution for each Pooled Employer is a share of the total additional contributions of \$40 million per annum from 1 July 2018 for 3 years to 30 June 2021, apportioned according to each employer's share of the accrued liabilities as at 30 June 2018. 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.

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.

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 \$105,784.37. The last valuation of the Scheme was performed by the Fund Actuary, Mr Richard Boyfield, FIAA as at 30 June 2021.

The amount of additional contributions included in the total employer contribution advised above is \$53,732.28. Council's expected contribution to the plan for the next annual reporting period is \$78,547.56.

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

Employer reserves only *	\$millions	Asset Coverage
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E3-1 Contingencies (continued)

Assets	2,376.6	
Past Service Liabilities	2,380.7	99.8%
Vested Benefits	2,391.7	99.4%

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

Based on a Past Service Liabilities methodology, Council's share of the surplus that can be attributed is 0.27%

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

Investment return	5.5% 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.

(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.

(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.

E3-1 Contingencies (continued)

(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	721	706
Post-employment benefits	58	54
Other long-term benefits	15	14
Total	794	774

Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of Council delivering a public service objective (e.g. access to library or Council swimming pool by KMP) will not be disclosed.

Nature of the transaction	Ref	Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000						
2022						
Employee expenses relating to close family of KMP	1	93	–	Council Staff award	–	–
2021						
Employee expenses relating to close family of KMP	1	91	–	Council Staff award	–	–

1 Employee was employed by Council under the relevant pay award on an arms length basis

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	27	26
Councillors' fees	110	107
Other Councillors' expenses (including Mayor)	38	14
Total	175	147

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

	80	61
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Remuneration for audit and other assurance services	80	61
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Total Auditor-General remuneration	80	61
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Non NSW Auditor-General audit firms

(i) Audit and other assurance services

Audit and review of financial statements

	10	3
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Remuneration for audit and other assurance services	10	3
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Total remuneration of non NSW Auditor-General audit firms	10	3
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Total audit fees	90	64
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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	11,595	6,234
Add / (less) non-cash items:		
Depreciation and amortisation	7,514	7,260
(Gain) / loss on disposal of assets	557	1,356
Non-cash capital grants and contributions	(71)	–
Unwinding of discount rates on reinstatement provisions	151	(37)
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	212	188
Increase / (decrease) in provision for impairment of receivables	–	27
(Increase) / decrease of inventories	144	(6)
Increase / (decrease) in payables	(357)	568
Increase / (decrease) in other accrued expenses payable	140	–
Increase / (decrease) in other liabilities	(48)	(418)
Increase / (decrease) in contract liabilities	3,348	3,018
Increase / (decrease) in employee benefit provision	(119)	1
Increase / (decrease) in other provisions	611	1,593
Net cash flows from operating activities	23,677	19,784

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2022	2021
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Buildings	190	149
Other infrastructure	80	260
Other	7	12
Total commitments	277	421
These expenditures are payable as follows:		
Within the next year	277	421
Total payable	277	421
Sources for funding of capital commitments:		
Unrestricted general funds	182	–
Externally restricted reserves	–	149
Internally restricted reserves	95	272
Total sources of funding	277	421

G3-1 Events occurring after the reporting date

Council is aware of the following 'non-adjusting events' that merit disclosure:

Bland Shire Council was declared a natural disaster area twice in 2021-2022, AGRN 987 and 1001, and again in 2022-2023, AGRN 1030. All events were due to storms and flooding.

Council's road network has been damaged by these events. Council has assessed most of the road damage to date, however, due to the continuation of extreme weather, some road damage has been unable to be assessed. Council has estimated the cost of the restoration works required to fix the pre-30 June 2022 damage as \$281,450, which has not been recognised in the financial statements. Council expects the full restoration works to exceed \$1 million.

Council has submitted flood damage claims to Transport for NSW which are still being processed as at the date of signing. It is expected that these claims will be approved and the restoration works will be fully funded.

G4 Changes from prior year statements

G4-1 Correction of errors

Nature of prior period error

Council had been carrying Rural Fire Service red fleet assets in their financial statements, which was not in accordance with Council's accounting policy at C1-6. This has therefore been treated as an error in accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*.

The errors identified above have been corrected by restating the balances at the beginning of the earliest period presented (1 July 2020) and taking the adjustment through to accumulated surplus at that date.

Comparatives have been changed to reflect the correction of errors. The impact on each line item is shown in the tables below.

Changes to the opening Statement of Financial Position at 1 July 2020

\$ '000	Original Balance 1 July, 2020	Impact Increase/ (decrease)	Restated Balance 1 July, 2020
Infrastructure, property, plant and equipment	347,035	(2,557)	344,478
Total non-current assets	354,697	(2,557)	352,140
Net assets	389,700	(2,557)	387,143
Accumulated Surplus	157,793	(2,557)	155,236
Total equity	389,700	(2,557)	387,143

Adjustments to the comparative figures for the year ended 30 June 2021

Statement of Financial Position

\$ '000	Original Balance 30 June, 2021	Impact Increase/ (decrease)	Restated Balance 30 June, 2021
Infrastructure, property plant and equipment	354,781	(2,557)	352,224
Total non-current assets	369,739	(2,557)	367,182
Net assets	396,742	(2,557)	394,185
Accumulated Surplus	164,027	(2,557)	161,470
Total equity	396,742	(2,557)	394,185

G5 Statement of developer contributions as at 30 June 2022

G5-1 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					
Drainage	3	-	-	-	(3)	-	-	-
Roads	53	-	-	-	(39)	-	14	-
Parking	7	-	-	-	-	-	7	-
Open space	1	-	-	-	-	-	1	-
Community facilities	141	247	-	-	-	-	388	-
Other	3	-	-	-	(1)	-	2	-
S7.11 contributions – under a plan	208	247	-	-	(43)	-	412	-
Total S7.11 and S7.12 revenue under plans	208	247	-	-	(43)	-	412	-
S64 contributions	125	-	-	-	(24)	-	101	-
Total contributions	333	247	-	-	(67)	-	513	-

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.

G5-2 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								
Drainage	3	-	-	-	(3)	-	-	-
Roads	53	-	-	-	(39)	-	14	-
Parking	7	-	-	-	-	-	7	-
Open space	1	-	-	-	-	-	1	-
Community facilities	141	247	-	-	-	-	388	-
Other	3	-	-	-	(1)	-	2	-
Total	208	247	-	-	(43)	-	412	-

G6 Statement of performance measures

G6-1 Statement of performance measures – consolidated results

\$ '000	Amounts	Indicator	Indicators		Benchmark
	2022	2022	2021	2020	
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	5,184	17.02%	1.60%	13.99%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	30,461				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	12,416	33.17%	39.89%	32.40%	> 60.00%
Total continuing operating revenue ¹	37,429				
3. Unrestricted current ratio					
Current assets less all external restrictions	47,130	49.51x	19.63x	21.46x	> 1.50x
Current liabilities less specific purpose liabilities	952				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	12,891	44.00x	30.13x	81.25x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	293				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	492	4.60%	5.79%	9.95%	< 10.00%
Rates and annual charges collectable	10,685				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	66,695	46.27 months	39.20 months	36.60 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	1,441				

(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

G6-2 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}	15.89%	(0.50)%	34.32%	27.90%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹					
2. Own source operating revenue ratio					
Total continuing operating revenue excluding capital grants and contributions ¹	29.67%	36.28%	100.00%	100.00%	> 60.00%
Total continuing operating revenue ¹					
3. Unrestricted current ratio					
Current assets less all external restrictions	49.51x	19.63x	∞	∞	> 1.50x
Current liabilities less specific purpose liabilities					
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	40.61x	27.01x	∞	∞	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)					
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	5.51%	6.87%	0.00%	0.00%	< 10.00%
Rates and annual charges collectable					
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	42.40	35.61	∞	∞	> 3.00
Monthly payments from cash flow of operating and financing activities	months	months			months

(1) - (2) Refer to Notes at Note 24a above.

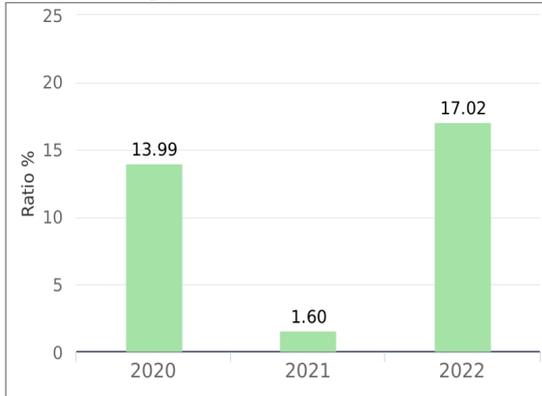
(3) General fund refers to all of Council's activities except for its sewer activities which are listed separately.

End of the audited financial statements

H Additional Council disclosures (unaudited)

H1-1 Statement of performance measures – consolidated results (graphs)

1. Operating performance ratio



Purpose of operating performance ratio

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

Commentary on 2021/22 result

2021/22 ratio 17.02%

Council's operating performance ratio is well above the benchmark, due to prudent financial management and continual cost saving measures.

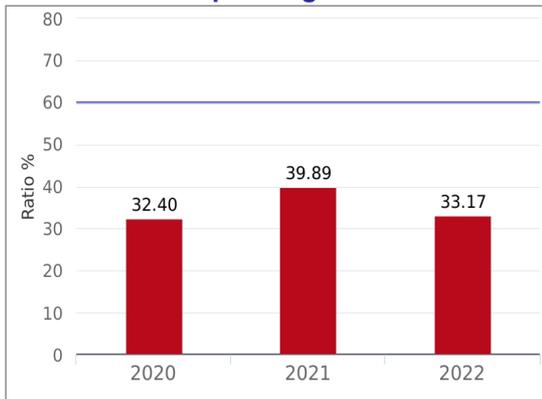
Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

2. Own source operating revenue ratio



Purpose of own source operating revenue ratio

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

Commentary on 2021/22 result

2021/22 ratio 33.17%

Own source revenue is consistent with previous year's results. As with most rural Council's, generating own source revenue continues to be a challenge.

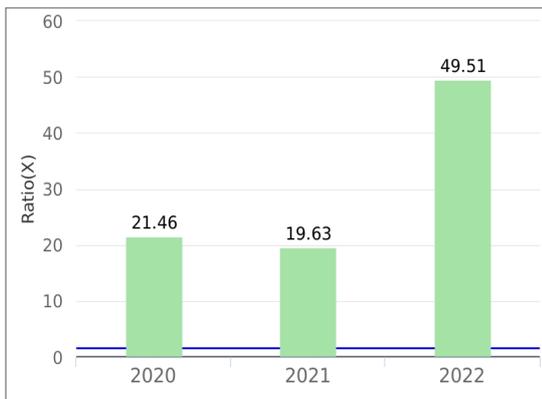
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

3. Unrestricted current ratio



Purpose of unrestricted current ratio

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

Commentary on 2021/22 result

2021/22 ratio 49.51x

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

Benchmark: — > 1.50x

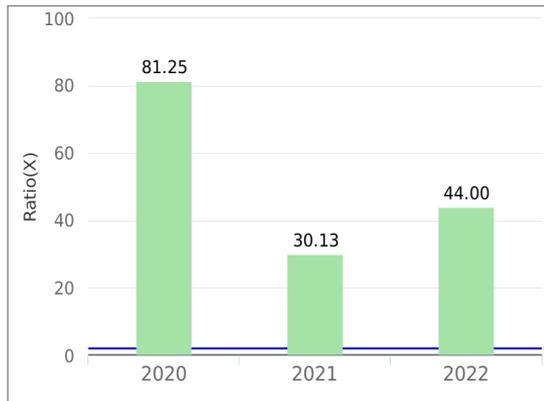
Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

H1-1 Statement of performance measures – consolidated results (graphs) (continued)

4. Debt service cover ratio



Purpose of debt service cover ratio

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

Commentary on 2021/22 result

2021/22 ratio 44.00x

Council have one loan which was for the Holland Park Pool Upgrade, and is in a strong position to meet its loan obligations.

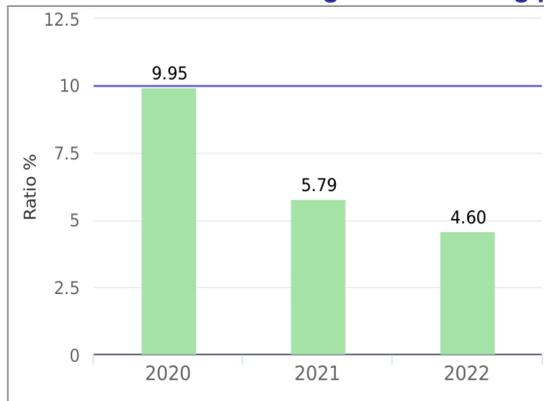
Benchmark: — > 2.00x

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

5. Rates and annual charges outstanding percentage



Purpose of rates and annual charges outstanding percentage

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

Commentary on 2021/22 result

2021/22 ratio 4.60%

Council's early intervention approach is working well and staff are working with debtors to create and/or continue manageable payment arrangements.

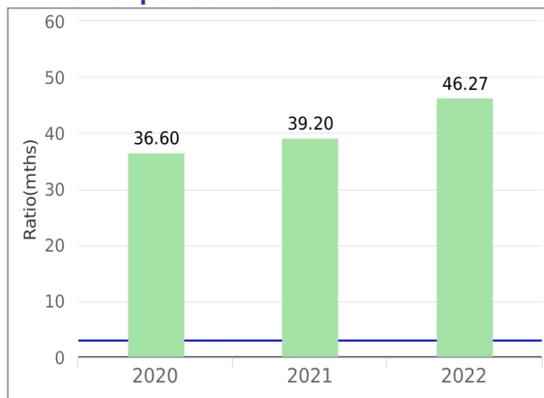
Benchmark: — < 10.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

6. Cash expense cover ratio



Purpose of cash expense cover ratio

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

Commentary on 2021/22 result

2021/22 ratio 46.27 months

Efficient financial management practices have enabled Council to operate effectively in meeting its expense obligations.

Benchmark: — > 3.00months

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

H1-2 Council information and contact details

Principal place of business:

6-10 Shire Street
West Wyalong NSW 2671

Contact details

Mailing Address:

PO Box 21
West Wyalong NSW 2671

Telephone: (02) 6972 2266

Facsimile: (02) 6972 2145

Opening hours:

8:30am - 5:00pm
Monday to Friday

Internet: www.blandshire.nsw.gov.au

Email: council@blandshire.nsw.gov.au

Officers

General Manager

Grant Baker

Responsible Accounting Officer

Leesa Bryant

Auditors

NSW Audit Office
Level 15
Margaret Street
Sydney NSW 2001

GPO Box 12

Sydney NSW 2001

Elected members

Mayor

Brian Monaghan

Councillors

Bruce Baker
Monica Clarke
Rodney Crowe
Jill Funnell
Kerry Keatley
Tony Lord
Elizabeth McGlynn
Roger Moore

Other information

ABN: 13 251 814 087



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Bland Shire Council

To the Councillors of Bland Shire Council

Qualified Opinion

I have audited the accompanying financial statements of Bland 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 matters 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 C1-6 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 as defined 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 June 2013
- 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.

The Council has not undertaken procedures to confirm the completeness, accuracy, existence or condition of these assets. Nor has the Council performed procedures to identify the value of assets vested in it during the year. 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 is a limitation on the scope of my audit as I was unable to obtain sufficient appropriate audit evidence to:

- support the carrying values of rural fire-fighting equipment assets that should be recorded in the Statement of Financial Position and related notes as at 30 June 2022
- determine the impact on the 'Accumulated surplus' in the Statement of Changes in Equity and Statement of Financial Position
- determine the amount of 'Grants and contributions provided for capital purposes' income from any rural fire-fighting equipment assets vested as an asset received free of charge during the year and/or 'Depreciation, amortisation and impairment of non-financial assets' expense that should be recognised in the Income Statement for the year ended 30 June 2022
- determine the impact on the 'Operating performance' and 'Own source operating revenue' ratios in Note G6-1 'Statement of performance measures – consolidated results' and Note G6-2 'Statement of performance measures by fund'.

Correction of errors relating to a previous reporting period

The Council has disclosed a correction of error in Note G4-1 'Correction of errors' relating to a previous reporting period, which changed comparative information in Note C1-6 'Infrastructure, property, plant and equipment'. This disclosure results from Council derecognising rural fire-fighting equipment vested from the Rural Fire Service. For the reasons described below, I believe this is an incorrect application of AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors'.

The Council previously recognised rural fire-fighting equipment valued at \$2.6 million in Note C1-6 'Infrastructure, property, plant and equipment'. In my opinion, this accounting treatment was appropriate as rural fire-fighting equipment is controlled by the Council. There has been no change in the legal framework since the Council first recognised these assets or recent change in the relevant accounting standards impacting recognition of these assets.

Consequently, as the Council's previous position to recognise these assets complied with the requirements of AASB 116 'Property, Plant and Equipment', the disclosure and removal of these assets does not comply with AASB 108.

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.

DMobilia

Daniel Mobilia
Delegate of the Auditor-General for New South Wales

31 October 2022
SYDNEY



Cr Brian Monaghan
Mayor
Bland Shire Council
PO Box 21
WEST WYALONG NSW 2671

Contact: Daniel Mobilia
Phone no: 02 9275 7379
Our ref: D2222917/1694

31 October 2022

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2022
Bland Shire Council**

I have audited the general purpose financial statements (GPFS) of the Bland 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 issue during my audit of the Council's financial statements. This issue was addressed as part of my audit.

Modification to the opinion in the Independent Auditor's Report

Rural fire-fighting equipment not recognised in 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 as defined 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 June 2013
- 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.

The Council has not undertaken procedures to confirm the completeness, accuracy, existence or condition of these assets. Nor has the Council performed procedures to identify the value of assets vested in it during the year. 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.

Consequently, we were unable to determine the carrying values of rural firefighting equipment assets and related amounts that should be recorded and recognised in the council's 30 June 2022 financial statements.

Correction of errors relating to a previous reporting period

The Council has disclosed a correction of error in Note G4-1 'Correction of errors' relating to a previous reporting period, which changed comparative information in Note C1-6 'Infrastructure, property, plant and equipment'. This disclosure results from Council derecognising rural fire-fighting equipment vested from the Rural Fire Service. For the reasons described below, I believe this is an incorrect application of AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors'.

The Council previously recognised rural fire-fighting equipment valued at \$2.6 million in Note C1-6 'Infrastructure, property, plant and equipment'. In my opinion, this accounting treatment was appropriate as rural fire-fighting equipment is controlled by the Council. There has been no change in the legal framework since the Council first recognised these assets or recent change in the relevant accounting standards impacting recognition of these assets.

Consequently, as the Council's previous position to recognise these assets complied with the requirements of AASB 116 'Property, Plant and Equipment', the disclosure and removal of these assets does not comply with AASB 108.

These issues have resulted in the audit opinion on the Council's 30 June 2022 general purpose financial statements (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	10.0	9.8	 2.0
Grants and contributions revenue	25.0	18.6	 34.4
Operating result from continuing operations	11.6	6.2	 87.1
Net operating result before capital grants and contributions	4.6	(1.0)	 560.0

Rates and annual charges revenue (\$10.0 million) increased by \$0.2 million (2.0 per cent) in 2021–22 which is consistent with an increase in ordinary rates in line with the 2.0% rate peg.

Grants and contributions revenue (\$25.0 million) increased by \$6.4 million (34.4 per cent) in 2021–22 largely attributed to:

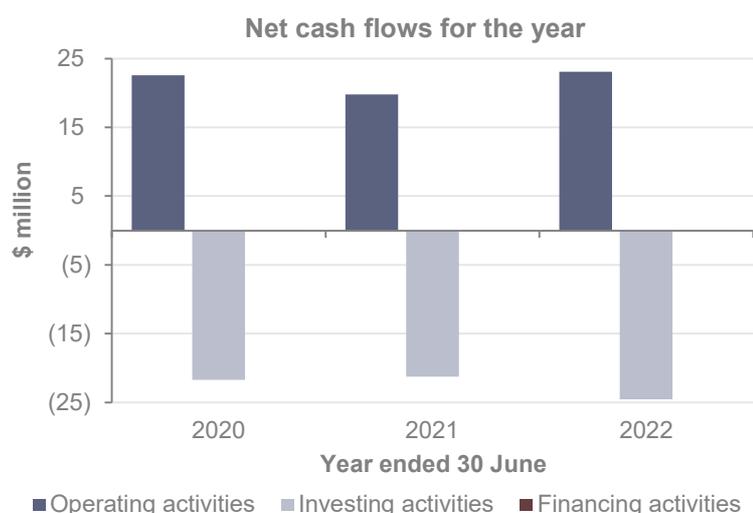
- increase of \$3.2 million of financial assistance grants recognised during the year
- increase of \$4.1 million of other roads and bridges grants recognised during the year.

The Council's operating result from continuing operations (\$11.6 million including depreciation and amortisation expense of \$7.5 million) was \$5.4 million higher than the 2020–21 result. The increase is primarily due to the increase in grants and contributions revenue.

The net operating result before capital grants and contributions (\$4.6 million) was \$5.6 million higher than the 2020–21 result. This is primarily due to the \$6.4 million increase in grants and contributions revenue.

STATEMENT OF CASH FLOWS

- Council's cash and cash equivalents were \$4.0 million (\$5.6 million for the year ended 30 June 2021). There was a net decrease in cash and cash equivalents of \$1.6 million during the 2021–22 financial year.
- Net cash provided by operating activities has increased by \$3.8 million. This is due to the increase in receipts of grants and contributions of \$6.6 million, which is partially offset by the increase in payments for materials and services of \$2.6 million.
- Net cash used in investing activities has increased by \$3.9 million due to an increase in the purchase of term deposits of \$11.5 million, which is partially offset by the decrease in the purchase of infrastructure, property plant and equipment of \$7.5 million.
- Net cash flows used in financing activities has remained constant year on year.



FINANCIAL POSITION

Cash and investments

Cash and investments	2022	2021	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	66.7	51.3	<ul style="list-style-type: none"> • Externally restricted cash and investments are restricted in their use by externally imposed requirements. The increase of \$8.8 million is due to the \$6.7 million increase in specific purpose unexpended grants and \$2.2 million in the sewer fund. • Internally restricted cash and investments have been restricted in their use by resolution or policy of Council to reflect identified programs of work and any forward plans identified by Council. The increase of \$6.0 million is mainly due to the \$5.4 million increase in infrastructure replacement.
Restricted and allocated cash, cash equivalents and investments:			
• External restrictions	21.8	13.0	
• Internal allocations	26.1	20.1	
• Unrestricted	18.8	18.2	

Debt

- Council has \$0.8 million of external borrowings (2021: \$0.9 million) which is secured over the revenue of Council.
- Council has a \$0.4 million bank overdraft facility (2021: \$0.4 million) which was undrawn as at 30 June 2022.

PERFORMANCE

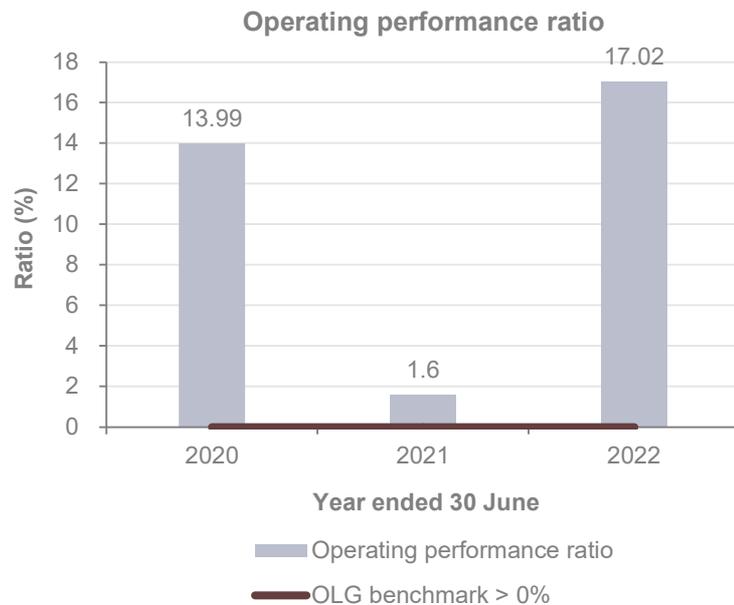
Performance measures

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

The Council met the OLG benchmark for the current reporting period.

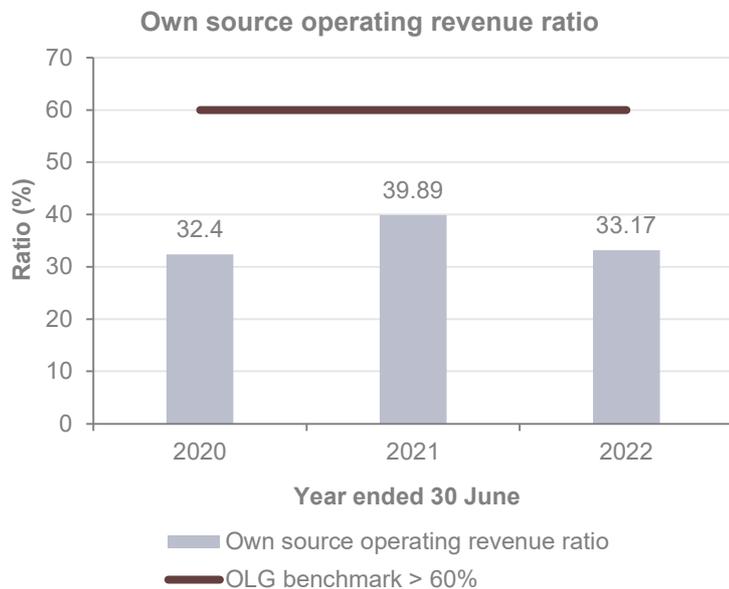
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



Own source operating revenue ratio

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

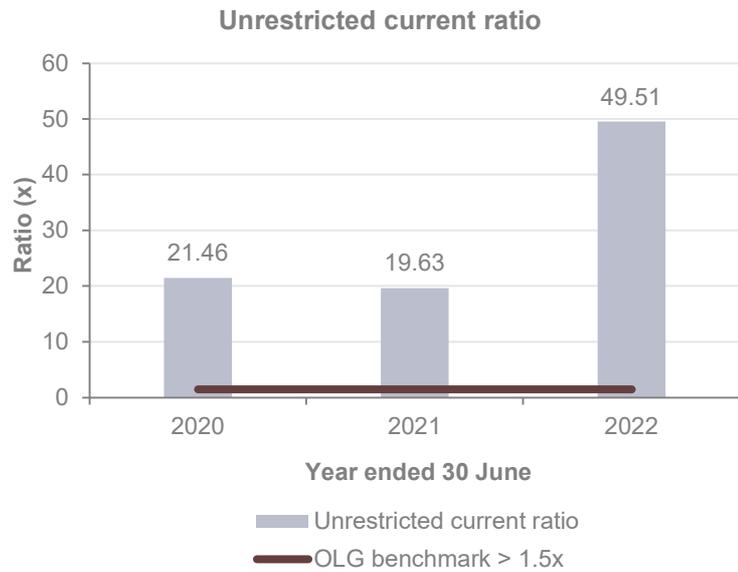
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

The Council exceeded the OLG benchmark for the current reporting period.

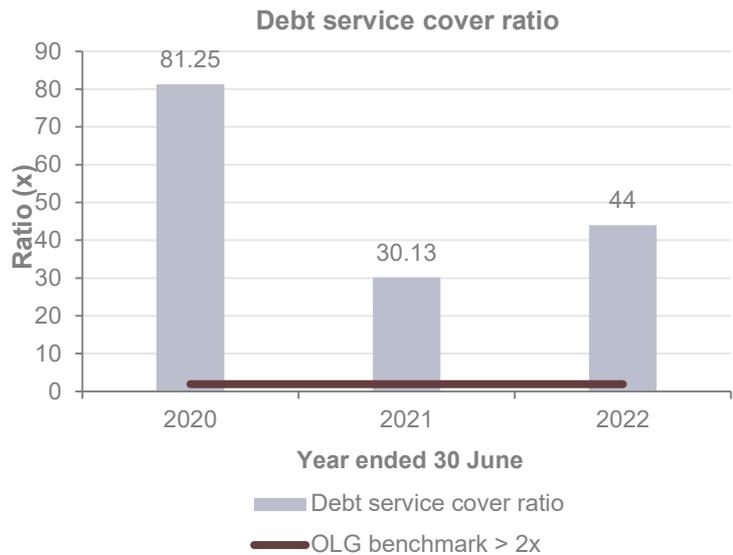
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

The Council exceeded the OLG benchmark for the current reporting period.

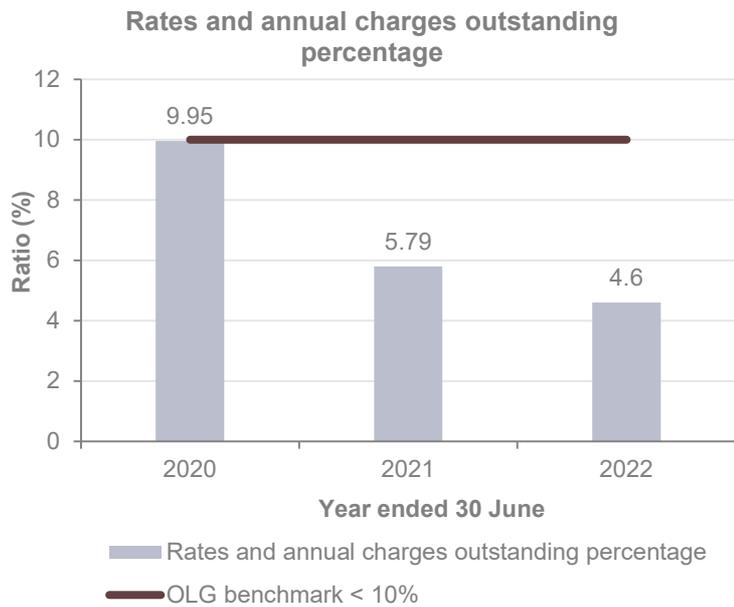
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

The Council met the OLG benchmark for the current reporting period.

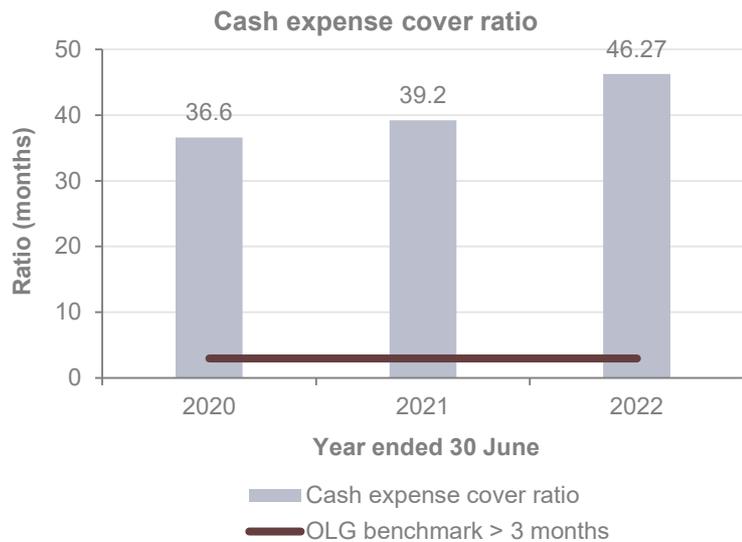
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.



Cash expense cover ratio

The Council exceeded the OLG benchmark for the current reporting period.

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



Infrastructure, property, plant and equipment renewals

The Council renewed \$6.6 million of assets in the 2021–22 financial year, compared to \$9.1 million of assets in the 2020–21 financial year. This decline is largely due to \$3.3 million decrease in roads renewals.

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.

DMobilia

Daniel Mobilia
Delegate of the Auditor-General for New South Wales

cc: Mr Grant Baker, General Manager
Ms Leesa Bryant, Finance Manager
Mr Gary Lavelle, Chair of Audit, Risk and Improvement Committee
Mr Michael Cassel, Secretary of the Department of Planning and Environment

Bland Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2022



Bland Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2022

Contents	Page
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Background

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

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

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

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

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

Bland Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2022

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:

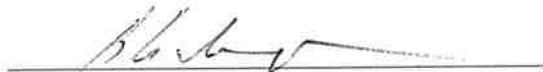
- the NSW Government Policy Statement 'Application of National Competition Policy to Local Government',
- the Division of Local Government Guidelines 'Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality',
- the Local Government Code of Accounting Practice and Financial Reporting,
- 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 18 October 2022.



Cr Brian Monaghan
Mayor
18 October 2022



Cr Rodney Crowe
Councillor
18 October 2022



Grant Baker
General Manager
18 October 2022



Leesa Bryant
Responsible Accounting Officer
18 October 2022

Bland Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2022

\$ '000	2022	2021
Income from continuing operations		
Access charges	1,751	1,694
Liquid trade waste charges	79	31
Fees	25	27
Interest and investment income	10	4
Total income from continuing operations	1,865	1,756
Expenses from continuing operations		
Employee benefits and on-costs	125	122
Materials and services	749	829
Depreciation, amortisation and impairment	351	315
Total expenses from continuing operations	1,225	1,266
Surplus (deficit) from continuing operations before capital amounts	640	490
Surplus (deficit) from continuing operations after capital amounts	640	490
Surplus (deficit) from all operations before tax	640	490
Less: corporate taxation equivalent (25%) [based on result before capital]	(160)	(127)
Surplus (deficit) after tax	480	363
Plus accumulated surplus	14,827	14,337
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	160	127
Closing accumulated surplus	15,467	14,827
Return on capital %	3.9%	3.1%
Subsidy from Council	–	–
Calculation of dividend payable:		
Surplus (deficit) after tax	480	363
Surplus for dividend calculation purposes	480	363
Potential dividend calculated from surplus	240	182

Bland 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	5,585	4,695
Investments	1,308	1,308
Receivables	304	326
Total current assets	7,197	6,329
Non-current assets		
Infrastructure, property, plant and equipment	16,469	16,050
Total non-current assets	16,469	16,050
Total assets	23,666	22,379
LIABILITIES		
Non-current liabilities		
Payables	7	7
Employee benefit provisions	183	179
Total non-current liabilities	190	186
Total liabilities	190	186
Net assets	23,476	22,193
EQUITY		
Accumulated surplus	15,283	14,827
Revaluation reserves	8,193	7,366
Total equity	23,476	22,193

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)

Sewerage Services

The operation of sewer reticulation and treatment schemes at West Wyalong, Ungarie and Barmedman.

Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs.

However, where Council does not pay some taxes which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in Special Purpose Financial Statements.

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

Notional rate applied (%)

Corporate income tax rate – 25%

Note – Significant Accounting Policies (continued)

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’.

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

Note – Significant Accounting Policies (continued)

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

(iii) Dividends

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

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 2019 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

Bland Shire Council

To the Councillors of Bland Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Bland 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.

DMobilia

Daniel Mobilia
Delegate of the Auditor-General for New South Wales

31 October 2022
SYDNEY

Bland Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2022



Bland Shire Council

Special Schedules

for the year ended 30 June 2022

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Bland 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	6,879	7,016
Plus or minus adjustments ²	b	—	2
Notional general income	c = a + b	6,879	7,018
Permissible income calculation			
Or rate peg percentage	e	2.00%	2.40%
Or plus rate peg amount	i = e x (c + g)	138	168
Sub-total	k = (c + g + h + i + j)	7,017	7,186
Plus (or minus) last year's carry forward total	l	1	2
Sub-total	n = (l + m)	1	2
Total permissible income	o = k + n	7,018	7,188
Less notional general income yield	p	7,016	7,186
Catch-up or (excess) result	q = o - p	2	2
Carry forward to next year ⁶	t = q + r + s	2	2

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)*.
- (6) Carry forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the *Local Government Act 1993*. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Bland Shire Council

To the Councillors of Bland Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Bland 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.

DMobilia

Daniel Mobilia
Delegate of the Auditor-General for New South Wales

31 October 2022
SYDNEY

Bland Shire Council

Report on infrastructure assets as at 30 June 2022

Asset Class	Asset Category	Estimated cost				Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard \$ '000	to bring to the agreed level of service set by Council \$ '000	2021/22 Required maintenance ^a \$ '000	2021/22 Actual maintenance \$ '000			1	2	3	4	5
Buildings	Buildings – non-specialised	4,664	4,664	546	319	34,955	50,017	21.0%	41.0%	29.0%	8.0%	1.0%
	Other	–	–	–	–	(493)	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	4,664	4,664	546	319	34,462	50,017	21.0%	41.0%	29.0%	8.0%	1.0%
Other structures	Other structures	172	172	29	74	951	1,514	3.0%	24.0%	57.0%	14.0%	2.0%
	Sub-total	172	172	29	74	951	1,514	3.0%	24.0%	57.0%	14.0%	2.0%
Roads	Roads	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sealed roads	2,411	2,411	371	1,396	115,807	176,450	21.0%	71.0%	6.0%	2.0%	0.0%
	Unsealed roads	6,024	6,024	659	1,429	19,651	39,593	19.0%	40.0%	23.0%	12.0%	6.0%
	Bridges	714	714	646	–	21,166	32,479	0.0%	4.0%	94.0%	2.0%	0.0%
	Footpaths	130	130	104	34	4,176	6,494	1.0%	23.0%	73.0%	3.0%	0.0%
	Other road assets	–	–	3	–	620	849	60.0%	22.0%	18.0%	0.0%	0.0%
	Bulk earthworks	–	–	–	–	81,826	81,826	100.0%	0.0%	0.0%	0.0%	0.0%
	Other road assets (incl. bulk earth works)	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
Sub-total	9,279	9,279	1,783	2,859	247,026	337,691	37.6%	42.7%	16.3%	2.7%	0.7%	
Sewerage network	Sewerage network	2,377	2,377	273	597	15,989	27,301	9.0%	63.0%	20.0%	5.0%	3.0%
	Sub-total	2,377	2,377	273	597	15,985	27,301	9.0%	63.0%	20.0%	5.0%	3.0%
Stormwater drainage	Stormwater drainage	854	854	77	27	18,753	29,044	43.0%	48.0%	6.0%	3.0%	0.0%
	Sub-total	854	854	77	27	18,753	29,044	43.0%	48.0%	6.0%	3.0%	0.0%
Open space / recreational assets	Swimming pools	–	–	44	22	2,660	4,381	8.0%	41.0%	50.0%	0.0%	1.0%
	Other	1,703	1,703	259	724	8,929	14,326	14.0%	24.0%	49.0%	7.0%	6.0%
	Sub-total	1,703	1,703	303	746	11,589	18,707	12.6%	28.0%	49.2%	5.4%	4.8%

Bland Shire Council

Report on infrastructure assets as at 30 June 2022 (continued)

Asset Class	Asset Category	Estimated cost		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				
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					1	2	3	4	5
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000					
Other infrastructure assets	Other	6,190	6,190	374	648	8,134	18,386	19.0%	30.0%	18.0%	33.0%	0.0%
	Sub-total	6,190	6,190	374	648	8,134	18,386	19.0%	30.0%	18.0%	33.0%	0.0%
	Total – all assets	25,239	25,239	3,385	5,270	336,900	482,660	32.8%	42.9%	18.7%	4.7%	1.0%

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

Infrastructure asset condition assessment 'key'

1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Bland Shire Council

Report on infrastructure assets as at 30 June 2022

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2022	Indicator 2022	Indicators		Benchmark
			2021	2020	
Buildings and infrastructure renewals ratio					
Asset renewals ¹	4,912	74.87%	57.95%	63.37%	>= 100.00%
Depreciation, amortisation and impairment	6,561				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	25,239	7.37%	8.70%	8.81%	< 2.00%
Net carrying amount of infrastructure assets	342,313				
Asset maintenance ratio					
Actual asset maintenance	5,270	155.69%	101.67%	0.00%	> 100.00%
Required asset maintenance	3,385				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	25,239	5.23%	6.05%	0.00%	
Gross replacement cost	482,660				

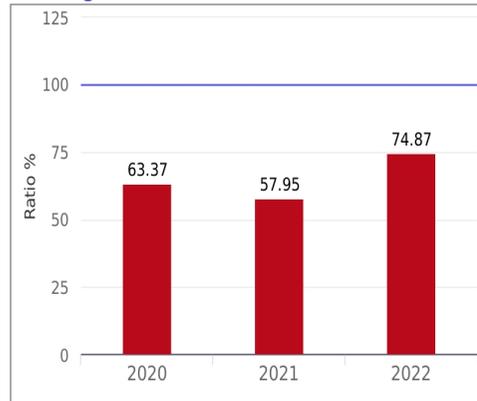
(*) All asset performance indicators are calculated using classes identified in the previous table.

(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.

Bland 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	74.87%
Council's assets are ageing and funds will need to be spent restoring these assets.	

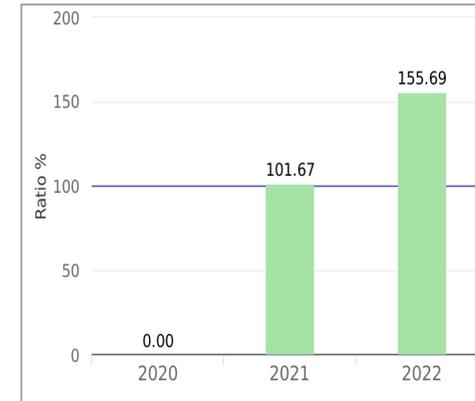
Benchmark: — $\geq 100.00\%$

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	155.69%
Council are aware that it needs to maintain its ageing assets and have increased asset maintenance accordingly.	

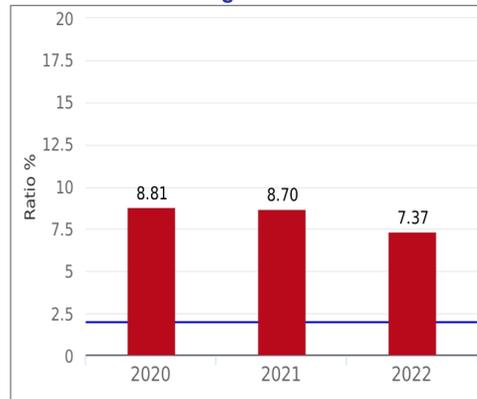
Benchmark: — $> 100.00\%$

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	7.37%
Council continue to work on the infrastructure backlog with a reduction each year.	

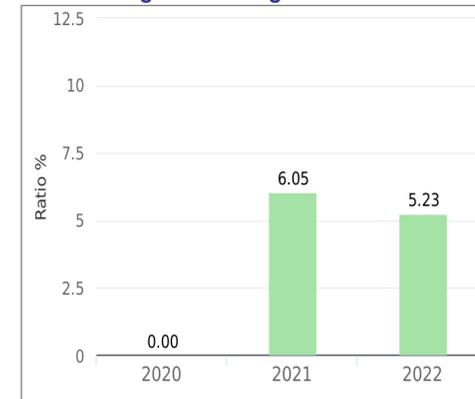
Benchmark: — $< 2.00\%$

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	5.23%
Council continue to work towards bringing assets to an acceptable service level.	

Bland Shire Council

Report on infrastructure assets as at 30 June 2022

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Sewer fund		Benchmark
	2022	2021	2022	2021	
Buildings and infrastructure renewals ratio					
Asset renewals ¹	78.81%	60.82%	0.00%	0.00%	>= 100.00%
Depreciation, amortisation and impairment					
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	7.01%	8.41%	14.87%	14.58%	< 2.00%
Net carrying amount of infrastructure assets					
Asset maintenance ratio					
Actual asset maintenance	150.16%	93.28%	218.68%	213.10%	> 100.00%
Required asset maintenance					
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	5.02%	5.90%	8.71%	8.71%	
Gross replacement cost					

(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.