



# 2022-2023 ANNUAL REPORT

**COWRA SHIRE COUNCIL**  
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**Adopted 27 November 2023 Council Meeting**

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# Cowra - Your Council

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## Council's Direction

### Our Vision for Cowra

#### **In 2036, we will be...**

A leading, innovative and creative community, proud of our place in history, offering opportunity with the best of country living.

### Our Values

#### **In all our dealings, we will...**

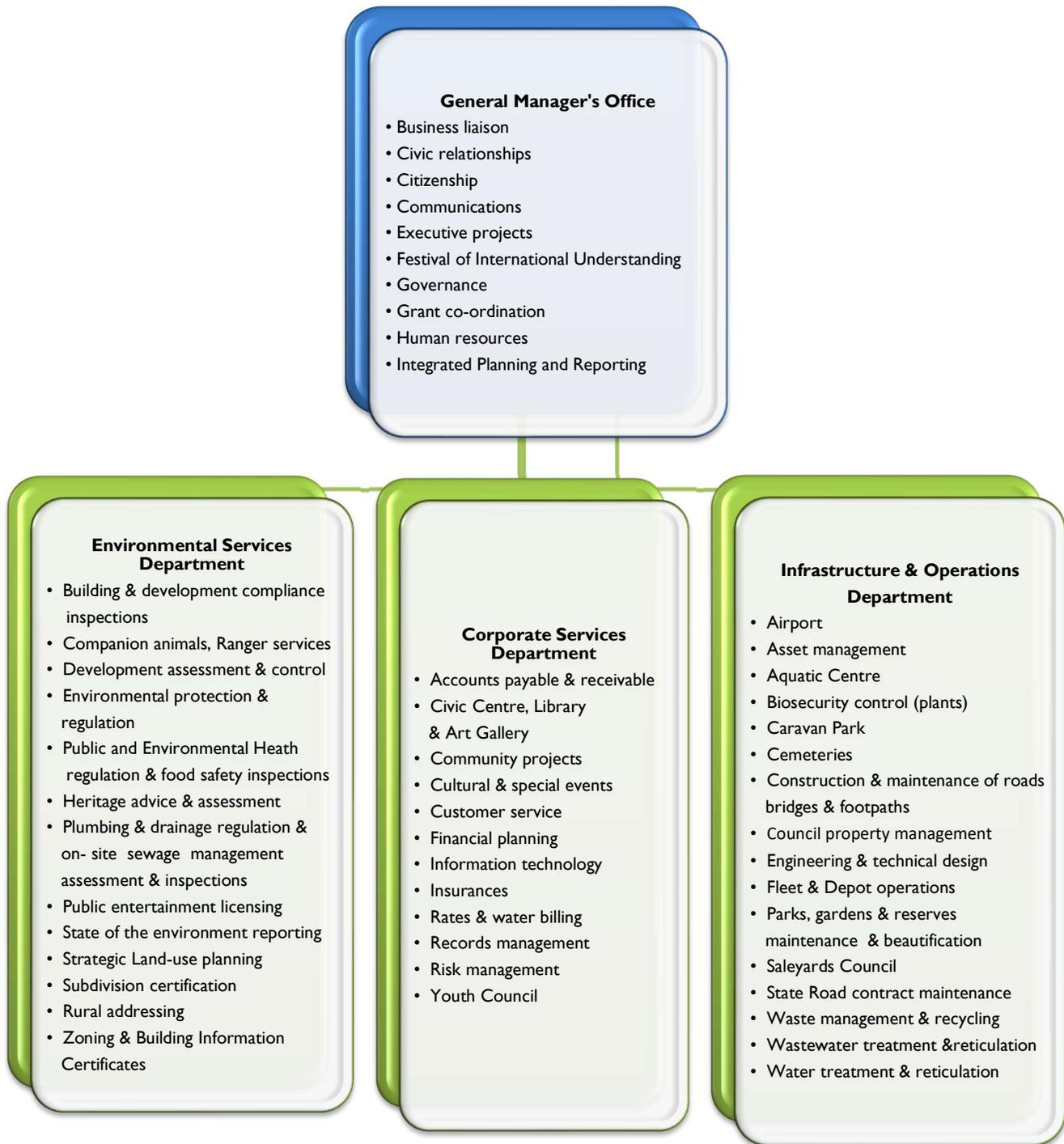
Show and grow leadership;  
Be positive and work together;  
Value each other and what we have;  
Create opportunities for our next generations.

### Our Goals

#### **Our Goals for the future are...**

Sustainability;  
Financially-viable and environmentally-sustainable outcomes;  
Local solutions to local problems;  
A long-term vision;  
Honest, open, objective, and accountable decision-making;  
Community involvement in decision-making;  
Continuous improvement;  
Cost-effective and commercially-competitive service delivery.

# Organisation Structure



## Contacting Your Council

<b>Address:</b>		<b>Cowra Shire Council Administration Centre</b>		<b>General Enquiries:</b>	
	116 Kendal Street, Cowra		Central contact number	<b>6340</b>	<b>2000</b>
	(Corner Darling & Kendal Streets)		After-hours 24-hour emergency service	0419	219 231
<b>Postal:</b>	Private Bag 342, Cowra NSW 2794		<b>Departmental Enquiries:</b>		
<b>Email:</b>	council@cowra.nsw.gov.au		<b>Corporate Services Department</b>		
<b>Web:</b>	<a href="http://www.cowracouncil.com.au">www.cowracouncil.com.au</a>		Street Stalls/Administration/Finance	6340	2006
<b>Office Hours:</b>	Monday to Friday 8.30am–4.30pm		Art Gallery	6340	2190
			Library	6340	2180
			Civic Centre	6340	2130
			Rates	6340	2028
			Water Billing	6340	2029
			Accounts Payable	6340	2034
			Accounts Receivable	6340	2089
			<b>Infrastructure &amp; Operations Department</b>		
			Water/Sewerage/Roads/Parks	6340	2070
			Depot Operations	6340	2120
			Garbage/recycling services	6340	2140
			Aquatic Centre	6340	2150
			Airport Reporting Officer		0429987615
			<b>Environmental Services Department</b>		
			Health/Building/Planning	6340	2040
		Council's Ranger services	6340	2052	
		<b>General Manager's Office</b>			
		Executive Personal Assistant	6340	<b>2013</b>	
		Communications Officer	6340	<b>2087</b>	
		Cowra Business Officer	6340	<b>2038</b>	

# Cowra - Your Representatives

## Elected Representatives: Councillors

NSW Local government elections were held on 4 December 2021 and Councillors Bill West, Judi Smith, Sharon D'Elboux, Cheryl Downing, Ruth Fagan, Nikki Kiss, Paul Smith, Erin Watt and Peter Wright were elected.

Every two years, in accordance with Section 230 of the NSW Local Government Act 1993, these elected members elect a Mayor and Deputy Mayor for a two year term. During the term of this report, 1 June 2021 to 30 June 2022, Councillors held these positions as follows:

- Mayor — Councillor Bill West
- Deputy Mayor — Councillor Judi Smith

Councillors are residents and ratepayers and share the community's concerns about the quality of life in the Shire. They determine Council policy and are responsible for planning its future directions. Should you wish to raise an issue with all elected members, Council conducts a public forum at 5pm prior to each General Committee and Council meeting. Items listed on the agenda for these meetings may be presented by members of the public at those meetings at the public forum prior to the commencement of the Council meeting.



From left to right - Front: Cr Ruth Fagan, Cr Cheryl Downing, Cr Nikki Kiss, Cr Erin Watt;

Back: Cr Sharon D'Elboux, Cr Peter Wright, Cr Bill West (Mayor), Cr Paul Smith, Cr Judi Smith (Deputy Mayor)

# A Word from the Mayor & General Manager

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We are proud to present Cowra Shire Council's 2022/23 Annual Report and showcase the key projects and achievements Council has delivered in the past 12 months to June 2023

No doubt the greatest challenge faced by our community in 2022/2023 was the November floods that struck as we were just coming out of two years of dealing with the COVID pandemic. Whilst the flooding caused devastation to infrastructure and a number of business and residences, what shone through was the extraordinary strength of our community and the desire to help out and do whatever was required to manage the event and then start to clean up and rebuild. It was truly inspiring.

Council itself had resources stretched to the limit in supporting emergency services as well as trying to maintain roads and keep water supplies running. We thank the dedicated staff of council for their untiring efforts during this time.

The additional \$40 million announced for the Cowra Hospital was a major achievement for our community and we look on closely as the NSW Government proceeds with this project.

Council has delivered an impressive amount across all of its strategic areas over the past 12 months and the Annual Report is evidence of Council's continued strong financial performance. A snapshot of the outcomes achieved under the key strategic themes of the community Strategic Plan is detailed below:

## Health and Well-being

- Conducted successful Seniors Week in February with a number of well attended events held
- Continued successful companion animal re-homing program
- Youth Week activities held with a range of events conducted, led by Cowra Youth Council including an open day at the newly-established Country Universities Centre
- Council's advocacy contributed to announcement of a further \$40 million in funding for the Cowra hospital redevelopment to deliver the clinical services plan in full for the Cowra region community
- Cowra Community Grants Scheme provided funding to 42 worthwhile community projects totalling approximately \$41,000 including a newly established "New Events" category

### Innovation and Education

- With support from Council NSW Government funding of \$1.27 million secured to enable establishment of a Country Universities Centre in Cowra
- Council participated in Cowra High “Try A Trade Day”, hosted weeds education event and information stands at Cowra Show
- Council hosted numerous local work experience students across a range of Council functions.

### Liveability

- Conducted successful Australia Day activities
- A successful Festival of International Understanding was held with the Republic of Indonesia the guest nation
- Awarded tender for the construction of the upgrade to the Col Stinson Park netball courts and amenities
- Continued to maintain parks, gardens and reserves to high standard including major efforts to return to that high standard following the November floods.
- Completed public art murals, a component of the NSW Public Spaces Legacy funding program.
- Adopted concept plan for Civic Square
- Hosted World Peace Day events in September
- Council participated in the commemoration of the Cowra POW Breakout
- A number of high-quality exhibitions held at the Cowra Regional Art Gallery
- Continued to deliver a range of diverse events at the Cowra Civic Centre
- Continued planning for renewal of the Cowra Aquatic Centre
- Conducted Sport and Recreation networking event to launch the recently adopted Sport and Recreation Plan and formed new committee
- Memorandum of Understanding with Cowra Tourism Corporation finalised and signed

### Community Leadership and Engagement

- Council reviewed and adopted an Asset Management Strategy
- Active participation by councillors and staff in a range of events, policy making forums and professional development opportunities offered by the Joint Organisation, LGNSW, ALGA, Country Mayors and other bodies and forums
- Delivered grant writing workshops for community groups
- 2021/2022 Annual Financial statements showed Council to be in a stable financial position
- Council continues to regularly apply for grants. Successful funding announced for 14 community events as part of the Reconnecting Regional NSW program

### Business and Industry

- Continued to maintain and operate the Cowra saleyards and actively promote its use by local growers
- Ongoing funding provided to Cowra Tourism
- Council adopted the updated Regional Economic Development Strategy
- Council resolved to establish a CBD Committee
- Council provided significant support to Cowra Tourism and the Cowra Business Chamber in the delivery of the 2022 Cowra Christmas Festival with a focus on encouraging the community to shop locally

### Transport and Infrastructure

- Council continues to advocate for the inclusion in NSW Government strategic planning documents the need for a second crossing of the river in Cowra township
- Continued to undertake flood repair work on roads across the shire
- Completed replacement of George Campbell Bridge
- Commenced construction of the rural section of the Billimari bore pipeline
- Upgraded water mains in Wyangala village in anticipation of commissioning new water treatment plant
- Completed upgrades to visitor information centre and Cowra library.

### Environmental Sustainability and Stewardship

- Released new MRF app to develop community education on waste and recycling
- Council signed a contract with Cleanaway that enables Cowra to continue being a regional processing facility for products collected under the NSW Container Deposit Scheme
- Conducted successful annual Recycled Art for Cowra Awards (RAFCA) event

### Reconciliation and Inclusion

- Council signed up with Reconciliation Australia to develop a Reconciliation Action Plan.
- Supported and promoted NAIDOC Week activities

There is much work still to be done and projects on the board to be progressed. Councillors and staff look forward to working together to continue to deliver the quality services and infrastructure that our community deserves over 2023/2024 and the years ahead.

Bill West  
**Mayor**

Paul Devery  
**General Manager**

# Activities of council

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Local Government Act 1993 (Act) Section 428(1) - Within 5 months after the end of (financial) year, prepare a report as to council's achievements in implementing its delivery program and the effectiveness of the principal activities undertaken in achieving the objectives at which those principal activities are directed.

These items are addressed below.

## Overview

Council's operational objectives for the previous 12 months are detailed as follows and reflects the major operational areas for the Council for the past one (1) year period and measures progress and is categorised in seven distinct future directions:

- ◆ Health & Well-Being
- ◆ Education Training & Research
- ◆ Lifestyle
- ◆ Governance
- ◆ Business & Industry
- ◆ Transport & Infrastructure
- ◆ Natural Resource Management.

Council has varying degrees of responsibility in implementing these objectives and limited funds with which to operate. The major operational areas of Council for 2022-2023 and its achievements are set out in the following pages following the Annual Review of the Delivery Program 2022-2023 to 2025-2026 and Operational Plan 2022-2023.

## Executive Summary

The integrated Delivery Program 2022-2023 to 2025-2026 and Operational Plan 2022-2023. is based on the Community Strategic Plan and outlines how Cowra Council will undertake to work towards meeting the goals of the community over the four-year term of elected members and on an annual basis.

The Delivery Program objectives have been set at the beginning of this Council term and will remain substantially unchanged over the four-year period. The Operational Plan actions show how from year to year Council will work towards the Delivery Program objective. The Operational Plan also includes Council's detailed annual budget and revenue policy including fees and charges.

The integrated planning and reporting provisions of the Local Government Act require a progress report on the Delivery Program be provided to the community each six months with a comprehensive final report to be published at the conclusion of each four-year term of office.

This review is for the period 1 July 2022 – 30 June 2023. Whilst the body of the review presents a detailed assessment of performance against objectives, the following summary of significant items is provided with achievements grouped under the seven Key Directions of the Cowra Community Strategic Plan. Significant achievements for the year are as set out on the following pages.

## Delivery program 2022-2023 to 2025-2026, Operational Plan 2022-2023, Six Month Review to 30 June 2023

### Health & Well-Being (Strategic Theme 1)

Community strategic plan 2022-2036	4 years delivery program 2022-2023 to 2025-2026	1 year Operational Plan 2022-2023					
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility
H1. Construct a new hospital facility in Cowra	H1.1 Ensure the new Cowra hospital meets the needs of the community now and into the future	H1.1.a	Liaise with Health Infrastructure and relevant stakeholders and lobby the NSW Government to ensure the final master plan includes the full range of clinical services required and is not constrained by budget.	Commitment received from NSW Government that the new hospital will include the full range of clinical services required.	General Manager	Council has been active in advocating to NSW Health the importance of delivering the clinical services plan in full. As a result of this advocacy additional funding has been announced by the NSW Government to deliver on that objective.	Council has continued advocacy to NSW Minister for Health and Health Infrastructure.
		H1.1.b	Mayor represents Council on the Cowra Health Council.	Mayor attends meetings and provides reporting back to Council as required.	General Manager	Meetings attended by Mayor.	Meetings attended by Mayor.
H2. Provide facilities, infrastructure and programs for health and well-being needs, including disability, mental health and family support services	H2.1 Support Cowra Information and Neighbourhood Centre (CINC), Headspace and other providers in the Cowra Shire community	H2.1.a	Provide rental subsidy to CINC.	Subsidy paid.	Director – Corporate Services	Ongoing.	Ongoing and in need.
		H2.1.b	Attend interagency meetings and provide support within available resources.	Meetings attended and assistance provided where requested and able to be resourced.	Director – Corporate Services	On mail list for Interagency. Monitor meeting minutes.	Interagency meetings continue to be hosted every quarter with strong attendance.
	H2.2 Support and contribute to partnerships in community health and well-being initiatives.	H2.2.a	Support community-based initiatives for well-being programs and events including Families Week, International Women's Day, Men's Health Week, Carers Week and Mental Health Month.	Support provided within available resources and relevant to Council's role	Director – Corporate Services	Supported Ability Network Family Fun Day.	Seniors Festival was hosted in Cowra from the 1 <sup>st</sup> Feb to the 26 <sup>th</sup> Feb 2023 with a number of successful events held.
	H2.3 Develop and maintain facilities to provide health and well-being benefits in Cowra Shire.	H2.3.a	Promote the benefits of walking communities and cycling to residents and visitors and seek funding for projects identified in the Pedestrian and Cycling Plan.	Promotion undertaken, Funding applications submitted.	Director – Infrastructure & Operations	Review of the Pedestrian and Cycling Plan currently underway.	Review of the Pedestrian and Cycling Plan currently underway.

Community strategic plan 2022-2036	4 years delivery program 2022-2023 to 2025-2026	Plan 2022-2023					
		1 year	Operational				
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2022	Six Month Review to 30 June 2023
	H2.4 Provide companion animal services across the shire.	H2.4.a	Consider a subsidised companion animal incentive scheme for desexing, microchipping, registration and vaccination.	Investigation undertaken and report provided to Council for consideration.	Director – Environmental Services	Cowra Veterinary Centre have joined the National Desexing Scheme which affords reduced rates for the desexing of Companion Animals. As such Council will be advising pet owners of the option to have desexing undertaken at a reduced rate at this practice.	Council continues to liaise with Cowra Veterinary Centre to promote and encourage the desexing of Companion Animals across the Cowra Local Government Area.
		H2.4.b	Maintain, develop and promote leash-free areas.	Maintenance and promotion undertaken.	Director – Environmental Services	The maintenance and promotion of off leash areas has continued.	The maintenance and promotion of off leash areas has continued.
		H2.4.c	Provide a companion animal rehoming program.	Program continues.	Director – Environmental Services	This program is continuing and utilising services throughout the state to facilitate rehoming of companion animals.	Council is actively working with rehoming agencies across the state and nationally to facilitate the safe rehoming of companion animals which are under Council's care.
	H2.5 Provide opportunities for Council staff to participate in a range of health and well-being programs.	H2.5.a	Administer health programs for employees and adequately resource appropriate health and well-being initiatives.	Maintain Employee Assistance Program.	General Manager	Employee Assistance Program expanded to include monthly onsite visit and personal Counselling services and team sessions for staff. July through to December staff attended various programs: Health Checks with Capital Health Care, Skin Checks, Audiometric Testing and participated in health & wellbeing activities.	Employee Assistance Program expanded to include monthly onsite visit and personal Counselling services and team sessions for staff.  Continued the Onsite Counselling for staff which has proven to be successfully utilised by staff once a month. Flu vaccinations provided to staff in May, other health programs to be run second half of the year.
				Deliver annual skin clinics and annual flu vaccinations.			
	H2.6 Ensure work, health and safety of both Council staff and others in the workplace.	H2.6.a	Review and monitor work, health and safety issues in the workplace on an ongoing basis.	Maintain an effective relationship with StateCover Mutual Workers Compensation insurers to ensure all cases are managed	Director – Corporate Services	This first section is an ongoing function and is a shared responsibility between the Risk Management Officer (RMO) and HR team RMO maintains an overview of all legislative and	HR continues to work closely with Statecover in managing Worker's Compensation claims, regular reviews are carried out with

Community strategic plan 2022-2036	4 years delivery program 2022-2023 to 2025-2026	Plan 2022-2023					
		1 year	Operational				
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2022	Six Month Review to 30 June 2023
				effectively thus minimising Council's liability.  Comply with all relevant legislation and subsidiary codes to provide a safe working environment and protection of the public and within reasonable budget limits provide resources necessary to meet requirements.  Ensure WHS provisions are considered for the purchase of goods and services for Council operations. Support Council's Work Health & Safety Committee.		regulatory needs to ensure a safe work environment for all staff, and all the general public as and when required. RMO is the management representative on the HSC.  HR continues to work closely with Statecover in managing Worker's Compensation claims, regular reviews are carried out with Statecover on individual claims to ensure cases are managed in a timely manner with positive outcomes.	Statecover on individual claims to ensure cases are managed in a timely manner with positive outcomes.  HR maintains a high level of service and works closely with Statecover in managing Worker's compensation enabling a reduction in Council's liability
	H2.7 Inspect and enforce health standards through a regular food shop inspection program.	H2.7.a	Maintain a food shop inspection program that is proactive and educational and also responds appropriately to breaches of health standards.	All high-risk food premises in the shire inspected in accordance with regulatory requirements and necessary compliance action taken.	Director – Environmental Services	Council has undertaken the inspection of all high risk food shops to meet the regulatory requirements of the NSW Food Authority.	Council has undertaken the inspection of all food shops to meet the regulatory requirements of the NSW Food Authority.
H3. Collaborate with education and health providers to attract and retain health professionals in the Shire.	H3.1 Support initiatives to attract and retain health professionals.	H3.1.a	Provide support to the Cowra Medical Centre Associates ANU program and other providers as requested.	Mayor and councillors attend meetings as requested.	General Manager	No meetings requested.	While there has been no visit over the past year, Council has provided promotional material at the request of ANU to distribute to students.
		H3.1.b	Liaise with Central NSW Joint Organisation and participate in regional initiatives to attract health professionals to the region.	Active participation in any initiatives undertaken.	General Manager	Mayor and Cowra Business Officer remain active members of the Cowra Health Council and attend regular meetings that facilitate/advocate for better health outcomes for the Cowra Community  With the commencement of a \$110 million Hospital redevelopment just weeks away, the	Mayor and Cowra Business Officer remain active members of the Cowra Health Council and attend regular meetings that facilitate/advocate for better health outcomes for the Cowra Community  The developer has taken control of the building envelope at the hospital. Existing

Community strategic plan 2022-2036	4 years delivery program 2022-2023 to 2025-2026	Plan 2022-2023					
		1 year	Operational	Performance Measure	Responsibility	Six Month Review to 31 December 2022	Six Month Review to 30 June 2023
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2022	Six Month Review to 30 June 2023
						<p>new facility will provide much needed scope for both improved jobs &amp; health outcomes for our region.</p> <p>Evidence of this can be found in media release, Mayoral columns, Mayor's radio interviews and Cowra Quarterly articles written to encourage community participation in Cowra Health Service consultations.</p>	<p>structures have been demolished at the rear of the hospital and the site has been cleared.</p> <p>Evidence of this can be found in media release, Mayoral columns, Mayor's radio interviews.</p>
H4. Support and encourage volunteering within the community.	H4.1 Increase awareness of volunteering activity, needs and opportunities in the community.	H4.1.a	Publicise links to State government volunteering websites.	Publicity undertaken.	General Manager	<p>Section 355 Committees, such as the Cowra Youth Council and Tidy Towns Committee and their events were promoted in Council's weekly Noticeboard news, the Quarterly newsletter and via Council's social media pages.</p> <p>NSW Government Volunteering Taskforce information shared on social media.</p>	<p>Section 355 Committees, such as the Cowra Youth Council and Tidy Towns Committee and their events were promoted in Council's weekly Noticeboard news, the Quarterly newsletter and via Council's social media pages.</p> <p>NSW Government Volunteering Taskforce information shared on social media.</p>
	H4.2 Continue to support the community through provision of Community Strategic Plan funding	H4.2.a	Provide funding for projects that meet Community Strategic Plan objectives through the Community Grants Scheme.	Funding delivered and projects implemented.	General Manager	<p>Cowra Community Grants Scheme Round 1 – 2022/2023 successfully completed. 21 applications received totalling \$20,302.04. All applications approved. This round of Community Grant funding saw the first application approved under the newly established category of 'New Community Events'.</p>	<p>Cowra Community Grants Scheme Round 2 – 2022/23 successfully completed. 26 applications received. 21 applications approved totalling \$20,646.56.</p> <p>Promotion of the Cowra Community Grants Program was undertaken via social media and the website. A presentation morning tea for successful recipients was held in the</p>

Community strategic plan 2022-2036	4 years delivery program 2022-2023 to 2025-2026	Plan 2022-2023					
		1 year	Operational	Performance Measure	Responsibility	Six Month Review to 31 December 2022	Six Month Review to 30 June 2023
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2022	Six Month Review to 30 June 2023
						Promotion of the Cowra Community Grants Program was undertaken via social media and the website. A presentation morning tea for successful recipients was held in Council Chambers on 6 Oct 2022. Promotional pictures of successful applicants were used in further media opportunities.	upstairs foyer at Cowra Council on 6 April 2023. Promotional pictures of successful applicants were used in further media opportunities.
H5. Partner with and seek advice from the local Indigenous community and Indigenous health-care services to improve health outcomes.	H5.1 Liaise with local health and Indigenous groups to increase awareness of health challenges.	H5.1.a	Meet with Cowra Local Aboriginal Land Council, Weigelli, Western NSW Health and local schools.	Meetings held and desired actions supported within resources.	General Manager	No action has been taken on this objective. It has been discussed at Reconciliation Working Party meetings with consideration of whether to integrate in that process.	No further action has been taken on this objective.
H6. Provide for future aged care needs and support services. Promote an active retirement.	H6.1 Coordinate and support programs for seniors.	H6.1.a	Organise events for Seniors Week.	Events conducted with good participation.	Director – Corporate Services	Coordination of 2023 Seniors Festival Committee with community partners. Draft program of events prepared for Festival to run from 1-26 Feb 2023.	Successful Seniors Festival 2023 in Cowra was held in partnership with 16 community organisations. Opening Day was held at the Cowra Aquatic Centre on the 1 <sup>st</sup> Feb 2023.
	H.6.2 Advocate for aged care needs.	H6.2.a	Liaise with aged care providers, other relevant providers and advocate for their needs and services.	Meetings held and advocacy undertaken if required.	General Manager	No action during the review period.	No action during the review period.

## Innovation and Education (Strategic Theme 2)

Community Strategic Plan 2022-2036	4 Year Delivery Program 2022-2023 to 2025-2026	Plan 2022-2023					
		1 Year	Operational	Performance Measure	Responsibility	Six Month Review to 31 December 2022	Six Month Review to 30 June 2023
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2022	Six Month Review to 30 June 2023
I1. Make Cowra Shire a learning community	I1.1 Support establishment of Country Universities Centre	I1.1.a	Provide support within resources to facilitate establishment of a Cowra- based Country Universities Centre.	Centre established.	Director – Corporate Services	<p>NSW Government funding secured for Country Universities Centre - \$1.27m. Lease finalised for Centre facility to be located at 175 Kendal Street (former Waugoola Motors Showroom) Centre Manager recruitment completed. Facilitated monthly Board meetings and preparation of CUC Establishment Plans and fit-out requirements.</p> <p>Media event for the official announcement of the Country University Centre held 30 November 2022.</p>	<p>A CUC open day was held during Cowra Youth Week Events on 27<sup>th</sup> April 2023. This event gained 1 new sign up for the Centre.</p> <p>Council's Community Development team created and managed the Official CUC Opening on 23<sup>rd</sup> June 2023.</p>
	I1.2 Support initiatives that seek to educate the community.,	I1.2.a	Encourage and support expos eg Cowra Show exhibit, weeds expo, careers days	Support provided within available resources.	General Manager	<p>Council attended the Agribusiness Today Forum @ Forbes and facilitated various engagements with Biz HQ and the Dept of Regional NSW in relation to flood resilience and recovery given recent weather events.</p> <p>Council information stands delivered at the Cowra Spring Show. MRF won Champion Pavilion Display 2022.</p> <p>Successful participation across Council functions in Cowra High School's Try A Trade Day in August 2022. Promoted via Council's social media pages.</p> <p>Hosted a successful Chilean Needle Grass Information Day at Woodstock with Central Tablelands Local Land Services in August 2022.</p>	<p>Council attended the Strengthening Business Program – Rebuilding Business after the Flood initiative of Business Australia, providing follow-up post-flood program rollouts.</p> <p>Council also attends CNSWJO regional energy group meetings to keep informed on potential community initiatives in this space.</p> <p>Council participated in the Regional Migration Seminar hosted by CWRDA to obtain clarity on how said programs could address current skills shortages in our region.</p> <p>Council engaged Essential Energy to obtain a better understanding of grid &amp; network capacity in and around Cowra against the backdrop of challenges with current &amp; future developments /expansion in our region. Council has been</p>

Community Strategic Plan 2022-2036	4 Year Delivery Program 2022-2023 to 2025-2026		Plan 2022-2023					
	Strategic Direction	Program	1 Year Link	Operational Action	Performance Measure	Responsibility	Six Month Review to 31 December 2022	Six Month Review to 30 June 2023
							working with the High School over the past few months and will provide support to the Try-a-Trade day at Cowra High School in August.	
		I1.3 Support the local school education sector	I1.3.a	Meet with local school reps and advocate for needs as appropriate.	Meetings held and advocacy undertaken.	General Manager	No action during the review period.	No action during the review period.
		I1.4 Advocate for increased activity at Cowra TAFE and from other service providers.	I1.4.a	Advocate for an appropriate range of courses at Cowra TAFE and from other service providers to meet community demands.	Liaise with local businesses, schools and TAFE to determine needs and lobby TAFE and relevant MPs to seek delivery of those courses through Cowra TAFE or other service providers.	General Manager	Work placement continues to be undertaken by Council with placements in the Depot Workshop, Engineering and Cowra Services Section. Council continues to advocate for the delivery of "skills in need" training to be done at Cowra TAFE, focusing on the development of opportunities for school leavers within the Cowra catchment. Local business in particular experience shortages in Boiler- making & Welders, Fabricators & Mechanics and Building Trades.  TAFE's on-line training portals continues improving with extra "Connected virtual Classrooms" made available at Cowra.  Council remains a key contributor to the Cowra Business Chamber's (CBC) Business Hub endeavour and continues advocating for use of the facility for course delivery with various providers.	Council continues to advocate for the delivery of "skills in need" training to be done at Cowra TAFE, focusing on the development of opportunities for school leavers within the Cowra catchment. Welders, Fabricators & Mechanics and Building Trades remain in high demand as local manufacturing businesses expand & grow. The launch of a Country Universities Centre (CUC) earlier this year creates a dedicated learning and study space/hub for our region. It provides students with free access to high-speed Internet, modern technology, and general learning support.  A number of students carried out work placement during the review period at the Depot Workshop and Parks & Gardens.
I2.Support initiatives to increase education and training outcomes for local Indigenous people.	I2.1 Investigate opportunities for Council to support Indigenous education and skills training.	I2.1.a	Investigate feasibility of Council offering Indigenous traineeship(s).	Investigation undertaken and report provided to Council.	General Manager	Identifying suitable indigenous traineeship opportunities within Council and liaising with local high schools to promote these opportunities to attract suitable candidates.	Indigenous trainees in Business Administration and Parks & Gardens commenced in February.	
I3. Support innovation and research.	I3.1 Support the Cowra Agricultural Research Station.	I3.1.a	Liaise with the Research Station and support efforts to increase activity at the station.	Meet with research station representatives and provide support as required.	General Manager	The Cowra Ag-Station provides a testing ground for Ag- innovation and the development of knowledge & skills for current & future farming practices. Council supports and advocates for the use & expansion of the facility at every opportunity.	Council continues its support and advocacy for the use & expansion of the facility at every opportunity.	

### Liveability (Strategic Theme 3)

Community Strategic Plan 2022-2036	4 Year Delivery Program 2022-2023 to 2025-2026	1 Year	Operational	Plan 2022-2023			
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2021	Six Month Review to 30 June 2023
L1. Build understanding and communication of Cowra Shire's rich history, vibrant future and leadership in international understanding and cultural diversity.	L1.1 Conduct annual Festival of International Understanding	L1.1.a	Plan and deliver 2023 Festival with Indonesia as Guest Nation.	Festival conducted with good community support and involvement.	General Manager	Promotion of the 2023 Festival commenced with media releases re key entertainment headliners and official launch with Ambassador issued. Posters and flyers distributed at the Council stand at the Cowra Spring Show, Sakura Matsuri Festival and Christmas Street Festival. Advertising bookings commenced with Jan edition of Discovery magazine and a feature in the December Cowra Quarterly newsletter.	Festival conducted with good community support and involvement.
	L1.2 Conduct annual Australia Day celebrations.	L1.2.a	Work with Australia Day committee to deliver Australia Day activities.	Events conducted with good community support and involvement.	Director – Corporate Services	Regular meetings of the Australia Day Committee in recent months has planning well advanced for the delivery of 2023 Australia Day Activities. Australia Day Awards and School Story Competition completed and Judged. Australia Day Ambassador engaged.	Australia Day Events and Awards Presentation, Citizenship Ceremony & Australia Day Ambassador address held on 26 <sup>th</sup> January 2023.
	L1.3 Support the Cowra Historical Society and Cowra Family History Group.	L1.3.a	Liaise with groups and provide support within available resources.	Liaison undertaken and support provided as required.	Director – Corporate Services	Limited engagement YTD.  Support provided in need.	Limited engagement YTD.  Most support is provided through the library. A recent example being that of the purchase of a microfiche reader.
	L1.4 Support annual commemoration of POW Breakout.	L1.4.a	Support POW Breakout Association in staging of annual commemorations.	Support provided within resources and feedback from event participants is positive.	General Manager	Updates and two reprints of the Cowra POW Camp brochure undertaken by Council.  Council participated in and supported the August 2022 commemoration activities.	Gallery assisting with a touring exhibition to take place during the 80 <sup>th</sup> anniversary.  Liaising with Committee in planning for the 80 <sup>th</sup> anniversary to be held in 2024.
	L1.5 Continue to foster and develop the Cowra/Japan relationship.	L1.5.a	Liaise with Japanese stakeholders and support initiatives to further the relationship.	Initiatives and proposals reported to Council as required and supported within available resources.	General Manager	Liaison undertaken with Joetsu City and Nagakura Foundation in relation to potential visit in 2024.  Mayor held an online exchange with the Mayor of Joetsu City and Cowra and Joetsu staff participated in an online cultural exchange meeting.	Liaison held with Japanese Embassy and Japanese Consul- General's Office regarding participation in Cowra POW Breakout 79 <sup>th</sup> anniversary commemorations on 5 August 2023.

Community Strategic Plan 2022-2036	4 Year Delivery Program 2022-2023 to 2025-2026	Plan 2022-2023					
		1 Year	Operational	Performance Measure	Responsibility	Six Month Review to 31 December 2021	Six Month Review to 30 June 2023
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2021	Six Month Review to 30 June 2023
		L1.5.b	Support the Japanese Garden & Cultural Centre within available resources.	Support provided within available resources.	General Manager	Support provided when requested.	Support provided when requested.
		L1.5.c	Mayor represents the Council on the Japanese Garden & Cultural Centre Board and reports to Council as required.	Meetings attended and reports provided as appropriate.	General Manager	Meetings attended by Mayor.  Garden Manager included in visit to Bathurst Collections Facility.	Meetings attended by Mayor.
L2. Continue to develop our leisure and cultural facilities and infrastructure and protect and enhance our natural environment.	L2.1 Undertake asset renewal of Cowra Aquatic Centre.	L2.1.a	Work with consultants to finalise construction and tender specification.	Project scope and costing completed ready for delivery.	Director – Infrastructure & Operations	Plans ready for community consultation prior to tender.	Initial community consultation complete. Currently making more adjustments based on community feedback before progressing to tender for detailed design.
	L2.2 Deliver projects identified in adopted Sport and Recreation Plan.	L2.2.a	Undertake the redevelopment of Col Stinson Park netball facility.	Project scope and costing completed and construction commenced.	Director – Infrastructure & Operations	Currently refining structural foundation design prior to advertising tender.	Tender for building construction awarded; implementation underway.
	L2.3 Work with the Sport and Recreation Committee to support and promote sporting and recreation groups across the Shire.	L2.3.a	Re-establish committee, review delegation and commence regular meetings.	Committee re-established, delegation reviewed and meetings re-commenced with reporting back to Council.	Director – Corporate Services	Sport & Recreation Network evening held in August to launch 2021-2030 Sport & Rec Plan. Cowra Sport & Recreation Committee re-established with broad sector participation. Meetings held in August and November.	Meetings recommenced from May 2023. Meetings have increased to Bi-Monthly at request of the committee.  2023 Cowra Sport & Recreation Network Night booked for 27 <sup>th</sup> July 2023.  Live streaming license secured for FIFA Women's World Cup matches. Free community events coordinated for the live streaming of matches on 20 <sup>th</sup> July, 27 <sup>th</sup> July & 31 <sup>st</sup> July 2023 at Sid Kallas Oval, with local sporting group involvement. Promotion and support of Cowra local, Ellie Carpenter, playing for the national Australian team.
	L2.4 Develop the Peace Precinct in accordance with the adopted masterplan.	L2.4.a	Seek funding and implement identified projects within the masterplan.	Grant applications submitted where appropriate.	General Manager	Regional Tourism Activation Fund – Round 2 application submitted for a suite of works in the area surrounding the	Ongoing Public Spaces Legacy works undertaken within the Peace Precinct. Water Reservoir murals

Community Strategic Plan 2022-2036	4 Year Delivery Program 2022-2023 to 2025-2026	Plan 2022-2023					
		1 Year	Operational	Performance Measure	Responsibility	Six Month Review to 31 December 2021	Six Month Review to 30 June 2023
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2021	Six Month Review to 30 June 2023
						Japanese Garden, Sculpture Park and Nature Based Adventure Playground. Application unsuccessful.	completed 27 February 2023. Construction of new pathways within the site underway.
		L2.4.b	Maintain and grow the existing features of the Peace Precinct including: Sculpture Park Nature-Based Adventure Playground POW campsite.	Maintenance undertaken to maintain current high standard of presentation.	Director – Infrastructure & Operations	Maintenance currently focused on weed control.  Completed concreting a segment of gravel path at POW camp. Carried out earthworks path reshaping and drainage works in other areas of the POW campsite.	Completed initial slashing of POW vegetable gardens, Completed weed control, mulching at Bellevue Hill lookout and moving to revegetation. Various maintenance works at Adventure playground. Sculpture Park paths have been edged as requested by Corporate Services.
	L2.5 Develop the Lachlan River Precinct as a major focal point for passive recreation.	L2.5.a	Pursue funding and implement when adequate resources are available the following initiatives from the Lachlan River Precinct Masterplan: Investigations into providing better pedestrian access across the Lachlan River	Works completed as funds become available	Director – Infrastructure & Operations	Pedestrian pathway linkages along Carobean Avenue are funded; works on hold until Billimari Bores delivery pipeline installed.	Planning of pedestrian pathway linkages along Carobean Avenue is complete. Pedestrian pathway linkages along Carobean Avenue are funded; works on hold until Billimari Bores delivery pipeline installed.
	L2.6 Provide recreation opportunities through the provision of attractive parks and gardens.	L2.6.a	Maintain parks and gardens to a high standard for all recreation users.	Parks maintained to current high standard.	Director – Infrastructure & Operations	General maintenance has been impacted by priority to repair flood damaged parks including River Park, Olympic Park and Europa Park.	Flood repairs complete at all affected parks. Maintenance is under control including new edging at the Cowra Rose Garden.
		L2.6.b	Prepare a plan to review levels of service, renew and upgrade of Brougham Park.	Review undertaken and renewal plan adopted.	Director – Infrastructure & Operations	No action to date.	Field study completed of existing trees and associated plaques. Next step is to removal unhealthy or unsafe trees and to develop replacement plan and overall masterplan.
	L2.7 Support and provide good quality facilities to meet the needs of sporting and recreational clubs and users.	L2.7.a	Maintain Council sporting fields for all sporting associations in Cowra.	Sports fields maintained to current high standard.	Director – Infrastructure & Operations	Works completed to repair fields adjacent to the river impacted by the flood.	Works completed to repair fields adjacent to the river impacted by the flood. Athletics additional long jump pit currently under construction.

Community Strategic Plan 2022-2036	4 Year Delivery Program 2022-2023 to 2025-2026	1 Year Operational Plan 2022-2023					
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility
		L2.7.b	Support Cowra Showground Trust in their efforts to maintain and improve the facility.	Provide annual contribution to Showground Trust.  Lobby relevant Members of Parliament for funding to maintain and improve facility.	General Manager	Funding provided in accordance with Council budget allocation.	Council provided letters of support for grant applications.
	L2.8 Maintain and operate the Cowra Caravan Park to its current high standard.	L2.8.a	Prepare for implementation by engaging suitably qualified designer to complete detailed design for Stage 2 upgrade works.	Design works and scope of project finalised, including final cost estimate.	Director – Infrastructure & Operations	The proposed Caravan Park Stage 2 works require review after flood impacts of November 2022. Report being prepared for Council.	The proposed Caravan Park Stage 2 works require review after flood impacts of November 2022. Report being prepared for Council.
		L2.8.b	Maintain and operate the Cowra Caravan Park to its current high standard.	Park maintained and positive feedback received.	Director – Infrastructure & Operations	Flooding has had a short-term negative impact on presentation; contract operators have worked tirelessly to restore service levels.	Flooding has had a short-term negative impact on presentation; contract operators have worked tirelessly to restore service levels.
	L2.9 Investigate options for the remodelling of the public amenities at Olympic Park.	L2.9.a	Liaise with relevant groups and businesses to develop scope for asset renewal.	Liaison undertaken and project scope for project adopted.	Director – Infrastructure & Operations	Access Committee inspection/audit of facilities has been completed.	Access Committee inspection/audit of facilities has been completed.
	L2.10 Continue to maintain and develop the Cowra Regional Art Gallery	L2.10.a	Develop, present and promote a diverse program of high-quality exhibitions, public events and workshop activities at the Cowra	Two-year forward exhibition program developed and implemented.	Director – Corporate Services	The regional gallery has conducted a fully program of exhibitions and events over the past	The regional gallery has conducted a full program of exhibitions and events over the past
			Regional Art Gallery. Implement a Gallery Foundation/Arts Trust to support the ongoing development of the Art Gallery and Collection (including the Sculpture Park).	Use established Council publications and media to promote.		6 months. Highlights include; Dobell Drawing Prize - Prue Venables (Living Treasures: Masters of Australian Craft) Calleen Art Award 2022 upstART22 Connections: The Artist/Master Printer - Basil Hall, Michael Kempson and Ron McBurnie	6 months. Highlights include; <i>Summer Art Workshops for Children</i> <i>Operation Art (NSW Dept of Ed)</i> <i>SIXTY: The Journal of Australian Ceramics 60th Anniversary 1962 - 2022 (Aust Design Centre)</i> <i>Red Heart of Australia (National Museum of Aust)</i> <i>Utopia Batiks: Textile Artworks from the Utopia Collection Bequest</i> <i>The Lachlan Valley Biennial</i> <i>While the World Waits (Arts OutWest)</i> <i>Little Nothings:Shani Nottingham (in-house)</i>

Community Strategic Plan 2022-2036	4 Year Delivery Program 2022-2023 to 2025-2026	1 Year Operational Plan 2022-2023					
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility
		L2.10.b	Prepare plans for the redevelopment of the Cowra Regional Gallery.	Plans finalised and adopted by Council.	Director – Corporate Services	Plans have been drafted along with a business case. It is expected to be presented to Council in early 2023.	No further action during this period.
	L2.11 Develop the Civic Square Cultural Precinct	L2.11.a	Finalise development of a masterplan for the Civic Square.	Plan finalised and adopted by Council.	Director – Environmental Services	A modified proposal has been prepared based upon submissions received and Council feedback. This will be presented to Council in the forthcoming months.	The draft concept plan has been adopted by Council and will be revisited when funding, including possible grant funding, is available.
	L2.12 Maintain and improve the Cowra Civic Centre.	L2.12.a	Develop, present and promote a diverse program of high-quality events, workshops, activities and entertainment at the Cowra Civic Centre.	Performance measured by growth in utilisation and attendance. Operations are within budget.	Director – Corporate Services	From July to December 206 events were held in the centre with 9,526 people attending. Average utilisation rate of 64%.	From January to May 134 events were held in the centre with 7,439 people attending. Average utilisation rate of 59%. This period also saw a change in manager.
	L2.13 Maintain and improve facilities at the Cowra Library.	L2.13.a	Continue liaison with Central West Libraries (CWL) to maintain and operate the facility.	Funding pursued for identified improvements.  Attend and participate in CWL meetings.	Director – Corporate Services	Ongoing.  Cross-promotion of library events undertaken via Council's social media pages, website, Noticeboard and newsletters.	Ongoing.  Cross-promotion of library events undertaken via Council's social media pages, website, Noticeboard and newsletters.
	L2.14 Develop the Cowra Sculpture Park as a major attraction within Cowra.	L2.14.a	Subject to funding, undertake works and develop the collection of sculptures in accordance with the masterplan.	Ongoing promotion of the sculpture park and the development of a program to increase the collection.	Director – Corporate Services	Ongoing - exploring an additional donation from Macquarie University.	Ongoing. Limited resources have meant that further development of the sculpture park hasn't occurred as originally planned. Other options are currently being investigated.
	L2.15 Lobby the NSW Government to develop and invest in the Wyangala State Recreation Park.	L2.15.a	In conjunction with Cowra Tourism, lobby the relevant Ministers and local members to fund improvements for the Park.	Advocacy undertaken.	General Manager	Letters of support and media releases/editorials to be sent supporting/facilitating potential funding applications, once meeting has taken place with Tourism and Wyangala reps.	Matter remains ongoing.
	L2.16 Update and adopt a new Cultural Plan	L2.16a	Develop four-year Cultural Plan to 2026.	Plan finalised and adopted by Council.	Director – Corporate Services	A Cultural Plan committee has been established by Council with the first meeting expected to take place in early 2023.	Although the Cultural Plan committee has been established, no meetings have yet taken place. It is expected that work will commence in Qtr 1 of FY2024.

Community Strategic Plan 2022-2036	4 Year Delivery Program 2022-2023 to 2025-2026	Plan 2022-2023					
		1 Year	Operational	Performance Measure	Responsibility	Six Month Review to 31 December 2021	Six Month Review to 30 June 2023
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2021	Six Month Review to 30 June 2023
L.3. Recognise and grow the talent in our community.	L3.1 Continue to support the Cowra Youth Council.	L3.1.a	Coordinate Youth Week activities.  Undertake leadership development activities.	Youth Week events delivered. Leadership activities undertaken	Director – Corporate Services	Regular Youth Council meetings held. Strong Youth Council participation in community initiatives, including NAIDOC Week Family Fun Day, World Peace Day, Pool Movie Night and Christmas Street Festival. Mayor reception held in December. Recruitment of 2023 Youth Council completed.	Continued with monthly meetings for the Cowra Youth Council.  Chair, Vice Chair x 2 & Secretary of Minutes elected at our May 2023 meeting.  Public Speaking Workshop was held on 5 <sup>th</sup> June 2023 with 8 participants.  Successful program of Youth Week Events held April 2023.  Youth Council are investigating the presentation of a community body awareness campaign & disability awareness event.
	L3.2 Maintain donations policy to support community development.	L3.2.a	Respond to requests for donations in accordance with the Policy.  Promote the Policy with relevant community organisations.	Requests are processed in accordance with Policy and submitted to Council as received.	Director – Corporate Services	Ongoing – presented to Council in need.	Ongoing – presented to Council in need.
L4. Develop and provide programs to meet the needs of Cowra Shire's young people.	L4.1 Build capacity of Cowra's young people to participate in community life.	L4.1.a	Host annual youth leadership training workshop.	One training workshop conducted with minimum of 20 attendees.	Director – Corporate Services	World Peace Day Youth Forum held in September with participation by 35 primary and high school student leaders.	Planning underway for the 2023 World Peace Day Youth Forum on 19 September 2023.
	L4.2 Support the principles of Justice Reinvestment.	L4.2.b	Advocate for a trial of a Justice Reinvestment program in Cowra Shire.	Advocacy undertaken.	General Manager	No action during the review period.	No action during the review period.
L5. Maintain a planning framework that responds to community needs.	L5.1 Regularly review planning controls.	L5.1.a	Monitor changes in planning legislation and provide appropriate advice to Council.	Reports provided to Council as required.	Director – Environmental Services	There have been extensive changes to the state planning system and associated legislation. Reports have and will continue to be presented to Council.	Staff have been working extensively to meet the required integration of Council's systems with the NSW Planning Portal. Legislative changes have been communicated as required.

Community Strategic Plan 2022-2036	4 Year Delivery Program 2022-2023 to 2025-2026	Plan 2022-2023					
		1 Year	Operational	Performance Measure	Responsibility	Six Month Review to 31 December 2021	Six Month Review to 30 June 2023
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2021	Six Month Review to 30 June 2023
L6. Develop a community where people are welcomed from all walks of life and feel safe and secure.	L6.1 Support activities of local Police and relevant community organisations to improve community safety.	L6.1.a	Advocate for adequate police resources to meet community demands.	Conduct regular meetings with Chifley Local Area Command (LAC), local community organisations and other relevant groups.	General Manager	The Mayor and General Manager meet regularly with local police and seek six-monthly meetings with Chifley command. Council consistently advocates for adequate policing resources including consideration of a 24-hour station.	The Mayor and General Manager meet regularly with local police and seek six-monthly meetings with Chifley command. Council consistently advocates for adequate policing resources including consideration of a 24-hour station.
		L6.1.b	Investigate improved CCTV and lighting options in areas of identified high risk.	Investigation undertaken and report provided to Council.	General Manager	A short survey was compiled and dispatched to Regional Councils to obtain their views/input on use, cost, implementation, effectiveness etc. of CCTV cameras in their precincts. A total of 7 surveys were returned with varying responses. Replies are currently being reviewed and compiled for reporting purposes. The matter is ongoing.	No further action during review period.
	L6.2 Improve how we welcome new residents to our community.	L6.2.a	Update New Residents Kit.	Update existing New Residents Kit.  Work with community, tourism and business to identify regular events and activities to provide information to new residents.	General Manager	Planned for completion in second half of the year.	Planned for completion in 2023/2024 now that resources are available.

## Community Leadership and Engagement (Strategic Theme 4)

Community Strategic Plan 2022-2036	4 Year Delivery Program 2022-2023 to 2025-2062	1 Year Operational Plan 2022-2023					
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility
C1 Develop and model leadership skills across the community.	C1.1 Continue to develop Council's relationship with other government bodies.	C1.1.a	Maintain relationship with key local government bodies such as Central NSW Joint Organisation (CNSWJO), Local Government NSW (LGNSW) and Australian Local Government Association (ALGA).	Attend and participate in relevant meetings, seminars and conferences.	General Manager	Councillors and staff have been actively attending and participating in a range of professional development, policy making and networking events conducted by CNSWJO, LGNSW, ALGA, Country Mayors and other industry bodies.	Councillors and staff have been actively attending and participating in a range of professional development, policy making and networking events conducted by CNSWJO, LGNSW, ALGA, Country Mayors and other industry bodies.
	C1.2 Ensure Council's Section 355 Committees (s355), focus groups and advisory bodies are relevant and provide appropriate community involvement.	C1.2.a	Conduct a review of the Section 355 committees in line with the adopted Community Strategic Plan.	Review completed and report presented to council.	General Manager	Discussion paper to be presented to January 2023 Information meeting.	All committees asked to provide feedback which was then presented to June 2023 Information Meeting.
	C1.3 Work with Council s355 committees.	C1.3.a	Provide administrative support and respond to recommendations in a timely manner.	Administrative support provided within available resources.	General Manager	Support provided. Minutes provided.	Support provided. Minutes provided.
				Minutes provided to Council for consideration.	General Manager	Councillors attend relevant meetings.	Councillors attend relevant meetings.
	C1.3.b	Provide Councillor Delegates to council Sections 355 committees.	Regular attendance by Councillor representatives.	General Manager	Councillors attend relevant meetings.	Councillors attend relevant meetings.	
C1.4 Provide support for the continued professional development of councillors.	C1.4.a	Provide details of training/skill/professional development opportunities to Councillors.	Performance development plans completed in line with regulatory requirements.  Council takes adequate measures to ensure objectives identified here are met.	General Manager	Council achieves this objective primarily by providing regular workshops and information sessions to councillors on matters relevant to their role in the Cowra Council context. In addition, councillors are regularly advised of and encouraged to attend a wide range of industry seminars and	Council achieves this objective primarily by providing regular workshops and information sessions to councillors on matters relevant to their role in the Cowra Council context. In addition, councillors are regularly advised of and encouraged to attend a wide range of industry seminars and conferences both online and in-person.	

Community Strategic Plan 2022-2036	4 Year Delivery Program 2022-2023 to 2025-2062	1 Year Operational Plan 2022-2023						
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2022
							conferences both online and in-person.	
	C1.5 Build capacity in the local volunteer sector.	C1.5.a	Undertake workshops on grant writing and meeting procedure and provide information on available grant opportunities.	Workshops conducted.	General Manager	Daytime and evening grant workshops conducted August 2022. Grant workshop promoted on Council's website, social media channels and weekly Noticeboard news.	No further action during the review period.	
	C1.6 Support and contribute to the development of Village organisations.	C1.6.a	Appoint 1-2 Councillor delegates to liaise with each village community.	Councillor delegates appointed, attend meetings as appropriate and report back to Council.	General Manager	Delegates appointed.	Update to Village Action Plan provided to all villages.	
C2. Engage with our community, in a variety of ways, to increase awareness of key issues and ensure better project and service delivery outcomes.	C2.1 Maintain and improve appropriate mechanisms to consult with the community and other stakeholders and provide information on Council decisions, services and initiatives.	C2.1.a	Issue regular communication informing the community of Council decisions, activities and programs in line with the adopted Community Engagement Strategy.	Community survey indicates improved satisfaction with Council's information dissemination.  Website and social media analytics.  Increase email subscribers.	General Manager	Media releases issued covering key outcomes of Council meetings.  A summary of decisions from each Council meeting was distributed via social media and website, and sent to Central West media contacts.  Council Noticeboard published each week in both the Cowra Guardian and the Cowra Phoenix. Also published to Council's website and social media pages, sent to Central West media, as well as being sent to all council staff.  Summer edition of the Cowra Quarterly produced and distributed to all Shire residents. Regular updates and posts made to Council's Facebook, Twitter and LinkedIn pages Promotions	Media releases issued covering key outcomes of Council meetings.  A summary of decisions from each Council meeting was distributed via social media and website, and sent to Central West media contacts.  Council Noticeboard published each week in both the Cowra Guardian and the Cowra Phoenix. Also published to Council's website and social media pages, sent to Central West media, as well as being sent to all council staff.  Regular updates and posts made to Council's Facebook.  Cross-promotion across the Cowra Aquatic Centre, Cowra Civic Centre, Cowra Art Gallery, Cowra Saleyards and Central West Libraries Facebook pages.	

Community Strategic Plan 2022-2036	4 Year Delivery Program 2022-2023 to 2025-2062	1 Year Operational Plan 2022-2023					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2022	Six Month Review to 30 June 2023
						<p>on Council's social media pages. Promotions on Council's social media pages include current road closures due to floods, roadworks, water main repair works, Council's current positions vacant, a summary of Council decisions, media releases, pound information and community focused events and activities. Cross-promotion across the Cowra Aquatic Centre, Cowra Civic Centre, Cowra Art Gallery, Cowra Saleyards and Central West Libraries Facebook pages. Council's meetings continue to be recorded and uploaded to Council's website. Approximately 50,000 session were recorded on Council's website. Facebook followers grew by 32% during the period.</p>	<p>Council's meetings continue to be recorded and uploaded to website. Approximately 25,000 sessions were recorded on Council's website. Facebook followers grew by 6% during the period. Consultation has occurred by a range of measures including: Councillors attending village progress association meetings Events such as the Sport and Recreation networking evening Organisation and delivery of events such as Weeds Information Days and National Tree Day Adhering to the Community Participation Plan in relation to development proposals Implementing the Aboriginal Consultation Policy in relation to development proposals and councils works Seeking community input on a range of policies</p>
		C2.1.b	Conduct biennial Community Satisfaction Survey.	Survey conducted and report provided to Council.	General Manager	Planned for second half of the year.	Cowra is joining with Weddin, Oberon and Orange Councils to conduct the survey in July/August 2023.

Community Strategic Plan 2022-2036	4 Year Delivery Program 2022-2023 to 2025-2062	1 Year Operational Plan 2022-2023					
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility
	C2.2 Improve customer service experience and processes.	C2.2.a	Inform community of methods to lodge customer requests and monitor service levels.	Promotion of customer request options and reporting on performance against service level guarantee.  Community survey indicates satisfaction with customer service.	Director – Corporate Services	Work continues on improving data quality and reporting functionality on Council's CRM system. Until this is completed, promotion to the community is unable to take place.	Quarterly CRM reports are now being presented to Council's Information meeting. Work continues to refine the report and processes.
	C2.3 Develop and monitor relevant Integrated Planning and Reporting (IP&R) strategies.	C2.3.a	Report to Council in accordance with statutory requirements.	Reports provided to Council.	General Manager	Reports provided as required.	Reports provided as required.
C3. Strengthen partnerships with government and other agencies.	C3.1 Work closely with relevant agencies charged with planning for the Cowra Shire community.	C3.1.a	At least annual meetings with Council and key figures from NSW Government departments and other relevant agencies.	Meetings held and Cowra's concerns and priorities conveyed.	General Manager	Meetings held as required.	Meetings held as required.
	C3.2 Work closely with local members and other members of parliament to advance the objectives of Council.	C3.2.a	Meet regularly with local members and other members of parliament to advocate for the needs of the Cowra Shire community.	Meetings held and advocacy undertaken.	General Manager	Meetings held with both State and Federal Members.  Meetings held with Federal Senate rep. and with State opposition members.	Meetings held with both State and Federal Members.  Meetings held with Federal Senate rep. and with State opposition members.
	C3.3 Collaborate with other Councils to form strategic alliances on areas of common interest.	C3.3.a	Meetings with other Councils to discuss matters of common interest and report proposals to Council for consideration.	Meetings held and proposals reported to Council.	General Manager.	Initial meeting held with Hilltops and Weddin councils.	Participating in a range of programs with other Councils in the Joint Organisation.
C4. Ensure Council remains financially sustainable and maximises external funding opportunities.	C4.1 Seek funding for projects and infrastructure included in Council's strategic plans.	C4.1.a	Seek funding to progress projects including in adopted strategic plans including: Village Improvement Plan Energy Efficient and Renewable Energy Plan Sport and Recreation Plan Peace Precinct Masterplan Pedestrian and Cycling Plan Caravan Park Improvement Plan Lachlan River Precinct Masterplan	Applications submitted for all relevant programs.	General Manager	Grant applications submitted totalling \$2,187,416. This included an application for \$239,651 under the Reconnecting Regional NSW – Community Events Program that comprised 14 individual component projects submitted on behalf of council and community	Grant applications submitted totalling \$11,257,132. This included applications under the Regional and Local Road Repair Program, Local Roads and Community Infrastructure – Phase 3, NSW Severe Weather and Flood Grant – June 2022 Local Government Recovery Grant. All

Community Strategic Plan 2022-2036	4 Year Delivery Program 2022-2023 to 2025-2062	1 Year Operational Plan 2022-2023					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2022	Six Month Review to 30 June 2023
						organisations. This application has been approved, Two applications unsuccessful. Two applications pending - \$986,152.	of these applications comprise multiple individual projects. One application from May 2022 and pending as at 31 December 2022 was announced as successful for \$7,000 for NAIDOC Week family concert.
	C4.2 Undertake asset management planning to ensure that Council's infrastructure is maintained and reviewed to meet Council's adopted levels of service.	C4.2.a	Update Asset Management Plans for all asset classes.	Updates adopted.	Director – Infrastructure and Operations	AMPs for all asset classes being reviewed for presentation to Council.	Reviewed AMP Strategic Plan adopted by Council.
		C4.2.b	Implement improvement plans for all asset classes, transport, water and wastewater, buildings etc	Improvement plans delivered within available resources.	Director – Infrastructure & Operations	Capital renewal program for all asset classes is in progress.	Capital renewal program for all asset classes is in progress.
	C4.3 Investigate opportunities for increased income streams.	C4.3.a	Investigate opportunities that arise and submit reports to Council as required.	Opportunities investigated and reports presented.	Director – Corporate Services	Preliminary work has been conducted with only limited discussions at a Manex level. Further investigation is required to progress.	Limited resourcing has meant that progress in this space has been extremely limited and ad hoc in nature.
	C4.4 Ensure ongoing integration of risk management principles into Council operations.	C4.4.a	Develop a Council-wide Enterprise Risk Management Plan and develop and implement supporting processes.	Planning undertaken and appropriate plans and supporting processes adopted.	Director – Corporate Services	Not yet commenced.	Not yet commenced.

## Business & Industry (Strategic Theme 5)

Community Strategic Plan 2022-2036	4 Year Delivery Program 2022-2023 to 2025-2026	1 Year Operational Plan 2022-2023					
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility
B1. Plan for and support business and industry growth, research and innovation.	B1.1 Ensure strategic planning for business and industry growth is current.	B1.1.a	Review and update the Cowra Regional Economic Development Strategy (REDS) ensuring sufficient investigation of the local economic factors.	Strategy reviewed, updated and adopted to the satisfaction of Council.  Six-monthly reporting on initiatives and projects undertaken.	General Manager	DRNSW have engaged council and business for a review and update of the current REDS document. Subsequent feedback by stakeholders on a 1 <sup>st</sup> draft has been provided and submitted to DRNSW. A final draft should be submitted for adoption by council in the next reporting period.	A final draft of the updated REDS document has been submitted and adopted by Council. DRNSW has subsequently consulted with Council on a Regional Housing Delivery Plan which could be added as an addendum to the REDS Review, subsequent to Council resolution.
		B1.1.b	Research and report key economic data to support Council and business decision-making.	Information provided six-monthly to Council.	General Manager	Council subscribes to Profile.id that provides an independent demographic & economic data dashboard which can be accessed via any computer and/or mobile browser. The portal provides unbiased current/relevant data/statistics on our Shire that can be used to support business & economic development decision-making.	Council remains subscribed to Profile.id and offers it as a free demographic /economic resource to business and the community. Council is also exploring the acquisition of SpendMapp data and its software as a service offering. The product uses real, continuous and comprehensive bank transaction data to create a moving picture of an economy.

Community Strategic Plan 2022-2036	4 Year Delivery Program 2022-2023 to 2025-2026	1 Year Operational Plan 2022-2023					
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility
B2. Tell the world about the opportunities and benefits of living, working and playing in Cowra Shire.	B2.1 Support Cowra Tourism marketing initiatives.	B2.1.a	Support initiatives within available resources.	Support provided.	General Manager	Council supports tourism initiatives in collaboration with the business chamber and State & Federal Government funding initiatives. Council's role is to enhance & amplify tourism initiatives and provides the majority of funding to the Cowra Tourism Corporation.	Council remains supportive of tourism initiatives in collaboration with the community and State & Federal Government funding initiatives.
		B2.1.b	Provide financial support to Cowra Tourism Corporation.	Annual contribution provided.	General Manager	MOU with Cowra Tourism signed. Funding provided in accordance with budget allocation.	Quarterly funding provided.
	B2.2 Support Cowra Business Chamber marketing initiatives.	B2.2.a	Support initiatives within available resources.	Support provided.	General Manager	Council provides annual funding for the Business Hub and chamber secretarial services. Council also supports other chamber initiatives like the Cowra Ca\$h Card as and when needed/ requested. Council also replicates and boosts chamber media initiatives via its own media channels as and when informed.	Cowra Business Chamber is currently in reformation. Should a new executive be elected, Council will continue to support the collective and its initiatives where possible.
	B2.3 Support village organisations in their efforts to raise the profile of their community.	B2.3.a	Support initiatives within available resources.	Support provided.	General Manager	Council considers requests and provides support where appropriate eg Woodstock village newsletter upon request. Plans underway to replace village entry signs.	Council considers requests and provides support where appropriate.
	B3. Add value and support to our existing businesses and industries.	B3.1 Support Cowra Business Chamber	B3.1.a	Review and adopt an updated Memorandum of Understanding between Council and the Business Chamber.	MOU reviewed, updated and adopted.	General Manager	The MOU is currently under review with a final version expected to be adopted in the next reporting period.

Community Strategic Plan 2022-2036	4 Year Delivery Program 2022-2023 to 2025-2026	1 Year Operational Plan 2022-2023					
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility
B4. Support the development of an energetic CBD.	B4.1 Upgrade Macquarie Street.	B4.1.a	Review plans for Macquarie Street precinct redevelopment.	Plans reviewed, project scope, design and cost estimates adopted for future delivery.	Director – Infrastructure & Operations	Reported to Council through Traffic Committee; budget consideration for landscape consultancy required in the next review of the Financial Plan.	Reported to Council through Traffic Committee; budget consideration for landscape consultancy required in the next review of the Financial Plan.
	B4.2 Review Squire Park café and amenities.	B4.2.a	Investigate options for the redevelopment and possible expansion of the Squire Park café/amenities.	Options investigated and if required project scoped. Design and cost estimates adopted for future delivery.	Director – Infrastructure & Operations	Reported to Council in November 2022; further report required after site inspection December 2022.	Site inspection completed December 2022.
	B4.3 Undertake planning for the future of the Cowra CBD.	B4.3.a	Establish a committee to oversee liaison with local business and future planning for the CBD.	Committee established and terms of reference adopted.	General Manager	Expected to be reported to Council for discussion at the February 2023 Information meeting.	Council resolved to establish a CBD Working Committee at the June Council meeting with membership from business and community.
B5. Advocate for improved digital connectivity for Cowra Shire to the rest of the world.	B5.1 Facilitate the provision of information to the community on the range of technologies available.	B5.1.a	In conjunction with Business Chamber convene relevant forums to present current technology options to the business community.	Forums conducted with good participation.	General Manager	In collaboration with council and the business chamber, Biz HQ delivered a seminar on social media marketing and online selling of product & services.	The Business Chamber was inactive during this period. Council did however facilitate a Strengthening Business Program - Rebuilding Business after the Flood in conjunction with Business Australia.
	B5.2 Advocate for and support initiatives to improve digital connectivity.	B5.2.a	Consider funding NBN Business Fibre Zone in the Cowra township.	Investigation and liaison undertaken and report provided to Council.	General Manager	A review of the NBN Business Fiber Zone offering is currently underway. A report is expected to be presented to council in the next reporting period.	The matter is ongoing and remains dependent on grant funding becoming available to enable a rollout within the proposed footprint.
		B5.2.b	Work with village communities and advocate for improved connectivity.	Liaison and advocacy undertaken.	General Manager	Villages currently enjoy fixed wireless internet connectivity as a standard with advocacy from council for improved speeds and a broader footprint being undertaken. NBN has indicated	Villages continue to enjoy fixed wireless internet connectivity as a standard with advocacy from council for improved

Community Strategic Plan 2022-2036	4 Year Delivery Program 2022-2023 to 2025-2026	1 Year Operational Plan 2022-2023					
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2022	Six Month Review to 30 June 2023
						that this is part of their future scope and the rollout is ongoing.	speeds and a broader footprint being undertaken. NBN has indicated that upgrades are underway to address both speed and coverage matters in the regions.
		B5.2.c	Lobby mobile phone providers to extend coverage in the Shire.	Advocacy undertaken.	General Manager	Mobile Service Providers are no longer investing in additional infrastructure in marginally populated areas without sizable co-investment from the Federal Government. Council is consistently lobbying the Federal Government via the Mobile Black Spot program to provide infrastructure funding in identified low & no reception areas.	Council continues to lobby Federal Government for infrastructure funding in identified low & no reception areas. Council also advocates with mobile service providers directly to monitor and improve their service delivery at shire villages.
B6 Identify and develop profitable and sustainable tourism opportunities for Cowra.	B6.1 Review and monitor the Memorandum of Understanding (MOU) between Council and the Cowra Tourism Corporation (CTC).	B6.1.a	Review MOU.	MOU reviewed, updated and endorsed by Council.	General Manager	Final MOU endorsed by Council at December 2022 Council meeting. Completed.	Completed.
	B6.2 Support Cowra Tourism in identifying new events and supporting existing events.	B6.2.a	Provide funding to Cowra Tourism for Events Officer.	Funding provided and a satisfactory number of events conducted.	General Manager	Funding provided.	Funding provided.
	B6.3 Provide resources and financial assistance to Cowra Tourism Corporation to effectively support and grow the Shire's tourism sector.	B3.3.a	Provide two representatives on Cowra Tourism Board.  Provide annual contribution to Cowra Tourism.	Council representatives attend board meetings and report back to Council.	General Manager	Representatives provided.	Representatives provided.

## Transport & Infrastructure (Strategic Theme 6)

Community Strategic Plan 2023-2036	4 Year Delivery Program 2022-2023 to 2025-2026	1 Year	Operational	Plan 2022-2023			
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2022	Six Month Review to 30 June 2023
T1. Develop a Heavy Vehicle Bypass for Cowra's CBD.	T1.1 Project is adopted by Transport for NSW as a medium-term priority.	T1.1.a	Lobby Transport for NSW, local members and NSW Government to include the project in Transport for NSW planning documents.	Project endorsed for inclusion in Transport for NSW planning for the region.	General Manager	Council advocates for this project, most recently in the submission period for the review of the Central West Regional Transport Plan that has not yet been released by the NSW Government. Lobbying collateral to be developed during the second half of the year.	Council advocates for this project, most recently in the submission period for the review of the Central West Regional Transport Plan that has not yet been released by the NSW Government. Lobbying collateral to be developed when resources allow.
T2. Construct a new mid-level bridge over the Lachlan River within the Cowra township.	T2.1 Project is adopted by Transport for NSW as a medium-term priority.	T2.1.a	Lobby Transport for NSW, local members and NSW Government to include the project in Transport for NSW planning documents.	Project endorsed for inclusion in Transport for NSW planning for the region.	General Manager	Council advocates for this project, most recently in the submission period for the review of the Central West Regional Transport Plan that has not yet been released by the NSW Government. Lobbying collateral to be developed during the second half of the year.	Council advocates for this project, most recently in the submission period for the review of the Central West Regional Transport Plan that has not yet been released by the NSW Government. Lobbying collateral to be developed when resources allow.
T3. Construct a swift and safe link connecting Central NSW to Metropolitan Sydney via the Blue Mountains.	T3.1 Project is adopted by Transport for NSW as a medium-term priority.	T3.1.a	Lobby Transport for NSW, local members and NSW Government to include the project in Transport for NSW planning documents.	Project endorsed for inclusion in Transport for NSW planning for the region.	General Manager	Council advocates for this project, most recently in the submission period for the review of the Central West Regional Transport Plan that has not yet been released by the NSW Government. Lobbying collateral to be developed during the second half of the year.	Council advocates for this project, most recently in the submission period for the review of the Central West Regional Transport Plan that has not yet been released by the NSW Government. Lobbying collateral to be developed during the second half of the year.
T4. Re-open the Blayney to Demondrille trail line to facilitate freight movement within and beyond the region.	T4.1 Project is adopted by Transport for NSW as a medium-term priority.	T4.1.a	Lobby Transport for NSW, local members and NSW Government to include the project in Transport for NSW planning documents.	Project endorsed for inclusion in Transport for NSW planning for the region.	General Manager	Council advocates for this project, most recently in the submission period for the review of the Central West Regional Transport Plan that has not yet been released by the NSW Government. Lobbying collateral to be developed during the second half of the year.	Council advocates for this project, most recently in the submission period for the review of the Central West Regional Transport Plan that has not yet been released by the NSW Government. Lobbying collateral to be developed during the second half of the year.
T5. Develop an integrated transport system that addresses local and regional needs in relation to cycleways and footpaths, road and rail.	T5.1 Maintain, improve and develop footpaths and walkways to ensure the safe and efficient movement of users, including persons living with disabilities, and develop pedestrian and cycling linkages in the shire.	T5.1.a	Review and update the Pedestrian and Cycling plan.	Plan reviewed, updated and adopted.	Director – Infrastructure & Operations	Review of the Pedestrian and Cycling Plan currently underway.	Review of the Pedestrian and Cycling Plan currently underway.
		T5.1.b	Seek funding for projects identified in the Pedestrian and Cycling plan.	Funding applications submitted for appropriate programs.	General Manager	No applications submitted during period, however there are a number of projects in the delivery pipeline from previously announced funding.	No applications submitted during period, however there are a number of projects in the delivery pipeline from previously announced funding.

Community Strategic Plan 2023-2036	4 Year Delivery Program 2022-2023 to 2025-2026	Plan 2022-2023					
		1 Year	Operational	Performance Measure	Responsibility	Six Month Review to 31 December 2022	Six Month Review to 30 June 2023
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2022	Six Month Review to 30 June 2023
	T5.2 Maintain local and regional road networks to enable the safe and efficient movement of traffic at the lowest life- cycle cost.	T5.2.a	Complete the Roads to Recovery projects scheduled for 2022/2023.	Projects completed on time and on budget.	Director – Infrastructure & Operations	Planned RIR works program has been adopted by Council.	Resumed work on: FLR2 Mt McDonald Rd FLR3 Camp Rd
	T5.3 Work with Transport for NSW to enable the safe and efficient movement of traffic on the state-owned road network within Cowra Shire.	T5.3.a	Work with Transport for NSW to agree on improvements required to State-owned road network.	Projects agreed to and delivered.	Director – Infrastructure & Operations	Meeting with TfNSW 2023 to discuss long term planning for the network post the Natural Disaster.	Discussions were had with TfNSW regarding extensions to grants due to unrealistic timelines. Waiting for response
	T5.4 Improve awareness of and range of local and regional transport options.	T5.4.a	Liaise with Transport for NSW and local operator to improve the "Hail and Ride" service within Cowra.	Liaison undertaken, service improvement agreed to and implemented.	Director – Infrastructure & Operations	No action to date.	No action to date.
		T5.4.b	Liaise with Transport for NSW to improve public transport connectivity within and beyond the region.	Service gaps identified and advocacy undertaken.	General Manager	Transport for NSW will extend trials for its bus service between Wyangala and Canberra until June 2023. "This service was introduced as part of a vision to make public transport the first-choice option for people living in regional communities, providing better access to larger centres.  The bus trial, operated by LiveBetter Services, runs a return service every Friday travelling via Darby Falls, Cowra, Koorawatha, Bendick Murrell, Murringo and Boorowa, with connections at Canberra for NSW TrainLink train services to Sydney. Council's advocacy in this space remains ongoing.	Council advocacy with TfNSW remains ongoing.
		T5.5.a	Monitor local traffic conditions and refer proposed changes to the Traffic Committee for consideration.	Regular reports provided to Traffic Committee and decisions implemented.	Director – Infrastructure & Operations	Traffic Committee reports and actions provided in accordance with planned meeting schedules.	Traffic Committee reports and actions provided in accordance with planned meeting schedules.
T6. Develop the Cowra Airport as a regional aviation precinct.	T6.1 Continue to develop the Cowra Airport.	T6.1.a	Finalise plans for the next stage of development.	Project scope, costing and funding finalised for delivery.	General Manager	Initial planning discussions have commenced for next stage of the airport sub-division however resourcing	It is anticipated resources will allow progress in the next reporting period.

Community Strategic Plan 2023-2036	4 Year Delivery Program 2022-2023 to 2025-2026	Plan 2022-2023					
		1 Year	Operational	Performance Measure	Responsibility	Six Month Review to 31 December 2022	Six Month Review to 30 June 2023
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2022	Six Month Review to 30 June 2023
						constraints have hindered progress. The approved Cowra Airport Masterplan will provide guidance for the project moving forward.	
		T6.1.b	Continue to maintain Cowra Airport as a certified aerodrome.	Certification maintained.	Director – Infrastructure & Operations	Ongoing.	Currently working to carry out significant maintenance work of the NBD site including possibility of sealing or spreading gravel. Also undertaking airport user consultation regarding moving a fence line on taxiway bravo.
T7. Provide water, Sewerage and stormwater infrastructure and services to meet community needs.	T7.1 Maintain and improve the Shire's water supply network to meet consumer demand and meet health requirements.	T7.1.a	Accept handover of completed Wyangala water treatment plant.	Plant handed over from NSW Government and operating satisfactorily.	Director Infrastructure & Operations	Works underway and Council has resolved to enter into Interface Agreement for plant handover.	Works continuing on WWTP. Village mains being upgraded.
		T7.1.b	Undertake Integrated Water Cycle Management (IWCM) strategy including review of Water and Sewer Strategic Business Plans.	IWCM finalised and adopted. Strategic Business Plans finalised and adopted.	Director Infrastructure & Operations	IWCM issues paper has been completed and is currently with DPIE Water for review.	IWCM options study is underway.
		T7.1.c	Drinking Water Management System (DWMS) implemented in accordance with Australian Drinking Water Guidelines (ADWG).	DWMS Annual Report provided to Council.	Director Infrastructure & Operations	DWMS Annual Report for 2021/22 currently being prepared for Council report.	DWMS Annual Report for 2021/22 and 2022/23 currently being prepared for Council report.
	T7.2 Continue planning for the completion of the West Cowra Sewer project.	T7.2.a	Finalise design, consultation and tender specifications.	Consultation completed. Project scope and costing adopted ready for delivery.	Director Infrastructure & Operations	Progress report provided to December 2022 Council meeting.	Public Works Advisory working on review of project scope.
	T7.3 Discharge from wastewater treatment plants to meet Environmental Protection Agency (EPA) licence conditions.	T7.3.a	Plant is operated to comply with EPA requirements at all times.	Nil compliance breaches.	Director Infrastructure & Operations	EPA license compliance reported quarterly to Council.	Operating in accordance with Licence.
	T7.4 Undertake improvement works to West Cowra Drainage.	T7.4.a	Complete study of drainage options downstream of Lyall Street and commence stage one works.	Study completed and work commenced subject to available funding.	Director Infrastructure & Operations	Engineering survey and design of adopted option is underway.	Consultant to complete final adjustments to study.
	T8. Ensure long-term security of Cowra's water supply.	T8.1 Undertake projects that strengthen Cowra's water security.	T8.1.a	Finalise the Billimari Bore project.	Work completed within budget and operating as required.	Director Infrastructure & Operations	The project is underway; bores completed, pump station 95% complete and pipeline to commence in March 2023.

Community Strategic Plan 2023-2036	4 Year Delivery Program 2022-2023 to 2025-2026	1 Year	Operational	Plan 2022-2023			
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2022	Six Month Review to 30 June 2023
	T8.2 Advocate for water security measures including the raising of Wyangala wall.	T8.2.a	Advocate for water security measures including the raising of Wyangala wall subject to all appropriate assessments being undertaken.	Advocacy undertaken.	General Manager	Regular advocacy undertaken by the Mayor. Mayor and General Manager have monthly meetings with project team.	Regular advocacy undertaken by the Mayor.
T9. Ensure that community assets and	T9.1 Maintain local, regional and state roads and bridges.,	T9.1.a	Complete replacement of George Campbell bridge.	Project completed on time and on budget.	Director Infrastructure & Operations	The bridge is open to traffic as one lane; delays due to flood damage and Essential Energy cable relocation.	Cables raised. Roadworks completed.
public infrastructure including roads, bridges and public buildings are well-maintained.	T9.2 Efficiently manage and maintain Council's buildings and special purpose facilities.	T9.2.a	Investigate and deliver upgrades to Cowra Visitors Centre subject to budgetary constraints.	Scope of works finalised and delivered.	Director Infrastructure & Operations	Project completed.	Project completed.
	T9.3 Maintain and manage Cowra Cemetery.	T9.3.a	Cemetery maintained to current high standard.	Maintenance undertaken.	Director Infrastructure & Operations	Ongoing.	Ongoing. Cemetery office technology upgrade including wifi and computer facility for use by all staff. This will dramatically improve security of cemetery record keeping.
	T9.4 Ensure public places are clean and well-maintained.	T9.4.a	Establish a regular cleaning schedule for public places.	Schedule implemented.	Director Infrastructure & Operations	Cleaning schedule implemented.	The recruitment of a second amenities attendant has led to significant improvements in this area.
T10. Improve the transport corridor connecting the Hume, Mid-Western, Newell, Olympic and Mitchell Highways.	T10.1 Advocate for improvements to the corridor.	T10.1.a	Liaise with local members of parliament, Transport for NSW and other stakeholders to seek recognition of and improvements to the corridor.	Advocacy and liaison undertaken.	General Manager	Council advocates for this project, most recently in the submission period for the review of the Central West Regional Transport Plan that has not yet been released by the NSW Government. Lobbying collateral to be developed during the second half of the year.	Council advocates for this project, most recently in the submission period for the review of the Central West Regional Transport Plan that has not yet been released by the NSW Government.

## Environmental Sustainability & Stewardship (Strategic Theme 7)

Community Strategic Plan 2022-2036	4 Year Delivery Program 2022-2023 to 2025-2026	1 Year	Operational	Plan 2022-2023			
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2022	Six Month Review to 30 June 2023
E1. Aim to position Cowra Shire as a centre of environmental excellence.	E1.1 Maximise opportunities for the Cowra Material Recycling facility to participate in the circular economy.	E1.1.a	Continue partnership with Cleanaway as a regional processing facility for the Container Deposit Scheme.	CDS tonnages maintained or increasing.	Director – Infrastructure & Operations	Impacts of current “toll pricing” proposal from Cleanaway to be reported to Council.	New contract in place with Cleanaway supporting CDS processing. Goal to improve kerbside recycling processing.
	E1.2 Build an environmentally active community to promote Cowra as a centre of environmental excellence.	E1.2.a	Investigate forming an environmental sustainability Section 355 committee.	Investigation undertaken and reported to Council.	Director Infrastructure & Operations	No action to date.	No action to date. Awaiting finalisation of Waste Strategy.
E2. Reduce the emissions of Council operations in line with NSW Government targets for the local government sector.	E2.1 Implement Energy Efficiency projects included in the adopted Energy Efficiency and Renewable Energy Plan.	E2.1.a	Install solar panels at Water Treatment Plan and Wastewater Treatment Plant.	Panels installed and operating.	Director Infrastructure & Operations	Project delivery to be tendered in 2022/23.	To be carried over to 2023/2024
	E2.2 Investigate opportunities for the use of renewable/alternative energy sources for Council infrastructure.	E2.2.a	Seek funding to implement strategies from the adopted Energy Efficiency and Renewable Energy Plan.	Funding submissions lodged.	General Manager	No programs identified; continually under review.	A funding submission has been lodged in conjunction with CNSWJO for a battery at the STP. Funding has been received to develop a fleet transaction plan.
	E2.3 Investigate opportunities to participate in the rollout of electric vehicles.	E2.3.a	Advocate for establishment of EV charging stations in the Shire.	Advocacy undertaken and where required funding submissions lodged.	General Manager	Council advocates in this space via the Joint Organisation of Councils for funding. To date no funding has been secured for additional EV infrastructure rollout to progress as per Cowra’s adopted Net Zero/ERP.	Nothing further to report. Matters remain ongoing in this space.
E3. Take advantage of and support opportunities to grow new sustainable industries.	E3.1 Position Cowra Shire as a location for circular economy industries.	E3.1.a	Advocate for and support industries participating in the circular economy.	Investigate opportunities and advocate for Cowra Shire as a desirable location for such industries.	General Manager	Council is advocating via the REDS review to be considered for a potential waste recycling location in NSW, with a clear focus on waste to energy as a circular initiative.	Being considered in Waste Strategy.
E4. Show leadership by taking action and promoting practices to encourage Cowra Shire to be an environmentally responsible community.	E4.1 Develop a Waste Management Strategy to meet the objectives of the “NSW EPA Waste and Sustainable Materials Strategy 2041”.	E4.1.a	Undertake consultation and investigation to develop a Waste Management Strategy.	Strategy adopted by Council.	Director Infrastructure & Operations	In progress; draft to be finalised January 2023.	In progress; final draft to be finalised July 2023.
	E4.2 Implement Food Organic and Garden	E4.2.a	Investigate requirements to	Investigations undertaken and	Director Infrastructure &	Included in Waste Management	Included in Waste Management

Community Strategic Plan 2022-2036	4 Year Delivery Program 2022-2023 to 2025-2026	1 Year	Operational	Plan 2022-2023			
Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2022	Six Month Review to 30 June 2023
	Organics (FOGO) in line with State government strategies.		implement FOGO system.	reported to Council.	Operations	Strategy.	Strategy.
	E4.3 Work with the community to maximise recycling.	E4.3.a	Promote recycling education program.	Promotion and education initiatives undertaken.	Director Infrastructure & Operations	Release of new MRF app to develop community education.  National Recycling Week and Kendal Laneway event promoted across Council website, social media and Noticeboard news.	Release of new MRF app to develop community education.
		E4.3.b	Conduct annual Recycled Art for Cowra Awards	Event conducted with good community participation.	Director Infrastructure & Operations	Completed.	Completed.
		E4.3.c	Support initiatives of the Tidy Towns committee within available resources.	Support provided where required, subject to available resources.	Director Infrastructure & Operations	Support provided.	Plans in place for Tidy Towns Committee to host RAFCFA 2023 and the July school holiday workshops.
		E4.3.d	Participate in Garage Sale Trail.	Event conducted with good participation from the community.	Director Infrastructure & Operations	Council participated in the Garage Sale Trail Sept-Nov 2022. Despite the flood disaster during this time, 301 residents participated locally as a seller or shopper and 12 garage sale events were hosted locally over the two weekends. Completed.	Completed for 2022. Will engage in the initiative later this year.
		E4.3.e	Consider options for and feasibility of bulk rubbish collection.	Investigations undertaken and report provided to Council.	Director Infrastructure & Operations	Included in Waste Management Strategy.	Included in Waste Management Strategy.
	E4.4 Source road making materials in an environmentally responsible manner.	E4.4.a	Operate Council quarries in accordance with all regulatory and legislative requirements.	Quarries operated with nil compliance breaches.	Director Infrastructure & Operations	EPA Compliance report to Council quarterly.	Nil breaches.
E5. Build partnerships with people who work and care for the land to secure a healthier environment.	E5.1 Consider and where appropriate support proposals to establish wetlands in the Shire.	E5.1.a	Investigate option for establishing a wetland as part of the West Cowra stormwater works.	Investigation undertaken and report provided to Council for consideration.	Director Infrastructure & Operations	Report provided to Council; funding for additional hydrological and hydraulic modelling and design will be required.	No progress pending completion of flood study
E6. Build and promote Council's and the community's preparedness for, adaptability to and resilience to climate change and natural disaster impacts.	E6.1 Adopt and/or review plans to improve Council and community preparedness and response to climate change and natural disaster impacts.	E6.1.a	Review the Cowra Local Emergency Management Plan.	Review undertaken by Local Emergency Management Committee.	General Manager	Emplan updated and adopted by LEMC.	Completed.

## Reconciliation and Inclusion (Strategic Theme 8)

Community Strategic Plan 2022-2036	4 Year Delivery Program 2022-2023 to 2025-2026	1 Year Operational Plan 2022-2023					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2022	Six Month Review to 30 June 2023
R1. Foster recognition and connection with the local Indigenous population. Respect, promote and protect Wiradjuri culture.	R1.1 Develop a Reconciliation Action Plan (RAP).	R1.1.a	Form a working group to commence development of a RAP.	Group formed and terms of reference adopted.	General Manager	Working group formed and meetings commenced.	Decision made by Council to sign up to Reconciliation Action Plan program through Reconciliation Australia.
	R1.2 Respect and Protect local culture.	R1.2.a	Consult with the local Indigenous community on all Council works and projects that have the potential to impact on Wiradjuri cultural heritage.	Undertake consultation in accordance with adopted Aboriginal Consultation Policy.	Director – Infrastructure & Operations	Consultation undertaken in accordance with policy.	Consultation undertaken in accordance with policy
		R1.2.b	Consult with local Indigenous community on all development applications that have the potential to impact on Wiradjuri cultural heritage.	Undertake consultation in accordance with adopted Aboriginal Consultation Policy and Community Participation Plan.	Director – Environmental Services	Where appropriate consultation has and will to continue to be undertaken.	Where appropriate consultation has and will to continue to be undertaken.
		R1.2.c	Liaise with the local Indigenous community and Cowra Local Aboriginal Land Council to discuss inclusion of Wiradjuri language in the singing of the National Anthem at Council events.	Liaison undertaken and if approved changes implemented.	General Manager	Has been discussed by Reconciliation Working Party with no action taken to date.	Ongoing.
		R1.2.d	Liaise with local Indigenous community and Cowra Local Aboriginal Land Council to discuss inclusion of Wiradjuri language in the Acknowledgement of Country at Council events.	Liaison undertaken and if approved changes implemented.	General Manager	Has been discussed by Reconciliation Working Party with no action taken to date.	Ongoing.
	R1.3 Celebrate local culture.	R1.3.a	Support and participate in NAIDOC Week and other days of significance to the local Indigenous community.	Support provided.	Director – Corporate Services	Grant received from NSW Government to present a NAIDOC Week Family Concert at the Civic Centre featuring Roger Knox. Regional Sports Event Fund grant	Cowra Youth Council are assisting with the NAIDOC Week Family Fun Day on 3 <sup>rd</sup> July 2023. Running a tattoo, hair spray & face painting stall. Lunch held with

Community Strategic Plan 2022-2036	4 Year Delivery Program 2022-2023 to 2025-2026	1 Year Operational Plan 2022-2023						
		Strategic Direction	Program	Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2022
							received to assist the Cowra Magpies to mark the 100 <sup>th</sup> anniversary of the Erambie All Blacks.  Social media posts issued daily throughout NAIDOC Week.  Indigenous Cultural Burn and Ceremony held as part of National Tree Day events in July 2022.	Indigenous elders to take photos for social media posts during NAIDOC Week.
		R1.3.b	Work with the local Indigenous community and the Cowra Local Aboriginal Land Council on the Interpretation Centre in line with the Peace Precinct Masterplan.	Liaison undertaken and project progresses with approval from the local Land Council.	General Manager	No action taken during the review period.	Chair of the Reconciliation Working Party has made contact with Acting CEO of Cowra Local Aboriginal Land Council.	
R2. Show leadership and promote actions that ensure all members of the community have an equal opportunity to participate fully within the community.	R2.1 Be a responsible employer committed to the principles of equal employment opportunity.	R2.1.a	Consider options to increase employment opportunities for those groups identified in the EEO Management Plan.	Investigations undertaken and where required reports presented to Council.	General Manager	Council pro-actively endeavours to seek opportunities and Government incentives to assist with employment opportunities for identified groups from our EEO Management Plan.	Council pro-actively endeavours to seek opportunities and Government incentives to assist with employment opportunities for identified groups from our EEO Management Plan.	
R3. Continue to deliver and ensure all high movement areas, public buildings and appropriate Council resources and services are accessible for all the community.	R3.1 Review the Disability Inclusion Action Plan (DIAP).	R3.1.a	DIAP reviewed, adopted and commence implementation of recommendations.	Extensive consultation undertaken and updated plan adopted by Council.	Director – Environmental Services	The DIAP is currently under review with further consultation proposed.	The DIAP has been referred to the Access Committee and comments received. The review will be finalised and presented to Council for endorsement to be placed on exhibition.	

Community Strategic Plan 2022-2036	4 Year Delivery Program 2022-2023 to 2025-2026	1 Year Operational Plan 2022-2023					
		Link	Action	Performance Measure	Responsibility	Six Month Review to 31 December 2022	Six Month Review to 30 June 2023
		R3.1.b	Maintain the Access Incentive Fund.	Fund maintained and opportunities publicized to relevant stakeholders.	Director – Environmental Services	This fund is continuing to be maintained and is available for relevant stakeholders to seek utilisation.	This fund is continuing to be maintained and is available for relevant stakeholders to seek utilisation. The current policy has been reviewed and will be referred to Council for endorsement to place on public exhibition in July 2023.

# Human Resources

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## Equal Employment Opportunity

Local Government (General) Regulation 2021 Clause 217(1)(a9)- Statement of the activities undertaken by the council during that year to implement its equal employment opportunity (EEO) management plan.

During 2022-2023, Council continued its commitment to the principles of EEO through its established Delivery Program and Operational Plan.

It is the policy of Cowra Shire Council to ensure that the talents and resources of all employees are utilised fully and that no job applicant, or employee, receive less than favourable treatment on the grounds of sex, marital status, pregnancy, race, religious or political conviction, or disadvantaged by conditions or requirements which cannot be shown to be relevant to performance. In addition, Council is committed to promoting equal employment opportunity for all of its employees.

Council works to achieve the following aims:-

- To monitor and support the application of the above policy, relevant state and federal legislation, and Equal Employment Opportunity principles generally, to all aspects of the work environment at Cowra Shire Council.
- To provide a representative staff forum, able to raise and discuss issues relevant to Equal Employment Opportunity at Cowra Shire Council, and to assist in the formation of policies to resolve such issues.
- To meet the requirements of the Local Government Act 1993.

## Carers Recognition

Carers Recognition Act 2010 Section 8(2) - Councils considered to be 'human service agencies' under the Carers Recognition Act 2010 (CR Act) (provide services directed at carers and/or people being cared for by carers) must report on compliance with the CR Act for the reporting period.

Council is not a public sector agency as it does not provide services directed at carers or persons being cared for by Carers.

## Employment Practices - Labour Statistics

Local Government (General) Regulation 2021 Clause 217 (1)(d) (i),(ii),(iii),(iv)

Statement of the total number of persons who performed paid work for the council on the relevant day (**Wednesday 23 November 2022**), fixed by the Secretary of the Department of Planning, Industry and Environment (Secretary DPIE) each year including, in separate statements, the total number of the following:

I.	persons employed by the council on a permanent full-time, permanent part-time or casual basis or under a fixed-term contract	221
II.	persons employed by the council as senior staff members,	4
III.	persons engaged by the council, under a contract or other arrangement with the person's employer, wholly or principally for the labour of the person	6
IV.	persons supplied to the council, under a contract or other arrangement with the person's employer, as an apprentice or trainee	0
		<b>231</b>

# Environmental Services

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## State of Environment Report

Local Government Act 1993 and General Regulation Section 428 - The annual report of a council in the year in which an ordinary election of councillors is to be held must include a report as to the state of the environment in the local government area in relation to such environmental issues as may be relevant to the objectives for the environment established by the community strategic plan.

Due to the legislation change the annual State of Environment Report has not proceeded. A decision as to whether to proceed in the future will be determined as a region.

## Planning Agreements

Environmental Planning & Assessment Act 1979 Section 7.5(5)- Particulars of compliance with and effect of planning agreements in force during the year. A planning authority that has entered into one or more planning agreements must, while any such planning agreements remain in force, include in its annual report particulars of compliance with and the effect of the planning agreements during the year to which the report relates.

No Environmental Planning Agreements were entered into during 2022-2023.

## Environmental Upgrade Agreements

Local Government Act 1993 and General Regulation Section 54P(1) - Particulars of any environmental upgrade agreement entered into by the council:

No Environmental Upgrade Agreements were entered into during 2022-2023.

## Fisheries Management

Fisheries Management Act 1994, s220ZT (2) - Recovery and threat abatement plans - Councils identified in a plan as responsible for implementation of measures included in the plan, must report on actions taken to implement those measures as to the state of the environment in its area.

No Recovery plans or Threat Abatement plans 2022-2023

## Private Swimming Pools

Swimming Pools Act 1992 (SP Act), s 22F(2) & Swimming Pools Regulation 2018 (SP Reg) Clause 23 - Details of inspections of private swimming pools. Include the number of inspections that:

- were of tourist and visitor accommodation.
- were of premises with more than 2 dwellings.
- resulted in issuance of a certificate of compliance under s22D of the SP Act
- resulted in issuance of a certificate of non-compliance under cl 21 SP Reg.

Action	Number of Inspections
Tourists and visitor accommodation	0
Premises with more than 2 dwellings	Unavailable
Resulted in issuance a certificate of compliance under section 22D of the Act	19
Resulted in issuance a certificate of non-compliance under clause 21 of the Regulation	8

## Recovery plans and Threat Abatement plan

Fisheries Management Act 1994 Section 220ZT(2) - Recovery and threat abatement plans - Councils identified in a plan as responsible for implementation of measures included in the plan, must report on actions taken to implement those measures as to the state of the environment in its area.

No recovery plans or Threat Abatement plans 2022-2023

## Stormwater Management

Local Government (General) Regulation 2021 Clause 217(1)(e) – A statement detailing the stormwater management services provided (*if levied*).

Council does not charge a stormwater levy. There is no statement required for stormwater management services.

## Disability Inclusion Act 2014

Disability Inclusion Act 2014 Section 13(1) -Information on the implementation of council's Disability Inclusion Action Plan and give a copy to the Minister for Disability Services

Section 12(1) provides that each public authority must, from the day prescribed by the regulations, have a plan (a Disability Inclusion Action plan) setting out the measures it intends to put in place (in connection with the exercise of its functions) so that people with disability can access general supports and services available in the community, and can participate fully in the community.

Council's Disability & Inclusion Action Plan was adopted by Council on 26 June 2017 and it is available on Council's website. In accordance with Section 13 (1) Report on implementation of plans, a copy of the Plan has been forwarded to the Minister. With the passing of the Disability Inclusion Amendment Act 2022, DIAPs must now be remade (not just reviewed) every four years • New DIAPs are due 12 months after the review. Council's Disability & Inclusion Action Plan was adopted by Council on 26 June 2017 and will be rewritten in the year 2023/2024.

# Ranger Services

## Companion Animals

### Local Government (General) Regulation 2021 Clause 217(1)(f) & Companion Animals Act/Guidelines

Detailed statement, prepared in accordance with such guidelines as may be issued by the Director-General from time to time, of the council's activities during the year in relation to enforcing, and ensuring compliance with, the provisions of the Companion Animals Act 1988 (CA Act) and the Companion Animal Regulation 2018, including:

Lodgement of pound data collection returns with OLG (Survey of council seizures of cats and dogs)	Pound Data Collection - Council has completed its Survey of Council Seizure of Cats and Dogs 2022/2023 on the NSW Companion Animals Register.
Lost Animals	Unclaimed Animals - All lost animals are advertised on Council's Facebook. Any unclaimed pound animals are re-homed through registered rescue groups and members of the public.
Lodgement of data about dog attacks with OLG	Dog Attacks - Council lodged 13 dog attack notifications during 2022/2023 financial year to the Office of Local Government.
Amount of funding spent on companion animal management and activities	Management and Activities - Council's budgeted expenditure on Companion Animals management and activities for 2022/2023 was \$247,405.00. This included all activities related to Companion Animals including impounding and regulatory control, maintenance and running of the pound, advertising of companion animal related matters and microchipping pound animals suitable for re-homing.
Community education programs carried out and strategies the council has in place to promote and assist the desexing of dogs and cats	desexing - Council makes available information on desexing of Companion Animals periodically in local newspapers and Cowra Council's Website throughout the year and at its Administration Centre. Council takes action to ensure that all dangerous and restricted breed dogs are de-sexed.
Strategies in place for complying with the requirement under s 64 of the CA Act to seek alternatives to euthanasia for unclaimed animals	Community Education Programs - A community education program was run in local newspapers throughout the year. Council developed an information brochure relating to dog control in the shire in 2016 and has made that information available at its Administration Centre.
off leash areas provided in the council area	Off-leash Areas - Council currently has two off-leash dog exercise areas located at Sakura Reserve and Bill Robinson Park, Cowra.
Detailed information on fund money used for managing and controlling companion animals in its area.	Management and Control Funds - The Companion Animals Fund received \$15,202.00 during 2022/2023 from Cowra Council for Companion Animal Registrations. Cowra Council received a reimbursement of \$11,879.20 from the Companion Animals fund during that period.

# Public Information

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## Public Interest Disclosure

Public Interest Disclosure ACT 1994 Section 31 and Public Interest Disclosures Regulation 2011 Clause 4 – Councils must prepare an annual report on the public authority's obligations under the Act for submission to the Minister responsible for the public authority. A copy of the report is to be provided to the ombudsman.

There were no public interest disclosures during 2022-2023. Reports are submitted online for each six month period.

## Government Information (Public Access)

Government Information (Public Access) Act 2009 - Sect 125(1) and Government Information (Public Access) Regulation 2018 Clause 8 Schedule 2 - Information included on government information public access activity.

- A report was submitted to the Information & Privacy Commissioner via the online reporting tool on 4 September 2023.

Government Information (Public Access) Regulation 2009 Clause 7 Schedule 2

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,

- No internal reviews were carried out during 2022-2023.

Total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications),

- In 2022-2023, Cowra Shire Council received ten GIPA applications.

## Clause 7(c) GIPA Regulation — Schedule 2

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 of the Act (Information for which there is conclusive presumption of overriding public interest against disclosure)

- In 2022-2023, Cowra Shire Council refused no GIPA applications.

Note. Table D in Schedule 2 also requires information relating to access applications in respect of which there is a conclusive presumption of overriding public interest against disclosure.

Number of Applications Refused	Wholly	Partly	Total
0	0	0	0

No applications were considered to have an overriding public interest against disclosure.

## Clause 7(d) GIPA Regulation — Schedule 2

The Act requires under clause (d) information, as set out in the form required by the tables in Schedule 2, relating to the access applications (if any) made to the agency during the reporting year. This information is as set out below:-

**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 information is held	Application withdrawn
<b>Media</b>								
<b>Members of Parliament</b>								
<b>Private sector business</b>								
<b>Not for profit organisations or community groups</b>								
<b>Members of the public (application by legal representative)</b>	3							1
<b>Members of the public (other)</b>	6							
<b>TOTAL</b>	9							1
<i>* 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.</i>								

**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 information is held	Application withdrawn
<b>Personal information applications*</b>								
Access applications (other than personal information applications)	8							1
Access applications that are partly personal information applications and partly other	1							
TOTAL	9							1
<i>* 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).</i>								

**Table C: Invalid applications**

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

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

	Number of times consideration used*
Overriding secrecy laws	0
Cabinet information	0
Executive Council information	0
Contempt	0
Legal professional privilege	0
Excluded information	0
Documents affecting law enforcement and public safety	0
Transport safety	0
Adoption	0
Care and protection of children	0
Ministerial code of conduct	0
Aboriginal and environmental heritage	0
Information ABOUT COMPLAINTS TO Judicial Commission	0
Information about authorised transactions under Electricity Network Assets (Authorised Transactions) Act 2015	0
Information about authorised transaction under Land and Property Information NSW (Authorised Transaction) At 2016	0
TOTAL	0
<i>* 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.</i>	

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

	Number of occasions when application not successful
Responsible and effective government	0
Law enforcement and security	0
Individual rights, judicial processes and natural justice	0
Business interests of agencies and other persons	0
Environment, culture, economy and general matters	0
Secrecy provisions	0
Exempt documents under interstate Freedom of Information legislation	0
TOTAL	0

**Table F: Timeliness**

	Number of applications
Decided within the statutory timeframe (20 working days plus any extensions)	9
Decided after 35 days (by agreement with applicant)	
Not decided within time (deemed refusal)	
Withdrawn	1
[Invalid]	
TOTAL	10

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

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

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

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

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

**Table I: Applications transferred to other agencies under Division 2 of Part 4 of the Act (by type of transfer)**

	Number of applications transferred
Agency-initiated transfers	0
Applicant-initiated transfers	0

## GIPA Act and Regulation mandatory reporting requirements

Cowra Shire Council is committed to the provision of an open system of Government where every attempt is made to provide members of the public access to the decision making process of the Council. In view of this attitude, and wherever possible, documents are provided to an applicant without charge under Council's normal practices.

# Corporate Services - Finance

## Legal Proceedings

Local Government (General) Regulation 2021 Clause 217(1)(a3)

Summary of the amounts incurred by the council in relation to legal proceedings including:

- amounts incurred by council in relation to proceedings taken by or against council (including out of court settlements)
- summary of the state of the progress of each legal proceeding and (if finalised) the result.

Proceeding	Status/Result	Amounts, costs, expenses paid or received
<b>Planning &amp; Development</b>	Ongoing	\$ 3,000
<b>General Ledger costs</b>		\$ 49,000
<b>TOTAL 2022-2023</b>		<b>\$ 52,000</b>

No amounts, costs, or expenses were paid or received by way of out of court settlements.

## Rate and Charge Write-offs

Local Government (General) Regulation 2021 Clause 132 - Details rates and charges written off during the year.

Council wrote-off the following rates and charges in 2022-2023.

Rates or Charges	Amount
Pensioner rates abandoned — General Fund	\$ 176,000
Pensioner rates abandoned — Domestic Waste	\$ 160,000
Pensioner rates abandoned — Water Fund	\$ 112,000
Pensioner rates abandoned — Sewer Fund	\$ 73,000
<b>TOTAL WRITE-OFFS 2022-2023</b>	<b>\$ 521,000</b>

## Special Rate Variations

Special Rate Variation Guidelines\* 7.1

Report on activities funded via a special rate variation of general income including:

- reporting requirements set out in the Instrument of Approval
- projects or activities funded from the variation
- outcomes achieved as a result of the project or activities.

Council did not impose special rate variations under this section in the 2022-2023 year.

## Section 356 Donations

Local Government (General) Regulation 2021 Clause 217(1)(a5) & Local Government Act section 356

Total amount contributed or otherwise granted to financially assist others.

Under Section 356 of the Local Government Act, Council contributed money or in kind to the value of \$55,107

## Contracts over \$150,000

Local Government (General) Regulation 2021 Clause 217(1)(a2) (i), (ii)

Details of each contract awarded (other than employment contracts & contracts less than \$150,000) including:

- name of contractor
- nature of goods or services supplied
- total amount payable.

Date	Tender/ Contract No	Nature of Goods & Services	Resolution Number	Council Meeting	Contractor Name	\$ Value of the Contract (Project/goods or services/real property transferred/ lease term rent)
20/6/2022	5/2022	Supply & Erect Steel Structure to house Netball Clubhouse & Public Amenities	70/23	24/04/23	Bernie Wilkinson, Builder Pty Ltd	\$790,000
01/09/2022	6/2022	Supply and Delivery of One 6x4 Bogie Drive Tipping Truck – Plant 73 Replacement	239/22	17/10/22	Volvo Commercial Vehicles Mack Trucks	\$281,105
6/10/2022	7/2022	Plant 91 Replacement – Supply & Delivery of One Rubber Tyred Wheel Loader	295/22	19/12/22	Porter Equipment Australia Pty Ltd	\$350,350
20/12/2022	9/2022	Heavy Patching & Mini Rehabilitation – State, Regional and Local Roads	10/23	23/01/23	Roadworx Surfacing Pty Ltd & Kerway Asphaltting Pty Ltd	Panel Contract
9/01/2023	1/2023	Cowra Drought Water Security: Urban Pipeline Construction	88/23	22/05/2023	Chiverton Estate Pty Ltd t/a Thompson's Irrifab	\$778,158.76
19/01/2022	2/2023	Supply & Delivery of One Prime Mover Truck – Plant 69 Replacement	49/23	27/03/2023	Fuso Truck and Bus Daimler Trucks Albury	\$263,836.66
08/02/2023	3/2023	Supply & Delivery of One Road Maintenance Aggregate Emulsion Sealing Unit – Plant 56 Replacement	91/23	22/05/2023	Tracserv Pty Ltd	\$384,991 with \$50,000 trade-in
16/03/2023	4/2023	Refurbishment of 9 existing cabins at CowraVan Park due to flood damage	116/23	26/06/2023	OMNI Building Group	\$308,200
12/04/2023	5/2023	Dry Plant Hire 2023-25 +1	113/23	26/06/2023	A-Plant Equipment, Brooks Hire Service, Coats Hire Operations, Complaint, Roadworx Surfacing, Rollers Australia, The Stabilising	Panel Contract
12/04/2023	6/2023	Wet Plant Hire 2023-25 +1	114/23	26/06/2023	Aqua Assets, Cooper Civil and Crushing, D & C Earthmoving, Hibbo Hire, Roadworx Surfacing, Rollers Australia, Stabilco, Stabilised Pavements of Australia, The Stabilising	Panel Contract
03/05/2023	7/2023	Traffic Control Services	112/23	26/06/2023	D & D Traffic Management, East Coast Traffic Controllers, Mid West Traffic Management (Orange), Platinum Traffic Services, Work Control	Panel Contract
19/05/2023	8/2023	Billimari Drought Emergency Water Supply. Electrical and Mechanical Fit Out of Bores and Bore Head Manifold Works	115/23	26/06/2023	Chiverton Estate Pty Ltd t/s Thompsons Irrifab	\$186,765.70

## Overseas Visits

Local Government (General) Regulation 2021 Clause 217(1)(a)

Details, including purpose of overseas visits by councillors, council staff or other persons representing council (including visits sponsored by other organisations).

During 2022-2023 there were no overseas trips by members representing Council.

## Modern Slavery Act 2018

Local Government Act 1993 Section 428(4)(c)

Must contain a statement detailing the action taken by the council in relation to any issue raised by the Anti-slavery Commissioner during the year concerning the operations of the council and identified by the Commissioner as being a significant issue.

Anti-slavery Commission – is that no issues have been raised in 2022-2023 period.

Local Government Act 1993 Section 428(4)(d) –

Must contain a statement of steps taken to ensure that goods and services procured by and for the council during the year were not the product of modern slavery within the meaning of the Modern Slavery Act 2018

Cowra Council has agreed to participate in a Modern Slavery Risk Assessment through a project co-ordinated by Central NSW Joint Organisation. This assessment of all of Council's suppliers will then inform Council where greater attention needs to be focused.

## Private Works

Local Government (General) Regulation 2021, Clause 217(1)(a4) & Local Government Act 1993 – Section 67 (2)(b)& (3) –

Include resolutions made concerning work carried out on private land, including:

- details or a summary of any resolutions made under section; and
- details or summary of any work carried out, where the charge is less than the approved fee, the proposed fee to be charged and the total amount subsidised by council.

No resolutions were passed during the 2022-2023 with regards to Section 67 works carried out.

Council applies the following policies with regard to charging for these private works:

- Plant Hire Rates — Reviewed annually. Internal plant hire rates plus 20 per cent
- Labour — Actual costs including 36.9 per cent for on-costs plus 20 per cent
- Materials — Actual costs plus 20 per cent

## Capital Works

Local Government Act 1993 and General Regulation & OLG Capital Expenditure Guidelines - Report on all capital works projects is considered best practice

During the period 2022-2023, no capital works were carried out by Council.

Note 9a in the Annual Financial Statements provides details of infrastructure, property, plant and equipment.

## Section 7.11 contributions and section 7.12 levies

Environment Planning and Assessment Regulation 2021(EPA Reg) cl 218A(1)- Disclosure of how development contributions and development levies have been used or expended under each contributions plan

Environment Planning and Assessment Regulation 2021(EPA Reg) 218A (2)(a),(b),(c),(d),(e),(f),(g)- Details for projects for which contributions or levies have been used must contain:

- project identification number and description
- the kind of public amenity or public service the project relates
- amount of monetary contributions or levies used or expended on project
- percentage of project cost funded by contributions or levies
- amounts expended that have been temporarily borrowed from money to be expended for another purpose under the same or another contributions plan
- value of the land and material public benefit other than money or land
- whether the project is complete

Project identification number and description	Library recoupment	Art Gallery recoupment	Civic Centre Upgrade recoupment	Urban Roads & Related infrastructure	Rural Roads & Related infrastructure	Village Roads & Related infrastructure	Cemetery extension recoupment	Cowra Aquatic Centre Upgrade recoupment	Open Space/ Recreation/ Sporting Facilities	Aerodrome Tarmac Reseal	Section 64
The kind of public amenity or public service the project relates	Civic & Community Facility	Civic & Community Facility	Civic & Community Facility						Local Park & Playground		Water Infrastructure
Amount of monetary contributions or levies used or expended on project	2,234	2,234	15,393	7,997	23,990	3,998	19,992	12,549	4,416	9,596	7,096
Percentage of project cost funded by contributions or levies	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Amounts expended that have been temporarily borrowed from money to be expended for another purpose under the same or another contributions plan	0	0	0	0	0	0	0	0	0	0	0
Value of the land and material public benefit other than money or land	0	0	0	0	0	0	0	0	0	0	0
Whether the project is complete	Yes	Yes	Yes	Ongoing	Ongoing	Ongoing	Yes	Yes	Ongoing	Yes	Ongoing

Environment Planning and Assessment Regulation 218A(3)(a), (b):

■ Total value of all contributions and levies received during the year	\$ 156,000
■ Total value of all contributions and levies expended during the year	\$ 109,000

## Functions Delegated by Council

Local Government (General) Regulation 2021, Reg cl 217(1)(a6) - Statement of all external bodies that exercised functions delegated by council.

During the period 2022-2023, no external bodies exercised functions delegated by the Council.

## Controlling Interests

Local Government (General) Regulation 2021 Clause 217(1)(a7) - Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which council held a controlling interest [whether or not incorporated and whether alone or in conjunction with other councils]

During the period 2022-2023, Council held no controlling interest in any companies.

## Council Participation

Local Government (General) Regulation 2021, Reg cl 217(1)(a8) - Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies (whether or no incorporated) in which the council participated during the year.

During the year, Council participated in a service agreement with Orange City Council for the provision of library services.

## General Manager

Local Government (General) Regulation 2021 Clause 217(1)(b)(i), (ii), (iii), (iv), (v) -

Statement of the total remuneration package of the general manager including:

- I. total value of the salary component of the package
- II. total amount of any bonus, performance or other payments that do not form part of the salary component
- III. 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
- IV. total value of any non-cash benefits for which the general manager may elect under the package
- V. way of fringe benefits tax for any such non-cash benefits.

During the year, the total remuneration comprised in the remuneration package for the General Manager for the 2022-2023 period was \$274,016 including (i)-(v)

## Senior Staff (Directors)

Local Government (General) Regulation 2021, Reg, cl 217(1)(c) (i), (ii), (iii), (iv), (v)

Statement of the total remuneration packages of all senior staff members (other than GM), expressed as the total (not of the individual members) including:

- I. total value of salary components of their packages
- II. total amount of any bonus, performance or other payments that do not form part of salary components of their packages
- III. total amount payable by the council by way of the employer's contribution or salary sacrifice to any superannuation scheme to which any of the may be a contributor
- IV. total value of any non-cash benefits for which any of them may elect under the package
- V. total amount payable by way of fringe benefits tax for any such non-cash benefits.

During the year, three senior staff members (Directors) were employed by Council. The Directors reported directly to the General Manager and held the following positions.

- Director – Infrastructure and Operations
- Director – Corporate Services
- Director – Environmental Services

The total remuneration comprised in the remuneration package for the senior staff members for the 2022-2023 period was \$639,329 including (i)-(v) above.

## Mayor & Councillor Fees

The total amount of money spent on Mayoral and Councillors Fees is paid in accordance with The Local Government Remuneration Tribunal's report on fees to be paid to Mayors and Councillors.

In accordance with the Remuneration Tribunal and in line with Council's budget the total fees paid was \$141,449 as set out below:-

Item	Money Expended
<b>Councillor Fees</b>	\$ 113,849
<b>Mayoral Allowance</b>	\$ 27,600
<b>TOTAL 2022-2023</b>	<b>\$ 141,449</b>

## Expenses & Provision of Facilities to Councillors for Civic Functions

Local Government (General) Regulation 2021 Clause 217 (1)(a1) (i), (ii), (iii), (iiia), (iv), (v), (vi), (vii), (viii)

Total cost during the year of the payment of expenses of, and the provision of facilities to councillors in relation to their civic functions (this amount must equal the reported amount in the financial statements) is as below. In accordance with Council's policy on payment of expenses and the provision of facilities to the Mayor and Councillors, access and use of a room suitably furnished with appropriate office equipment is provided for use by all Councillors.

Item	Total Expended (Exc. GST)
Office equipment - (i) the provision during the year of dedicated office equipment allocated to councillors on a personal basis, such as laptop computers, mobile telephones and landline telephones and facsimile machines installed in councillors' homes (including equipment and line rental costs and internet access costs but not including call costs),	\$ 0
Telephone & Facsimile - (ii) telephone calls made by councillors, including calls made from mobile telephones provided by the council and from landline telephones and facsimile services installed in councillors' homes,	\$ 3,074
Conferences/Seminars - (iii) the attendance of councillors at conferences and seminars,	\$ 25,381
Induction Training & Professional Development - (iiia) the provision of induction training for councillors, supplementary induction training for mayors and professional development programs for mayors and other councillors	\$ 0
Other Training (iv) other training of mayors and councillors and the provision of skill development for mayors and councillors,	\$ 0
Interstate Visits (v) interstate visits undertaken during the year by councillors while representing the council, including the cost of transport, the cost of accommodation and other out-of-pocket travelling expenses,	\$ 0
Overseas Visits (vi) overseas visits undertaken during the year by councillors while representing the council, including the cost of transport, the cost of accommodation and other out-of-pocket travelling expenses,	\$ 0
Spousal/ Partner/ Other Accompanying Person Expenses (vii) the expenses of any spouse, partner or other person who accompanied a councillor in the performance of his or her civic functions, being expenses payable in accordance with the Guidelines for the payment of expenses and the provision of facilities for Mayors and Councillors for Local Councils in NSW prepared by the Secretary from time to time,	\$ 439
Councillor Carers Expenses (viii) expenses involved in the provision of care for a child of, or an immediate family member of, a councillor, to allow the councillor to undertake his or her civic functions,	\$ 0
Civic Function Expenses	\$ 5,947
<b>TOTAL 2022-2023</b>	<b>\$ 34,841</b>

# General Manager's Department

## Induction Training and Ongoing Professional Development

Local Government (General) Regulation 2021 Clause 186

Information about induction training and ongoing professional development:

- the names of any mayor or councillors who completed any induction training course, induction refresher course or supplementary induction course during the year,
- the names of any mayor or councillors who participated in any ongoing professional development program during the year,
- the number of seminars, circulars and other activities delivered as part of the ongoing professional development program during the year.

Councillor name	Course/seminar/conference	Dates attended
Cr Nikki Kiss OAM	LGNSW - Adaptation in action – Infrastructure	July 2022
Cr Nikki Kiss OAM	LGNSW – Adaptation in action – Community Engagement	July 2022
Cr Nikki Kiss OAM	LGNSW – Adaptation in action – Water Management	August 2022
Cr Nikki Kiss OAM	LGNSW – Energy Revolving Funds: funding net zero emission actions	August 2022
Cr Sharon D'Elboux Cr Cheryl Downing Cr Ruth Fagan Cr Nikki Kiss OAM Cr Bill West	LGNSW Annual Conference	October 2022
Cr Peter Wright	Murray Darling Association Conference	September 2022
Cr Nikki Kiss OAM	LGNSW Professional Ethics – Navigating the Grey Zone	October 2022
Cr Cheryl Downing Cr Nikki Kiss OAM	LGNSW - Chairing Effective Meetings	January 2023
Cr Ruth Fagan	NSW Crown Lands – Certificate in Land Management	January 2023
Cr Ruth Fagan	Reappointment as Justice of the Peace	January 2023
Cr Sharon D'Elboux	LGNSW Rural and Regional Summit	February 2023
Cr Sharon D'Elboux	Country Mayor's Association – Political Leaders Forum	February 2023
Cr Ruth Fagan Cr Nikki Kiss OAM Cr Bill West	2023 ALGA National General Assembly	June 2023
Cr Bill West	Australian Council of Local Government Forum	June 2023
Cr Nikki Kiss OAM Cr Bill West	LGNSW Water Management Conference 2023	June 2023

Councillors received email notification of all incoming circulars, notifications and alerts from industry bodies regarding training seminars, relevant conferences and training as they were received by Council throughout the year.

# Financial Report

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## Audited Financial Statements

Local Government Act 1993 and General Regulation Section 428(4)(a) - copy of the council's audited financial reports prepared in accordance with the Local Government Code of Accounting Practice and Financial Reporting (may be an attachment).

The Council's audited Financial Statements for the year ended 30 June 2023 are presented on the following pages.

For an overview of the content of the statements, readers are advised to refer to the Auditors Report in the body of the statements which isolates the salient points to be made in respect of the results.

# Cowra Shire Council

ANNUAL FINANCIAL STATEMENTS  
for the year ended 30 June 2023

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# Cowra Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2023

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# Cowra Shire Council

## General Purpose Financial Statements

for the year ended 30 June 2023

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### Overview

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

116 Kendal Street  
Cowra NSW 2794

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

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

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

Through the use of the internet, we have ensured that our reporting is timely, complete and available at minimum cost. All press releases, financial statements and other information are publicly available on our website: [www.cowracouncil.com.au](http://www.cowracouncil.com.au)

# Cowra Shire Council

## General Purpose Financial Statements

for the year ended 30 June 2023

### Statement by Councillors and Management

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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 25 September 2023.



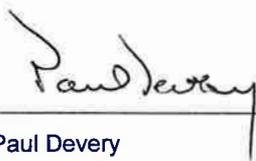
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Cr RA Fagan  
**Mayor**  
25 September 2023



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Cr PR Smith  
**Deputy Mayor**  
25 September 2023



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Paul Devery  
**General Manager**  
25 September 2023



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Michael Jones  
**Responsible Accounting Officer**  
25 September 2023



# Cowra Shire Council

## Statement of Comprehensive Income

for the year ended 30 June 2023

<b>\$ '000</b>	Notes	<b>2023</b>	<b>2022</b>
<b>Net operating result for the year – from Income Statement</b>		<b>8,934</b>	16,731
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	<b>46,397</b>	78,387
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-7	<b>(5,244)</b>	–
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>41,153</b>	78,387
<b>Total other comprehensive income for the year</b>		<b>41,153</b>	78,387
<b>Total comprehensive income for the year attributable to Council</b>		<b>50,087</b>	95,118

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

# Cowra Shire Council

## Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	15,333	10,491
Investments	C1-2	26,771	27,771
Receivables	C1-4	5,321	4,816
Inventories	C1-5	1,367	1,418
Contract assets and contract cost assets	C1-6	4,865	829
Other		39	42
<b>Total current assets</b>		<b>53,696</b>	<b>45,367</b>
<b>Non-current assets</b>			
Inventories	C1-5	149	148
Infrastructure, property, plant and equipment (IPPE)	C1-7	752,271	710,121
Other		174	174
<b>Total non-current assets</b>		<b>752,594</b>	<b>710,443</b>
<b>Total assets</b>		<b>806,290</b>	<b>755,810</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C3-1	2,968	3,158
Contract liabilities	C3-2	6,963	5,277
Borrowings	C3-3	1,380	1,447
Employee benefit provisions	C3-4	5,257	5,038
<b>Total current liabilities</b>		<b>16,568</b>	<b>14,920</b>
<b>Non-current liabilities</b>			
Borrowings	C3-3	12,472	13,852
Employee benefit provisions	C3-4	242	146
Provisions	C3-5	516	487
<b>Total non-current liabilities</b>		<b>13,230</b>	<b>14,485</b>
<b>Total liabilities</b>		<b>29,798</b>	<b>29,405</b>
<b>Net assets</b>		<b>776,492</b>	<b>726,405</b>
<b>EQUITY</b>			
Accumulated surplus	C4-1	237,054	228,120
IPPE revaluation reserve	C4-1	539,438	498,285
<b>Council equity interest</b>		<b>776,492</b>	<b>726,405</b>
<b>Total equity</b>		<b>776,492</b>	<b>726,405</b>

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

## Cowra Shire Council

### Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	2023			2022		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		228,120	498,285	726,405	211,389	419,898	631,287
Net operating result for the year		8,934	–	8,934	16,731	–	16,731
<b>Other comprehensive income</b>							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	46,397	46,397	–	78,387	78,387
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-7	–	(5,244)	(5,244)	–	–	–
<b>Other comprehensive income</b>		<b>–</b>	<b>41,153</b>	<b>41,153</b>	<b>–</b>	<b>78,387</b>	<b>78,387</b>
<b>Total comprehensive income</b>		<b>8,934</b>	<b>41,153</b>	<b>50,087</b>	<b>16,731</b>	<b>78,387</b>	<b>95,118</b>
<b>Closing balance at 30 June</b>		<b>237,054</b>	<b>539,438</b>	<b>776,492</b>	<b>228,120</b>	<b>498,285</b>	<b>726,405</b>

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

# Cowra Shire Council

## Statement of Cash Flows

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Actual 2022
<b>Cash flows from operating activities</b>				
<i>Receipts:</i>				
15,340	Rates and annual charges		15,567	14,825
14,578	User charges and fees		15,927	14,078
741	Interest received		920	236
9,696	Grants and contributions		16,830	24,160
–	Bonds, deposits and retentions received		241	334
2,272	Other		4,360	4,428
<i>Payments:</i>				
(16,094)	Payments to employees		(16,765)	(15,271)
(13,202)	Payments for materials and services		(20,027)	(14,337)
(950)	Borrowing costs		(950)	(1,029)
–	Bonds, deposits and retentions refunded		(48)	(215)
(1,518)	Other		(2,060)	(1,396)
10,863	<b>Net cash flows from operating activities</b>	G1-1	<b>13,995</b>	<b>25,813</b>
<b>Cash flows from investing activities</b>				
<i>Receipts:</i>				
–	Sale of investments		27,771	34,807
–	Sale of real estate assets		391	431
60	Proceeds from sale of IPPE		311	294
<i>Payments:</i>				
–	Purchase of investments		(27,771)	(34,807)
–	Acquisition of term deposits		1,000	(1,350)
(27,553)	Payments for IPPE		(9,408)	(19,386)
(27,493)	<b>Net cash flows from investing activities</b>		<b>(7,706)</b>	<b>(20,011)</b>
<b>Cash flows from financing activities</b>				
<i>Receipts:</i>				
14,043	Proceeds from borrowings		–	–
<i>Payments:</i>				
(1,447)	Repayment of borrowings		(1,447)	(1,384)
12,596	<b>Net cash flows from financing activities</b>		<b>(1,447)</b>	<b>(1,384)</b>
(4,034)	<b>Net change in cash and cash equivalents</b>		<b>4,842</b>	<b>4,418</b>
8,000	Cash and cash equivalents at beginning of year		10,491	6,073
3,966	<b>Cash and cash equivalents at end of year</b>	C1-1	<b>15,333</b>	<b>10,491</b>
30,000	plus: Investments on hand at end of year	C1-2	26,771	27,771
33,966	<b>Total cash, cash equivalents and investments</b>		<b>42,104</b>	<b>38,262</b>

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

# Cowra Shire Council

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# Cowra Shire Council

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## A About Council and these financial statements

### A1-1 Basis of preparation

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These financial statements were authorised for issue by Council on 28 October 2023. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

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

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

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

Council is a not for-profit entity.

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

#### **Historical cost convention**

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

#### **Significant accounting estimates and judgements**

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

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

#### **Critical accounting estimates and assumptions**

Council makes estimates and assumptions concerning the future.

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

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

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

#### **Significant judgements in applying the Council's accounting policies**

- i. Impairment of receivables – refer Note C1-4.
- ii. Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and / or AASB 1058 *Income of Not-for-Profit Entities* – refer to Notes B2-2 – B2-4.

### **Monies and other assets received by Council**

#### **The Consolidated Fund**

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

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

- General purpose operations
- Water service
- Sewerage service
- Waste Fund

## A1-1 Basis of preparation (continued)

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### The Trust Fund

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

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

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

Council does not make use of volunteer services for its operations and therefore no income or expenses have been bought in.

### New accounting standards and interpretations issued but not yet effective

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

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

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

### New accounting standards adopted during the year

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 2023.

None of those newly adopted standards had an impact on Council's reported financial position, financial performance and/or associated financial statement.

## B Financial Performance

### B1 Functions or activities

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

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

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
<b>Functions or activities</b>										
Civic Activities	48	62	969	979	(921)	(917)	–	16	–	–
Administration	389	267	5,609	4,212	(5,220)	(3,945)	271	161	40,794	31,715
Public Order and Safety	1,277	4,300	1,203	1,210	74	3,090	1,159	4,199	7,740	9,671
Health	–	–	–	–	–	–	–	–	1,146	905
Environment	6,080	5,736	6,140	5,364	(60)	372	86	293	30,858	28,825
Community Services and Education	12	65	247	231	(235)	(166)	10	63	659	688
Housing and community amenities	1,224	1,321	3,243	2,650	(2,019)	(1,329)	172	267	2,996	2,796
Water Supplies	7,920	11,759	7,720	7,313	200	4,446	1,133	5,540	99,030	93,475
Sewerage services	4,007	3,853	3,856	3,549	151	304	7	22	56,369	54,452
Recreation and culture	1,339	964	4,710	4,058	(3,371)	(3,094)	711	578	51,384	40,959
Mining, manufacture and construction	–	–	72	70	(72)	(70)	–	–	424	494
Transport and communications	9,004	5,765	4,982	3,107	4,022	2,658	8,340	4,858	510,356	486,857
Economic affairs	7,370	5,964	6,981	4,566	389	1,398	118	–	4,534	4,973
General purpose income	15,996	13,984	–	–	15,996	13,984	7,489	6,581	–	–
<b>Total functions and activities</b>	<b>54,666</b>	<b>54,040</b>	<b>45,732</b>	<b>37,309</b>	<b>8,934</b>	<b>16,731</b>	<b>19,496</b>	<b>22,578</b>	<b>806,290</b>	<b>755,810</b>

## B1-2 Components of functions or activities

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

### Civic Activities

Includes costs relating to Council's role as a component of democratic government, including elections, members' fees and expenses, subscriptions to local authority associations, meetings of Council and policy-making committees, public disclosure (e.g. GIPA), and legislative compliance.

### Administration

Includes corporate support and other support services, engineering works, and any Council policy compliance.

### Public Order and Safety

Fire and emergency services levy, fire protection, emergency services, enforcement of regulations and animal control.

### Health

Inspection & food control.

### Environment

Noxious plants and insect/vermin control; other environmental protection; solid waste management, including domestic waste; other waste management; street cleaning, drainage and stormwater management.

### Community Services and Education

Youth services; aged and disabled persons services.

### Housing and community amenities

Public cemeteries; public conveniences; street lighting; town planning; housing and other community amenities.

### Water Supplies

### Sewerage services

### Recreation and culture

Public libraries; art galleries; community centres and halls, sporting grounds and venues; swimming pools; parks; gardens; and cultural services.

### Mining, manufacture and construction

Building control, quarries and pits.

### Transport and communications

Urban local, urban regional, sealed and unsealed roads, bridges, footpaths, parking areas, bus shelters and aerodromes.

### Economic affairs

Caravan parks; tourism and area promotion; industrial development promotion; sale yards; real estate development; and other business undertakings.

### General purpose income

Includes rates and annual charges excluding water and sewer, non-capital general purpose grants, interest on overdue rates and charges, and interest on investments excluding externally restricted assets.

## B2 Sources of income

### B2-1 Rates and annual charges

\$ '000	2023	2022
<b>Ordinary rates</b>		
Residential	2,768	2,683
Farmland	3,265	3,204
Mining	22	21
Business	1,471	1,406
Less: pensioner rebates (mandatory)	(176)	(183)
<b>Rates levied to ratepayers</b>	<b>7,350</b>	<b>7,131</b>
Pensioner rate subsidies received	97	101
<b>Total ordinary rates</b>	<b>7,447</b>	<b>7,232</b>
<b>Annual charges (pursuant to s496, 496A, 496B, 501 &amp; 611)</b>		
Domestic waste management services	2,814	2,688
Water supply services	1,969	1,904
Sewerage services	3,047	2,963
Waste management services (non-domestic)	266	256
Less: pensioner rebates (mandatory)	(345)	(355)
<b>Annual charges levied</b>	<b>7,751</b>	<b>7,456</b>
Pensioner annual charges subsidies received:		
– Water	61	63
– Sewerage	40	42
– Domestic waste management	88	90
<b>Total annual charges</b>	<b>7,940</b>	<b>7,651</b>
<b>Total rates and annual charges</b>	<b>15,387</b>	<b>14,883</b>
<b>Timing of revenue recognition for rates and annual charges</b>		
Rates and annual charges recognised at a point in time	15,387	14,883
<b>Total rates and annual charges</b>	<b>15,387</b>	<b>14,883</b>

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

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

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

## B2-2 User charges and fees

\$ '000	2023	2022
<b>Specific user charges (per s502 - specific 'actual use' charges)</b>		
Water supply services	4,628	4,140
Sewerage services	736	707
<b>Total specific user charges</b>	<b>5,364</b>	<b>4,847</b>
<b>Other user charges and fees</b>		
<b>(i) Fees and charges – statutory and regulatory functions (per s608)</b>		
Planning and building regulation	407	399
Private works – section 67	61	53
<b>Total fees and charges – statutory/regulatory</b>	<b>468</b>	<b>452</b>
<b>(ii) Fees and charges – other (incl. general user charges (per s608))</b>		
Caravan park	449	597
Cemeteries	430	343
Community centres	179	195
Library and art gallery	6	4
Refuse and effluent disposal	153	149
Transport for NSW works (state roads not controlled by Council)	6,163	4,847
Saleyards	453	467
Sundry sales	94	75
Swimming centres	184	147
Waste disposal tipping fees	1,364	975
Water connection fees	181	184
Other	37	62
<b>Total fees and charges – other</b>	<b>9,693</b>	<b>8,045</b>
<b>Total other user charges and fees</b>	<b>10,161</b>	<b>8,497</b>
<b>Total user charges and fees</b>	<b>15,525</b>	<b>13,344</b>
<b>Timing of revenue recognition for user charges and fees</b>		
User charges and fees recognised at a point in time	15,525	13,344
<b>Total user charges and fees</b>	<b>15,525</b>	<b>13,344</b>

### 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.

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	2023	2022
Fines	16	25
Diesel rebate	66	96
Insurance claims recoveries	447	–
Recycling income (non-domestic)	1,595	1,783
Cultural and community activities	26	27
Insurance rebate	55	49
Lease back contributions	126	117
Rural Fire Service reimbursement	90	54
<b>Total other revenue</b>	<b>2,421</b>	<b>2,151</b>

### Timing of revenue recognition for other revenue

Other revenue recognised at a point in time	2,421	2,151
<b>Total other revenue</b>	<b>2,421</b>	<b>2,151</b>

### 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 are recognised as revenue when the service has been provided, the payment is received, whichever occurs first.

Fines are recognised when the penalty is paid.

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	Operating 2023	Operating 2022	Capital 2023	Capital 2022
<b>General purpose grants and non-developer contributions (untied)</b>				
<b>General purpose (untied)</b>				
<b>Current year allocation</b>				
Financial assistance – general component	922	1,764	–	–
Financial assistance – local roads component	623	805	–	–
<b>Payment in advance - future year allocation</b>				
Financial assistance – general component	4,101	2,761	–	–
Financial assistance – local roads component	1,843	1,251	–	–
<b>Amount recognised as income during current year</b>	<b>7,489</b>	<b>6,581</b>	<b>–</b>	<b>–</b>
<b>Special purpose grants and non-developer contributions (tied)</b>				
<b>Cash contributions</b>				
Water supplies	71	44	1,035	5,438
Community care	10	63	–	–
Community centres	–	–	–	260
Employment and training programs	64	136	–	–
Environmental programs	117	99	–	80
Heritage and cultural	–	7	–	–
Library	99	98	9	–
LIRS subsidy	20	30	–	–
NSW rural fire services	–	–	803	2,725
Street lighting	66	157	–	–
Recreation and culture	288	37	522	467
Transport (other roads and bridges funding)	3,749	44	3,475	2,512
Transport (roads to recovery)	–	1,210	–	–
Community services	–	8	–	–
Other specific grants	8	–	–	–
Transport for NSW contributions (regional roads, block grant)	1,159	535	–	400
Tourism	–	10	–	–
<b>Total special purpose grants and non-developer contributions – cash</b>	<b>5,651</b>	<b>2,478</b>	<b>5,844</b>	<b>11,882</b>
<b>Non-cash contributions</b>				
Bushfire services	–	–	356	1,474
<b>Total other contributions – non-cash</b>	<b>–</b>	<b>–</b>	<b>356</b>	<b>1,474</b>
<b>Total special purpose grants and non-developer contributions (tied)</b>	<b>5,651</b>	<b>2,478</b>	<b>6,200</b>	<b>13,356</b>
<b>Total grants and non-developer contributions</b>	<b>13,140</b>	<b>9,059</b>	<b>6,200</b>	<b>13,356</b>
<b>Comprising:</b>				
– Commonwealth funding	7,489	7,826	2,701	1,033
– State funding	5,648	1,135	3,499	12,323
– Other funding	3	98	–	–
	<b>13,140</b>	<b>9,059</b>	<b>6,200</b>	<b>13,356</b>

## B2-4 Grants and contributions (continued)

## Developer contributions

\$ '000	Notes	<b>Operating 2023</b>	Operating 2022	<b>Capital 2023</b>	Capital 2022
<b>Developer contributions: (s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b>	G3				
<b>Cash contributions</b>					
S 7.11 – contributions towards amenities/services		–	–	24	44
S 7.12 – fixed development consent levies		–	–	118	69
S 64 – water supply contributions		–	–	7	28
S 64 – sewerage service contributions		–	–	7	22
<b>Total developer contributions – cash</b>		<b>–</b>	<b>–</b>	<b>156</b>	<b>163</b>
<b>Total developer contributions</b>		<b>–</b>	<b>–</b>	<b>156</b>	<b>163</b>
<b>Total contributions</b>		<b>–</b>	<b>–</b>	<b>156</b>	<b>163</b>
<b>Total grants and contributions</b>		<b>13,140</b>	<b>9,059</b>	<b>6,356</b>	<b>13,519</b>
<b>Timing of revenue recognition for grants and contributions</b>					
Grants and contributions recognised over time		–	–	5,041	8,676
Grants and contributions recognised at a point in time		13,140	9,059	1,315	4,843
<b>Total grants and contributions</b>		<b>13,140</b>	<b>9,059</b>	<b>6,356</b>	<b>13,519</b>

## B2-4 Grants and contributions (continued)

### Unspent grants and contributions

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

\$ '000	Operating 2023	Operating 2022	Capital 2023	Capital 2022
<b>Unspent grants and contributions (non-developer)</b>				
Unspent funds at 1 July	492	617	5,269	2,536
<b>Add:</b> operating grants recognised as income in the current period but not yet spent	2,622	415	–	–
<b>Add:</b> Funds received and not recognised as revenue in the current year	–	–	3,757	5,071
<b>Less:</b> capital grants recognised in a previous reporting period now spent	(286)	(489)	–	–
<b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year	(24)	(51)	(2,047)	(2,338)
<b>Unspent funds at 30 June</b>	<b>2,804</b>	<b>492</b>	<b>6,979</b>	<b>5,269</b>
<b>Contributions (developer)</b>				
Unspent funds at 1 July	–	–	163	184
<b>Add:</b> contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	–	–	133	163
<b>Less:</b> contributions recognised as revenue in previous years that have been spent during the reporting year	–	–	(78)	(184)
<b>Unspent contributions at 30 June</b>	<b>–</b>	<b>–</b>	<b>218</b>	<b>163</b>

### 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 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.

## B2-4 Grants and contributions (continued)

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### **Developer contributions**

Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of sections 7.4, 7.11 and 7.12 of the *Environmental Planning and Assessment Act 1979* (EP&A Act).

While Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon receipt by Council, due to the possibility that individual development consents may not be acted upon by the applicant and, accordingly, would not be payable to Council.

Developer contributions may only be expended for the purposes for which the contributions were required, but Council may apply contributions according to the priorities established in work schedules for the contribution plan.

### **Other grants and contributions**

Assets, including cash, received from other grants and contributions are recognised at fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

## B2-5 Interest and investment income

\$ '000	2023	2022
<b>Interest on financial assets measured at amortised cost</b>		
– Overdue rates and annual charges (incl. special purpose rates)	142	117
– Cash and investments	1,067	144
<b>Total interest and investment income</b>	<b>1,209</b>	<b>261</b>
<b>Interest and investment income is attributable to:</b>		
<b>Unrestricted investments/financial assets:</b>		
Overdue rates and annual charges (general fund)	51	42
General Council cash and investments	1,005	129
<b>Restricted investments/funds – external:</b>		
Development contributions		
– Section 7.11 & 7.12	5	1
– Section 64	4	–
Water fund operations	41	36
Sewerage fund operations	81	36
Domestic waste management operations	22	17
<b>Total interest and investment income</b>	<b>1,209</b>	<b>261</b>

### Accounting policy

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

## B2-6 Other income

\$ '000	Notes	2023	2022
<b>Rental income</b>			
<b>Other lease income</b>			
Aerodrome land		33	32
Fire Control Centre		–	4
Treatment Works land		12	12
Visitors Centre & Cafe		46	44
Other Council properties		118	114
<b>Total other lease income</b>		<b>209</b>	<b>206</b>
<b>Total rental income</b>	C2-2	<b>209</b>	<b>206</b>
<b>Total other income</b>		<b>209</b>	<b>206</b>

## B3 Costs of providing services

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

\$ '000	2023	2022
Salaries and wages	12,695	12,149
Employee leave entitlements (ELE)	2,960	2,309
Superannuation – defined contribution plans	1,364	1,248
Superannuation – defined benefit plans	221	248
Workers' compensation insurance	615	502
Fringe benefit tax (FBT)	18	22
<b>Total employee costs</b>	<b>17,873</b>	<b>16,478</b>
Less: capitalised costs	(792)	(1,213)
<b>Total employee costs expensed</b>	<b>17,081</b>	<b>15,265</b>
Number of 'full-time equivalent' employees (FTE) at year end	185	182
Number of 'full-time equivalent' employees (FTE) at year end (incl. vacancies)	197	194

#### Accounting policy

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

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

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

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note E3-1 for more information.

## B3-2 Materials and services

\$ '000	Notes	2023	2022
Raw materials and consumables		6,190	4,558
Contractor costs		8,186	4,637
Audit Fees	F2-1	67	64
<b>Previously other expenses:</b>			
Councillor and Mayoral fees and associated expenses	F1-2	192	179
Advertising		186	225
Bank charges		52	43
Electricity and heating		1,010	1,091
Insurance		769	469
Office expenses (including computer expenses)		123	50
Postage		51	17
Printing and stationery		39	45
Repairs and maintenance		19	–
Street lighting		243	143
Telephone and communications		186	229
Valuation fees		62	59
Travel expenses		73	46
Training costs (other than salaries and wages)		125	116
<b>Legal expenses:</b>			
– Legal expenses: planning and development		1	13
– Legal expenses: other		51	34
Expenses from leases of low value assets		18	50
<b>Total materials and services</b>		<b>17,643</b>	<b>12,068</b>
<b>Total materials and services</b>		<b>17,643</b>	<b>12,068</b>

### Accounting policy

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

## B3-3 Borrowing costs

\$ '000	Notes	2023	2022
<b>(i) Interest bearing liability costs</b>			
Interest on loans		945	1,025
<b>Total interest bearing liability costs</b>		<b>945</b>	<b>1,025</b>
<b>Total interest bearing liability costs expensed</b>		<b>945</b>	<b>1,025</b>
<b>(ii) Other borrowing costs</b>			
Discount adjustments relating to movements in provisions (other than ELE)			
– Remediation liabilities	C3-5	29	27
<b>Total other borrowing costs</b>		<b>29</b>	<b>27</b>
<b>Total borrowing costs expensed</b>		<b>974</b>	<b>1,052</b>

### Accounting policy

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

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

\$ '000	Notes	2023	2022
<b>Depreciation and amortisation</b>			
Plant and equipment		1,382	1,305
Office equipment		100	55
Furniture and fittings		4	4
<b>Infrastructure:</b>	C1-7		
– Buildings		997	726
– Roads		1,662	1,424
– Bridges		159	144
– Footpaths		142	127
– Other road assets		59	51
– Stormwater drainage		297	277
– Water supply network		2,225	1,972
– Sewerage network		966	885
– Swimming pools		133	122
– Other open space/recreational assets		192	174
– Aerodrome		57	50
<b>Other assets:</b>			
– Other		321	316
<b>Reinstatement, rehabilitation and restoration assets:</b>			
– Quarry asset	C3-5,C1-7	5	5
<b>Total gross depreciation and amortisation costs</b>		<b>8,701</b>	<b>7,637</b>
<b>Total depreciation and amortisation costs</b>		<b>8,701</b>	<b>7,637</b>
<b>Impairment / revaluation decrement of IPPE</b>			
<b>Infrastructure:</b>	C1-7		
– Roads		4,834	–
Other assets		410	–
<b>Total gross IPPE impairment / revaluation decrement costs</b>		<b>5,244</b>	<b>–</b>
Amounts taken through revaluation reserve	C1-7	(5,244)	–
<b>Total IPPE impairment / revaluation decrement costs charged to Income Statement</b>		<b>–</b>	<b>–</b>
<b>Total depreciation, amortisation and impairment for non-financial assets</b>		<b>8,701</b>	<b>7,637</b>

### 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 Note C1-7 for IPPE assets.

#### Impairment of non-financial assets

Other 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	2023	2022
<b>Other</b>		
Contributions/levies to other levels of government	947	930
Emergency services levy (includes FRNSW, SES, and RFS levies)	386	357
<b>Total other</b>	<b>1,333</b>	<b>1,287</b>
<b>Total other expenses</b>	<b>1,333</b>	<b>1,287</b>

### Accounting policy

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

## B4 Gains or losses

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

\$ '000	Notes	2023	2022
<b>Gain (or loss) on disposal of plant and equipment</b>	C1-7		
Proceeds from disposal – plant and equipment		311	294
Less: carrying amount of plant and equipment assets sold/written off		(176)	(8)
<b>Gain (or loss) on disposal</b>		<b>135</b>	<b>286</b>
<b>Gain (or loss) on disposal of real estate assets held for sale</b>	C1-5		
Proceeds from disposal – real estate assets		391	431
Less: carrying amount of real estate assets sold/written off		(107)	(100)
<b>Gain (or loss) on disposal</b>		<b>284</b>	<b>331</b>
<b>Gain (or loss) on disposal of investments</b>	C1-2		
Proceeds from disposal/redemptions/maturities – investments		27,771	34,807
Less: carrying amount of investments sold/redeemed/matured		(27,771)	(34,807)
<b>Gain (or loss) on disposal</b>		<b>-</b>	<b>-</b>
<b>Net gain (or loss) from disposal of assets</b>		<b>419</b>	<b>617</b>

### Accounting policy

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

## B5 Performance against budget

### B5-1 Material budget variations

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

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

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

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

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
<b>Revenues</b>				
<b>Other revenues</b>	2,048	2,421	373	18% <b>F</b>
Income from other revenues was higher due to \$447,000 received for insurance claims following the flooding in November 2022.				
<b>Operating grants and contributions</b>	5,925	13,140	7,215	122% <b>F</b>
Grants of \$4.4 million were received for road repairs following the November flood and an additional \$3.00 million in financial assistance grant due to 100% of the 2023/24 allocation being paid in advance prior to 30 June.				
<b>Capital grants and contributions</b>	3,772	6,356	2,584	69% <b>F</b>
Grants that were originally unbudgeted were received for water supply drought management, \$1 million, Rural Fire Service new headquarters, \$200,000 and Local Roads and Community Infrastructure \$1.5 million.				
<b>Interest and investment revenue</b>	741	1,209	468	63% <b>F</b>
Interest and investment revenue was significantly higher due to the increase in interest rates.				
<b>Net gains from disposal of assets</b>	146	419	273	187% <b>F</b>
Council sold more blocks of land in the airport industrial estate than originally budgeted.				
<b>Expenses</b>				
<b>Materials and services</b>	12,930	17,643	(4,713)	(36)% <b>U</b>
Materials and services costs were significantly higher due to expenditure on road repairs following the November 2022 flooding. The works were funded through additional grants.				
<b>Depreciation, amortisation and impairment of non-financial assets</b>	7,470	8,701	(1,231)	(16)% <b>U</b>
Depreciation expenses were higher as council was required to index all asset classes as at 30 June 2022 due to the higher inflation rates.				
<b>Other expenses</b>	1,518	1,333	185	12% <b>F</b>
Councils contribution to Emergency Services (RFS, SES & FRNSW) was less than original budget due to the NSW Government pausing the proposed increase.				

## B5-1 Material budget variations (continued)

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
<b>Statement of cash flows</b>				
<b>Cash flows from operating activities</b>	<b>10,863</b>	<b>13,995</b>	<b>3,132</b>	<b>29% F</b>
Cash flow from operating activities was higher due to the additional grants received.				
<b>Cash flows from investing activities</b>	<b>(27,493)</b>	<b>(7,706)</b>	<b>19,787</b>	<b>(72)% F</b>
A number of capital projects including West Cowra Sewerage were delayed or not commenced.				
<b>Cash flows from financing activities</b>	<b>12,596</b>	<b>(1,447)</b>	<b>(14,043)</b>	<b>(111)% U</b>
Council did not borrow the \$14 million proposed as projects were delayed.				

## C Financial position

### C1 Assets we manage

#### C1-1 Cash and cash equivalents

\$ '000	2023	2022
<b>Cash assets</b>		
Cash on hand and at bank	833	4,491
Cash equivalent assets		
– Deposits at call	13,000	4,500
– Short-term deposits	1,500	1,500
<b>Total cash and cash equivalents</b>	<b>15,333</b>	<b>10,491</b>

#### Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	15,333	10,491
<b>Balance as per the Statement of Cash Flows</b>	<b>15,333</b>	<b>10,491</b>

#### Accounting policy

For Statement of Cash Flow presentation purposes, cash and cash equivalents includes 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.

## C1-2 Financial investments

\$ '000	2023		2022	
	Current	Non-current	Current	Non-current
<b>Debt securities at amortised cost</b>				
Long term deposits	26,771	–	27,771	–
<b>Total</b>	<b>26,771</b>	<b>–</b>	<b>27,771</b>	<b>–</b>
<b>Total financial investments</b>	<b>26,771</b>	<b>–</b>	<b>27,771</b>	<b>–</b>
<b>Total cash assets, cash equivalents and investments</b>	<b>42,104</b>	<b>–</b>	<b>38,262</b>	<b>–</b>

### 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

Council classifies all its financial assets as loans and receivable.

### 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.

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

\$ '000	2023	2022
(a) Externally restricted cash, cash equivalents and investments		
<b>Total cash, cash equivalents and investments</b>	<b>42,104</b>	38,262
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>15,232</b>	14,975
<b>External restrictions</b>		
<b>External restrictions – included in liabilities</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	3,664	2,226
Specific purpose unexpended grants – water fund	3,300	3,051
<b>External restrictions – included in liabilities</b>	<b>6,964</b>	5,277
<b>External restrictions</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	127	82
Developer contributions – sewer fund	92	81
Specific purpose unexpended grants – general fund	2,819	484
Water fund	5,017	6,281
Sewer fund	9,384	8,442
Sewerage services – Wyangala Sewerage Treatment Plant	1,305	1,491
Domestic waste management	1,164	1,149
<b>External restrictions – other</b>	<b>19,908</b>	18,010
<b>Total external restrictions</b>	<b>26,872</b>	23,287

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

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

<b>\$ '000</b>	<b>2023</b>	<b>2022</b>
<b>(b) Internal allocations</b>		
<b>Internal allocations</b>		
At 30 June, Council has internally allocated funds to the following:		
Plant and vehicle replacement	2,642	2,684
Infrastructure (Built Asset) replacement	1,883	1,249
Employees leave entitlement	961	1,022
Carry over works	391	411
Deposits, retentions and bonds	804	611
Art Gallery	3	3
Aquatics centre capital renewal	1,253	–
Bad debts	74	67
Business assistance	77	77
Caravan Park	883	965
Depot redevelopment	59	80
Election	77	42
Financial assistance advance payment	2,069	4,012
Gravel rehabilitation	429	399
Lachlan River precinct	141	141
Pedestrian and cycle plan	50	50
Saleyards	24	25
RMS Warranty	250	250
Waste	977	–
Waste Long Service Leave	142	113
Statewide	123	116
Statecover	129	160
Civic Centre	22	11
Peace Precinct	8	8
<b>Total internal allocations</b>	<b>13,471</b>	<b>12,496</b>

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

## C1-4 Receivables

\$ '000	2023	2023	2022	2022
	Current	Non-current	Current	Non-current
Rates and annual charges	2,409	–	2,558	–
User charges and fees	2,327	–	1,813	–
Private works	11	–	13	–
Accrued revenues				
– Interest on investments	357	–	68	–
Deferred debtors	6	–	6	–
Government grants and subsidies	114	–	154	–
Net GST receivable	110	–	217	–
<b>Total</b>	<b>5,334</b>	<b>–</b>	<b>4,829</b>	<b>–</b>
<b>Less: provision for impairment</b>				
User charges and fees	(13)	–	(13)	–
<b>Total provision for impairment – receivables</b>	<b>(13)</b>	<b>–</b>	<b>(13)</b>	<b>–</b>
<b>Total net receivables</b>	<b>5,321</b>	<b>–</b>	<b>4,816</b>	<b>–</b>

### 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 estimating ECL, 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.

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

When considering the ECL for rates and annual charges 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.

Credit losses are measured at 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.

Council writes off a 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 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.

## C1-5 Inventories

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
<b>(i) Inventories at cost</b>				
Real estate for resale	231	149	449	148
Stores and materials	1,136	–	969	–
<b>Total inventories at cost</b>	<b>1,367</b>	<b>149</b>	<b>1,418</b>	<b>148</b>
<b>Total inventories</b>	<b>1,367</b>	<b>149</b>	<b>1,418</b>	<b>148</b>

### (i) Other disclosures

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
<b>(a) Details for real estate development</b>				
Residential	–	149	–	148
Industrial/commercial	231	–	449	–
<b>Total real estate for resale</b>	<b>231</b>	<b>149</b>	<b>449</b>	<b>148</b>
– Transfers in from (out to) Note C1-7	(110)	–	–	–
<b>Accounting policy</b>				

### Raw materials and stores, work in progress and finished goods

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

### Land held for resale

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

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

## C1-6 Contract assets and Contract cost assets

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Contract assets	4,865	-	829	-
<b>Total contract assets and contract cost assets</b>	<b>4,865</b>	<b>-</b>	<b>829</b>	<b>-</b>

### Contract assets

Other	4,865	-	829	-
<b>Total contract assets</b>	<b>4,865</b>	<b>-</b>	<b>829</b>	<b>-</b>

### **Significant changes in contract assets**

There were numerous new grant funded programs that had not reached milestones and therefore not invoiced as at 30 June.

### Accounting policy

#### **Contract assets**

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

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

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

## C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period								At 30 June 2023		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in equity)	WIP transfers	Tfrs from/(to) real estate assets (Note C1-5)	Revaluation increments/ (decrements) to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
<b>\$ '000</b>														
Capital work in progress	8,495	–	8,495	2,149	1,534	–	–	–	(628)	–	–	11,550	–	11,550
Plant and equipment	26,602	(17,978)	8,624	–	1,875	(137)	(1,382)	–	–	–	–	27,363	(18,383)	8,980
Office equipment	675	(125)	550	–	39	–	(100)	–	–	–	–	714	(225)	489
Furniture and fittings	55	(51)	4	–	–	–	(4)	–	–	–	–	55	(55)	–
<b>Land:</b>														
– Operational land	12,561	–	12,561	–	–	–	–	–	–	110	(1,911)	10,760	–	10,760
– Community land	22,248	–	22,248	–	–	–	–	–	–	–	10,659	32,907	–	32,907
<b>Infrastructure:</b>														
– Buildings	47,537	(21,890)	25,647	22	272	–	(997)	–	555	–	(1,241)	42,621	(18,363)	24,258
– Roads	157,454	(42,937)	114,517	2,089	–	–	(1,662)	(4,834)	–	–	6,670	168,848	(52,068)	116,780
– Bridges	29,509	(5,879)	23,630	–	–	–	(159)	–	–	–	1,386	31,252	(6,395)	24,857
– Footpaths	15,814	(3,227)	12,587	–	313	–	(142)	–	21	–	736	17,084	(3,569)	13,515
– Other road assets	2,978	(739)	2,239	114	–	–	(59)	–	–	–	–	3,091	(797)	2,294
– Bulk earthworks (non-depreciable)	319,951	–	319,951	–	–	–	–	–	–	–	18,909	338,860	–	338,860
– Stormwater drainage	39,502	(12,052)	27,450	46	–	–	(297)	–	–	–	2,094	42,594	(13,301)	29,293
– Water supply network	145,777	(69,991)	75,786	491	159	–	(2,225)	–	–	–	5,672	157,666	(77,783)	79,883
– Sewerage network	63,372	(22,423)	40,949	99	15	–	(966)	–	–	–	3,083	68,372	(25,192)	43,180
– Swimming pools	4,936	(3,095)	1,841	–	–	–	(133)	–	–	–	122	5,289	(3,459)	1,830
– Other open space/recreational assets	5,709	(2,156)	3,553	–	254	(39)	(192)	–	2	–	–	5,892	(2,314)	3,578
– Aerodrome	5,173	(1,426)	3,747	–	–	–	(57)	–	50	–	218	5,529	(1,571)	3,958
<b>Other assets:</b>														
– Other	9,204	(3,538)	5,666	23	270	–	(321)	(410)	–	–	–	9,497	(4,269)	5,228
<b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b>														
– Quarry assets	174	(98)	76	–	–	–	(5)	–	–	–	–	174	(103)	71
<b>Total infrastructure, property, plant and equipment</b>	<b>917,726</b>	<b>(207,605)</b>	<b>710,121</b>	<b>5,033</b>	<b>4,731</b>	<b>(176)</b>	<b>(8,701)</b>	<b>(5,244)</b>	<b>–</b>	<b>110</b>	<b>46,397</b>	<b>980,118</b>	<b>(227,847)</b>	<b>752,271</b>

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

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

By aggregated asset class	At 1 July 2021			Asset movements during the reporting period							At 30 June 2022		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
<b>\$ '000</b>													
Capital work in progress	4,872	–	4,872	1,604	6,090	–	–	(4,071)	–	–	8,495	–	8,495
Plant and equipment	25,408	(17,320)	8,088	–	1,840	(8)	(1,305)	9	–	–	26,602	(17,978)	8,624
Office equipment	400	(70)	330	196	62	–	(55)	17	–	–	675	(125)	550
Furniture and fittings	55	(47)	8	–	–	–	(4)	–	–	–	55	(51)	4
<b>Land:</b>													
– Operational land	7,431	–	7,431	–	–	–	–	–	–	5,130	12,561	–	12,561
– Community land	16,413	–	16,413	–	–	–	–	–	–	5,835	22,248	–	22,248
<b>Infrastructure:</b>													
– Buildings	35,996	(18,083)	17,913	578	4,075	–	(726)	992	–	2,815	47,537	(21,890)	25,647
– Roads	137,449	(37,457)	99,992	4,181	406	–	(1,424)	1,081	–	10,281	157,454	(42,937)	114,517
– Bridges	26,722	(5,180)	21,542	–	–	–	(144)	–	–	2,232	29,509	(5,879)	23,630
– Footpaths	14,080	(2,795)	11,285	148	35	–	(127)	82	–	1,164	15,814	(3,227)	12,587
– Other road assets (including bulk earthworks)	2,506	(687)	1,819	21	–	–	(51)	450	–	–	2,978	(739)	2,239
– Bulk earthworks (non-depreciable)	289,732	–	289,732	–	–	–	–	–	–	30,219	319,951	–	319,951
– Stormwater drainage	36,922	(11,018)	25,904	10	–	–	(277)	96	–	1,717	39,502	(12,052)	27,450
– Water supply network	128,885	(65,370)	63,515	949	237	–	(1,972)	739	–	12,318	145,777	(69,991)	75,786
– Sewerage network	61,605	(26,137)	35,468	77	5	–	(885)	116	–	6,168	63,372	(22,423)	40,949
– Swimming pools	4,500	(2,700)	1,800	–	–	–	(122)	–	–	163	4,936	(3,095)	1,841
– Aerodrome	4,603	(1,242)	3,361	–	–	–	(50)	91	–	345	5,173	(1,426)	3,747
– Other open space/recreational assets	5,125	(1,981)	3,144	29	264	–	(174)	287	3	–	5,709	(2,156)	3,553
<b>Other assets:</b>													
– Other	9,043	(3,222)	5,821	30	23	–	(316)	111	(3)	–	9,204	(3,538)	5,666
<b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b>													
– Quarry assets	174	(93)	81	–	–	–	(5)	–	–	–	174	(98)	76
<b>Total infrastructure, property, plant and equipment</b>	<b>811,921</b>	<b>(193,402)</b>	<b>618,519</b>	<b>7,823</b>	<b>13,037</b>	<b>(8)</b>	<b>(7,637)</b>	<b>–</b>	<b>–</b>	<b>78,387</b>	<b>917,726</b>	<b>(207,605)</b>	<b>710,121</b>

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

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

### Accounting policy

#### 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 carrying amount of the asset 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:

<b>Plant and equipment</b>	Years	<b>Other equipment</b>	Years
Office equipment	4	Playground equipment	5 to 15
Office furniture	20	Benches, seats etc.	10 to 20
Computer equipment	4		
Vehicles	5 to 8	<b>Buildings</b>	
Heavy plant/road making equipment	5 to 20	Buildings: masonry	50
Other plant and equipment	5 to 30		
<b>Water and sewer assets</b>		<b>Stormwater assets</b>	
Dams and reservoirs	80 to 100	Drains	100
Bores	20 to 40	Culverts	50 to 75
Reticulation pipes: PVC	70 to 80	Flood control structures	80 to 100
Reticulation pipes: other	25 to 75		
Pumps and telemetry	15 to 20		
<b>Transportation assets</b>		<b>Other infrastructure assets</b>	
Sealed roads: surface	62	Bulk earthworks	infinite
Sealed roads: structure	166	Swimming pools	50
Unsealed roads	55	Other open space/recreational assets	50 to 100
Bridge: concrete	75 to 250	Other infrastructure	5 to 100

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 5 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 and Environment – Water.

For the year ended 30 June 2023 the following other asset categories were also indexed back to the date of their most recent revaluations:

- Swimming pool (based on NSW Consumer Price Index for non-residential building construction)
- Roads, bridges, footpaths, and bulk earthworks (based on NSW Consumer Price Index for road and bridge construction)
- Stormwater drainage (based on the NSW Reference Rates Manual Water and Sewerage Construction Cost Indices)

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

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

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.

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 firefighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the firefighting equipment has been purchased or constructed".

Until such time as discussions on this matter have concluded and the legislation changed, Council will recognise rural fire service assets including land, buildings, plant and vehicles.

## Infrastructure, property, plant and equipment – current year impairments

\$ '000	2023	2022
<b>(iii) Impairment losses recognised direct to equity (ARR):</b>		
– On site cabins at caravan park damaged by flooding in November	410	–
– Unsealed roads damaged by flooding in November	1,164	–
– Sealed roads damaged by flooding in November	3,670	–
<b>Total impairment losses</b>	<b>5,244</b>	<b>–</b>
<b>Impairment of assets – direct to equity (ARR)</b>	<b>5,244</b>	<b>–</b>

## C2 Leasing activities

### C2-1 Council as a lessee

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

#### Terms and conditions of leases

##### Office and IT equipment

Leases for photocopiers and IT equipment are considered low value assets. The leases range from 4 to 5 years with no renewal option, the payments are fixed, however some of the leases include variable payments based on usage.

#### (a) Income Statement

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

\$ '000	2023	2022
Expenses relating to low-value leases	18	50
	<b>18</b>	<b>50</b>

#### (b) Statement of Cash Flows

Total cash outflow for leases	18	50
	<b>18</b>	<b>50</b>

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

Council has a lease at significantly below market for a parcel of land used as a carpark.

The lease fee is \$10 per annum. The use of the right-to-use asset is restricted by the lessors to specified for carparking which Council must provide, these services are detailed in the leases.

Council does not believe that the lease is 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.

#### Exceptions to lease accounting

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

#### Leases at significantly below market value / Concessionary leases

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

## C2-2 Council as a lessor

### Operating leases

Council leases out a number of properties to community groups and to private individuals for grazing purposes; 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	2023	2022
<b>(ii) Assets held as property, plant and equipment</b>		
Council provides operating leases on Council buildings for the purpose of community groups and grazing licences, the table below relates to operating leases on assets disclosed in C1-7.		
Lease income (excluding variable lease payments not dependent on an index or rate)	209	206
<b>Total income relating to operating leases for Council assets</b>	<b>209</b>	<b>206</b>

### Amount of IPPE leased out by Council under operating leases

Land	4,908	7,115
Buildings	2,201	4,479
<b>Total amount of IPPE leased out by Council under operating leases</b>	<b>7,109</b>	<b>11,594</b>

### (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	204	164
1–2 years	88	120
2–3 years	88	85
3–4 years	34	84
4–5 years	6	33
> 5 years	50	51
<b>Total undiscounted lease payments to be received</b>	<b>470</b>	<b>537</b>

### Accounting policy

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

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

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

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

## C3 Liabilities of Council

### C3-1 Payables

\$ '000	2023	2023	2022	2022
	Current	Non-current	Current	Non-current
Goods and services – operating expenditure	1,038	–	1,491	–
Accrued expenses:				
– Borrowings	65	–	70	–
– Salaries and wages	183	–	120	–
– Other expenditure accruals	208	–	227	–
Security bonds, deposits and retentions	804	–	611	–
Prepaid rates	670	–	639	–
<b>Total payables</b>	<b>2,968</b>	<b>–</b>	<b>3,158</b>	<b>–</b>

#### Accounting policy

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

#### Payables

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

## C3-2 Contract Liabilities

\$ '000	Notes	2023 Current	2023 Non-current	2022 Current	2022 Non-current
<b>Grants and contributions received in advance:</b>					
Unexpended capital grants (to construct Council controlled assets)	(i)	6,963	-	5,253	-
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	-	-	24	-
<b>Total grants received in advance</b>		<b>6,963</b>	<b>-</b>	<b>5,277</b>	<b>-</b>
<b>Total contract liabilities</b>		<b>6,963</b>	<b>-</b>	<b>5,277</b>	<b>-</b>

### Notes

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

(ii) The contract liability relates to grants received prior to the revenue recognition criteria in AASB 15 being satisfied since the performance obligations are ongoing.

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

\$ '000	2023	2022
<b>Grants and contributions received in advance:</b>		
Capital grants (to construct Council controlled assets)	2,047	2,338
Operating grants (received prior to performance obligation being satisfied)	24	51
<b>Total revenue recognised that was included in the contract liability balance at the beginning of the period</b>	<b>2,071</b>	<b>2,389</b>

### Significant changes in contract liabilities

Council received several large grants that could not be spent in the financial year including Fixing Local Roads, Public Open Spaces and Safe and Secure Water.

### Accounting policy

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

## C3-3 Borrowings

\$ '000	2023	2023	2022	2022
	Current	Non-current	Current	Non-current
Loans – secured <sup>1</sup>	1,380	12,472	1,447	13,852
<b>Total borrowings</b>	<b>1,380</b>	<b>12,472</b>	<b>1,447</b>	<b>13,852</b>

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

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note E2-1.

### (a) Changes in liabilities arising from financing activities

\$ '000	2022		Non-cash movements				2023
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	15,299	(1,447)	–	–	–	–	13,852
<b>Total liabilities from financing activities</b>	<b>15,299</b>	<b>(1,447)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>13,852</b>

\$ '000	2021		Non-cash movements				2022
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	16,683	(1,384)	–	–	–	–	15,299
<b>Total liabilities from financing activities</b>	<b>16,683</b>	<b>(1,384)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>15,299</b>

### (b) Financing arrangements

\$ '000	2023	2022
<b>Total facilities</b>		
Bank overdraft facilities <sup>1</sup>	500	500
Credit cards/purchase cards	60	60
<b>Total financing arrangements</b>	<b>560</b>	<b>560</b>
<b>Drawn facilities</b>		
– Credit cards/purchase cards	25	22
<b>Total drawn financing arrangements</b>	<b>25</b>	<b>22</b>
<b>Undrawn facilities</b>		
– Bank overdraft facilities	500	500
– Credit cards/purchase cards	35	38
<b>Total undrawn financing arrangements</b>	<b>535</b>	<b>538</b>

(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

### C3-3 Borrowings (continued)

transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or borrowing costs.

### C3-4 Employee benefit provisions

\$ '000	2023	2023	2022	2022
	Current	Non-current	Current	Non-current
Annual leave	1,702	–	1,676	–
Long service leave	3,530	242	3,319	146
Time in lieu	25	–	43	–
<b>Total employee benefit provisions</b>	<b>5,257</b>	<b>242</b>	<b>5,038</b>	<b>146</b>

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

\$ '000	2023	2022
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	3,899	3,744
	<b>3,899</b>	<b>3,744</b>

#### 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 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	2023		2022	
	Current	Non-Current	Current	Non-Current
<b>Asset remediation/restoration:</b>				
Asset remediation/restoration (future works)	–	516	–	487
<b>Sub-total – asset remediation/restoration</b>	<b>–</b>	<b>516</b>	<b>–</b>	<b>487</b>
<b>Total provisions</b>	<b>–</b>	<b>516</b>	<b>–</b>	<b>487</b>

### Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
<b>2023</b>		
At beginning of year	487	487
Unwinding of discount	29	29
Total other provisions at end of year	516	516
<b>2022</b>		
At beginning of year	460	460
Unwinding of discount	27	27
Total other provisions at end of year	487	487

### 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.

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

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

#### Asset remediation – tips and quarries

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

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

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

## C4 Reserves

### C4-1 Nature and purpose of reserves

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#### **IPPE Revaluation reserve**

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

## 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 2023	Water 2023	Sewer 2023
<b>Income from continuing operations</b>			
Rates and annual charges	10,455	1,918	3,014
User charges and fees	9,813	4,823	889
Interest and investment revenue	1,083	41	85
Other revenues	2,404	5	12
Grants and contributions provided for operating purposes	13,049	91	–
Grants and contributions provided for capital purposes	5,307	1,042	7
Net gains from disposal of assets	419	–	–
Other income	209	–	–
<b>Total income from continuing operations</b>	<b>42,739</b>	<b>7,920</b>	<b>4,007</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	15,441	1,184	456
Materials and services	11,688	4,023	1,932
Borrowing costs	243	241	490
Depreciation, amortisation and impairment of non-financial assets	5,472	2,252	977
Other expenses	1,313	19	1
<b>Total expenses from continuing operations</b>	<b>34,157</b>	<b>7,719</b>	<b>3,856</b>
<b>Operating result from continuing operations</b>	<b>8,582</b>	<b>201</b>	<b>151</b>
<b>Net operating result for the year</b>	<b>8,582</b>	<b>201</b>	<b>151</b>
<b>Net operating result attributable to each council fund</b>	<b>8,582</b>	<b>201</b>	<b>151</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>3,275</b>	<b>(841)</b>	<b>144</b>

## D1-2 Statement of Financial Position by fund

\$ '000	General 2023	Water 2023	Sewer 2023
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	9,456	2,817	3,060
Investments	13,550	5,500	7,721
Receivables	2,677	1,956	688
Inventories	1,367	–	–
Contract assets and contract cost assets	4,844	21	–
Other	39	–	–
<b>Total current assets</b>	<b>31,933</b>	<b>10,294</b>	<b>11,469</b>
<b>Non-current assets</b>			
Inventories	149	–	–
Infrastructure, property, plant and equipment	619,635	87,736	44,900
Other	174	–	–
<b>Total non-current assets</b>	<b>619,958</b>	<b>87,736</b>	<b>44,900</b>
<b>Total assets</b>	<b>651,891</b>	<b>98,030</b>	<b>56,369</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	2,876	54	38
Contract liabilities	4,663	2,300	–
Borrowings	543	668	169
Employee benefit provision	4,862	338	57
<b>Total current liabilities</b>	<b>12,944</b>	<b>3,360</b>	<b>264</b>
<b>Non-current liabilities</b>			
Borrowings	3,857	2,843	5,772
Employee benefit provision	197	34	11
Provisions	516	–	–
<b>Total non-current liabilities</b>	<b>4,570</b>	<b>2,877</b>	<b>5,783</b>
<b>Total liabilities</b>	<b>17,514</b>	<b>6,237</b>	<b>6,047</b>
<b>Net assets</b>	<b>634,377</b>	<b>91,793</b>	<b>50,322</b>
<b>EQUITY</b>			
Accumulated surplus	184,742	22,418	29,894
Revaluation reserves	449,635	69,375	20,428
<b>Council equity interest</b>	<b>634,377</b>	<b>91,793</b>	<b>50,322</b>
<b>Total equity</b>	<b>634,377</b>	<b>91,793</b>	<b>50,322</b>

## D2 Interests in other entities

### D2-1 Unconsolidated structured entities

Council did not consolidate the following structured entities:

\$ '000	2023	2022
<b>Cowra Tourism</b>		
Council contributes to the operation of Cowra Tourism and has an agreement to provide financial support. The agreement expired on 30 June 2023.		
<b>Nature of risks relating to the Unconsolidated Structured Entity</b>		
Council currently contributes \$360,836 to the operation of the organisation including part funding of an Events Management Officer, and donation of 71.6% of rent.		
Council has no obligation to meet any costs other than the contribution amount.		
Losses (or expenses) incurred by Council relating to the Structured Entity	361	352

## E Risks and accounting uncertainties

### E1-1 Risks relating to financial instruments held

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's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance team manages the cash and Investments portfolio with the assistance of independent advisors. Council has an investment policy which complies with the s 625 of the Act and the Ministerial Investment Order. The policy is regularly reviewed by Council and a monthly investment report is provided to Council setting out the make-up performance of the portfolio as required by local government regulations.

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 the finance team under policies approved by the Councillors.

The fair value of Council's financial assets and financial liabilities approximates their carrying amount.

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.

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.
- **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	2023	2022
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	421	383

## 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.

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.

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	
<b>2023</b>				
Gross carrying amount	602	1,713	94	2,409
2022				
Gross carrying amount	594	1,841	123	2,558

##### 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	
<b>2023</b>						
Gross carrying amount	6,436	402	410	440	102	7,790
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	13.00%	0.17%
<b>ECL provision</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>13</b>	<b>13</b>
2022						
Gross carrying amount	2,941	130	2	2	25	3,100
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	72.00%	0.58%
<b>ECL provision</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>18</b>	<b>18</b>

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

### (c) Liquidity risk

Payables 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 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 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
<b>2023</b>							
Payables	0.00%	804	2,164	–	–	2,968	2,968
Borrowings	6.36%	–	2,249	6,309	12,892	21,450	13,852
<b>Total financial liabilities</b>		<b>804</b>	<b>4,413</b>	<b>6,309</b>	<b>12,892</b>	<b>24,418</b>	<b>16,820</b>
<b>2022</b>							
Payables	0.00%	611	2,547	–	–	3,158	3,158
Borrowings	6.36%	–	2,391	7,013	14,437	23,841	15,299
<b>Total financial liabilities</b>		<b>611</b>	<b>4,938</b>	<b>7,013</b>	<b>14,437</b>	<b>26,999</b>	<b>18,457</b>

## E2-1 Fair value measurement

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

– Infrastructure, property, plant and equipment

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

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

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

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

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

\$ '000	Notes	Fair value measurement hierarchy					
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2023	2022	2023	2022	2023	2022
<b>Recurring fair value measurements</b>							
<b>Infrastructure, property, plant and equipment</b>	C1-7						
Plant and equipment		–	–	8,980	8,624	8,980	8,624
Office furniture		–	–	489	550	489	550
Furniture and fittings		–	–	–	4	–	4
Operational land		2,435	2,817	8,325	9,744	10,760	12,561
Community land		–	–	32,907	22,248	32,907	22,248
Buildings		646	642	23,612	25,005	24,258	25,647
Roads		–	–	116,780	114,517	116,780	114,517
Bridges		–	–	24,857	23,629	24,857	23,629
Footpaths		–	–	13,515	12,587	13,515	12,587
Other Road Assets		–	–	2,294	2,240	2,294	2,240
Bulk earthworks		–	–	338,860	319,951	338,860	319,951
Stormwater drainage		–	–	29,293	27,450	29,293	27,450
Water supply		–	–	79,883	75,786	79,883	75,786
Sewerage network		–	–	43,180	40,948	43,180	40,948
Swimming pools		–	–	1,830	1,841	1,830	1,841
Other recreational assets		–	–	3,578	3,553	3,578	3,553
Other assets		–	–	5,228	5,667	5,228	5,667
Quarry assets		–	–	71	76	71	76
Aerodrome		–	–	3,958	3,747	3,958	3,747
Work in Progress		–	–	11,550	8,495	11,550	8,495
<b>Total infrastructure, property, plant and equipment</b>		<b>3,081</b>	<b>3,459</b>	<b>749,190</b>	<b>706,662</b>	<b>752,271</b>	<b>710,121</b>

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

Valuation Techniques: 'Cost approach'

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

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

**Office Equipment** – Computers, servers

Valuation Techniques: 'Cost approach'

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

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

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

Valuation Techniques: 'Cost approach'

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

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

**Operational Land** – Industrial land, quarries, aerodrome, depot.

Valuation Techniques: 'Market approach'

Inputs Used (Levels 2 and 3): Land area and characteristics, rate per square metre, zoning restrictions, geographical location, sales of comparable land, proximity to services.

Asset Val were engaged, to inspect, analyse, compare the operational land assets and to provide a comprehensive valuation in accordance with AASB and OLG as at 30 June 2023.

Under the NSW Legislation we have considered the subject land and the surrounding land to determine the form of valuation, taking into account the land characteristics, location, zoning, proximity to services. Market Value of Land as stated as per the Australian Property Institute in accordance with the guidelines "... the estimated amount for which an asset should exchange on the date of valuation between a willing buyer and a willing seller in an arm's length transaction after proper marketing wherein the parties have each acted knowledgeably, prudently and without compulsion." "Asset includes property." Council has identified the subject property by a copy of the location map and the plans provided by Cowra Council and based upon our visual inspection.

**Community Land** – Parkland, sporting grounds, reserves, land under public buildings (halls & community centres)

Valuation Techniques: 'Market approach' adjusted for restrictions

Inputs Used (Level 3): The NSW Valuer General's valuations (as at 1 July 2022)

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

Community Land:

- Cannot be sold;
- Cannot be leased, licensed, or any other estate granted over the land for more than 21 years; and

## E2-1 Fair value measurement (continued)

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- Must have a plan of management for it.

**Buildings** – Community halls, toilet blocks, council offices, library, civic centre, works depot

Valuation Techniques: 'Cost approach'

Inputs Used (Levels 2 and 3): Unit rates, useful life, asset condition, use of site, zoning and other restrictions.

Council's Buildings were valued by Asset Val as at 30 June 2023. Asset Val provided a valuation for each building based on applying a unit rate to a structure or a square metre rate to a building, based on its current replacement cost, which is the lowest cost of replacing the economic benefits of the existing asset using modern technology.

Asset Val estimated the Total Life and Residual Life of each building/structure and, where the building is considered a complex asset, for each component, as they have useful lives different from those of the non-current assets to which they relate. In regard to componentisation, Paragraph 43 of AASB116 requires each part of the asset with a cost that is significant in relation to the asset be depreciated separately (structure, internal finishes, electrical services, mechanical services, fire/security and roof).

**Roads** – Road surface, pavement, formation, major earthworks

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Replacement cost, split between short-life and long-life part, valuation profile and consumption score

Council's road infrastructure assets were last valued on 30 June 2020 by APV Valuers & Asset Management. As per Paragraph 43 of AASB116, Council's roads infrastructure assets were segmented and componentised into the following categories (each representing a significant part of the overall asset):

- Road Surface
- Pavement
- Formation & Major Earthworks
- Kerb and Gutter
- Culverts

Roads – Sealed and Unsealed, Culverts and Kerb Gutter

Valuations were performed by APV Valuers & Asset Management using the assets data in Council's Asset Management System.

At 30 June 2023, Council undertook a fair value assessment to index this asset class using relevant, publicly available indices, to ensure that the carrying value approximates fair value.

**Bridges** – (excluding culverts under 6 metres in length)

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Replacement cost, split between short-life and long-life part, valuation profile and consumption score

Council's bridge infrastructure assets were last valued on 30 June 2020 by APV Valuers & Asset Management.

At 30 June 2023, Council undertook a fair value assessment to index this asset class using relevant, publicly available indices, to ensure that the carrying value approximates fair value.

**Footpaths** – Footways including cycleways

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Replacement cost, split between short-life and long-life part, valuation profile and consumption score

Council's bridge infrastructure assets were last valued on 30 June 2020 by APV Valuers & Asset Management.

At 30 June 2023, Council undertook a fair value assessment to index this asset class using relevant, publicly available indices, to ensure that the carrying value approximates fair value.

**Stormwater Drainage** – includes pits, drains

Valuation Techniques: 'Cost approach'

## E2-1 Fair value measurement (continued)

Inputs Used (Level 3): Replacement cost, split between short-life and long-life part, valuation profile and consumption score

Council's bridge infrastructure assets were last valued on 30 June 2020 by APV Valuers & Asset Management

At 30 June 2023, Council undertook a fair value assessment to index this asset class using relevant, publicly available indices, to ensure that the carrying value approximates fair value.

**Water Supply** – water mains, pump stations, treatment plant, reservoirs, meters

Valuation Techniques: 'Cost approach'

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

Council's water supply assets were valued by Australis Asset Advisory Group as at 30 June 2022. The assets were indexed as at 30 June 2023 based on the Department of Planning and Environment - Water (DPE) - Reference Rates Manual.

The asset register was compiled in 2012 using Council GIS data with modifications made to achieve the correct level of componentisation and to collect additional details regarding material and capacities of the assets.

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

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

Valuation Techniques: 'Cost approach'

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

Council's sewerage network assets were valued by Australis Asset Advisory Group as at 30 June 2022. The assets were indexed as at 30 June 2023 based on the Department of Planning and Environment - Water (DPE) Reference Rates Manual.

The asset register was compiled in 2012 using Council GIS data with modifications made to achieve the correct level of componentisation and to collect additional details regarding material and capacities of the assets.

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

**Swimming Pool** Council's swimming pool was last valued as at 30 June 2021 based on pool upgrade feasibility reports produced by a consultant.

At 30 June 2023, Council undertook a fair value assessment to index this asset class using relevant, publicly available indices, to ensure that the carrying value approximates fair value.

**Other Assets** – Structures, Skate Park, Netball Courts, Cricket Nets, Basketball Courts, Caravan Park Cabins, Play Units, Memorials and Sheds

Council's other assets have been revalued in house by council staff as at 30 June 2021.

By using a combination of market information, unit rates and an expert knowledge in that area. The fair value was assessed by identifying individual assets, location and its services to the public.

Structures and shelters were valued by an independent valuer (Scott Fullarton Valuations Pty Ltd). The process included inspection, analysis and comparison with related assets and to provide a comprehensive valuation in accordance with AASB and OLG. The Gross Replacement Value is determined as at the date of valuation to allow for replacement with similar improvements in a condition equal to, but not better nor more extensive than, its condition when new. An additional allowance is made for professional costs such as architect, surveyor and consulting engineer fees. If the date of valuation differs significantly from the policy commencement date, then an adjustment to the value may be necessary.

BBQs - Market price based on quotation.

Balance of the assets in this class are based on internal knowledge of Manager – Cowra Services and Manager – Assets.

**Quarry Assets** – Reinstatement, rehabilitation and restoration

Valuation Techniques: 'Cost approach'

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

## E2-1 Fair value measurement (continued)

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It has been recognised that there will be significant costs associated with the closure and post closure management of the landfill and quarry sites. Closure of the landfill and quarry sites will involve a wide range of activities including final capping of the landfill waste and site re-vegetation, monitoring of landfill gas, revision of the surface water management system and leachate management infrastructure to suit post-closure operation.

Valuations are based on actual timing of costs and future environmental management requirement.

## E2-1 Fair value measurement (continued)

### Fair value measurements using significant unobservable inputs (level 3)

#### c. The valuation process for level 3 fair value measurements

The valuation processes have been described above.

Management determines who will undertake the valuations.

The level 3 valuations are reviewed by councils assets and finance staff post valuation.

Valuations are undertaken in house with the exception of Operational Land, Buildings, Roads including bridges, footpaths and bulk earthworks, stormwater drainage, water and sewer assets treatment plants which were valued by external valuers appointed by council.

#### b. 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
<b>Infrastructure, property, plant and equipment</b>		
Plant and equipment	Cost used to approximate fair value	Gross replacement cost, residual value, remaining useful life
Office furniture	Cost used to approximate fair value	Gross replacement cost, residual value, remaining useful life
Furniture and fittings	Cost used to approximate fair value	Gross replacement cost, residual value, remaining useful life
Operational land	Market Value	Price per sq metre
Community land	Land values obtained from NSW Valuer General	Land value, land area
Buildings	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Roads	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Bridges	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Footpaths	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Other Road Assets	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Bulk earthworks	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Stormwater drainage	Cost used to approximate fair value	Unit rates, asset condition, remaining useful life
Water supply	NSW Reference Rates Manual	Unit rates, asset condition, remaining useful life
Sewerage network	NSW Reference Rates Manual	Unit rates, asset condition, remaining useful life
Swimming pools	Cost used to approximate fair value	Gross replacement cost, asset condition, remaining useful life
Other recreational assets	Cost used to approximate fair value	Gross replacement cost, asset condition, remaining useful life
Aerodrome	Cost used to approximate fair value	Gross replacement cost, residual value, remaining useful life
Other assets	Cost used to approximate fair value	Gross replacement cost, asset condition, remaining useful life
Quarry assets	Cost used to approximate fair value	Discounted Future Cash Flow, remaining life, remediation cost estimates
Work in Progress	Cost used to approximate fair value	Gross replacement cost, residual value, remaining 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	Total IPP&E	
	2023	2022
<b>Opening balance</b>	<b>706,662</b>	616,217
<b>Total gains or losses for the period</b>		
Recognised in other comprehensive income – revaluation surplus	<b>46,750</b>	77,146
<b>Other movements</b>		
Transfers from/(to) another asset class	<b>110</b>	–
Purchases (GBV)	<b>9,764</b>	20,860
Disposals (WDV)	<b>(176)</b>	(8)
Depreciation and impairment	<b>(13,920)</b>	(7,553)
<b>Closing balance</b>	<b>749,190</b>	706,662

### Highest and best use

All of Council's non-financial assets are considered as being utilised for their highest and best use.

## E3-1 Contingencies

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

### LIABILITIES NOT RECOGNISED

#### 1. Guarantees

##### (i) Defined benefit superannuation contribution plans

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

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

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

##### *Description of the funding arrangements.*

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

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

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

\* For 180 Point Members, Employers are required to contribute 8.0% of salaries for the year ending 30 June 2023 (increasing to 8.5% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2022. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

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

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

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

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

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

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

## E3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2023 was \$135,977. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2022.

Council's expected contribution to the plan for the next annual reporting period is \$157,416. The amount of additional contributions included in the total employer contribution advised above is \$64,274.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2023 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,290.9	
Past Service Liabilities	2,236.1	102.4%
Vested Benefits	2,253.6	101.7%

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

The share of any funding surplus or deficit that can be attributed to Council is .32%

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

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

Investment return	6.0% per annum
Salary inflation *	3.5% per annum
Increase in CPI	6.0% for 22/23 2.5% per annum thereafter

\* Plus promotional increases

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

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by December 2023.

### (ii) Statewide Limited

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

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

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

### (iii) StateCover Limited

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

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

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

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

## E3-1 Contingencies (continued)

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### (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.

## ASSETS NOT RECOGNISED

### (i) Land under roads

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30/6/08.

### (ii) Infringement notices/fines

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

## F People and relationships

### F1 Related party disclosures

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

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

The aggregate amount of KMP compensation included in the Income Statement is:

\$ '000	2023	2022
<b>Compensation:</b>		
Short-term benefits	1,018	964
Other long-term benefits	46	63
<b>Total</b>	<b>1,064</b>	<b>1,027</b>

#### Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of KMP using Council services (e.g. access to library or Council swimming pool) will not be disclosed.

Nature of the transaction	Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
<b>\$ '000</b>					
<b>2023</b>					
Employee expenses relating to close family members of KMP	61	10	Council staff award	-	-
<b>2022</b>					
Employee expenses relating to close family members of KMP	58	8	Council staff award	-	-

Council owes \$10,445 for 3 days payroll and accrued leave balances.

## F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2023	2022
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	28	23
Councillors' fees	114	97
Other Councillors' expenses (including Mayor)	50	59
<b>Total</b>	<b>192</b>	<b>179</b>

## F2 Other relationships

### F2-1 Audit fees

\$ '000	2023	2022
During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms		
<b>Auditors of the Council - NSW Auditor-General:</b>		
<b>(i) Audit and other assurance services</b>		
Audit and review of financial statements	60	56
<b>Remuneration for audit and other assurance services</b>	<b>60</b>	<b>56</b>
<b>Total Auditor-General remuneration</b>	<b>60</b>	<b>56</b>
<b>Non NSW Auditor-General audit firms</b>		
<b>(i) Audit and other assurance services</b>		
Other audit and assurance services	7	8
<b>Remuneration for audit and other assurance services</b>	<b>7</b>	<b>8</b>
<b>Total remuneration of non NSW Auditor-General audit firms</b>	<b>7</b>	<b>8</b>
<b>Total audit fees</b>	<b>67</b>	<b>64</b>

## G Other matters

### G1-1 Statement of Cash Flows information

#### (a) Reconciliation of net operating result to cash provided from operating activities

\$ '000	2023	2022
<b>Net operating result from Income Statement</b>	<b>8,934</b>	16,731
<b>Add / (less) non-cash items:</b>		
Depreciation and amortisation	8,701	7,637
(Gain) / loss on disposal of assets	(419)	(617)
Non-cash capital grants and contributions	(356)	(1,474)
Unwinding of discount rates on reinstatement provisions	29	27
<b>Movements in operating assets and liabilities and other cash items:</b>		
(Increase) / decrease of receivables	(505)	(340)
(Increase) / decrease of inventories	(167)	(8)
(Increase) / decrease of other current assets	3	(9)
(Increase) / decrease of contract asset	(4,036)	458
Increase / (decrease) in payables	(453)	519
Increase / (decrease) in accrued interest payable	(5)	(4)
Increase / (decrease) in other accrued expenses payable	44	148
Increase / (decrease) in other liabilities	224	189
Increase / (decrease) in contract liabilities	1,686	2,682
Increase / (decrease) in employee benefit provision	315	(126)
<b>Net cash flows from operating activities</b>	<b>13,995</b>	<b>25,813</b>

#### (b) Non-cash investing and financing activities

Bushfire grants	356	1,474
<b>Total non-cash investing and financing activities</b>	<b>356</b>	<b>1,474</b>

## G2-1 Commitments

### Capital commitments (exclusive of GST)

\$ '000	2023	2022
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
<b>Property, plant and equipment</b>		
Sewerage and water infrastructure	866	1,422
Buildings	64	181
Plant and equipment	1,005	461
Road infrastructure	–	639
<b>Total commitments</b>	<b>1,935</b>	<b>2,703</b>
<b>These expenditures are payable as follows:</b>		
Within the next year	1,935	2,703
<b>Total payable</b>	<b>1,935</b>	<b>2,703</b>
<b>Sources for funding of capital commitments:</b>		
Future grants and contributions	930	2,242
Internally restricted reserves	1,005	461
<b>Total sources of funding</b>	<b>1,935</b>	<b>2,703</b>

## G3 Statement of developer contributions as at 30 June 2023

### G3-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2022	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
Other	25	24	–	–	1	(32)	–	18	–
<b>S7.11 contributions – under a plan</b>	25	24	–	–	1	(32)	–	18	–
<b>S7.12 levies – under a plan</b>	57	118	–	–	4	(70)	–	109	–
<b>Total S7.11 and S7.12 revenue under plans</b>	82	142	–	–	5	(102)	–	127	–
S64 contributions	81	14	–	–	4	(7)	–	92	–
<b>Total contributions</b>	<b>163</b>	<b>156</b>	<b>–</b>	<b>–</b>	<b>9</b>	<b>(109)</b>	<b>–</b>	<b>219</b>	<b>–</b>

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

### G3-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2022	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
<b>CONTRIBUTION PLAN NUMBER – COWRA SHIRE COUNCIL</b>									
Other	25	24	–	–	1	(32)	–	18	–
<b>Total</b>	<b>25</b>	<b>24</b>	<b>–</b>	<b>–</b>	<b>1</b>	<b>(32)</b>	<b>–</b>	<b>18</b>	<b>–</b>

### S7.12 Levies – under a plan

<b>CONTRIBUTION PLAN NUMBER – COWRA SHIRE COUNCIL</b>									
Other	57	118	–	–	4	(70)	–	109	–
<b>Total</b>	<b>57</b>	<b>118</b>	<b>–</b>	<b>–</b>	<b>4</b>	<b>(70)</b>	<b>–</b>	<b>109</b>	<b>–</b>

## G4 Statement of performance measures

### G4-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2023	Indicator 2023	Indicators 2022      2021		Benchmark
<b>1. Operating performance ratio</b>					
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>2,159</b>	<b>4.51%</b>	6.50%	0.77%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>47,891</b>				
<b>2. Own source operating revenue ratio</b>					
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	<b>34,751</b>	<b>64.06%</b>	57.74%	57.36%	> 60.00%
Total continuing operating revenue <sup>1</sup>	<b>54,247</b>				
<b>3. Unrestricted current ratio</b>					
Current assets less all external restrictions	<b>24,159</b>	<b>5.51x</b>	4.16x	4.33x	> 1.50x
Current liabilities less specific purpose liabilities	<b>4,381</b>				
<b>4. Debt service cover ratio</b>					
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>11,834</b>	<b>4.89x</b>	4.63x	3.61x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<b>2,421</b>				
<b>5. Rates and annual charges outstanding percentage</b>					
Rates and annual charges outstanding	<b>2,409</b>	<b>13.32%</b>	14.68%	14.49%	< 10.00%
Rates and annual charges collectable	<b>18,087</b>				
<b>6. Cash expense cover ratio</b>					
Current year's cash and cash equivalents plus all term deposits	<b>42,104</b>	<b>12.23 months</b>	13.65 months	11.08 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	<b>3,441</b>				

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

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

## G4-2 Statement of performance measures by fund

\$ '000	General Indicators <sup>3</sup>		Water Indicators		Sewer Indicators		Benchmark
	2023	2022	2023	2022	2023	2022	
<b>1. Operating performance ratio</b>							
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>7.72%</b>	11.20%	<b>(12.23)%</b>	(16.23)%	<b>3.60%</b>	7.36%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>							
<b>2. Own source operating revenue ratio</b>							
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>56.63%</b>	55.00%	<b>85.69%</b>	52.88%	<b>99.83%</b>	99.43%	> 60.00%
Total continuing operating revenue <sup>1</sup>							
<b>3. Unrestricted current ratio</b>							
Current assets less all external restrictions	<b>5.15x</b>	3.98x	<b>(34.28)x</b>	9.47x	<b>52.67x</b>	41.43x	> 1.50x
Current liabilities less specific purpose liabilities							
<b>4. Debt service cover ratio</b>							
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>9.53x</b>	9.14x	<b>1.89x</b>	1.44x	<b>2.49x</b>	2.59x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
<b>5. Rates and annual charges outstanding percentage</b>							
Rates and annual charges outstanding	<b>11.17%</b>	12.52%	<b>22.30%</b>	25.34%	<b>14.02%</b>	14.11%	< 10.00%
Rates and annual charges collectable							
<b>6. Cash expense cover ratio</b>							
Current year's cash and cash equivalents plus all term deposits	<b>8.58 months</b>	10.73 months	<b>16.36 months</b>	13.71 months	<b>42.60 months</b>	30.49 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(1) - (2) Refer to Notes at Note G4-1 above.

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

**End of the audited financial statements**

## H Additional Council disclosures (unaudited)

### H1-1 Council information and contact details

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**Principal place of business:**

116 Kendal Street  
Cowra NSW 2794

#### Contact details

**Mailing Address:**

Private Bag 342  
Cowra NSW 2794

**Telephone:** 02 6340 2000

**Facsimile:** 02 6340 2011

**Opening hours:**

Monday to Friday  
8:30am to 4:30 pm

**Internet:** [www.cowracouncil.com.au](http://www.cowracouncil.com.au)

**Email:** [council@cowra.nsw.gov.au](mailto:council@cowra.nsw.gov.au)

#### Officers

**General Manager**

Paul Devery

**Responsible Accounting Officer**

Michael Jones

#### Elected members

**Mayor**

Cr RA Fagan

**Councillors**

Cr P Smith - Deputy Mayor

Cr SL D'Elboux

Cr CA Downing

Cr NM Kiss

Cr JA Smith

Cr E Watt

Cr WJ West

Cr PB Wright

#### Other information

**ABN:** 26 739 454 579



## INDEPENDENT AUDITOR'S REPORT

### Report on the general purpose financial statements

#### Cowra Shire Council

To the Councillors of Cowra Shire Council

### Opinion

I have audited the accompanying financial statements of Cowra Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2023, the Statement of Financial Position as at 30 June 2023, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
  - have been prepared, in all material respects, in accordance with the requirements of this Division
  - are consistent with the Council's accounting records
  - present fairly, in all material respects, the financial position of the Council as at 30 June 2023, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

### Basis for Opinion

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

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

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

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

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

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

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

## **Other Information**

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

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

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

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

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

My objectives are to:

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

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements.

Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://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.

A handwritten signature in black ink, reading 'Monique Bartley'. The signature is written in a cursive style with a large, stylized 'M' and 'B'.

Monique Bartley  
Delegate of the Auditor-General for New South Wales

28 October 2023  
SYDNEY



Cr Ruth Fagan  
 Mayor  
 Cowra Shire Council  
 Private Bag 342  
 COWRA NSW 2794

Contact: Monique Bartley  
 Phone no: 02 9275 7204  
 Our ref: R008-16585809-46749

28 October 2023

Dear Mayor

## Report on the Conduct of the Audit for the year ended 30 June 2023 Cowra Shire Council

I have audited the general purpose financial statements (GPFS) of the Cowra Shire Council (the Council) for the year ended 30 June 2023 as required by section 415 of the *Local Government Act 1993* (the Act).

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

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2023 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

### INCOME STATEMENT

#### Operating result

	2023 \$m	2022 \$m	Variance %
Rates and annual charges revenue	15.4	14.9	↑ 3.4
Grants and contributions revenue	19.5	22.6	↓ 13.7
Operating result from continuing operations	8.9	16.7	↓ 46.7
Net operating result before capital grants and contributions	2.6	3.2	↓ 18.8

The Council's operating result from continuing operations (\$8.9 million including depreciation and amortisation expense of \$8.7 million) was \$7.8 million lower than the 2021-22 result.

The net operating result before capital grants and contributions (\$2.6 million) was \$0.6 million lower than the 2021–22 result (\$3.2 million).

Rates and annual charges revenue (\$15.4 million) increased by \$0.5 million (3.4 per cent) in 2022–23. This was due to a combination of the approved rate pegging of 2.4 per cent (\$171,000 of the increase), growth through increased land values (\$18,000 of the increase) and re-categorisation of residential to rural-residential and farming to business (\$25,000 of the increase).

Grants and contributions revenue (\$19.5 million) decreased by \$3.1 million in 2022–23. There were several large offsetting movements which contributed to this result, including:

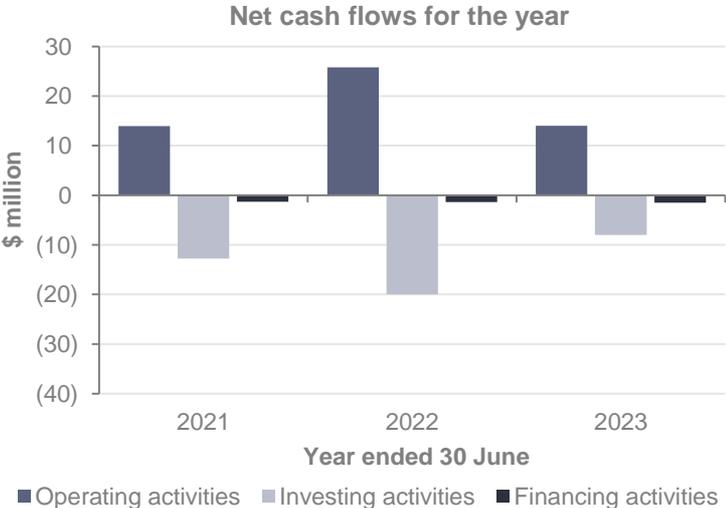
- receiving 95 per cent of 2023-24 financial year allocation of financial assistance grants in advance (\$0.9 million increase).
- previous year included \$1.4 million non-cash contribution from NSW Rural Fire Service (RFS) to construct the RFS Regional Headquarters in addition to the usual contribution of new tankers in the RFS Fleet. In 2022-23 one tanker was received worth \$360,000 million (\$1.1 million decrease).
- In 2021-22 Council received \$2.4 million in cash contributions for the construction of the RFS Regional Headquarters (2022-23 \$0.6 million).
- Cowra Drought Water Security Project completed works of \$5.4 million in 2021-22 compared to \$1.0 million in 2022-23 to construct an emergency drought pipeline (\$4.4 million decrease).
- An increase of \$3.4 million in transport related grants (2022-23 transport grants totalled \$7.2 million compared to \$3.8 million in 2021-22). The major grants contributing to the increase included:
  - Regional & Local Road Repair Program (\$2.2 million)
  - Disaster assistance arrangement (\$1.0 million)
  - Local Roads and Community Infrastructure Round 3 (\$1.05 million)
  - Pothole Grant (\$0.4 million)

The increase in grants was offset by a decrease in Roads to Recovery of \$1.2 million due to Council prioritising repair works on flooded affected roads.

## STATEMENT OF CASH FLOWS

Lower cashflows from operating activities was mainly due to:

- \$7.3 million decrease in cash receipts from grants and contributions
- \$5.7 million increase in payments for materials and services.



## FINANCIAL POSITION

### Cash and investments

Cash and investments	2023	2022	Commentary
	\$m	\$m	
<b>Total cash, cash equivalents and investments</b>	<b>42.1</b>	<b>38.3</b>	Externally restricted balances included water and sewer fund and unexpended grants.
Restricted and allocated cash and investments:			Balances are internally allocated due to Council policy or decisions for forward plans including work programs
• External restrictions	26.9	23.3	
• Internal allocations	13.5	12.5	

### Debt

At 30 June 2023, Council had:

- \$13.9 million in secured loans (\$15.3 million in 2021-22)
- \$500,000 in approved overdraft facility with nil drawn down
- \$60,000 in credit card facility with \$25,000 used.

## PERFORMANCE

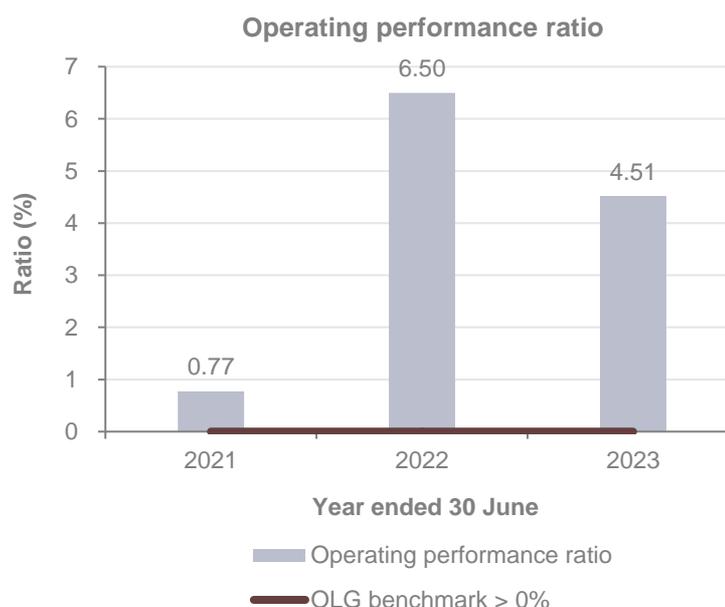
### Performance measures

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

#### Operating performance ratio

Council continued to exceed the benchmark.

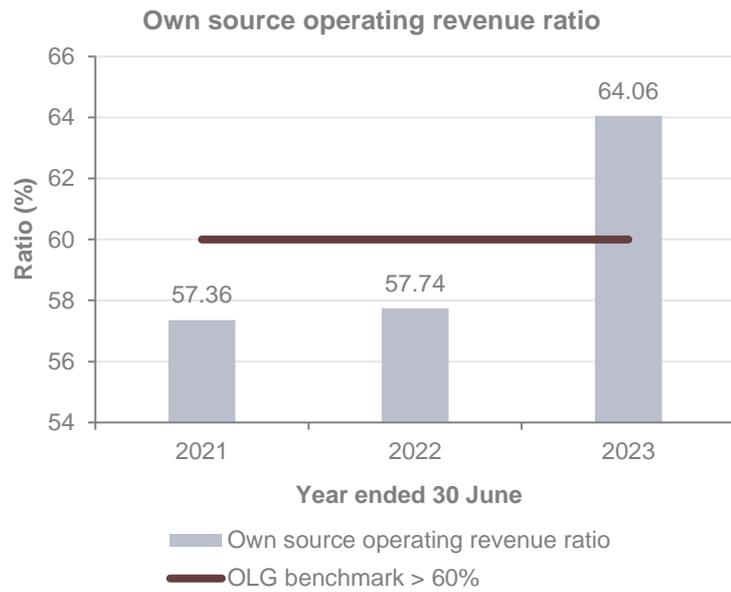
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



### Own source operating revenue ratio

Council met the benchmark for the current reporting period. They have not met the benchmark in the prior two periods due to the high level of grants and contributions received in prior years.

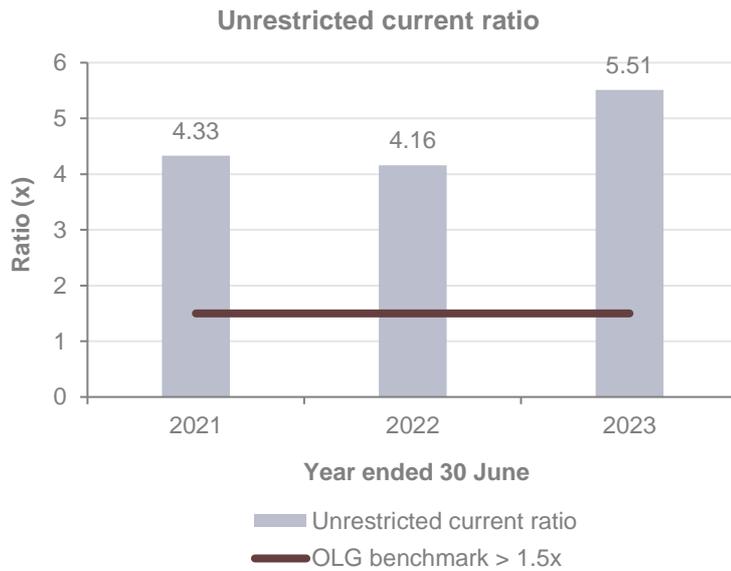
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



### Unrestricted current ratio

Council continued to exceed the OLG benchmark.

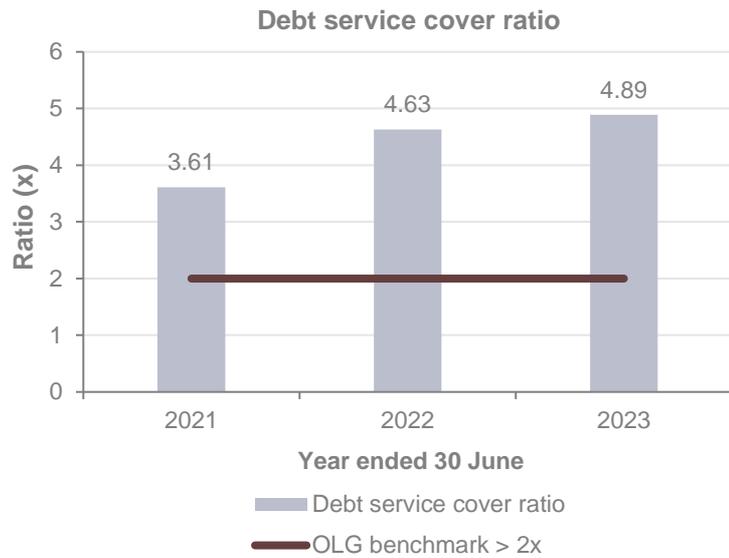
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



### Debt service cover ratio

Council continued to exceed the OLG benchmark.

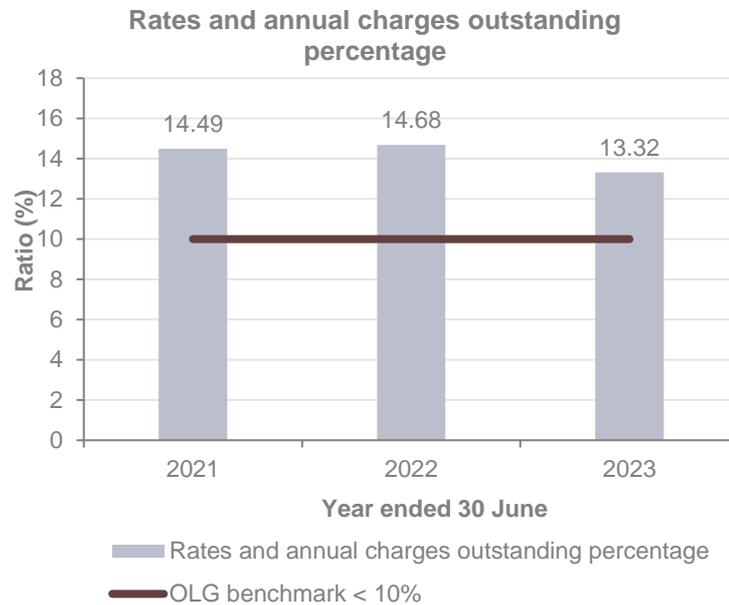
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



### Rates and annual charges outstanding percentage

Council's ratio remains above the benchmark. This ratio is adversely impacted each year by the water billing runs which Council completes immediately before year end and includes access charges for the quarter ending 30 June.

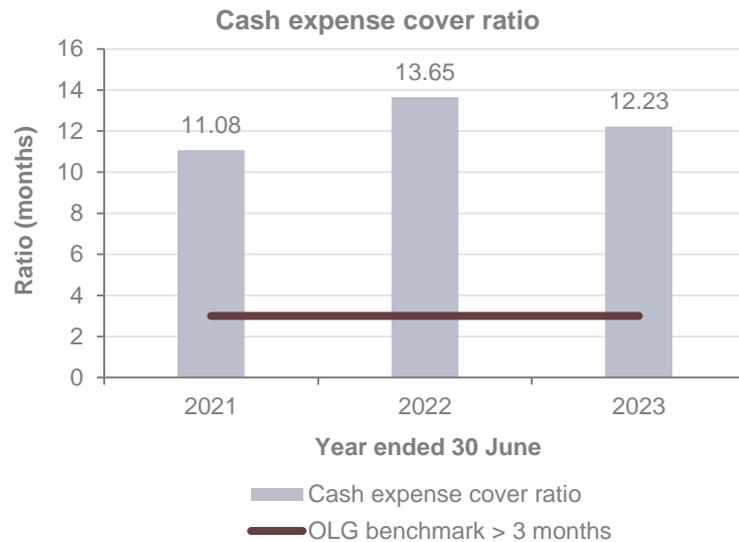
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.



## Cash expense cover ratio

Council continued to exceed the OLG benchmark.

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



## Infrastructure, property, plant and equipment renewals

Council renewed \$5.0 million of infrastructure, property, plant and equipment during the 2022-23 financial year. This was mainly spent on roads (\$2.1 million). A further \$4.7 million was spent on new assets, of which \$1.9 million related to plant and equipment purchases and \$1.5 million remained in work in progress at year end.

## OTHER MATTERS

### Legislative compliance

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

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

Monique Bartley

Audit Leader, Financial Audit

Delegate of the Auditor-General for New South Wales

# Cowra Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2023

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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).

## Cowra Shire Council

### Special Purpose Financial Statements

for the year ended 30 June 2023

### Statement by Councillors and Management

---

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

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

- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections 3 and 4 of the NSW Department of Planning and Environment, *Water's Regulatory and assurance framework for local water utilities*.

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

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

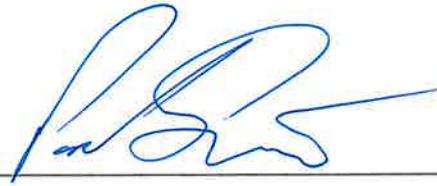
We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 25 September 2023.



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Cr RA Fagan  
**Mayor**  
25 September 2023



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Cr PR Smith  
**Deputy Mayor**  
25 September 2023



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Paul Devery  
**General Manager**  
25 September 2023



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Michael Jones  
**Responsible Accounting Officer**  
25 September 2023

# Cowra Shire Council

## Income Statement of water supply business activity

for the year ended 30 June 2023

\$ '000	2023	2022
<b>Income from continuing operations</b>		
Access charges	1,918	1,852
User charges	4,823	4,330
Interest and investment income	41	36
Grants and contributions provided for operating purposes	91	74
Other income	5	–
<b>Total income from continuing operations</b>	<b>6,878</b>	<b>6,292</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	1,184	1,083
Borrowing costs	241	275
Materials and services	3,716	3,685
Depreciation, amortisation and impairment	2,252	2,003
Water purchase charges	307	249
Calculated taxation equivalents	1	–
Other expenses	19	18
<b>Total expenses from continuing operations</b>	<b>7,720</b>	<b>7,313</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>(842)</b>	<b>(1,021)</b>
Grants and contributions provided for capital purposes	1,042	5,466
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>200</b>	<b>4,445</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>200</b>	<b>4,445</b>
<b>Surplus (deficit) after tax</b>	<b>200</b>	<b>4,445</b>
<b>Plus accumulated surplus</b>	<b>22,217</b>	<b>17,772</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Taxation equivalent payments	1	–
<b>Closing accumulated surplus</b>	<b>22,418</b>	<b>22,217</b>
<b>Return on capital %</b>	<b>(0.7)%</b>	<b>(0.9)%</b>
<b>Subsidy from Council</b>	<b>4,128</b>	<b>3,758</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	200	4,445
Less: capital grants and contributions (excluding developer contributions)	(1,035)	(5,466)
<b>Surplus for dividend calculation purposes</b>	<b>–</b>	<b>–</b>
<b>Potential dividend calculated from surplus</b>	<b>–</b>	<b>–</b>

# Cowra Shire Council

## Income Statement of sewerage business activity

for the year ended 30 June 2023

\$ '000	2023	2022
<b>Income from continuing operations</b>		
Access charges	3,014	2,928
User charges	808	777
Liquid trade waste charges	81	78
Interest and investment income	85	36
Other income	12	12
<b>Total income from continuing operations</b>	<b>4,000</b>	<b>3,831</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	456	432
Borrowing costs	490	503
Materials and services	1,932	1,718
Depreciation, amortisation and impairment	977	895
Calculated taxation equivalents	2	22
Other expenses	1	1
<b>Total expenses from continuing operations</b>	<b>3,858</b>	<b>3,571</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>142</b>	<b>260</b>
Grants and contributions provided for capital purposes	7	22
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>149</b>	<b>282</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>149</b>	<b>282</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	(36)	(65)
<b>Surplus (deficit) after tax</b>	<b>113</b>	<b>217</b>
<b>Plus accumulated surplus</b>	<b>29,743</b>	<b>29,439</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Taxation equivalent payments	2	22
– Corporate taxation equivalent	36	65
<b>Closing accumulated surplus</b>	<b>29,894</b>	<b>29,743</b>
<b>Return on capital %</b>	<b>1.4%</b>	<b>1.7%</b>
<b>Subsidy from Council</b>	<b>1,173</b>	<b>839</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	114	217
Less: capital grants and contributions (excluding developer contributions)	–	(22)
<b>Surplus for dividend calculation purposes</b>	<b>114</b>	<b>195</b>
<b>Potential dividend calculated from surplus</b>	<b>57</b>	<b>98</b>

# Cowra Shire Council

## Statement of Financial Position of water supply business activity

as at 30 June 2023

<b>\$ '000</b>	<b>2023</b>	<b>2022</b>
<b>ASSETS</b>		
<b>Current assets</b>		
Contract assets and contract cost assets	21	45
Cash and cash equivalents	2,817	1,832
Investments	5,500	7,500
Receivables	1,956	1,808
<b>Total current assets</b>	<b>10,294</b>	<b>11,185</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	87,736	82,290
<b>Total non-current assets</b>	<b>87,736</b>	<b>82,290</b>
<b>Total assets</b>	<b>98,030</b>	<b>93,475</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Contract liabilities	2,300	3,051
Payables	54	67
Borrowings	668	633
Employee benefit provisions	338	339
<b>Total current liabilities</b>	<b>3,360</b>	<b>4,090</b>
<b>Non-current liabilities</b>		
Borrowings	2,843	3,511
Employee benefit provisions	34	27
<b>Total non-current liabilities</b>	<b>2,877</b>	<b>3,538</b>
<b>Total liabilities</b>	<b>6,237</b>	<b>7,628</b>
<b>Net assets</b>	<b>91,793</b>	<b>85,847</b>
<b>EQUITY</b>		
Accumulated surplus	22,418	22,217
Revaluation reserves	69,375	63,630
<b>Total equity</b>	<b>91,793</b>	<b>85,847</b>

# Cowra Shire Council

## Statement of Financial Position of sewerage business activity

as at 30 June 2023

<b>\$ '000</b>	<b>2023</b>	<b>2022</b>
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	3,060	1,593
Investments	7,721	8,421
Receivables	688	675
<b>Total current assets</b>	<b>11,469</b>	<b>10,689</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	44,900	43,762
<b>Total non-current assets</b>	<b>44,900</b>	<b>43,762</b>
<b>Total assets</b>	<b>56,369</b>	<b>54,451</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Payables	38	58
Borrowings	169	158
Employee benefit provisions	57	62
<b>Total current liabilities</b>	<b>264</b>	<b>278</b>
<b>Non-current liabilities</b>		
Borrowings	5,772	5,941
Employee benefit provisions	11	10
<b>Total non-current liabilities</b>	<b>5,783</b>	<b>5,951</b>
<b>Total liabilities</b>	<b>6,047</b>	<b>6,229</b>
<b>Net assets</b>	<b>50,322</b>	<b>48,222</b>
<b>EQUITY</b>		
Accumulated surplus	29,894	29,743
Revaluation reserves	20,428	18,479
<b>Total equity</b>	<b>50,322</b>	<b>48,222</b>

## Note – Significant Accounting Policies

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

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

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

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2021* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

### National Competition Policy

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

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

### Declared business activities

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

#### Category 1

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

##### a. Cowra Shire Council Water Supply

Water supply activities servicing the town of Cowra, surrounding villages & rural properties.

##### b. Cowra Shire Sewerage Service

Sewerage reticulation & treatment activities servicing the townships of Cowra and Wyangala.

#### Category 2

(where gross operating turnover is less than \$2 million)

Nil

### 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):

## Note – Significant Accounting Policies (continued)

### Notional rate applied (%)

Corporate income tax rate – **25%** (21/22 25%)

Land tax – the first \$969,000 of combined land values attracts **0%**. For the combined land values in excess of \$969,000 up to \$5,925,000 the rate is **\$100 + 1.6%**. For the remaining combined land value that exceeds \$5,925,000 a premium marginal rate of **2.0%** applies.

Payroll tax – **5.45%** on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with section 4 of Department of Planning and Environment (DPE) – Water's regulatory and assurance framework, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the regulatory and assurance framework as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to sections 3 and 4 of DPE – Water's regulatory and assurance framework is not a prerequisite for the payment of the tax equivalent charges; however the payment must not exceed \$3 per assessment.

### Income tax

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

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

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 25%.

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 25% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

### Local government rates and charges

A calculation of the equivalent rates and charges for all Category 1 businesses has been applied to all assets owned, or exclusively used by the business activity.

### Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that Council business activities face 'true' commercial borrowing costs in line with private sector competitors. In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

#### (i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed. Subsidies occur where Council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations. The overall effect of subsidies is contained within the Income Statements of business activities.

#### (ii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses 'would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field'.

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

## Note – Significant Accounting Policies (continued)

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The rate of return is calculated as follows:

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

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

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.02% at 30/6/23.

### **(iii) Dividends**

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

A local government water supply and sewerage business is permitted to pay annual dividends from their water supply or sewerage business surpluses. Each dividend must be calculated and approved in accordance with section 4 of DPE – Water's regulatory and assurance framework and must not exceed 50% of the relevant surplus in any one year, or the number of water supply or sewerage assessments at 30 June 2023 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with section 4 of DPE – Water's regulatory and assurance framework, statement of compliance and statement of dividend payment, dividend payment form and unqualified independent financial audit report are submitted to DPE – Water.



**INDEPENDENT AUDITOR'S REPORT**  
**Report on the special purpose financial statements**  
**Cowra Shire Council**

To the Councillors of Cowra Shire Council

## **Opinion**

I have audited the accompanying special purpose financial statements (the financial statements) of Cowra Shire Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2023, the Statement of Financial Position of each Declared Business Activity as at 30 June 2023 and Significant accounting policies note.

The Declared Business Activities of the Council are:

- water supply
- sewerage.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2023, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2022–23 (LG Code).

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

## **Basis for Opinion**

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

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

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

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

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

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

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

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

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

## **Other Information**

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

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

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

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

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

My objectives are to:

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

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

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://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.

A handwritten signature in black ink, reading "Monique Bartley". The signature is written in a cursive style with a large, stylized initial 'M'.

Monique Bartley  
Delegate of the Auditor-General for New South Wales

28 October 2023  
SYDNEY

# Cowra Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2023

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Cowra Shire Council

Special Schedules

for the year ended 30 June 2023

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# Cowra Shire Council

## Permissible income for general rates

\$ '000	Notes	Calculation 2022/23	Calculation 2023/24
<b>Notional general income calculation <sup>1</sup></b>			
Last year notional general income yield	a	7,323	7,510
Plus or minus adjustments <sup>2</sup>	b	12	31
<b>Notional general income</b>	c = a + b	<b>7,335</b>	<b>7,541</b>
<b>Permissible income calculation</b>			
Or rate peg percentage	d	2.40%	3.90%
Or plus rate peg amount	e = c x d	176	294
<b>Sub-total</b>	f = c + e	<b>7,511</b>	<b>7,835</b>
Plus (or minus) last year's carry forward total		2	3
<b>Sub-total</b>	g	<b>2</b>	<b>3</b>
<b>Total permissible income</b>	h = f + g	<b>7,513</b>	<b>7,838</b>
Less notional general income yield	i	7,510	7,837
<b>Catch-up or (excess) result</b>	j = h - i	<b>3</b>	<b>1</b>
<b>Carry forward to next year <sup>6</sup></b>		<b>3</b>	<b>1</b>

### 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 Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



## INDEPENDENT AUDITOR'S REPORT

### Special Schedule – Permissible income for general rates

#### Cowra Shire Council

To the Councillors of Cowra Shire Council

### Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Cowra Shire Council (the Council) for the year ending 30 June 2024.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2022–23 (LG Code) and is in accordance with the books and records of the Council.

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

### Basis for Opinion

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

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

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

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

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

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

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

### Emphasis of Matter - Basis of Accounting

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

### Other Information

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2023'.

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

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

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

I have nothing to report in this regard.

## **The Councillors' Responsibilities for the Schedule**

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

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

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

My objectives are to:

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

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

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar8.pdf](http://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.



Monique Bartley  
Delegate of the Auditor-General for New South Wales

28 October 2023  
SYDNEY

# Cowra Shire Council

## Report on infrastructure assets as at 30 June 2023

Asset Class	Asset Category	Estimated cost		2022/23 Required maintenance <sup>a</sup>	2022/23 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					1	2	3	4	5
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000					
<b>Buildings</b>	Council Offices/ Administration Centres	–	–	172	154	3,345	6,690	0.0%	0.0%	100.0%	0.0%	0.0%
	Council Works Depot	–	–	551	549	1,994	2,925	51.0%	3.0%	46.0%	0.0%	0.0%
	Public Halls	–	–	82	164	2,163	4,362	0.0%	1.0%	97.0%	2.0%	0.0%
	Libraries	–	–	138	112	2,429	4,490	0.0%	0.0%	100.0%	0.0%	0.0%
	Houses	–	–	6	4	276	766	0.0%	0.0%	61.0%	39.0%	0.0%
	RFS Sheds	–	–	3	2	4,464	5,529	56.0%	37.0%	4.0%	3.0%	0.0%
	Amenities/Toilets	–	–	239	253	3,003	5,932	1.0%	34.0%	59.0%	6.0%	0.0%
	Other	–	–	193	251	6,584	11,927	5.0%	14.0%	63.0%	18.0%	0.0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>1,384</b>	<b>1,489</b>	<b>24,258</b>	<b>42,621</b>	<b>12.3%</b>	<b>13.8%</b>	<b>66.8%</b>	<b>7.2%</b>	<b>(0.1%)</b>
<b>Roads</b>	Roads	–	–	2,746	3,317	116,780	168,848	70.0%	24.0%	5.0%	1.0%	0.0%
	Bridges	–	–	37	13	24,857	31,252	70.0%	25.0%	5.0%	0.0%	0.0%
	Footpaths	–	–	60	–	13,515	17,084	81.0%	14.0%	5.0%	0.0%	0.0%
	Other road assets	–	–	438	279	2,294	3,091	0.0%	45.0%	55.0%	0.0%	0.0%
	Bulk earthworks	–	–	–	–	338,860	338,860	100.0%	0.0%	0.0%	0.0%	0.0%
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>3,281</b>	<b>3,609</b>	<b>496,306</b>	<b>559,135</b>	<b>88.1%</b>	<b>9.3%</b>	<b>2.2%</b>	<b>0.3%</b>	<b>0.1%</b>
<b>Water supply network</b>	Water supply network	3,533	3,533	2,918	3,196	79,883	157,666	16.0%	23.0%	38.0%	21.0%	2.0%
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>3,533</b>	<b>3,533</b>	<b>2,918</b>	<b>3,196</b>	<b>79,883</b>	<b>157,666</b>	<b>16.0%</b>	<b>23.0%</b>	<b>38.0%</b>	<b>21.0%</b>	<b>2.0%</b>
<b>Sewerage network</b>	Sewerage network	–	–	1,091	1,302	43,180	68,372	22.0%	35.0%	37.0%	6.0%	0.0%
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>1,091</b>	<b>1,302</b>	<b>43,180</b>	<b>68,372</b>	<b>22.0%</b>	<b>35.0%</b>	<b>37.0%</b>	<b>6.0%</b>	<b>0.0%</b>
<b>Stormwater drainage</b>	Stormwater drainage	–	–	144	151	29,293	42,594	43.0%	43.0%	13.0%	1.0%	0.0%
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>144</b>	<b>151</b>	<b>29,293</b>	<b>42,594</b>	<b>43.0%</b>	<b>43.0%</b>	<b>13.0%</b>	<b>1.0%</b>	<b>0.0%</b>

# Cowra Shire Council

## Report on infrastructure assets as at 30 June 2023 (continued)

Asset Class	Asset Category	Estimated cost		2022/23 Required maintenance <sup>a</sup>	2022/23 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					1	2	3	4	5
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000					
<b>Open space / recreational assets</b>	Swimming pools	–	–	467	637	1,830	5,289	0.0%	0.0%	100.0%	0.0%	0.0%
	Other Recreational Assets	–	–	1,478	1,393	3,578	4,892	30.0%	36.0%	28.0%	6.0%	0.0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>1,945</b>	<b>2,030</b>	<b>5,408</b>	<b>10,181</b>	<b>14.4%</b>	<b>17.3%</b>	<b>65.4%</b>	<b>2.9%</b>	<b>0.0%</b>
<b>Aerodrome</b>	Aerodrome	–	–	180	181	3,958	5,529	0.0%	50.0%	50.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>180</b>	<b>181</b>	<b>3,958</b>	<b>5,529</b>	<b>0.0%</b>	<b>50.0%</b>	<b>50.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Total – all assets</b>		<b>3,533</b>	<b>3,533</b>	<b>10,943</b>	<b>11,958</b>	<b>682,286</b>	<b>886,098</b>	<b>63.0%</b>	<b>15.9%</b>	<b>15.9%</b>	<b>4.8%</b>	<b>0.4%</b>

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

### Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
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

# Cowra Shire Council

## Report on infrastructure assets as at 30 June 2023

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

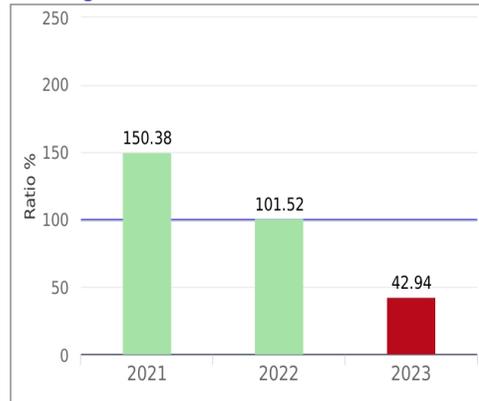
\$ '000	Amounts 2023	Indicator 2023	Indicators		Benchmark
			2022	2021	
<b>Buildings and infrastructure renewals ratio</b>					
Asset renewals <sup>1</sup>	<b>5,009</b>	<b>42.94%</b>	101.52%	150.38%	> 100.00%
Depreciation, amortisation and impairment	<b>11,666</b>				
<b>Infrastructure backlog ratio</b>					
Estimated cost to bring assets to a satisfactory standard	<b>3,533</b>	<b>0.51%</b>	0.54%	0.14%	< 2.00%
Net carrying amount of infrastructure assets	<b>693,836</b>				
<b>Asset maintenance ratio</b>					
Actual asset maintenance	<b>11,958</b>	<b>109.28%</b>	95.07%	95.90%	> 100.00%
Required asset maintenance	<b>10,943</b>				
<b>Cost to bring assets to agreed service level</b>					
Estimated cost to bring assets to an agreed service level set by Council	<b>3,533</b>	<b>0.40%</b>	0.43%	0.11%	
Gross replacement cost	<b>886,098</b>				

(\*) 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.

Report on infrastructure assets as at 30 June 2023

**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**

22/23 ratio 42.94%

Some assets have high value major components which have very long useful lives, and therefore only require renewal after many years of usage. This results in some years above the benchmark and some below.

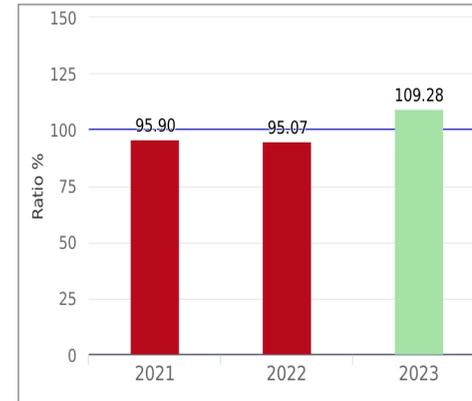
Benchmark: — > 100.00%

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**

22/23 ratio 109.28%

The asset maintenance ratio is above the benchmark indicating that Council is performing adequate maintenance to keep assets at an acceptable standard.

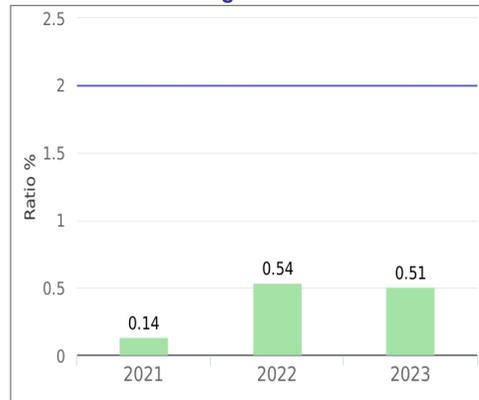
Benchmark: — > 100.00%

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**

22/23 ratio 0.51%

The infrastructure backlog ratio is below the maximum benchmark which indicates that Council's assets are in good condition.

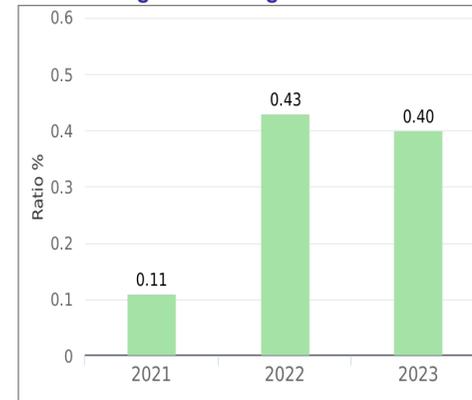
Benchmark: — < 2.00%

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**

22/23 ratio 0.40%

The cost to bring assets to agreed service level is very low and again reflects that assets are functional and generally in a very good condition.

# Cowra Shire Council

## Report on infrastructure assets as at 30 June 2023

### Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2023	2022	2023	2022	2023	2022	
<b>Buildings and infrastructure renewals ratio</b>							
Asset renewals <sup>1</sup>							
Depreciation, amortisation and impairment	<b>49.07%</b>	163.66%	<b>33.71%</b>	48.07%	<b>10.35%</b>	8.60%	> 100.00%
<b>Infrastructure backlog ratio</b>							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	<b>0.00%</b>	0.00%	<b>4.42%</b>	4.71%	<b>0.00%</b>	0.00%	< 2.00%
<b>Asset maintenance ratio</b>							
Actual asset maintenance							
Required asset maintenance	<b>107.59%</b>	97.61%	<b>109.53%</b>	87.15%	<b>119.34%</b>	101.38%	> 100.00%
<b>Cost to bring assets to agreed service level</b>							
Estimated cost to bring assets to an agreed service level set by Council							
Gross replacement cost	<b>0.00%</b>	0.00%	<b>2.24%</b>	2.45%	<b>0.00%</b>	0.00%	

(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.