



G W Y D I R
SHIRE COUNCIL

MINUTES ORDINARY MEETING

GWYDIR SHIRE COUNCIL

THURSDAY 28 NOVEMBER 2019

COMMENCING AT 9.00AM

BINGARA OFFICE COUNCIL CHAMBERS

Present:

Councillors: Cr. John Coulton (Mayor), Cr. Catherine Egan (Deputy Mayor), Cr Marilyn Dixon OAM (Left 11.07 am), Cr. Jim Moore, Cr. Geoff Smith, Cr. David Coulton, Cr Tiffany Galvin and Cr Frances Young

Staff: Max Eastcott (General Manager), Leeah Daley (Deputy General Manager), Helen Thomas (Manager, Finance), Alex Eddy (Manager Engineering Services) and Tim Greensill (Manager, Information Services)

Public: 1 member of the public

Visitor: Auditor, Mr Paul Cornall

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Chairman

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OFFICIAL OPENING AND WELCOME – MAYOR

**APOLOGIES Cr. Stuart Dick
COUNCIL RESOLUTION:
MINUTE 366/19**

THAT the apology of Cr. Stuart Dick is accepted.

(Moved Cr Young, seconded Cr Egan)

CONFIRMATION OF THE MINUTES

**COUNCIL RESOLUTION:
MINUTE 367/19**

**THAT the Minutes of the previous Council Meeting held on
Thursday 24 October 2019 as circulated be taken as read
and CONFIRMED.**

(Moved Cr Galvin, seconded Cr Egan)

PRESENTATION

**A representative of the Auditor General’s Office, Mr. Paul Cornall from
Forsyths, spoke to his PowerPoint presentation, which is attached to
Item 6, Financial Statements 30 June 2019**

**CALL FOR THE DECLARATIONS OF INTERESTS AND CONFLICTS OF
INTEREST Nil**

ADDITIONAL/LATE ITEMS

**COUNCIL RESOLUTION:
MINUTE 368/19**

THAT the following items, namely:

- 1. Quarterly Budget Review - September 2019**
- 2. Adoption of Gwydir Community Participation
Plan**

are accepted as late items onto this Agenda for discussion.

(Moved Cr Dixon OAM, seconded Cr D Coulton)

**COMMITTEE OF THE WHOLE – CONFIDENTIAL ITEMS
COUNCIL RESOLUTION:
MINUTE 369/19**

THAT the Council resolve into Confidential Session, Committee of the Whole and that in the public interest and in accordance with Section 10A(2)(a) of the Local Government Act, 1993, the public and press be excluded from the meeting to consider the items listed on the agenda.

(Moved Cr Egan, seconded Cr Galvin)

ADOPTION OF THE RECOMMENDATIONS OF THE CONFIDENTIAL SESSION

**COUNCIL RESOLUTION:
MINUTE 370/19**

THAT the recommendation of the Confidential Session, namely:

Confidential Organisation and Community Development Report for September and October 2019

THAT the Confidential Organisation and Community Development Report for September and October be received

is adopted.

(Moved Cr Egan, seconded Cr Moore)

Item 1 Monthly Councillor Activity Statements for September and October 2019

DELIVERY PROGRAM

GOAL: 5. Organisational Management

OUTCOME: 5.1 CORPORATE MANAGEMENT

STRATEGY: 5.1.3 Administrative functions - GM - internal

The Councillors' activity statements for the months of September and October are outlined below:

September 2019		
Councillor	Event	Date
Cr J Coulton (Mayor)	Overseas	
Cr Catherine Egan (Deputy Mayor)	Regional Library meeting - Tamworth	4 th Sept
	Willoughby Spring Fair	6 – 8 Sept
	Workshop Namoi Unlimited Group followed by Board Meeting	10 th Sept
	Drought Forum – The Roxy conference Room	12 th Sept
	Upper Horton Sportsground Multipurpose Sports Courts drought funded launch	15 th Sept
	Launch of the Gwydir Foreshore Improvements	19 th Sept
	Internal Audit Committee Meeting - Bingara	20 th Sept
	Gwydir Health Alliance Meeting - Bingara	24 th Sept
	Meeting with Suzanne Murray regarding 2021 CMCA Rally - Bingara	25 th Sept
	Ordinary Council Meeting – Bingara	26 th Sept
Cr David Coulton	Zone 14 shows AGM - Narrabri	8 th Sept
	ICAC Presentation– Warialda	10 th Sept
	Drought Forum – The Roxy Conference Room	12 th Sept
	Meeting – Joint Service Agreement Liaison Committee – Moree Plains Shire Council	20 th Sept
	Ordinary Council Meeting - Bingara	26 th Sept
Cr Stuart Dick	RFS Meeting – Tingha	1 st Sept
	Parking safety officer – Pulse Festival	6 th Sept
	Drought Forum – The Roxy Conference Room	12 th Sept
	Bingara RFS AGM	13 th Sept
	Warialda Historical Society Meeting	19 th Sept

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	Meeting – Joint Service Agreement Liaison Committee – Moree Plains Shire Council	20 th Sept
	Ordinary Council Meeting - Bingara	26 th Sept
Cr Dixon OAM	Launch of the Warialda Airstrip – Warialda Fun Fly	7 th Sept
	Drought Forum – The Roxy Conference Room	12 th Sept
	Upper Horton Sportsground Multipurpose Sports Courts drought funded launch.	15 th Sept
	Launch of the Gwydir Foreshore Improvements	19 th Sept
	Launch of Solar Panels and Outdoor Lighting at North Star Sports Club Ordinary Council Meeting – Bingara Bingara Central School Yr 12 Formal Assembly BCS Yr 12 Farewell Dinner – Imperial Hotel	20 th Sept. 26 th Sept 27 th Sept 27 th Sept
Cr T Galvin	Upper Horton Sportsground Multipurpose Sports Courts drought funded launch	15 th Sept.
	Gwydir Health Alliance Meeting - Bingara	24 th Sept.
	Ordinary Council Meeting - Bingara	26 th Sept.
	Bingara Central School Year 12 Formal Assembly	27 th Sept.
Cr J Moore	Launch of the Warialda Airstrip – Warialda Fun Fly	7 th Sept.
	ICAC Presentation - Warialda	10 th Sept.
	Drought Forum – The Roxy Conference Room	12 th Sept.
	Upper Horton Sportsground Multipurpose Sports Courts drought funded launch	15 th Sept.
	Launch of the Gwydir Foreshore Improvements	19 th Sept.
	Warialda Historical Society Meeting Launch of Solar Panels and Outdoor Lighting to the North Star Sports Club– North Star	19 th Sept. 20 th Sept.
Cr G Smith	Drought Forum – The Roxy Conference Room	12 th Sept.
	Ordinary Council Meeting - Bingara	26 th Sept.
Cr F Young	Drought Forum – The Roxy Conference Room	12 th Sept.
	Upper Horton Sportsground Multipurpose Sports Courts drought funded launch	15 th Sept.
	Launch of the Gwydir Foreshore Improvements	19 th Sept.
	Ordinary Council Meeting	26 th Sept.

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October 2019		
Councillor	Event	Date
Cr J Coulton (Mayor)	Namoi Unlimited – Board Meeting - Walcha	1 st Oct.
	Bingara Sewerage Treatment works – Adam Marshall Media Release	18 th Oct.
	Launch of Carinda House upgrades	18 th Oct.
	Meeting – Bingara to present Draft report and review Organisation Structure	22 nd Oct.
	Ordinary Council Meeting - Warialda	24 th Oct.
	Meeting – Green Camel - Sydney	31 st Oct.
Cr Catherine Egan (Deputy Mayor)	Committee Meeting - Warialda	10 th Oct.
	Regional water Strategy (Gwydir) Bingara	10 th Oct.
	Meeting with Andrew Cooper	11 th Oct.
	L.G NSW Conference – Warwick Farm - Sydney	14 th – 16 th Oct.
	Special Events Meeting - Bingara	23 rd Oct.
	Ordinary Council Meeting - Warialda	24 th Oct.
	Reflections Holiday Parks Board Dinner – Copeton Waters	27 th Oct.
	Vision 20/20 Meeting – Imperial Hotel - Bingara	30 th Oct.
Cr David Coulton	BFMC Meeting - Narrabri	15 th Oct.
	Launch of Carinda House upgrades	18 th Oct.
	Ordinary Council Meeting - Warialda	24 th Oct.
Cr Stuart Dick	RFS Meeting - Bingara	1 st Oct.
	Inland Railway – Croppa Creek	3 rd Oct.
	Committee Meeting - Warialda	10 th Oct.
	Launch of Carinda House upgrades	18 th Oct.
Cr Dixon OAM	Committee Meeting - Warialda	10 th Oct.
	L.G NSW Conference – Warwick Farm - Sydney	14 th – 16 th Oct.
	Launch of Carinda House upgrades	18 th Oct.
	Special Events Meeting - Bingara	23 rd Oct.
Cr T Galvin	Committee Meeting - Warialda	10 th Oct.
	L.G NSW Conference – Warwick Farm - Sydney	14 th – 16 th Oct.
	AGM Country Education Fund – Warialda	21 st Oct.
	Ordinary Council Meeting	24 th Oct.

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Cr J Moore	Committee Meeting - Warialda	10 th Oct.
	L.G NSW Conference – Warwick Farm - Sydney	14 th – 16 th Oct.
	Warialda Historical Meeting	17 th Oct.
	AGM Chamber of Commerce	23 rd Oct.
	Ordinary Council Meeting	24 th Oct.
Cr G Smith	Committee Meeting - Warialda	10 th Oct.
	Ordinary Council Meeting - Warialda	24 th Oct.
Cr F Young	Committee Meeting - Warialda	10 th Oct.
	Launch of Carinda House upgrades	18 th Oct.
	Ordinary Council Meeting - Warialda	24 th Oct.
	Cacti Control Coordinator Steering Committee Bingara	31 st Oct.

OFFICER RECOMMENDATION

THAT the Councillors’ monthly activity statements for September and October 2019 be received

**COUNCIL RESOLUTION:
MINUTE 371/19**

THAT the Councillors’ monthly activity statements for September and October 2019 be received.

(Moved Cr Egan, seconded Cr Galvin)

Item 2 Monthly Executive Report for October 2019

FILE REFERENCE

DELIVERY PROGRAM

GOAL: 5. Organisational Management

OUTCOME: 5.1 CORPORATE MANAGEMENT

STRATEGY: 5.1.3 Administrative functions - GM - internal

AUTHOR General Manager

DATE 18 November 2019

STAFF DISCLOSURE OF INTEREST Nil

IN BRIEF/ SUMMARY RECOMMENDATION

The monthly Executive report details the activities carried out by the Department during the month of October 2019.

BACKGROUND

The monthly Executive report forms part of a regular reporting regime. The purpose of the report is to inform Council of the activities carried out within the Department.

PLANNING REPORT

The following Development (D/A)/Complying Development (CDC) and Development Modification (s96) applications have been approved for the month of October 2019.

No.	Property Description	Development/ Work	\$	D/A	S96	CDC
25/2019	K F Acres Lot 24 DP 1202798 Ironbark Drive Warialda	Pre-Manufactured Dwelling	\$311,497	✓	-	-
28/2019	TL and DA Rowleson Lot B DP 413540 114 Maitland Street Bingara	Dwelling Alterations	\$4,000	✓	-	-
30/2019	EJ and YL Moffat Lot 1 DP 220933 13212 Gwydir Highway Warialda	Pre-Manufacture Dwelling	\$288,460	✓	-	-
31/2019	JC and BM Munsie Lot 45 DP 751125 405 Munsies Road Warialda	Plunge Pool at Dome 1	\$5,000	✓	-	-
32/2019	JC and JM Herring Lot 6 DP 1238472 30 Gwydir Terrace Bingara	3 bay Garage	\$45,000	✓	-	-
33/2019	MJ Barron and SE Gerrey Lot 19 Section 48 DP 759052 9 Inverell Road Warialda	3 Bay Garage	\$43,200	✓	-	-
34/2019	JJ and BP Hall Lot B DP 413888 3 Geddes Street Warialda	2 Bay Garage	\$19,000	✓	-	-

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The following Development (D/A)/Complying Development (CDC) and Development Modification (s96) applications remain outstanding at the end of October 2019.

No	Property Description and Description of Work	Reason	D/A	S96	CDC
35/2015	Copeton Dam State Park 3533 Copeton Dam Road Copeton - Continued use of existing caravan & camping facilities	Development being assessed as an existing use	✓	-	-
49/2016	Ceres Ag 'Gunyaerwarildi' 1470 North Star Road Warialda - Continued occupation/use of rural worker accommodation being the installation of a number of premanufactured cabins	Approved in principal awaiting compliance certification or engineering certification for the cabins	✓	-	-
2/2018	G & L Hosegood 'Barak' 163 Upper Whitlow Road Whitlow - 20,000m3 quarry for Council use	Awaiting Environmental Impact Statement as the quarry is considered designated development	✓	-	-
30/2018	M A Spencer 'Log Cabin' 2213 Gulf Creek Road Gulf Creek - 15,000m3 quarry for Council use	Request for additional information regarding compliance with Biodiversity Conservation Act 2017 for the removal of vegetation	✓	-	-
35/2018	B Hutchins 63 Bingara Street Warialda - Mixed residential and commercial development including the opening of 'Gully Pub' with a small bar licence and retail antiques business	Request for additional information regarding whether the existing building meets or can meet current fire safety requirements under the National Construction Code for mixed commercial and residential use	✓	-	-
12/2019	Gwydir Shire Council 396 Taroona Road Warialda - Quarry	Request for addition information by the assessing Planning Consultant independent of Council	✓	-	-
29/2019	Groundworks Plus and AT Pearlman 1375 Croppa Creek Road North Star - 490,000 tonne Quarry	Referred to relevant state agencies for General Terms of Approval	✓	-	-
35/2019	J Bishton 41-45 Maitland Street Bingara - Skillion extension off north and south sides of Hardware section	Being exhibited and notified for a period of 14 days as required by Schedule 1 of the Environmental Planning and Assessment Act 1979	✓	-	-

There were no Development (D/A)/Complying Development (CDC) or Development Modification (s96) applications approved and not previously reported to Council for the month of October.

There were no Development (D/A)/Complying Development (CDC) and Development Modification (s96) applications refused(R)/ withdrawn (W)/ Cancelled (C) for the month of October 2019.

No.	Property Description	Development/ Work	\$	D/A	S96	CDC
10/2019	JJ and BP Hall Lot B DP 413888 3 Geddes Street Warialda	2 Bay Garage	\$19,000	-	-	✓

There were no Complying Development (CDC) application/s approved by Private Certifiers and lodged with Council for the month of October 2019.

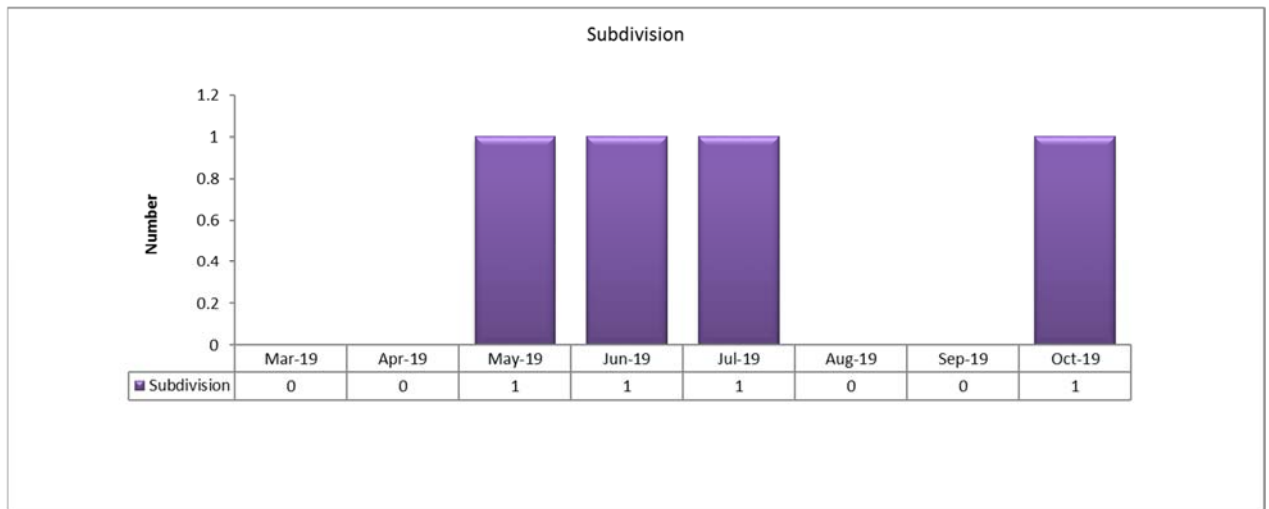
There were no Development (D/A) and Complying Development (CDC) applications determined where there has been a variation in standards under

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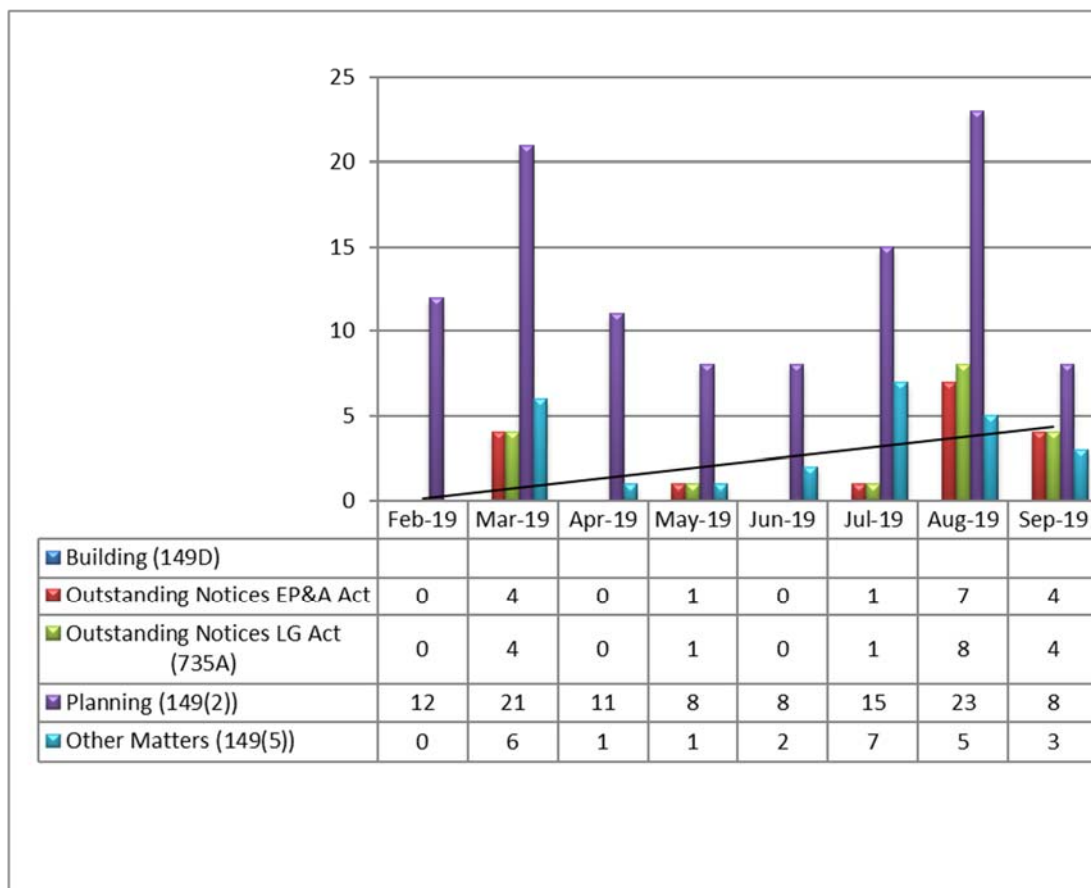
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SEPP 1 or clause 4.6 of the Gwydir Local Environmental Plan 2013 for the month of October 2019.

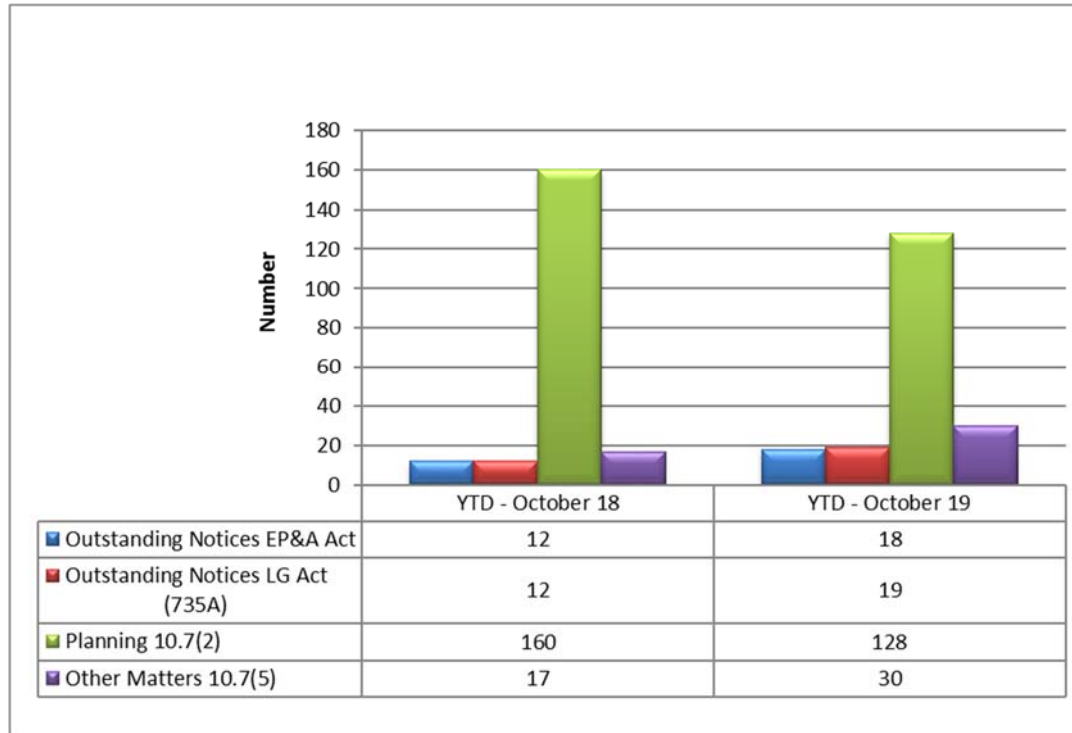
The following Subdivision Certificates were issued for the month of October 2019 and in the previous seven (7) months.



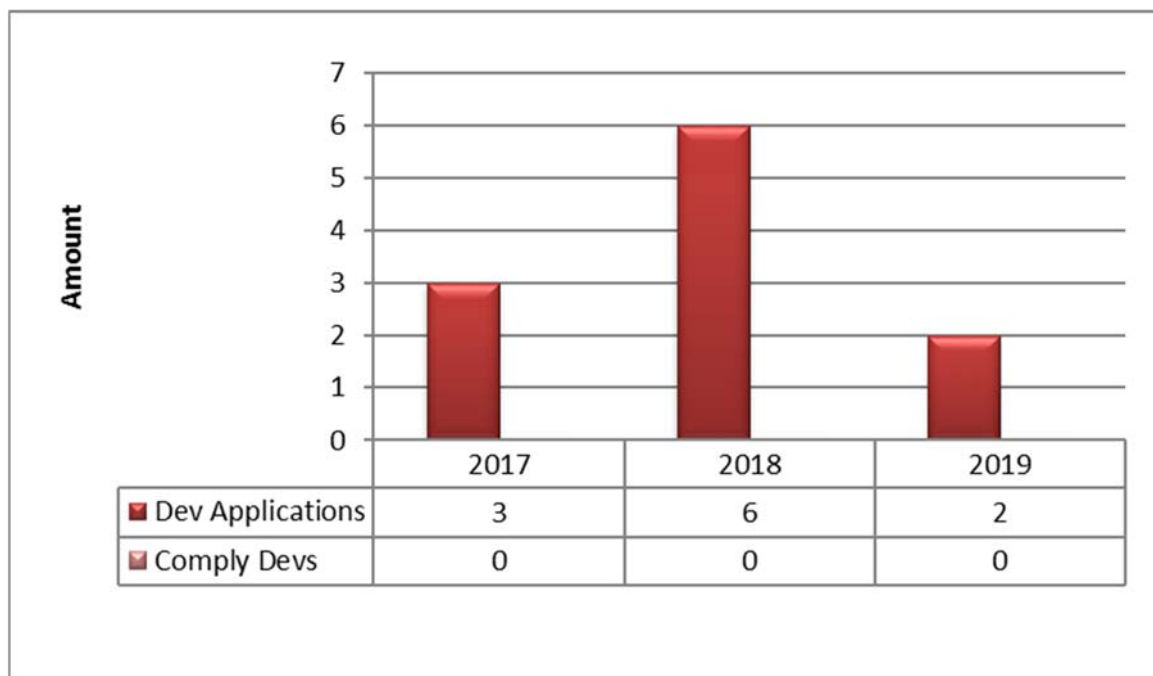
The following graph shows Conveyancing Certificates issued for October compared with the previous seven (7) months.



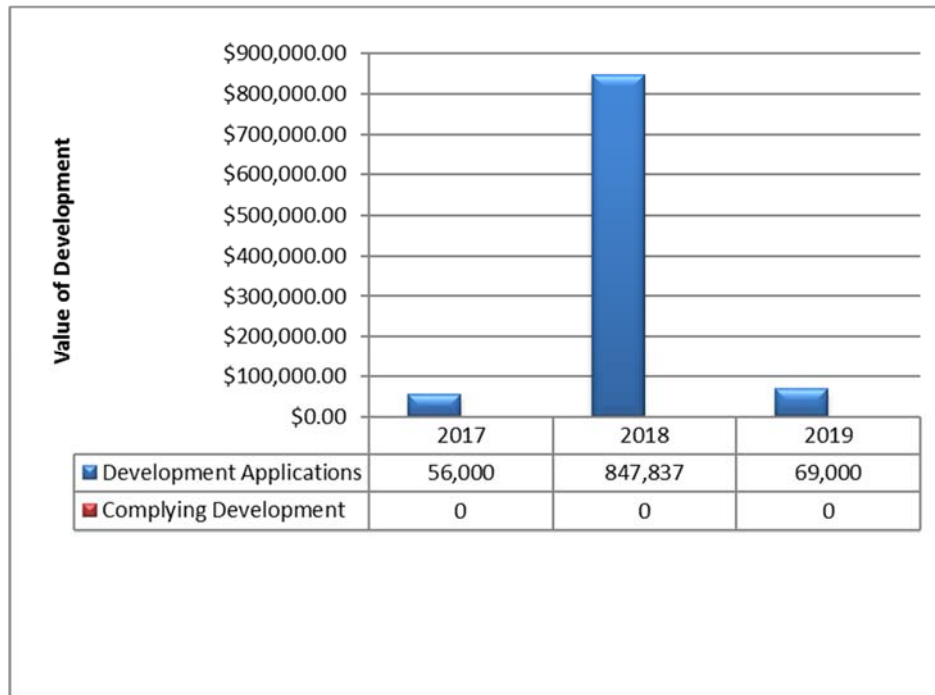
The following graph shows the number of Conveyancing Certificates issued up to and including the month of October 2019 compared with the same period in 2018.



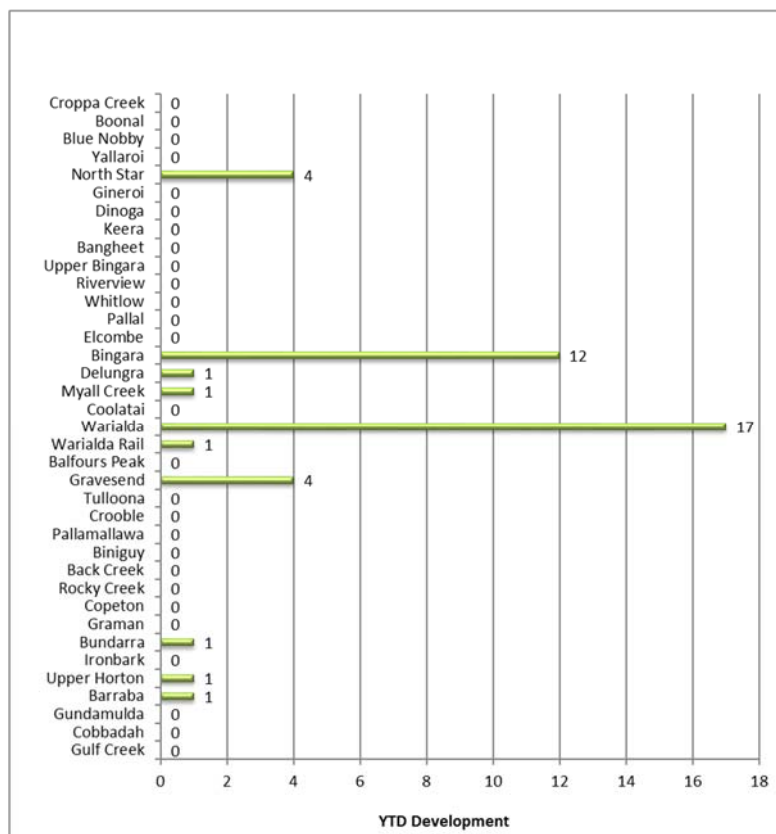
The table below shows a comparison between total applications lodged for the month of October 2019 compared to the previous two years (excluding private certifier lodged applications).



The table below shows a comparison between total applications lodged for the month of October 2019 compared to the previous two years (excluding private certifier lodged applications).



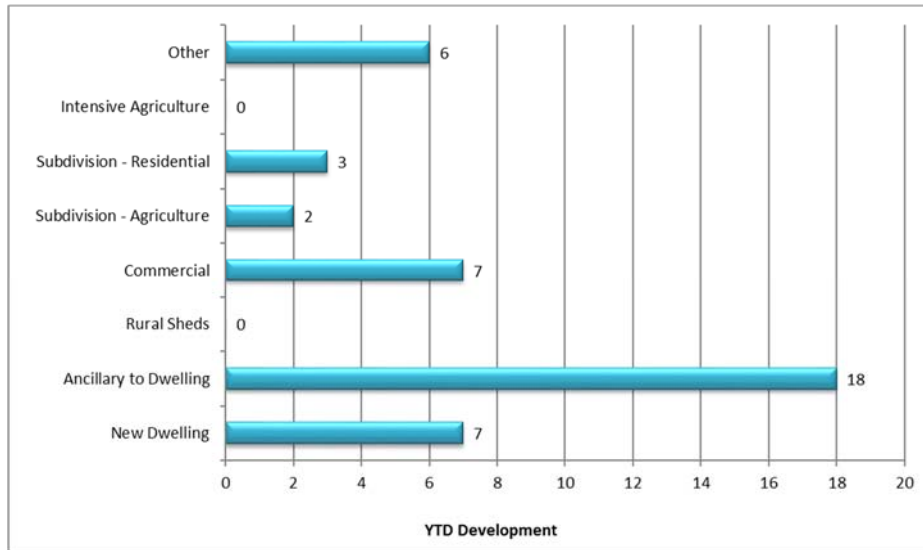
Development Applications Received for the year by locality – YTD October 2019 (includes private certifier lodged applications)



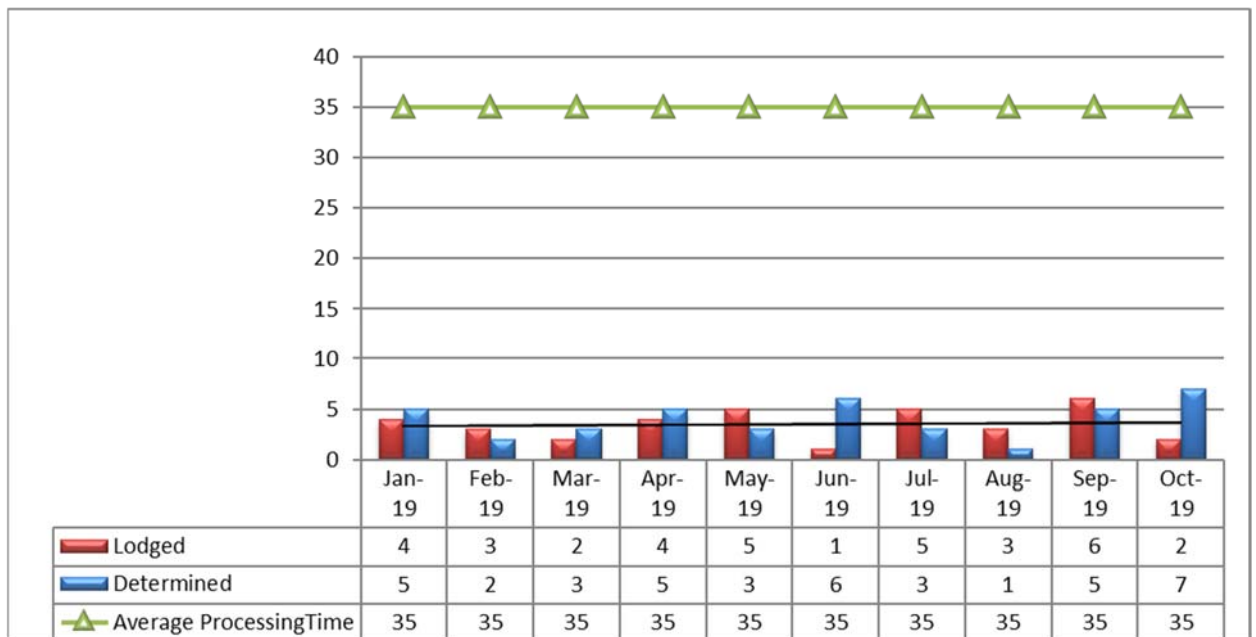
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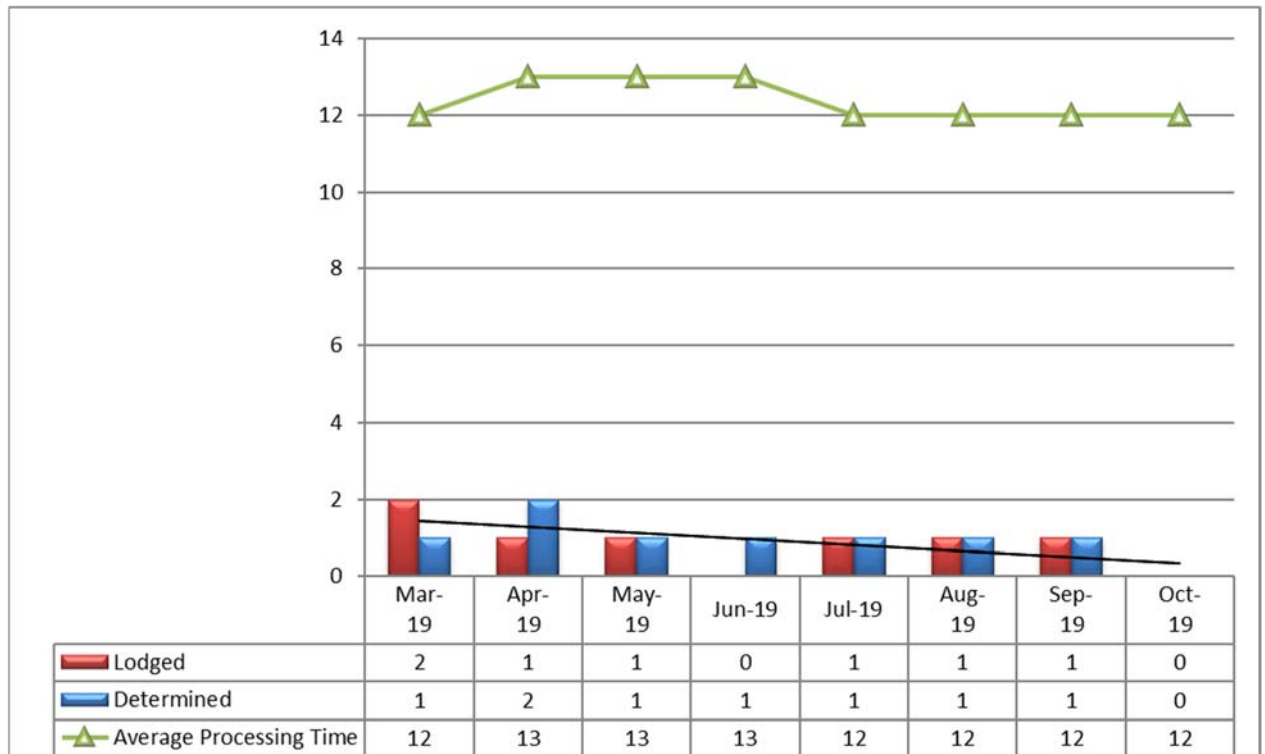
Development Applications received for the year by type – YTD October 2019



Development Application Analysis – for the nine (9) months up to the end of October 2019 (excludes private certifier lodged and approved applications)



Complying Development Application Analysis – for the nine (9) months up to the end of October 2019 (excludes private certifier lodged and approved applications)



GWYDIR LEARNING REGION (GLR)

GLR Automotive Trade Training Centre, Warialda (ATTC)

Heavy Vehicle Training

Seven Final Competency Assessments (FCAs) were completed during the month of September. These included two Heavy Combination (HC) trucks, four Heavy Rigid (HR) trucks and one Medium Rigid vehicle.

Nine FCAs were completed during the month of October. These included eight HC trucks and one MR vehicle. In addition, a private client received full training and assessment to gain their HR vehicle licence.

Learner car

There were 48 bookings for learner driver training made in September. Forty of these were for the indigenous communities through ACE Community College at Inverell. Another four lessons were conducted in Warialda, two in Bingara and an additional two in Inverell.

Forty-six bookings were made for October. Forty two of these were completed through ACE Community College at Inverell. Another three private lessons were conducted separately at Inverell and a further lesson at Warialda.

TAFE - Automotive Vocational Preparation Certificate II

Automotive classes continue to be well attended.

Warialda High School – continues to use the Automotive Trade Training Centre to conduct regular engineering classes.

GLR Manager’s Report

Use of The Living Classroom during October:

Bingara Community College continued their “Paddock to Plate” program. The course has been completed for the third term. A review is underway for Term 4. Several of the students continue to attend plant projects at TLC as volunteers – 7 people.

The GSC garden crew has completed the installation of the ‘Nourish’ – Bush Tucker Garden signs on the 3ha site and prepared some planting holes for Casuarina and River Red Gum planting – 2 people.

Northern Slopes Landcare Association held a meeting during October with 12 attending.

Department of Education and Training (DET) group met at TLC. Truancy and welfare officers – 12 attending

DET Agriculture and Primary Industries teachers met at TLD during October – 16 people.

Essential Energy Regional meeting at TLC – 15 attending

Twelve members of the Bingara Garden Club met at TLC during October.

Two casual travellers from Wollongong visited TLC during October.

NW Local Land Services held a Forum on Drought Feeding with 15 attending

Gum Flat and Bonshaw Primary School excursion and overnight stay during October – 26 attending.

Other GLR Matters

Council’s driver trainer represented GLR Training at a second Heavy Vehicle Training Forum conducted by the RMS in Sydney during October

The Multi Combination (MC) drivers licence for heavy vehicles has been added to the GLR Training scope.

GLR Training is in discussions with Training Services NSW, Tamworth, re ‘Smart & Skilled’ funding for Heavy Vehicle training.

GLR Training is currently negotiating with other HV trainer/assessors in our region to discuss the possible need for additional trainers to cover the expansions to GLR training.

OFFICER RECOMMENDATION

THAT the Monthly Executive Report for October 2019 be received

ATTACHMENTS

There are no attachments for this report.

**COUNCIL RESOLUTION:
MINUTE 372/19**

THAT the Monthly Executive Report for October 2019 be received.

(Moved Cr Galvin, seconded Cr Young)

**Item 3 Monthly Organisation and Community Development
Report for September and October 2019**

FILE REFERENCE

DELIVERY PROGRAM

GOAL: **5. Organisational Management**

OUTCOME: **5.1 CORPORATE MANAGEMENT**

STRATEGY: **5.1.3 Administrative functions - GM - internal**

AUTHOR Organisation Development Director

DATE 18 November 2019

IN BRIEF/ SUMMARY RECOMMENDATION

The monthly Organisation and Community Development report details the activities carried out by the Department during September and October 2019.

BACKGROUND

The monthly Organisation and Community Development report forms part of a regular reporting regime. The purpose of the report is to inform Council of the activities carried out within the Department.

COMMENT

AGED CARE SERVICES

Naroo Aged Care Facility, Warialda

Current Occupancy: Occupancy during September was 36/36 with one resident in Naroo on respite care but will remain permanent. Three on a waiting list. An Influenza A outbreak during September required Public Health Unit involvement in management of outbreak.

October occupancy: 34/36.

Meetings: Results from Royal Commission and New Aged Care Standards discussed. Staff advised of change to Activities roster – nil activities officer on Saturdays. Budget and Kitchen upgrade discussed.

Recruitment: Nil for September and October

Staffing: Casual usage increased in October due to staff illness and annual leave. Minimal overtime required during October.

Building Works: Plans for the kitchen extension have been completed. Still awaiting results of tender. Kitchen staff aware to commence planning with Management re implementation of food services once work commences..

Activities: During September were reduced due to Influenza outbreak and residents being ill.

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Quality Indicators: 2 falls, 2 skin tears, nil pressure injury, 7 medication staff error, 3 weight loss. This data is entered into My Aged Care portal.

WH&S – monthly environmental audits completed. Risk Management in Aged Care to be a priority in alignment with the new Aged Care Standards.

National Carer’s Week 2019 (13-19 October): Dementia Australia recognises the outstanding role that carers play in communities. Naroo celebrated Carer’s Week as well as highlighting how we respond and behave around people living with dementia. Assumptions might be made about a person’s capacity to contribute to conversations, decision-making, whether they can still drive, cook or even continue to work. Friends and family might stop calling or inviting a person living with dementia to social occasions – not out of deliberate neglect but possibly out of not knowing how to include them. The Naroo BBQ and Bingo day invited Carers and those suffering from Dementia to come together and socialise in a friendly atmosphere.

Naroo Staff Training – year to date

Staff Training - current	Attendance
Montessori Workshop Dementia activities - Goondiwindi	1 x Activities officer
Dementia Essentials 3 day workshop - Inverell	4 x staff
Cultural Diversity in Ageing	In progress
Must read – Open Disclosure Policy	In progress
Must read – Dignity of Risk Policy	In progress
Must read – Management of Witnessed/Unwitnessed Fall	In progress
Elder Abuse – All staff	100%
Food Safety Handling – Kitchen Staff	In Progress
Use of Restraints – Care staff	In Progress
Medication Management – Use of Syringe Driver – Care staff	In Progress
Must read - Drug and Alcohol Policy	94%
Must read - Employee Assistance Program	94%
Must read - Code of Conduct	48%
Must read - Recover at Work Policy	48%
Mandatory fire training	11
Work Health and Safety Course - Narrabri	1

Naroo Quality Report for October – Attachment 1

Naroo Bond Report for October – Attachment 2

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Gwydir Shire Commonwealth Home Support Program – Bingara, Delungra and Warialda for September and October

	BINGARA		DELUNGRA		WARIALDA	
	Sept	Oct	Sept	Oct	Sept	Oct
DAY CENTRE						
Total active clients	100	100	24	24	101	101
Clients receiving service	41	13	11	11	46	46
Total meals	48	49	36	54	173	120
Hrs clients receive in Centre	257	147	93	134	424	332
SOCIAL SUPPORT						
No of clients	44	45	11	11	46	46
Individual hrs	136	242	0	5	34	41
Group hrs	121	147	93	129	390	291
Total hours received	257	389	93	134	424	332
FOOD SERVICE (Meals on Wheels)						
Clients	5	4	0	0	3	3
Meals	77	71	0	0	52	53
TRANSPORT						
Number of clients	30	38	5	5	26	26
Number of trips	120	152	10	10	52	74
TRANSPORT - YOUTH						
Number of clients	0	0	0	0	0	0
Number of trips	0	0	0	0	0	0
ACCESS BUS - INVERELL						
Number of clients	13	14	1	1	9	9
Number of trips (per month)	2	2	2	6	2	6
VOLUNTEERS						
No of volunteers for the month	4	5	1	1	39	39
Monthly volunteer hours	175	191	93	93	226	226
ACCOMMODATION UNITS FOR AGED						
Occupancy	6/6	6/6	0	0	13/13	13/13

Bingara CHSP

Bingara now has five meals on wheels clients.

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Bingara’s Tuesday morning clients are busy knitting again making squares to be donated to a charity called Wrapped with Love. The squares are made into blankets and donated wherever needed.

Coordinator attended the Wellness and Reablement training day at Inverell on 10 September.

Warialda / Delungra CHSP

A big shout out to all the Warialda/ Delungra volunteers as these services would not survive without you all.

Mondays are a great day for clients with playing bingo and enjoying lunch, it’s a great catch up for all.

Delungra’s client attendance for Wednesday has been low and a couple Warialda clients have been attending Delungra on Wednesdays.

During September, Warialda clients enjoyed a trip to Manilla attending Molly Mays café for lunch, and called in to the Bingara Salt Cave on the way back. Clients enjoyed looking around they all want to attend a relaxing morning enjoying the Salt Cave atmosphere, hopefully this can be arranged in the future.

Coordinators attended a special morning tea held by Touriandi Lodge at the Roxy in October. There were representatives from various organisations within the local area e.g.: Australia Unity, GoCo, Bingara MPS Community Nurses, Inverell Mobility and Bingara CHSP.

Warialda’s new access bus is still running every second Friday to Inverell and is normally fully booked.

Warialda/Delungra clients attended Naroo Dementia Day, enjoying a game of bingo and a BBQ lunch.

Thirteen Volunteer drivers attended a luncheon at the Warialda Royal Hotel for Carer’s week during October.

Warialda Coordinator attended the staff induction day held at the GSC chambers in October. The presenter did a great job and the information was well received.

Transport locally and out of town has been busy as usual.

ROXY THEATRE Monthly Report – September / October 2019

Use of the Theatre

Date	Purpose	Numbers
7 Sept	Pulse of the Earth Film	240
14 Sept	George Washingmachine	35
28 Sept	Stomping Ivories	105
29 Sept	NWTC Film Club	30
2 Oct	Guess where I hid the Cheese Show & Workshop	25 – Show 11 - Workshop
8 Oct	School Holiday Movie – Lego Movie 2	57

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9-10 Oct	Library Lego Competition	22
12 Oct	David Scheel	24
19 Oct	Private Wedding Reception	80
23 Oct	Community Schools Film Festival	80
27 Oct	NWTC Film Club	30

Conference Room

Date	Purpose	Numbers
12 Sept	GSC – Meeting Drought Relief	30
19 Oct	Wedding ceremony	80
24 Oct	FACS meeting – ½ day Corporate	20

Roxy Trade Training Kitchen

Date	Purpose
19 Oct	Catering for wedding reception

George Washingmachine, a jazz violinist and singer, doesn't play second fiddle to anyone - played at The Roxy on 14 September 2019.

With his band which included 2018 country musician of the year Clare O'Meara, they delighted patrons with a night of jazz and swing music.

Although there was only a small intimate crowd the night was thoroughly enjoyed by all.



George Washingmachine



Stomping Ivories

1 Drum – 2 Pianos – 3 Men – Infinite Fun

Is what the **Stomping Ivories** were all about!

The Stomping Ivories, with a hit list over 350 songs from Queen to Gershwin the played to an excited crowd of approximately 105 patrons at the Roxy Theatre on 28 September 2019.



The show was a perfect mix of outstanding musicianship, toe-tapping tunes, warm soulful singing, wit and good humour.

The Stomping Ivories at the Roxy

You'll Never Guess Where I Hid the Cheese

First performed at the Sydney Fringe Festival in 2017 this quirky and hilarious show tells the story of two superheroes Bobbi and Wanda. Fighting crime is their mission but really this pair just want to take a nap and have a little snack before bed. However for Bobbi, her choice of snack, yes you guessed it - cheese, summons the high-camp Mr. Cheesehead into her dreams, who ultimately wants to turn Bobbi and the audience into cheeseheads

Following the show there was a comedy workshop for budding performers aged 7 – 11, where they learnt one of the most fundamental elements of clowning from the cast member's.



The Cheeseheads

Lego Movie 2: The Second Part



As a build up to the library’s Lego competition, the Lego Movie 2 was screened at The Roxy on 8 October.

The School Holiday Film was very well received by both children and their parents with approximately 57 tickets sold.

Candy Bar facilities were available selling old favourites such as popcorn, Jaffa’s and Maltesers which was the highlight of the afternoon for some.

David Scheel in ‘MAD MAESTROS’

Pianist-comedian **David Scheel** entertained a small audience with an afternoon of classical music and amusing anecdotes on 12 October.

In MAD MAESTROS, David pays tribute to the greatest eccentrics in musical history in a hilarious mix of true stories and beautiful music



David Scheel

ECONOMIC DEVELOPMENT

Carinda House Grant Funded Project

Warialda’s 139 year old Carinda House is ready to serve the community for another century with Northern Tablelands MP Adam Marshall officially opening upgrades to the iconic community centre.

The works included air conditioning of the stump room meeting space, an upgrade of the kitchen area to better service functions and catering efforts, new floor coverings in the upstairs hallway and an upgrade to the rear outdoor area, including parking.

The grant was made possible with thanks to the state governments Stronger Country Communities Grant round 2. Since 2017, the Stronger Country Communities Fund (SCCF) has supported more than 1000 local projects across regional NSW that make regional communities even better places to call home. <https://www.nsw.gov.au/improving-nsw/regional-nsw/regional-growth-fund/stronger-country-communities/>

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A big thank you to the Carinda committee and to all the Gwydir Shire Council staff and in particular Colin Cuell and the building team.



Beth Albert, President Carinda House Committee, Mayor John Coulton, MP Adam Marshall. Beth Albert, Lana Hockley (Carinda Activities Officer) and Adam Marshall

2019 Gwydir Community Education and Business Awards

Nominations have now closed for the 22nd annual Gwydir Community Education and Business awards.

Nominations for this year's awards were down on last year, receiving just over 100, compared to a whopping 150 last year. This may be a reflection of the poor current social and economic mood within the community as a result of the drought.

However, regardless off the drop in numbers of nominations, the quality of submissions was very high and nominations were received from a range of sectors including hospitality and services, to Aged Care and retail.

This year's awards will be held at the Warialda Town Hall on Thursday 21 November.



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Gwydir Libraries Branch Activities

Be Connected Tutorials for seniors

	Participants for month
Bingara	12
Warialda	3
Total	15

Library Statistics

	Bingara	Warialda	GSC members total
Door Count	995	578	1,573
PC usage	130	88	218
WIFI usage	230	225	455
New membership	6	4	10
Loans	737	266	1003
e-resources users			33
e-resources downloads			133

Bingara	total programs	attendees
Adults	15	127
Kids	17	349
Be connected tech	6	16
Total	38	492

Warialda	total programs	attendees
Adults	5	27
Kids programs	12	174
Be connected tech	0	
Total	17	201

Library Outreach

Sessions	Bingara Sessions	Warialda sessions	Attendees/ Total
Personal home delivery	6		6
Aged Care hostel delivery	2		8

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Nursing Home delivery	2	2	6
Golden oldie craft Touriandi	1		14
Golden oldie craft Naroo	1	1	9
Library branch promotions	3		
Outreach Bingara	4		86
Outreach Warialda		2	28
Total	19	5	157

Library Statistics

Visitor and borrowing statistics are down for the month we are in the process of reviewing our collections, ordering titles of interest to our members and promoting resources to non-members.

Regular Programs at the Library

Bingara Library Lego masters weekly challenge concluded with a two-day challenge at the Roxy. Twenty six children attended the sessions.

Children enjoy the after school and holiday programs in both branches.

Twelve participants enjoyed the first Golden Oldie session in Bingara branch. The group decided to gather on Friday mornings in the library.

Warialda branch will launch Golden Oldie craft in branch mid-November.

Bingara First Friday Book club for adults continues to be successful with new members joining in October.

Bingara children aged nine and over are participating in scrapbooking, card making and beading on Friday afternoons. Volunteers from the community are assisting with these sessions.

Be Connected: eight participants have finished the modules and feel competent when using technology; staff are available via email, phone or in person for further assistance. Sessions will continue in the outer shire after Christmas break.

Library Promotions

Bingara library hosted managers and staff from library, playgroups, preschool and toy library for a very inspiring presentation from the Regional Library early years literacy officer who spoke about the Dolly Parton Imagination Library (DPIL). It is hoped to launch the program across the Gwydir Shire in 2020.

Get Online Week

Bingara library hosted several sessions informing members of the public about the importance of staying safe online.

Children’s Week

The libraries celebrated with special storytelling, craft and activity sessions.

History Week

Bingara library hosted family and local history workshops Tuesday and Thursday during History Week in October.

The Great Big Gwydir book hunt

Gwydir libraries have joined the book hunt groups and are about to hide books across each community for children to discover. The aim is for fun; to ignite excitement and bring enjoyment back into reading.

Our libraries have registered with NSW Rocks; children will paint rocks, place the Gwydir website logo on the back and then hide the rocks wherever they may be holidaying over the Christmas break.

Outreach visited Yallaroi Playgroup, Gravesend Preschool, Bingara Preschool, Bingara School, toy libraries and St Joseph’s School Warialda during October.

Warialda preschool invited library staff to present story time at their children’s week celebrations.

Children from the outer shire thoroughly enjoy a library visit; it is planned to take more library programs to the outer shire in 2020.

Bulk loans and book deliveries are available to everyone no matter where you live.

VISITOR INFORMATION CENTRES

Warialda Visitor Information Centre

Aug 2019	Sept 2019	Oct 2019
Opening hrs = 165	Opening hrs = 157.5	Opening hrs = 172.5
Volunteer hrs = 38	Volunteer hrs = 24	Volunteer hrs = 24.5

Bingara Visitor Information Centre

Aug 2019	Sept 2019	Oct 2019
Opening hrs = 179	Opening hrs = 172.5	Opening hrs = 143
Volunteer hrs = 36	Volunteer hrs = 36	Volunteer hrs = 32

Income – Warialda VIC	\$ Aug	\$ Sept	\$ Oct
Caravan Park	994.00	543.00	861.01
Centre hire	30.00	10.00	18.00
Merchandise sales	2,574.15	2,725.68	2,644.92
Goods on consignment sales	90.00	53.00	40.00
Subtotal	\$3,688.15	\$3,331.68	\$3,563.93
Less Caravan Park money banked	994.00	543.00	861.01
Total Monthly Income	\$2,694.15	\$2,788.68	\$2,702.92

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Income – Bingara VIC	\$ Aug	\$ Sept	\$ Oct
Products on consignment	45.00	85.00	3.00
Merchandise	1,409.00	1,416.50	887.00
Subtotal	\$1,454.00	\$1,501.50	\$890.00
Less payments to consignees	25.95	59.50	2.10
Total Merchandise sales/income	\$1,428.05	\$1,442.00	\$887.90
Commission received on event bookings	0	0	0
Roxy Tour income	\$575.00	\$1,235.00	\$200.00
Total Monthly Income Bingara VIC	\$2,003.05	\$2,677.00	\$1,087.90

Cranky Rock Sites	Aug	Sept	Oct
Powered sites	94	61	55
Unpowered sites	25	44	34
Total	119	105	89

Visitors at Warialda VIC	Aug	Sept	Oct
Visitors	467	443	465
RMS clients	258	190	244
Cafe	698	467	451
Total Warialda VIC	1,423	1,100	1,160

Visitors at Bingara VIC	Aug	Sept	Oct
	609	867	552

SOCIAL SERVICES – September 2019

Bingara Neighbourhood Centre

Funding body – Family and Community Services

Bingara Neighbourhood Centre has continued to focus on drought relief applications with a significant number of farming families registering for the Rural Aid assistance as well as registering with several other organisations dedicated to drought relief assistance. Police matters and court support have also been addressed in this month.

Social Services has now taken over the Centrelink contract.

Be Connected (Broadband for Seniors)

Month	Number of participants
August	17
September	15
October	3

During October 'Be Connected' had two returning learners and one first time learner. During this time topics learnt varied from transferring songs to iTunes, using iCloud and information on the NBN.

Youth Service

Funding body – Family and Community Services

Gwydir – Willoughby Student Exchange

On Thursday, 5 September, ten young people from the Gwydir Shire travelled to Sydney for the second part of the Gwydir/Willoughby Exchange Program.

For some it was the first time they had been on a train and the trip down was an exciting start to their weekend. Upon arrival at Chatswood they met up with the Willoughby participants before heading to their accommodation and a welcome dinner at the Lane Cove Holiday Park. Their camaraderie picked up from where they left off in Gwydir, with friendships still strong.

On Friday the group travelled into Darling Harbour where they explored Paddys Markets and the park at Darling Harbour, then a ferry trip from Darling Harbour to Circular Quay before walking through the Botanical Gardens. Friday night Gwydir participants were accompanied by Deputy Mayor Catherine Egan on what was to be a 3½ hour Sydney Harbour Bridge Climb. Unfortunately, due to extreme windy conditions, the bridge climb had to be cancelled before they reached the top. While disappointed, they were fortunate to get onto the bridge and see some of the night lights but with winds reaching 112kms per hour they had to turn around and head back.

Saturday was the annual Willoughby City Council Emerge Festival and the group took part in the parade then had some free time to explore the festival and Chatswood. Saturday afternoon the young people headed to Sydney Olympic Park for the final round of the NRL game between Canterbury Bulldogs and Brisbane Broncos. Gwydir participants really enjoyed the atmosphere at a live game and were lucky enough to meet and get signatures and pictures with some of the Bulldogs players.

On Sunday they enjoyed a bushwalk through Explosive Reserve at Castle Cove before heading to Manly Beach for a surf lesson. After saying goodbye to the Willoughby young people and supervisors, the Gwydir group headed to Nando's for dinner.

The Gwydir representatives were keen to head home Monday, leaving the city behind and heading back to the wide open spaces.

A thank you is extended to the participants for representing Gwydir Shire: Byron Lafontaine, Cassidy Hobday, Courtney Barwick, Brock Byers, Lucy Doney-Tonks, Jackie Woodward, Jade Baker, Andrew McGarrity, Will Johnson and Karys Smith

Youth Council

Four representatives from the Gwydir Shire Youth Council Louisa Gilmour, Hannah Tooley, Erica Dixon and Brooke McKinnon travelled to Blacktown Sydney to attend the 2019 Unleash the Future Youth Council Conference. It was held over 3 days and gave the young people the chance to meet, share

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ideas and learn how to make themselves a better leader and our Youth Council better. It has inspired our young people with fresh ideas and keen to build on the involvement for the Gwydir Shire Youth Council.

Warialda members of the Youth Council held a meeting on Tuesday 22 October to discuss the upcoming movie event that they are planning. They have decided to make it a community event. It is planned for Thursday night 5 December. A meeting is being held with the Bingara members to discuss the movie night and delegate tasks.

The Youth Council is currently working on costings, advertisement and food options for the night.

Youth Mentoring Program

Month	Number of participants
September	3
October	3

The Youth mentoring program has been assisting young people with Centrelink, Medicare, travel bookings, behaviour management and grief.

A rural caseworker from the Salvation Army continues to work with a young person offering financial counselling and the Positive Lifestyle Program.

Total Points of contact 30 th September – 3 rd October	56
Number of children & families enrolled for Holiday Activities	17 Families 23 Children 12 Girls 11 Boys

Vacation Care

Vacation Care was held during the first week of the October school holidays in Warialda at the Recreation Ground. Being active was the main focus for the four days. Obstacle courses were popular. Children formed groups of two or three and had to plan, design and demonstrate the course. Each team was then given the opportunity to go through the course. Children really enjoyed being given the responsibility to plan and run an activity. Other popular activities were hula hoop noughts and crosses, garden size noughts and crosses, musical mats, wink murder, sonna macca dora, zip zap zoom, bomb ball and free time outside on the oval.



Fun at Vacation Care

Bingara Toy Library

*Funding body – Early Childhood Education and Care Directorate
NSW Department of Education and Communities*

Particulars	August	September	October
Toy Library Members- children utilising the service	44 children 76 KSK Program	37 children 91 KSK Program	43 children 47 KSK Program
Toy Library Members - Parents/Adults Attending	35 adults	27 adults	29 adults
Total memberships at Bingara Toy Library	12 borrowers 22 non borrow 0 birth	13 borrowers 23 non borrow 1 birth	12 borrowers 23 non borrow 1 birth
Toys returned	13	10	13
Toys borrowed	11	14	9
Children/ Group using toys (members)	9	9+ drs	6
Craft/songs/stories/Free play	20 children 15 adults	18 children 15 adults	29 children 18 adults

The Toy Library service was fortunate to receive a very kind donation of three new table and chair sets for the toy room of the toy library. These items were

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chosen from a wish list given to the Bingara CWA after they approached staff for things which would add to the service.



Donation to the Bingara Toy Library by the CWA

The children participating in the after school program enjoyed two events during September where the public library children joined in to have two fun afternoons of activities. Firstly was an experimental afternoon with milk, food colouring and dish drops; the second celebrating Pirate day.

In September, the Kool Skool Kids program children were transported back in time for just one hour when Mrs. Judith Peterson visited with her spinning wheel and handle spindles to demonstrate how to spin fleece. Dog hair, sheep wool and alpaca fleece were used to make yarn.

For September's Bubz Biz session the local Ambulance service visited to chat about triple 0, basic first aid and show the kids through the vehicle, and also got to see the lights, sirens and hear a call from the Dubbo call centre staff as to whether the officers needed assistance after an emergency button was pressed by one of the kids.

The usual craft and free play sessions on Monday and Wednesday continue to be well utilised by families who come to play and catch up with friends.

During October, a Bingara Paramedic delivered a presentation and demonstration for the families on snake bite first aid mainly but did cover types of snakes here in the shire along with spiders and bite first aid. Families were sent more in depth information via email after the session which Owen had spoken about or that Elizabeth, local Wires volunteer gave us. Nine children accompanied by six adults attended this session which ran in the backyard of the Toy Library.

Mother's Group session in October had staff talking through positive parenting strategies with the help of a workbook for each family. The two families who attended were very keen for the information.

The Bingara Toy Library celebrated Children's week with Bingara Preschool during the Playgroup session at the Toy Library in October. Rural Fire Service volunteers visited with the toy truck and the big rig. The men gave a presentation on fire safety, issued a gift bag to each child and a fire survival kit

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for each parent. Twenty two children accompanied by four staff from Preschool attended along with eight children and seven adults from Playgroup attendees.



Rural Fire Service toy truck



Children's Week

In October, Kool Skool attendees enjoyed making dream catchers, Lego, wind chimes, marshmallow/toothpick creations, board games, writing ten good things about being a child in Australia while eating popcorn for children's week and a movie afternoon thus far this term.

Supported Playgroup Development Worker

Funding body – Family and Community Services

Warialda Toy Library	August	Sept	October
Total daily attendance count for children, (no. of children having utilised the service calculating each day over the month)	164	178	115
Full borrowing members (new)	0	0	0
Non borrowing members (new and/or renew)	0	0	0
Casual borrowing members (new or renew)	1	0	0
Commemorative Birth Certificate – voucher memberships	0	0	0
Commemorative Birth Certificate applications received	1	4	1
Toys returned	12	8	6
Toys borrowed	8	6	11
Groups using the service (FDC carers, Church and Pharmacy)	4	4	4
Monday group activity morning	32	56	11
Tuesday group activity morning	43	39	32
Wednesday x 1 (School Holidays)	0	0	11
Thursday group activity morning sessions	40	46	28
Friday group activity morning	49	37	33

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Significant events for Warialda Toy Library during September and October included:

- Cooking took place at the service, with parents being encouraged to engage with their children throughout the process, discussing ingredients types and measurements. Block prints, using small wooden blocks and paints were provided for exploratory and creative play during the second half of the session. 12 Children attended the service on this day.
- Listening games and instructional body movement experiences were provided for the children attending the service on this day. Gross motor and both expressive and receptive communication skills were exhausted throughout the session, as the children listened carefully to follow the instructions given to them, utilising their bodies to then perform the actions required. This experience encouraged emergent spatial awareness skills. 13 children attended the morning's session on this day.
- Children participated in creative play, puzzles experiences, encouraging the practice of their fine motor and eye/ hand coordination skills. Face painting was then made available to the children and on this day children were encouraged to partner up with either a parent or peer and attempt painting the faces of their partner. Children had to listen carefully to instructions and then put their creative skills to use as they engaged in this experience. 9 children were in service on this day.
- Story time and paddle pop craft using PVA glue. Story time encourages speech and communication skills.
- Finger painting - this experience provides opportunities for sensory emergent play skills, while encouraging creative play.
- Information session regarding separation anxiety.
- Park play date, with families gathering at the local park. Families came along with a share plate and a picnic morning tea.
- A memory creation session. Children helped to make salt dough creations. These creations have been saved and will be decorated by the children at a later date.
- Science experiment at the toy library. This play was implemented to facilitate curiosity through play, while stimulating cognitive skills as the children engaged, asking questions and exploring cause and effect.

Playgroup Location	August	September	October
Warialda – Monday morning	32	56	11
Gravesend – Wednesday morning	20	20	9 + 32 (children's week)
Bingara – Thursday morning	33	33	23 + 30 (children's week)
Total	85	109	43 + 62

Instructional based play was the focus for playgroup during September, with children having to reply upon their emergent receptive and expressive communication skills to execute set play tasks. This area of play was implemented to help contribute towards school readiness as we head into term 4 for 2019. Regular activities were available focusing on creative, cognitive, social and emotional and both fine and gross motor enhancement throughout sessions during September.

The month of October encouraged the rights of the child. Children's week was celebrated by children of the Gwydir Shire Playgroups being invited along to join celebratory events held in both Bingara and Warialda. Children's Week is a week-long celebration centered around Universal Children's Day, a day created by the United Nations General Assembly in 1954 to promote friendship and understanding among children of the world. Each year the theme of Children's Week highlights a particular Children's Right.

The Theme for 2019 was **Article 24** – 'Children have the right to the best health care possible, safe water to drink, nutritious food, a clean and safe environment, and information to help them stay well.'

Participants from Gravesend, Warialda and surrounding children were invited to gather at the Warialda Preschool on Wednesday 23 October. A morning of play was followed by a story time and picnic morning tea.

Families were provided with information regarding the rights of each child, specifically surrounding children's health and healthy communities.

Bingara Preschool

*Funding body - Early Childhood Education and Care Directorate
NSW Department of Education and Communities*

Days	September
Tuesday	23
Wednesday	21
Thursday	23
Friday	24

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Transition to school: Bingara Preschool continues with the transition program for the children attending school in 2020. This provides an opportunity for the children to build relationships with Bingara Central School for next year.

Cleanaway Visit: Bingara Preschool invited the local members of the CWA, Senior Citizens and the Gardening Club, into Preschool to participate in the Cleanaway presentation. Visitors sat and watched as the children were able to demonstrate what they knew about recycling. The CWA talked to the children about how their organisation recycles and helps others, for example: collecting bread tags and ring pulls off cans. The children, educators and visitors all then shared a healthy morning tea.

Street Library: The Bingara Library has created a ‘Street Library’ which is intended be placed in different locations within the Shire. The first stop for the ‘Street Library’ was Bingara Preschool. The children were very excited at the arrival of the library. Inside the green wooden box, with a large selection of books for the children to choose, read and share. The ‘Street Library’ has been a success at Bingara Preschool, with many stories shared amongst friends.

Infants Sports Day: Bingara Preschool attended the annual Infants Sports Day on at Bingara Central School. The Friday class travelled by bus to the school to attend the event. The Preschool children cheered on their friends and had They also had the opportunity to participate in the running race, sack race and egg and spoon race.

Chook, Chick and Cackles: On Friday 25 October, Bingara Preschool had a visit from the local Author Fiona Brown and the Director of Tharawonga. Fiona read and shared her stories to the Friday Preschool class. Her books are based on a series called: *Chook, Chick and Cackle*. Fiona donated a set of the books to the Preschool. Tharawonga Director brought her baby chickens into Preschool to show the children and allowed the children to hold and pat the baby chicks.

Art Show Entries: The children worked very hard on their art entries for the Anglican Flower Show. They will be displayed at the Anglican Flower Show in October.

Tharawonga Mobile Resource Unit

Funding body – Department of Education | Department of Employment Australian Government

Day	Venue	2-3yo	3-5yo	Transition to school	Total In Attendance
Monday	Yetman	1	7	3	8
Tuesday	North Star	5	10	6	15
Wednesday	Yallaroi	1	9	3	10
Thursday	Tulloona	2	3	3	5
Thursday	Gravesend	2	8	2	10

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Friday	Gravesend	0	12	5	12
Friday	Crooble	1	5	2	6

Children are busy transitioning into their various schools. Educators are forming portfolios of children’s work to present to parents at the end of the year. Huge progress has been seen in improving children’s life skills; setting a goal such as toilet training for each child has worked really well. Once identified goals are set, educators, director and families collaborate to form strategies for the child to achieve. This gives consistency of care between home and care environments.

A movie night fund-raising activity was held on Friday 20 September. This was very successful and lots of local families attended. Meals and movie were free for children and the weather was perfect.

Term 4 commenced in October; this is the busiest term of the year at Tharawonga. Group Leaders and the Director have been busy preparing end of year transition reports for children. Children who will be attending school in 2020 are following transition programs into their various schools. Tharawonga children have been performing well and have the required basic skills for school.

The Social Services Manager and Director of Tharawonga have attended a forum in Sydney with the Federal Government Department of Education regarding the Community Child Care Fund during October. Collaborating with other mobile and children’s services has given Tharawonga a voice to speak with government about the future of childcare in Australia. Participation has shown that the problems Tharawonga is experiencing are familiar to all other services as well.

One of the main fund raising avenues for Tharawonga in 2019 has been the Gravesend Store, which unfortunately closed last month. The Tharawonga bags have been taken to the Gravesend Hotel where they are still on display for sale.

Tulloona Public School - three of the five Tulloona children are starting school next year which will leave the service very low in numbers. One of the two remaining children will be attending North Star instead of Tulloona next year, leaving only one child in attendance.

Evacuation procedures were practiced during the first week of Term 4 and an excursion to local emergency services has been planned for the first week in November. This will allow the children to become familiar with the uniforms of emergency service personnel and the sounds of sirens in case of fire so that children are not frightened.

Gravesend has gained two new children this term and has strong numbers going into 2020.

Children practiced emergency evacuation procedures during the first week of Term 4 and an excursion to the Rural Fire Service Shed was undertaken. Each child received a paper bag with a colouring book and pencils. Some

children got to use the fire engine siren. Children were shown how the fire engine works and had opportunity to use the fire hose.

On Friday 25 October Gravesend celebrated Grandparents Day. The grandparents were shown how a normal day progresses at Gravesend and watched the children perform some songs and show their knowledge of colours and sounds.

Local Inverell author, Fiona Brown attended the Grandparents Day and afterwards had a book launch of her book *The Adventures of Chick, Chook and Cackles*. Fiona gave a book reading and also demonstrated how she draws the chickens and other characters for her books. The Director brought in some month old chickens to extend the experience and children were brave enough to let the chickens stand on their hands and legs while petting them.

A quote of \$19,000.00 was received to fence around the Gravesend Hall. A second quote will be sought prior to applying for funding. It was learnt while attending the forum in Sydney that funding may be available for the fence.

North Star –Playgroup was attended by four young children during September and three during the first week of Term 4 in October. Children participated in an evacuation procedure during October and a visit to the local Rural Fire Service is planned for the first week in November. This excursion will also be attended by North Star school pupils.

Transitioning children were accompanied to the school by the Director and group leader on Tuesday 15 October. Future transitions will be independent of the preschool and will occur on days other than those when Tharawonga attends.

Crooble is losing one family with two children. Numbers at this centre are also very low next year with only four children expected in 2020. Children experienced a fire evacuation during October and were visited by two Rural Fire Engines at the Crooble Hall. They received a paper bag each with various RFS information.

Yallaroi attendance is steady at ten children and losing only three children to school in 2020. A fire evacuation was practiced during October. All but two of the Yallaroi children also attend North Star and will participate with the North Star excursion to the Emergency Services.

CONSULTATION

Consultation has occurred within the Organisation and Community Development Directorate.

POLICY IMPLICATIONS

Policy implications are those relating to the 2019/2020 Operational Plan and the Policies of Gwydir Shire Council.

FINANCIAL, ECONOMIC and RESOURCE IMPLICATIONS (including Asset Management)

The activities carried out by the Organisation and Community Development Department are in line with the 2019/2020 Operational Plan.

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SUSTAINABILITY IMPLICATIONS (Social and Environment)

The activities undertaken by the Organisation and Community Development Department regarding social and environmental factors are targeted in line with the 2019/2020 Operational Plan.

OFFICER RECOMMENDATION

THAT the monthly Organisation and Community Development Report for September and October 2019 be received

ATTACHMENTS

AT- Naroo Quality Report

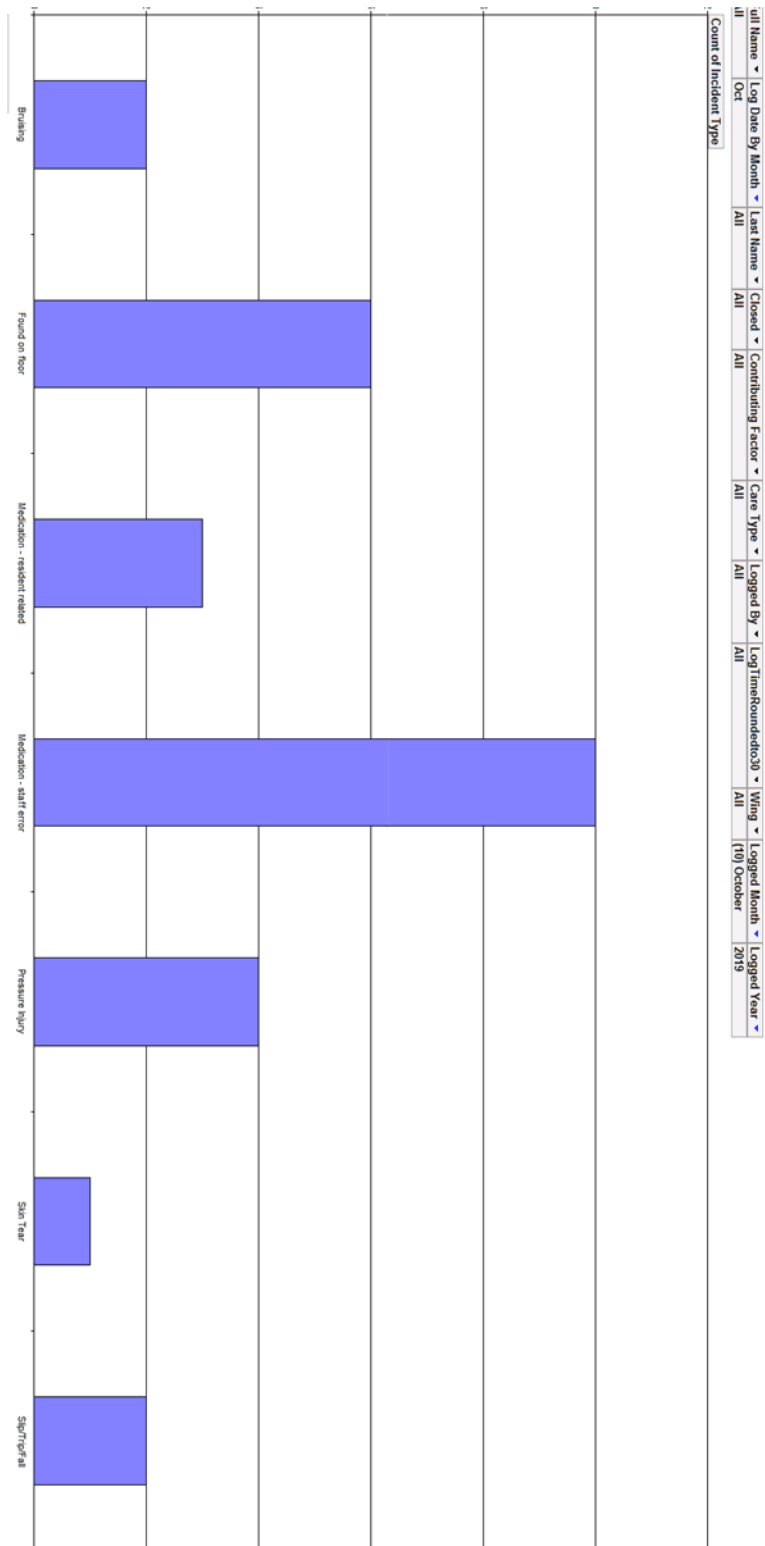
AT- Naroo Bond Report

**COUNCIL RESOLUTION:
MINUTE 373/19**

THAT the monthly Organisation and Community Development Report for September and October 2019 be received.

(Moved Cr Young, seconded Cr Galvin)

Attachment 1 - Naroo Quality Report for October 2019



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**Attachment 2
 NAROO AGED CARE FACILITY - Multi Facility Summary**

Printed Date: 19/11/2019; Last Edit: 30/06/2019

Active Accommodation Bonds / Payment Schedule - Summary
 As at 31/10/2019

FACILITY NAME	Pre 1 July 2014 Payment Arrangements [Bonds]	Agreed Bond	Part Lump Sum Amount	Total Payment Amount	Lump Sum Amount Outstanding	Total Bond Outstanding	Agreed DAP/DAC Portion	Total DAP/DAC Deductions	Total Care Fee Deductions	Total Other Deductions	Balance
NAROO AGED CARE FACILITY											
Bonds		\$182,067.73		\$182,067.73	\$0.00	\$0.00	\$0.00	\$29,306.51	\$0.00	\$0.00	\$152,761.22
RADS/RACs	\$2,638,035.59	\$845,000.00		\$1,995,000.01	-\$970,000.01	\$613,078.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,995,000.01
TOTAL	\$2,820,103.32	\$1,027,067.73		\$2,177,067.74	-\$970,000.01						\$2,147,761.23
GIRAND TOTAL											
Bonds		\$182,067.73		\$182,067.73	\$0.00	\$0.00	\$0.00	\$29,306.51	\$0.00	\$0.00	\$152,761.22
RADS/RACs	\$2,638,035.59	\$845,000.00		\$1,995,000.01	-\$970,000.01	\$613,078.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,995,000.01
TOTAL	\$2,820,103.32	\$1,027,067.73		\$2,177,067.74	-\$970,000.01						\$2,147,761.23

Item 4 Monthly Investment and Rates Collection Report for October 2019

FILE REFERENCE

DELIVERY PROGRAM

GOAL: 5. Organisational Management

OUTCOME: 5.1 CORPORATE MANAGEMENT

STRATEGY: 5.1.1 Financial management and accountability systems - CFO - internal

AUTHOR Manager, Finance

DATE 18 November 2019

STAFF DISCLOSURE OF INTEREST Nil

IN BRIEF/ SUMMARY RECOMMENDATION

At each monthly Ordinary Meeting, the Council is presented with the schedule relating to Investments, as at the end of the previous month.

BACKGROUND

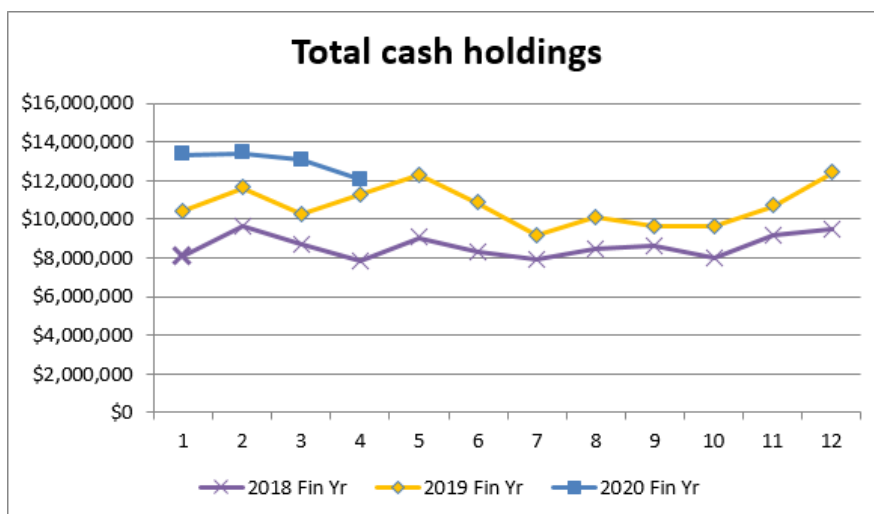
In accordance with Clause 19(3) of the Local Government (Financial Management) Regulation 1993, the following information provides details of Council's funds invested as at 31st October 2019.

Direct Investments							
Broker	ID	Investment Name	Rating	Type	Next Rollover	Yield	Current Value
NAB	2020.01	NAB	AA	TD	3-10-19	1.93%	\$1,000,000.00
NAB	2020.02	NAB	AA	TD	3-10-19	1.93%	\$1,000,000.00
NAB	2020.03	NAB	AA	TD	14-10-19	1.93%	\$1,000,000.00
Grand Total							\$3,000,000.00
Managed Funds							
Fund	Investment	Horizon	Type	3 Mth Avg Yield	Current Value		
Regional Australia Bank		At Call	Cash	See report	\$311,507.74		
Tcorp Cash Fund		At Call	Cash	See report	\$7,344,657.50		
Tcorp Medium Term Fund		At Call	Cash	See report	\$1,062,449.51		
Grand Total							\$8,718,614.75
Total Investments							
Direct Investments							\$3,000,000.00
Managed Funds							\$8,718,614.75
Grand Total							\$11,718,614.75

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Chairman

Cash and Investments	
Total Investments	
Direct Investments	\$3,000,000.00
Managed Funds	\$8,718,614.75
Grand Total Investments	\$11,718,614.75
Total Cash and Investments	
Investments	\$11,718,614.75
Cash at bank	\$ 371,019.08
Grand Total Cash and Investments	\$12,089,633.83
General Fund Cash	
Total cash and investments	\$12,089,633.83
LESS:	
Water fund*	-\$1,800,263.20
Sewer fund*	-\$3,927,341.14
Waste fund*	-\$3,153,838.10
Other restrictions:	
Employee leave entitlements*	-\$900,000.00
Carry over works in progress*	-\$950,000.00
Asset replacement*	-\$200,000.00
Bonds and deposits	-\$290,000.00
Unexpended grants*	-\$450,000.00
Developer contributions	-\$250,000.00
*These figures may change with end of year processing	
Discretionary General Fund Cash	\$168,191.39



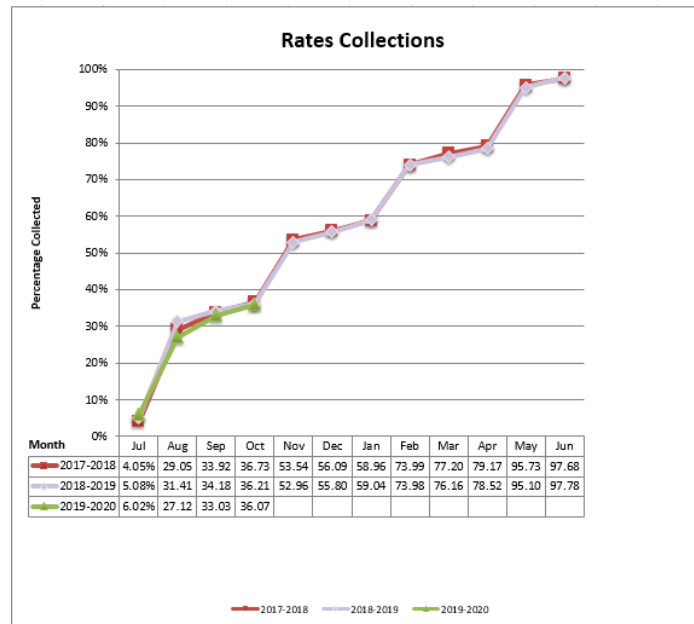
This is page number 44 of the minutes of the Ordinary Meeting held on Thursday 28 November 2019

Chairman

I, Helen Thomas, Finance Manager and Responsible Accounting Officer for Gwydir Shire Council, certify that the Council’s investments have been made in accordance with the Local Government Act 1993, Local Government (General) Regulation 2005 and Council’s Investment Policy (F.01.03), as amended.

RATES COLLECTIONS

The graph below represents a comparative of the percentage collections for the current year against the two previous rating years. The current years collections are up to 31st October 2019



OFFICER RECOMMENDATION

THAT the monthly Investment and Rates Collection Report for October 2019 be received

ATTACHMENTS

There are no attachments for this report.

**COUNCIL RESOLUTION:
MINUTE 374/19**

THAT the monthly Investment and Rates Collection Report for October 2019 be received.

(Moved Cr D Coulton, seconded Cr Moore)

Item 5 Monthly Technical Services report for October 2019

FILE REFERENCE

DELIVERY PROGRAM

GOAL: 5. Organisational Management

OUTCOME: 5.1 CORPORATE MANAGEMENT

STRATEGY: 2.1.1 Plan for and develop the right assets and infrastructure - TS -external

AUTHOR Manager, Engineering Services

DATE 19 November 2019

STAFF DISCLOSURE OF INTEREST Nil

IN BRIEF/ SUMMARY RECOMMENDATION

BACKGROUND

The monthly Technical Services report has been identified by Council as the process of reporting the activities carried out monthly by the Technical Services Department.

COMMENT

1. TECHNICAL SERVICES AND ADMINISTRATION

Technical Services infrastructure, planning, design and surveys were carried out in-house. The Technical Services staff continue to provide customer service to the Gwydir Shire residents.

2. ENGINEERING SERVICES

Southern constructions crews completed three heavy patches on Copeton Dam Road in November totaling 400m². The patches were done using Council's road reclaimer and spreader truck and repaired failed pavement through Macphersons Gap

Warialda Truck Wash

The Warialda Truck Wash inches closer to completion, with pavement works finished, solar lights erected and concreting at 90% completion. The facility is expected to be completed before the end of December with official opening in the New Year.



Warialda Truck Wash

Gravel Road Maintenance

Gravel road maintenance further slowed during October due to no rainfall. Limited maintenance could still be conducted on the following roads:

- Glencoe Road
- Dunrobyn Road
- Pumpstation Road
- Fairford Road
- Horton Road
- Trevallyn Road
- Bereen Road
- Currangandi Road
- Kurrajong Hills Road

Without rainfall through December and January, maintenance graders will be stood down after the Christmas break.

Roads Maintenance Council Contract – Works Orders issued by RMS

All Work Orders issued by RMS are quality assurance schedule of rates projects carried out by Council staff under the Roads Maintenance Council Contract with Roads and Maritime Services.

A final design has been approved for segment 5340 on MR63 Fossickers Way. This segment is programmed to be rehabilitated early in 2020, with a Works Proposal planned for submission this month. All works have now been completed for the pedestrian access ramps onto the northern side of Campbell Bridge in Bingara and both sides of the Copeton Dam Road intersection.

Work Orders have now been received for the survey and design of three segments programmed for rehabilitation next financial year. These segments include 5150 and 5255 on MR63 Fossickers Way and 8270 on HW12 Gwydir Highway. The survey works are programmed for November and design works are scheduled for submission to the RMS before the Christmas break. Further

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Chairman

programmed works this financial year will include approximately four weeks of heavy patching throughout various segments, where required. A heavy patching program is currently being scoped out, with works planned to start prior to the Christmas break. No reseals are programmed for completion this financial year.

Routine maintenance continues each week undertaking inspections, rest area services, vegetation control and bitumen repairs.

HW12 Gwydir Highway – Warialda HPV Route Intersection Works Authorisation Deed (WAD)

Construction works have started on the HPV Route Intersection, with all approvals received to proceed. Crews have laid the first 200mm Capping Layer, now working on the second 200mm Capping Layer, since all required testing was undertaken. The Capping Layer material is a white granite extracted from the Heywood Pit in Delungra. The intersection is programmed to be accessible before crew break for Christmas.



Construction crews have cleared the footprint and started to lay material for the intersection.

Other Services

Street services continued to be maintained for vehicular, pedestrian and public conveniences

Storm water drainage facilities continue to be maintained

Aerodromes at Warialda and Bingara continue to be maintained and inspections are done monthly

Existing quarry sources are continually being utilised and future sources are being investigated as time permits with other competing projects

The radio and television towers continued to be maintained.

3. DESIGN AND ASSET SERVICES

Survey, design and soil testing is continuing for the 2019-2020 works programs. Progress is as follows:

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Chairman

Warialda Truck Wash

We are in the final stages of set-out for this project, with the final drains and hardstand areas currently being pegged.

Asset Revaluations

Analysis is currently being completed on the asset revaluations. The last four years of road rehabilitation jobs and resheeting jobs will be analysed to give accurate unit rates.

SH12 Intersection – HPV Route

The SH12 intersection is well underway, with constant survey and different surfaces required from the team.

4. TOWN SERVICES

Water and Sewerage

During October, water operators attended to 18 service line repairs, two water main breaks, eight sewer blockages and installed one new sewer connection.

Work was undertaken on the truck wash bay, Bingara Civic Centre, Bingara cemetery, Maitland Street toilets, Naroo Hostel, Warialda swimming pool, Bingara swimming pool, CWA park toilets, Bingara museum, Roxy theatre and Bingara Showground.

Level 1 water restrictions commenced in October 2019, which meant no fixed sprinklers between 10am and 6pm at night. Hand held hose are permitted.

The river intake chamber at Bingara had issues with flow, due to siltation over a number of years. As a result, material from the front of the river chamber was removed and replaced with gabion rock. This allowed free flow into the chamber. The picture below indicates the flow into the chamber 20 minutes after pumps running around a 2m drawn down. Normal drawn down is round 300mm.



Bingara river intake chamber with restricted flow

Minor improvements recommended by EPA during September's inspection at Bingara and Warialda sewerage treatment plants was undertaken during

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Chairman

October. This involved erosion control at BSTP river discharge point and signage at Warialda STP EPA monitoring points.



WSTP EPA monitoring point signage

Parks

Parks, gardens, sports fields, cemeteries and Council facilities have been maintained during October. Watering programs have been developed and staff are rostered to start early to carry out watering, so Council complies with Level 1 water restrictions where possible. Broad leaf spraying was undertaken at various locations. Shade sails were erected at Captain Cook Park, Warialda during October 2019.



Captain Cook Park Shade Sails

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Chairman

Maitland Street, Bingara garden bed opposite the post office was prepared for turf, old vegetation removed, and irrigation system installed. The turf is schedule to be laid in November.

Bingara Showground

The Bingara showground is being maintained. Pony Club held the annual camp the first week of October. Crown Lands engaged Auracon Pty Ltd to carry out building inspections during October. As a result of these inspections, a quotation has been submitted for the replacement of the guttering on the bull stalls.

Plant and Workshop

The new Caterpillar loader is scheduled to be delivered mid-December. Three utility vehicles were ordered during October. The three utilities were not traded; two will be sold via tender the third is currently being utilised in the building section as an extra resource for the grant programs. An 8x5 tipping trailer was purchased for the builders during October.

Major repairs carried out in Bingara and Warialda Workshops included:

- Truck wash platform modifications
- Truck wash drainage separation gates with actuator
- P1474 – Roller - air/con repairs
- P1466 – Grader - adjust tappets
- P1916 – Grader - blade slide repairs
- P1936 – Tractor – rear drive repairs
- Purchase of Builders tipping trailer
- P1446 - Jet patcher
- P1467 - Landfill excavator – rollers



Builder's tipping trailer

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Chairman

5. DEVELOPMENT AND BUILDING SERVICES

The Department continues to receive enquiries and provide advice on a range of planning and building matters including:

- Minor structure construction e.g. sheds
- Commercial opportunities and construction
- Basix (Building Sustainability Index)
- Bushfire requirements
- Building construction standards and requirements
- Stormwater
- Licensing and owner builder requirements
- Fees and charges

The following Construction Certificate (C/C), Building Information Certificate (BIC) and S68 applications have been approved for October:

No.	Property Description	Development/ Work	\$	C/C	BIC	S68
33/2019	9 Inverell Road WARIALDA NSW 2402	Garage/Carport/Shed	\$43,200	✓		
20/2019	12420 Gwydir Highway WARIALDA NSW 2402	Carry out water supply, storm water work and connect to existing septic.				✓
21/2019	9 Inverell Road WARIALDA NSW 2402	Connecting to town water and sewer and carrying out storm water drainage.				✓
7/2019	566 Hibernia Road YALLAROI NSW 2408	Farm Machinery Shed – Related to DA 3/2018.			✓	

The following Construction Certificate (C/C) applications were approved by a Private Certifier and lodged with Council during October:

No.	Property Description	Development/ Work	\$	C/C
NA				

ILLEGAL ACTIVITY

ACTIVITY	No	ACTION TAKEN					
		Inspected	Letter Sent	Application/ Certificate Lodged	Penalty Notice	Legal Action	Refer to Council
None							

NO. OF COMPLAINTS/INSPECTIONS

Type	No.	Yr. to Date	Actioned	Pending
Building	36	304	300	4

BUILDING MAINTENANCE

The Department continues to receive requests to carry out minor maintenance and these are generally dealt with in a timely manner. Otherwise, the works are scheduled into maintenance staff building activities including new works for attention.

Projects Worked on during October 2019

- Truck Wash Amenities Building Warialda – Completed tiling.
- Bingara Civic Centre – Commenced the tiling of the amenities and commenced plastering.
- General - Repairs and maintenance.

6. ENVIRONMENTAL SERVICES

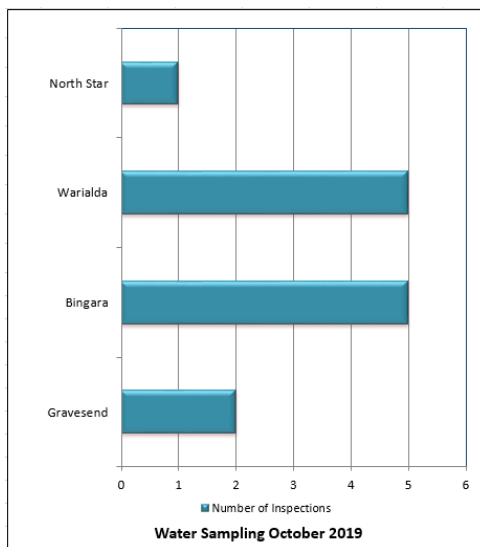
The Department continues to receive enquiries and provide advice on a range of health matters including:

- Overgrown properties
- Food premises design and fit-out
- Food handling practices
- Mobile food vendors
- Licensing
- Water carting
- Pet Ownership

Water Surveillance

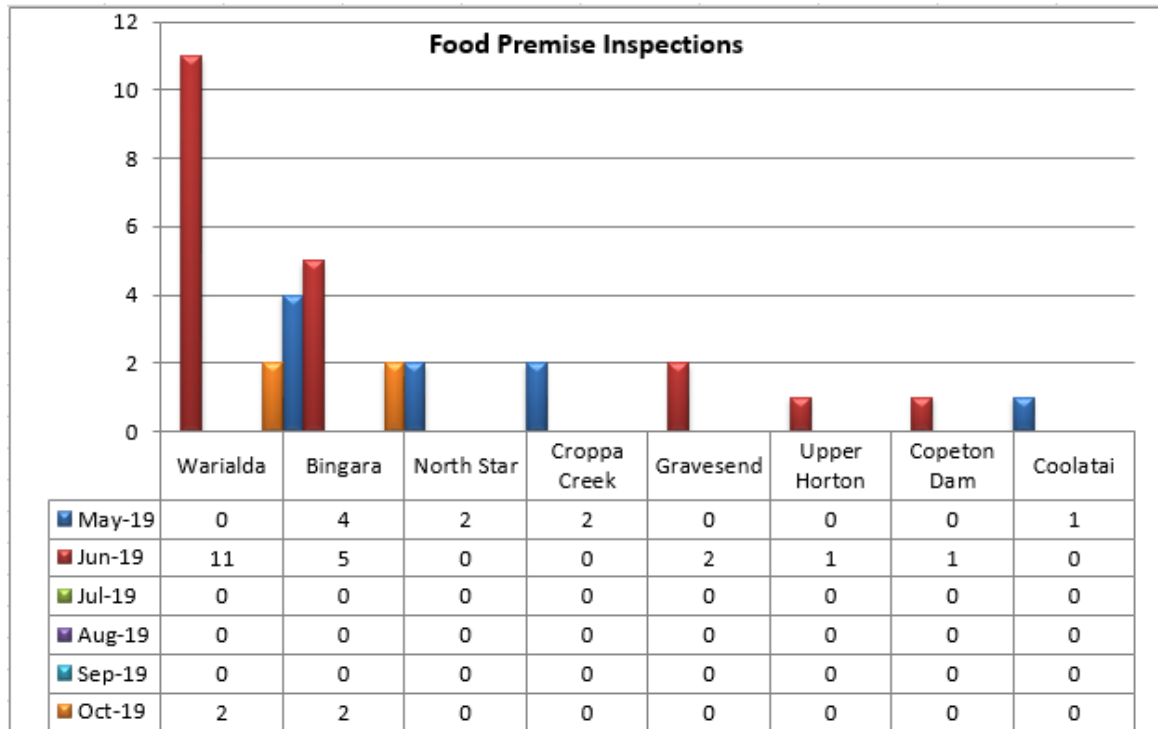
The Department continues to carry out routine weekly microbiological sampling of the water supply in the towns of Warialda and Bingara, fortnightly sampling of Gravesend and monthly sampling at North Star.

Health Related Inspections for October 2019



Food Premise Inspections/Re-inspections

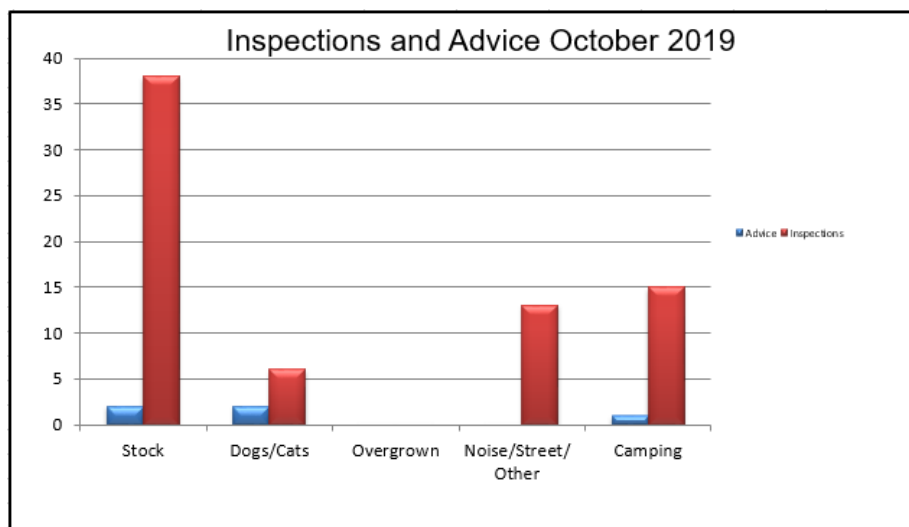
Annual Food Premise Inspections have commenced for the 2019/2020 period. The graph below shows inspections that have been carried for the month of October 2019 compared to the previous 5 months. Enquiries or complaints are actioned as necessary.



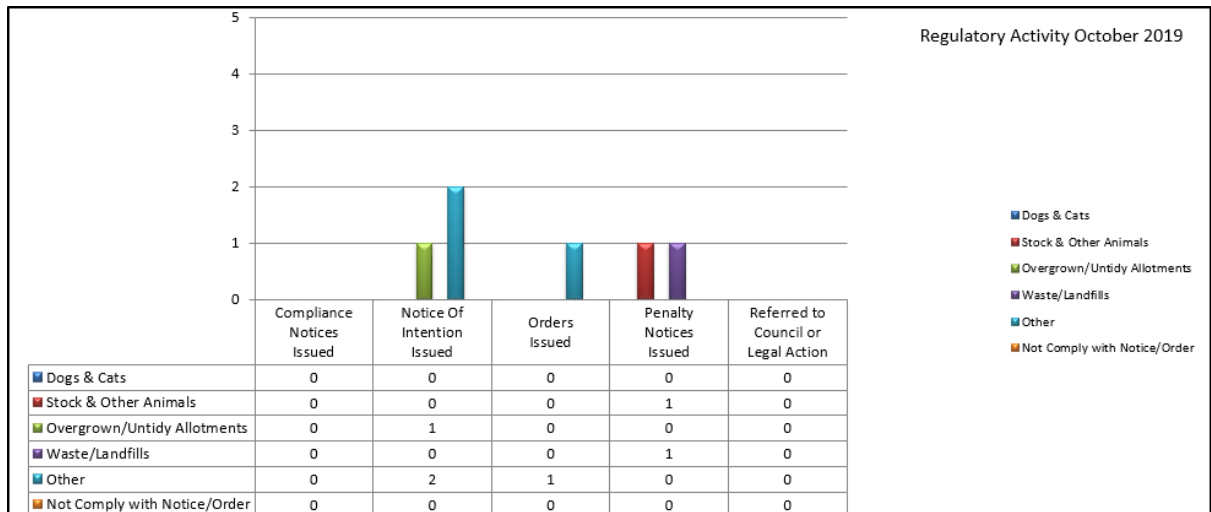
Compliance and Regulatory Control

Council received complaints regarding roaming stock and dogs, noise, the keeping of animals and other concerns during the month of October 2019. These are investigated and actioned as necessary and are detailed in the following table.

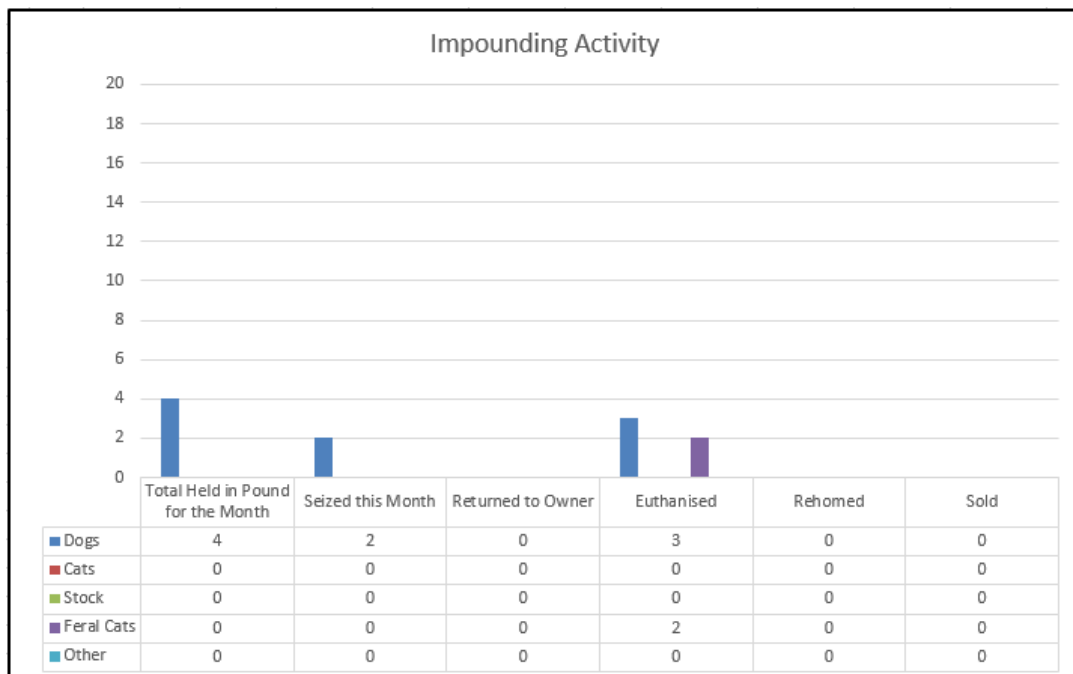
Inspections and Advice October 2019



Regulatory Activity October 2019

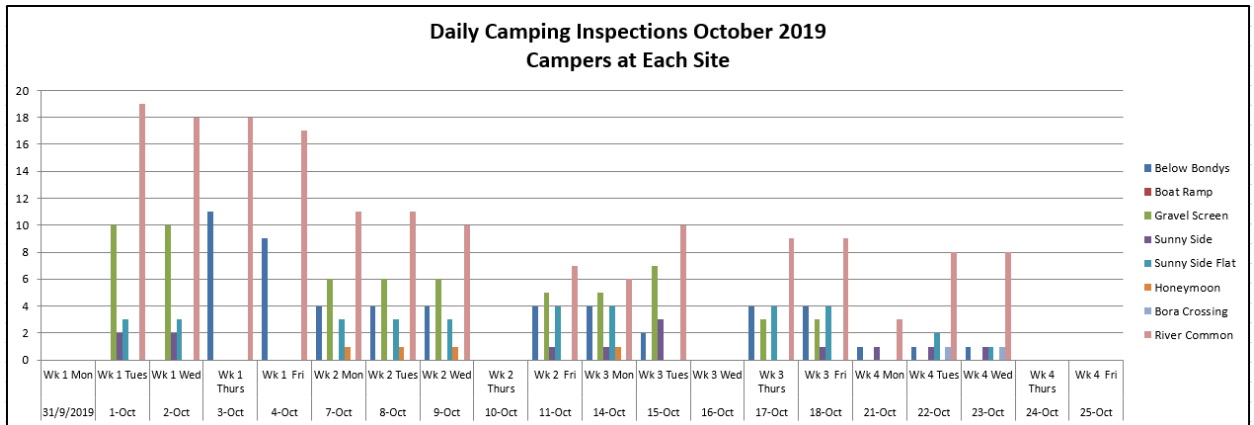
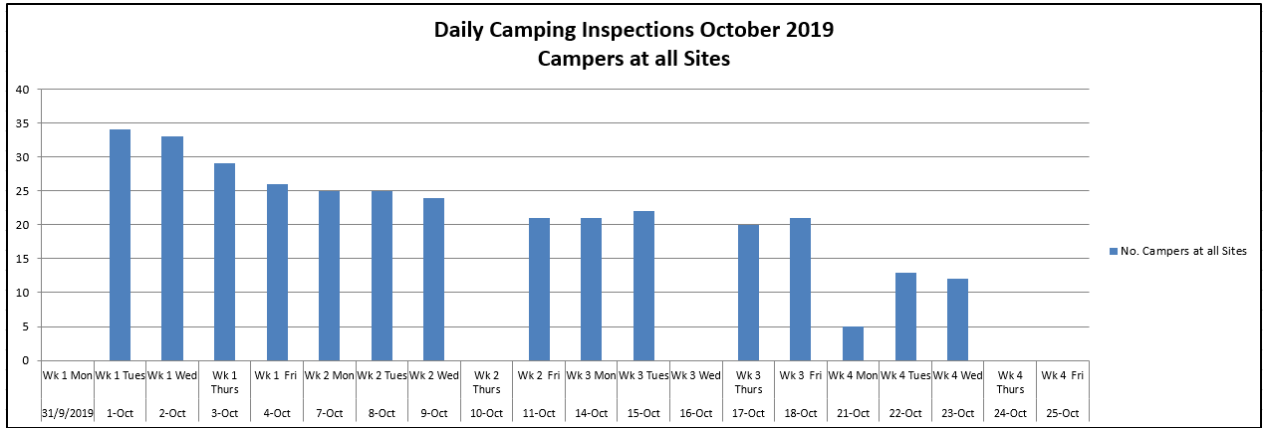


Impounding for October 2019



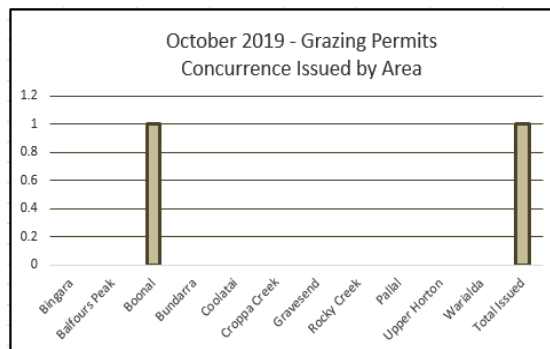
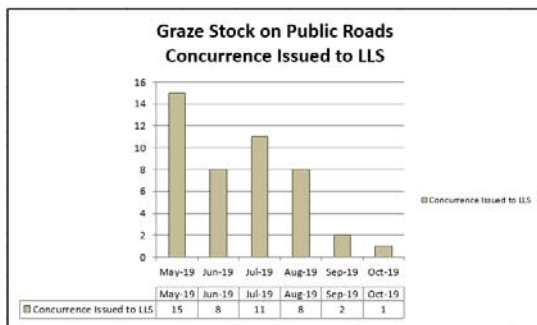
RIVERSIDE CAMPING

Council’s Compliance Officer aims to carry out daily checks along the river to ensure that camping is being conducted in a safe and hygienic manner. Flyers promoting local events and services are distributed to campers and enquires from campers are addressed as necessary. The graphs below show total numbers of campers and the distribution of campers at the different campsites.



GRAZING PERMITS

As the Consent Authority for road reserves Council has issued concurrence to the North West Local Land Services for only one (1) Roadside Grazing Permit during the month of October 2019. The decrease in requests for concurrence can be attributed as a direct result of the drought conditions, with little to no feed left on the ground. The LLS have strict guidelines that only allow grazing where sufficient ground cover and pasture is available. The following graph shows the applications received for October 2019 compared to the previous 5 months. The second graph shows the Locality of the applications.

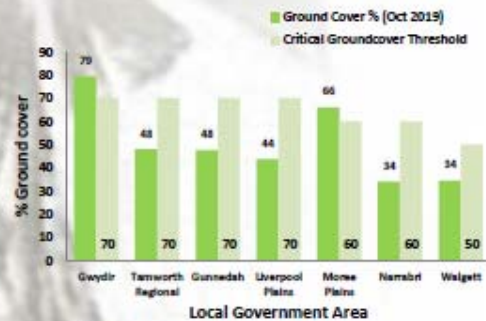




North West Local Land Services Travelling Stock Reserves Condition & Utilisation Report – October 2019



Average TSR groundcover levels as at the 31st October 2019



Pasture Conditions

Monthly pasture growth rates – No Change - Growth rates are very low in the <10kg/ha range for the majority of the region. A small area in the Gwydir LGA had 20-50kg/ha of growth due to localised rainfall.

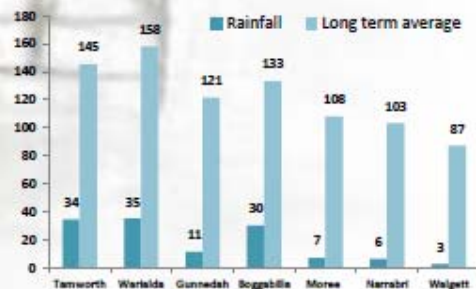
***Pasture biomass – No Change** - Majority of the region remains below 250kgDM/ha (Aussie Grass).

**North West LLS targets a pasture biomass of 1200kgDM/ha or pasture utilisation levels above 10cm as suitable for grazing.*

Ground cover – Decreasing – Very low rainfall through September has led to a further reduction in groundcover levels.

Combined Drought Indicator – Intensifying - Majority of the region in the Intense Drought category.

90 Day Rainfall – August, September & October 2019



www.lls.nsw.gov.au

North West Local Land Services Travelling Stock Reserves Condition Report – September/October 2019



approval from the local Council. (Please note: Roadside Grazing Permits attract a permit fee)

Routine Stock Movements permits - Permits remain in place.

Long term grazing permits - Permits remain in place.

Permits and Stock Numbers ↓

Stock numbers on TSR decreased by 55% from August to October 2019. This trend is expected to continue for November and December 2019.

October 2019	Permits Issued		Stock Number	
	Cattle	Sheep	Cattle	Sheep
Short term grazing	45	3	1,476	34
Roadside Grazing	28	1	1,509	30
Drought Movements	5	0	482	0
Walking stock	0	0	0	0

More information

Please contact your local TSR Ranger if you require further information or would like to access the TSR:

- Jason Harrison – 0448 592 907 - Tamworth, Liverpool Plains & Gunnedah Local Government Areas
- Scott Graham – 0439 821 348 - Gwydir & Moree Plains Local Government Areas
- Fay Anderson – 0427 291 466 - Narrabri Local Government Area
- Mal Scott – 0459 835 959 - Walgett Local Government Area

For all other LLS services please call 1300 795 299 or email admin.northwest@lls.nsw.gov.au

Status of Uses

Walking stock – Consideration of new applications for walking stock are currently deferred whilst under ‘Destination Only’ conditions.

Drought Management movements - are permits of short duration and distance to allow:

- Walking stock between properties (Note: properties held by the same entity)
- Walking stock from a property to a saleyard
- Walking stock from a property to a feedlot
- Walking stock to confirmed agistment.

Short term grazing permits - will only be allowed where sufficient groundcover and pasture biomass is available as determined by the TSR Ranger.

Roadside grazing permits - NWLLS permits roadside grazing use after the stock owner receives

- Agricultural advice
- Natural resource management
- Animal health
- Pest and weed management
- Emergency preparedness and management
- Rates & administration
- Native vegetation management

© State of New South Wales through Local Land Services 2019. The information contained in this publication is based on knowledge and understanding at the time of writing November 2019. However, because of advances in knowledge, users are reminded of the need to ensure that the information upon which they rely is up to date and to check the currency of the information with the appropriate officer of Local Land Services or the user's independent adviser.

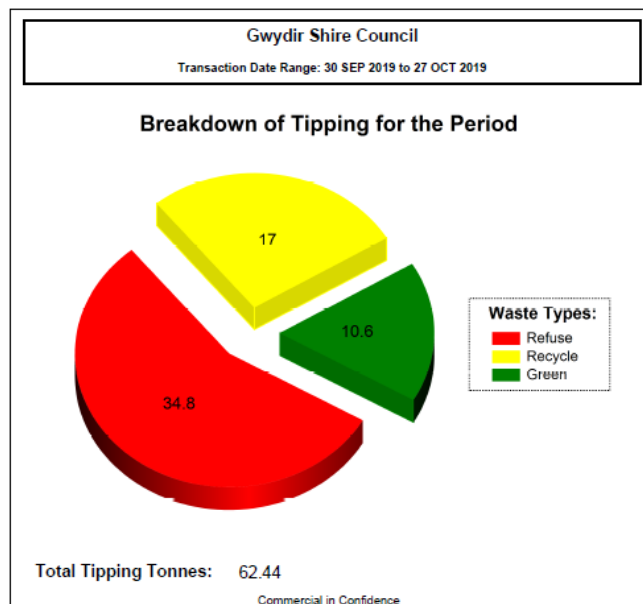
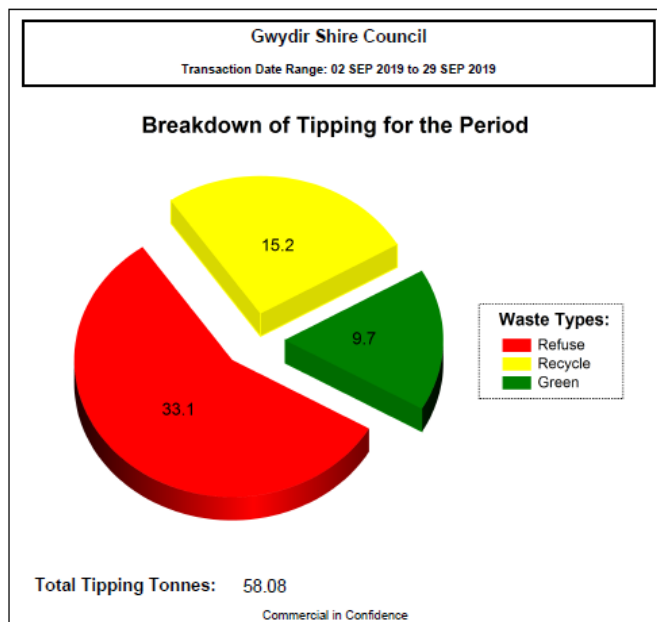
For updates go to www.lls.nsw.gov.au

WASTE SERVICES

Scheduled kerbside collection of waste, recycling and green waste was carried out throughout the Shire during October. Customer service requests are processed and actioned as necessary.

All Waste Recovery Centres in the Shire continue to be supervised/monitored and maintained. Staff continue to make changes to the site layout and signage to improve onsite operation and access for residents unloading waste and recyclable materials. Council is continuing to supply mulch from chipped green waste to residents. Steel continues to be stockpiled for collection at the Bingara and Warialda Waste Recovery Centre.

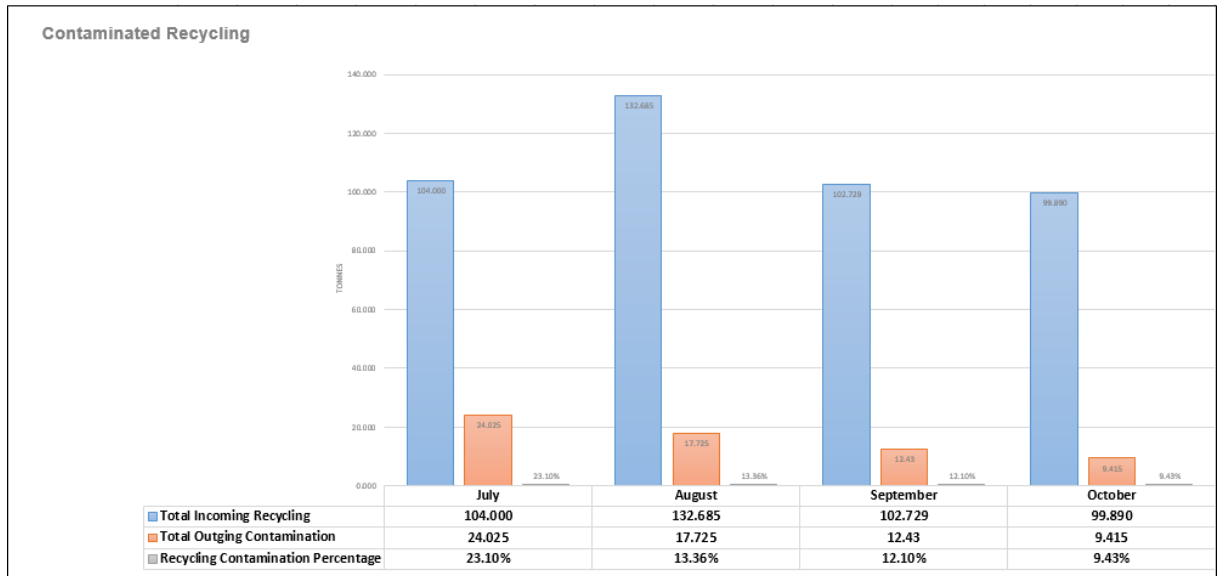
Breakdown of Waste Collection for September and October 2019



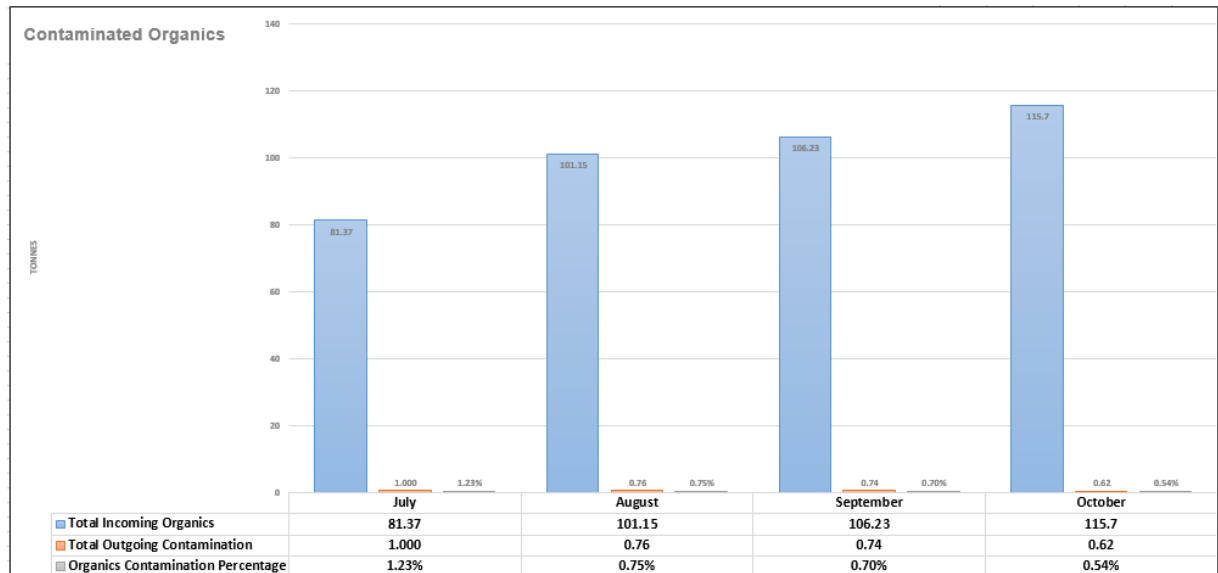
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Recycling Contamination September and October 2019



Organics Contamination September and October 2019



Commentary from Cleanaway

Both Recycling and Organics are trending well. Education initiatives will continue to be rolled out. During October there has been a focus on insuring the processes of separating and recording the contamination to ensure accuracy from our front line drivers through to our sorting team. We can see consistency in the contamination reports and hopefully with continued education and proposed installation to separate recycles we can continue to monitor and improve processes.

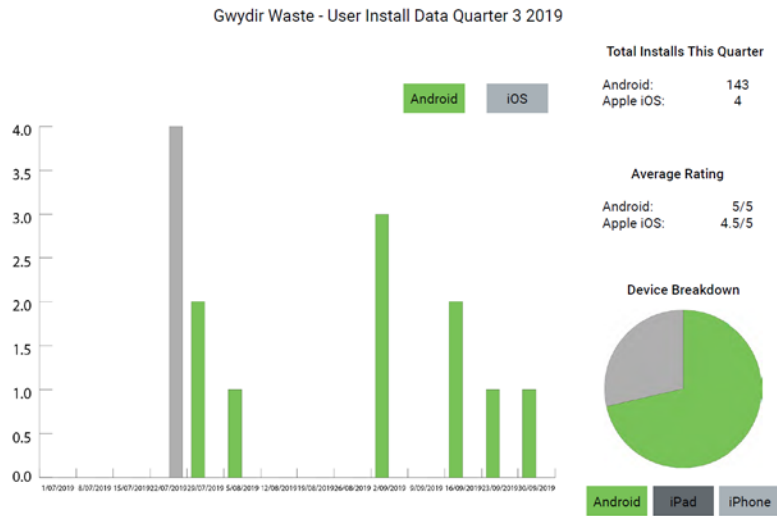
GWYDIR WASTE APP

The Gwydir Shire Waste APP is up and running and available for download for all iPhone and Android devices. Once you have downloaded the APP you select your property address, you can then check if it is “yellow” or “green” bin

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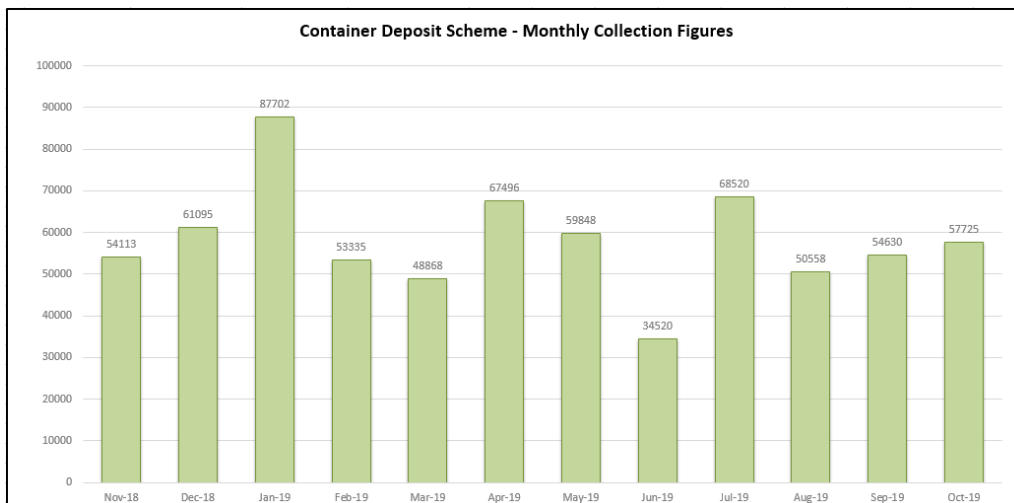
week, what items are able to be disposed of in the recycling bin and lodge a service request; you can even set a reminder to put your bins out. The graph below shows the number of customers who have downloaded the APP in the 3rd quarter from July to September.



CONTAINER DEPOSIT SCHEME

The Container Deposit Scheme (CDS) has now been operating at the Warialda Landfill since June 2018. Customers have embraced the scheme and there have now been over **848,000** eligible cans and bottles returned since the inception of the program. The graph below shows the monthly deposits for the month compared to the last 11 months. Projected totals should see us hit one million containers in by the end of the Christmas holiday period. This fantastic effort has drastically decreased the amount of recycling being deposited in the traditional manner.

The NSW Container Deposit Scheme Coordinator, Exchange for Change publishes the details of the volume of containers from return points by LGA and material type on their website: www.exchangeforchange.com.au , by following this link you can view statistics for all collection points within NSW.



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NOXIOUS WEEDS CONTROL

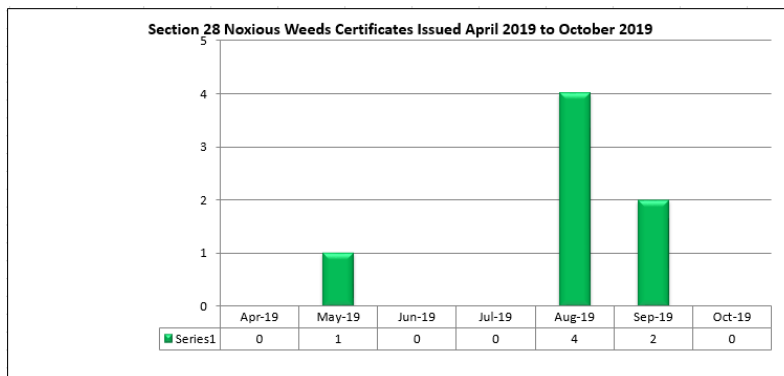
Property Inspection Program

Staff continue to assist farmers and the community with:

- Funding advice
- Noxious weeds advice
- Property inspections
- Spraying of noxious weeds
- Property inspections are currently being undertaken in Section D.

Section 28 Noxious Weeds Certificates

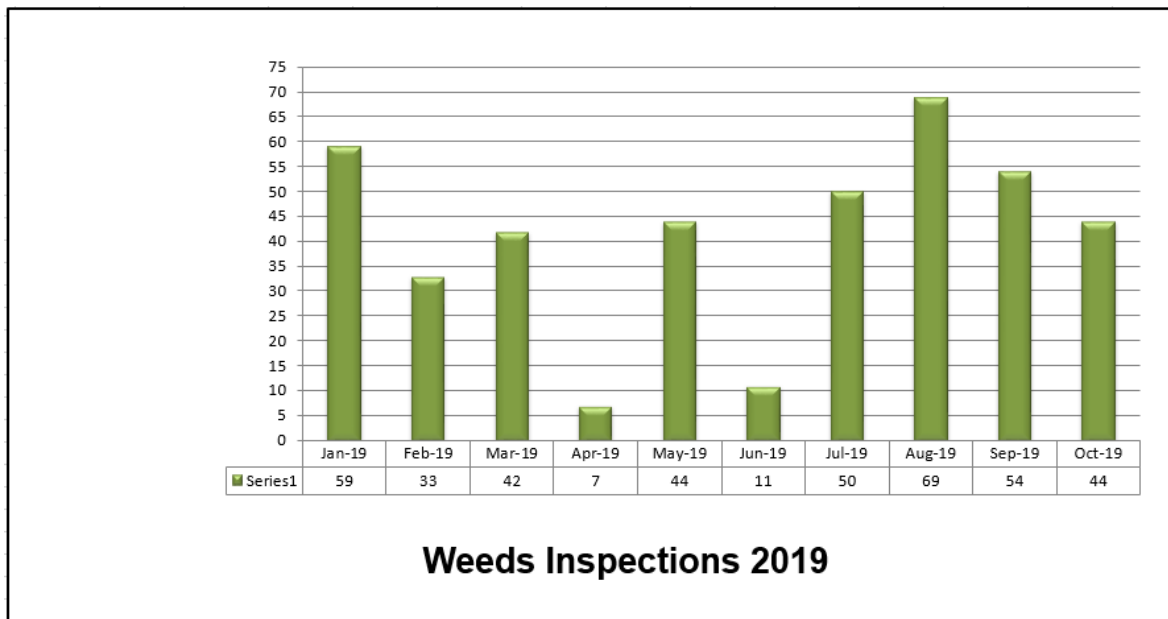
No certificates were issued for the month of October 2019. The graph below shows the noxious weeds certificates issued for the previous six (6) months.



Weeds Inspections

Property inspections are currently being undertaken in Section D, with property owners being offered support and advice on managing weeds during the current adverse conditions.

The following graph and chart shows the noxious weeds inspections carried out in 2019.



Noxious Weeds Inspections for the month of October 2019

<i>Areas Inspected</i>	<i>No.</i>	<i>Ha</i>	<i>Rd km</i>	<i>Weeds Present</i>
Private Property	4	2387		Patterson's Curse, Tree Pear, African Boxthorn
Roadside – High Risk Pathways	1	289.85	57.97	Paterson's Curse, Mimosa Bush
Roadside	4	86.7	536.10	Osage Orange, Patterson's Curse, Mimosa Bush, Mother of Millions, Tiger Pear
Other Council Lands	8	151	-	Eucalypt Suckers, Green Cestrum, Patterson's Curse, Sagittaria, Galvanised Burr, Mimosa Bush, Prickly Pear, African Boxthorn
ARTC – Railway Lands	1	350	70	Tree Pear, Rope Pear, Patterson's Curse, Mimosa Bush
Dept. of Lands – Crown Land	2	12		Sagittaria, Mimosa Bush, Giant Cane Grass, Green Cestrum, African Boxthorn
NWLLS Reserves	9	50	-	Mimosa Bush, Sweet Briar, Galvanised Burr, African Boxthorn, Common Pear, Tree Pear
Quarries	7	35	-	None Found
Recreational Areas	1	40	-	Patterson's Curse
Truckstops	7	35	-	None Found

Noxious weeds control works for October 2019

Road/Property	Locality	Weed Code	Area Ha	Road km	High Risk Road	Council Road	Other
North Star Rd	Warialda/North Star	PC	411.25	82.25	1		
Killarney Gap Rd	Bingara	OO-PC	332.5	66.50		1	
Cobbadah Rd	Bingara	FT-PC	246.65	49.33		1	
Allan Cunningham Rd	Warialda	FT-PC	188.85	37.77	1		
Reedy Creek	Warialda	GCG-AB	2	-			1
Reedy Creek	Warialda	MB	2				1
Gwydir Hwy	Warialda	PC	289.85	57.97	1		
Gravesend Rd	Gravesend	PC	78.45	15.69		1	
Reedy Creek	Warialda	GCG	2				1



Department of Primary Industries

Giant reed

Arundo donax



Giant reed (Photo: NSW DPI)

- Also known as: elephant grass
- This plant is not to be sold in all or parts of NSW

Profile

How does this weed affect you?

Giant reed, also known as Elephant grass, is a tall perennial grass growing to eight metres high in large cane-like clumps. It has showy, silky seed heads (up to 60 centimetres long). It usually grows along river banks, wetlands, roadsides and wastelands or is cultivated in parks and gardens.

Giant reed is native to India.

Control

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Chairman

Herbicide options

WARNING - ALWAYS READ THE LABEL

Users of agricultural or veterinary chemical products must always read the label and any permit, before using the product, and strictly comply with the directions on the label and the conditions of any permit. Users are not absolved from compliance with the directions on the label or the conditions of the permit by reason of any statement made or not made in this information. To view permits or product labels go to the Australian Pesticides and Veterinary Medicines Authority website www.apvma.gov.au

See Using herbicides (<http://www.dpi.nsw.gov.au/biosecurity/weeds/weed-control/>) for more information.

PERMIT 9907 Expires 31/03/2020
 Glyphosate 360 g/L (Roundup®)
 Rate: 1 part glyphosate to 50 parts water
 Comments: Knapsack application
 Withholding period: Nil.
 Herbicide group: M, Inhibitors of EPSP synthase
 Resistance risk: Moderate

PERMIT 9907 Expires 31/03/2020
 Glyphosate 360 g/L (Roundup®)
 Rate: 1 part glyphosate to 1.5 parts of water
 Comments: Cut stump application.
 Withholding period: Nil.
 Herbicide group: M, Inhibitors of EPSP synthase
 Resistance risk: Moderate

Biosecurity duty

The content provided here is for information purposes only and is taken from the *Biosecurity Act 2015* and its subordinate legislation, and the Regional Strategic Weed Management Plans (published by each Local Land Services region in NSW). It describes the state and regional priorities for weeds in New South Wales, Australia.

Area	Duty
All of NSW	General Biosecurity Duty <i>All plants are regulated with a general biosecurity duty to prevent, eliminate or minimise any biosecurity risk they may pose. Any person who deals with any plant, who knows (or ought to know) of any biosecurity risk, has a duty to ensure the risk is prevented, eliminated or minimised, so far as is reasonably practicable.</i>
Central Tablelands Exclusion zone: whole region except for the core infestation area of Bathurst Council, Cabonne Council and Cowra Council areas	Regional Recommended Measure <i>Whole region: The plant should not be bought, sold, grown, carried or released into the environment. Exclusion zone: The plant should be eradicated from the land and the land kept free of the plant. Land managers should mitigate the risk of the plant being introduced to their land. Core infestation area: Land managers should mitigate spread from their land. Land managers reduce impacts from the plant on priority assets.</i>
Central West	Regional Recommended Measure <i>Land managers should mitigate the risk of new weeds being introduced to their land. Land managers should mitigate spread from their land. The plant should not be bought, sold, grown, carried or released into the environment.</i>
Greater Sydney	Regional Recommended Measure <i>Land managers should mitigate the risk of new weeds being introduced to their land. The plant should not be bought, sold, grown, carried or released into the environment.</i>

Area	Duty
<p>North Coast Exclusion zone: whole region excluding core infestation area of the Clarence Valley Council</p>	<p>Regional Recommended Measure <i>Whole region: The plant or parts of the plant should not be traded, carried, grown or released into the environment. Exclusion zone: The plant should be eradicated from the land and the land kept free of the plant. Land managers should mitigate the risk of the plant being introduced to their land. Core infestation area: Land managers should reduce impacts from the plant on priority assets.</i></p>
<p>Western Exclusion zone: whole region except for the core infestation area of Wentworth Shire Council</p>	<p>Regional Recommended Measure <i>Whole region: Land managers should mitigate the risk of the plant being introduced to their land. The plant should not be bought, sold, grown, carried or released into the environment. Exclusion zone: The plant should be eradicated from the land and the land kept free of the plant. Core infestation area: Land managers should mitigate spread from their land. Land managers reduce the impact of the plant on priority assets (rivers and natural watercourses).</i></p>



Giant reed (Photo: NSW DPI)



Giant reed infestation (Photo: NSW DPI)

Reviewed 2018

The Environment and Sustainability Department report for October 2019 was compiled with information available at the time of preparing the report.

RECOMMENDATION

That the Report by the Technical Services Department on the activities of the Department including Notices of Intent, Orders and Penalty Notices issued by Council be noted.

CONCLUSION

The activities carried out by the Technical Services Department are in line with the 2019/2020 Management Plan and otherwise as directed.

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Chairman

CONSULTATION

Consultation is carried out within the Technical Services Department during the monthly Technical Services team meetings and other relevant persons.

OFFICER RECOMMENDATION

THAT the monthly Technical Services report for October 2019 be received

ATTACHMENTS

There are no attachments for this report.

**COUNCIL RESOLUTION:
MINUTE 375/19**

THAT the monthly Technical Services report for October 2019 be received.

(Moved Cr Egan, seconded Cr Galvin)

Item 6 Financial Statements 30 June 2019

FILE REFERENCE

DELIVERY PROGRAM

GOAL: 5. Organisational Management

OUTCOME: 5.1 CORPORATE MANAGEMENT

STRATEGY: 5.1.1 Financial management and accountability systems -
CFO - internal

AUTHOR General Manager

DATE 19 November 2019

STAFF DISCLOSURE OF INTEREST Nil

TABLED ITEMS Nil

IN BRIEF / SUMMARY RECOMMENDATION

Representatives from the NSW Audit Office and Forsyths will be attending the meeting to present the Council's Financial Statements for the year ending 30 June 2019.

BACKGROUND

The Council's financial statements are currently on exhibition for public comment and any submissions will be tabled at the meeting.

OFFICER RECOMMENDATION

THAT the Auditor be thanked for his presentation

ATTACHMENTS

AT- Financial Statements

AT- Auditor's PowerPoint

**COUNCIL RESOLUTION:
MINUTE 376/19**

THAT the Auditor be thanked for his presentation.

(Moved Cr Young, seconded Cr Egan)

Gwydir Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2019

*To be the recognised leader in Local Government through
continuous learning and sustainability.*



This is page number 69 of the minutes of the Ordinary Meeting held on Thursday 28 November 2019

Chairman

Gwydir Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2019

*To be the recognised leader in Local Government through
continuous learning and sustainability.*



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Chairman

Gwydir Shire Council

General Purpose Financial Statements
for the year ended 30 June 2019

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Overview

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

33 Miatland Street
Bingara NSW 2404

Council's guiding principles are detailed in Chapter 3 of the LGA and includes:

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

A description of the nature of Council's operations and its principal activities are provided in Note 2(b).

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.gwydirshire.com.

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Chairman

Gwydir Shire Council

Financial Statements 2019

General Purpose Financial Statements for the year ended 30 June 2019

Understanding Council's Financial Statements

Introduction

Each year, individual Local Governments across NSW are required to present a set of audited financial statements to their council and community.

What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2019.

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

About the Councillor/Management Statement

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

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

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

2. The Statement of Comprehensive Income

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

3. The Statement of Financial Position

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

4. The Statement of Changes in Equity

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

5. The Statement of Cash Flows

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

About the Notes to the Financial Statements

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

About the Auditor's Reports

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

In NSW the auditor provides 2 audit reports:

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

Who uses the Financial Statements?

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

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

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

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Chairman

Gwydir Shire Council

General Purpose Financial Statements
for the year ended 30 June 2019

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

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

- the Local Government Act 1993 (NSW) (as amended) 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 26 September 2019.


Cr Catherine Egan
Deputy Mayor
26 September 2019


Cr David Coulton
Councillor
26 September 2019


Max Eastcott
General Manager
26 September 2019


Helen Thomas
Responsible Accounting Officer
26 September 2019

Gwydir Shire Council

Financial Statements 2019

Income Statement

for the year ended 30 June 2019

Original unaudited budget 2019	\$ '000	Notes	Actual 2019	Actual 2018 ¹
Income from continuing operations				
Revenue:				
10,479		3a	10,314	10,128
3,201		3b	3,491	3,376
101		3c	263	216
2,977		3d	4,170	3,739
13,042		3e,3f	9,709	9,333
4,545		3e,3f	5,114	2,738
34,345			33,061	29,530
Total income from continuing operations				
Expenses from continuing operations				
12,515		4a	12,078	11,606
516		4b	615	519
6,790		4c	6,102	5,261
6,411		4d	8,265	7,185
2,779		4e	2,050	2,191
50		5	120	3,140
-		4d	-	6,021
29,061			29,230	35,923
Total expenses from continuing operations				
5,284			3,831	(6,393)
Operating result from continuing operations				
5,284			3,831	(6,393)
Net operating result for the year				
5,284			3,831	(6,393)
Net operating result attributable to council				
			3,831	(6,393)
739			(1,283)	(9,131)
Net operating result for the year before grants and contributions provided for capital purposes				

(1) The Council has not restated comparatives when initially applying AASB 9. The comparative information has been prepared under AASB 139 Financial Instruments: Recognition and Measurement

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

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Chairman

Gwydir Shire Council

Financial Statements 2019

Statement of Comprehensive Income
 for the year ended 30 June 2019

\$ '000	Notes	2019	2018 ¹
Net operating result for the year (as per Income Statement)		3,831	(6,393)
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of IPP&E	9	342	(8,474)
Total items which will not be reclassified subsequently to the operating result		342	(8,474)
Total other comprehensive income for the year		342	(8,474)
Total comprehensive income for the year		4,173	(14,867)
Total comprehensive income attributable to Council		4,173	(14,867)

⁽¹⁾ The Council has not restated comparatives when initially applying AASB 9. The comparative information has been prepared under AASB 139 *Financial Instruments: Recognition and Measurement*

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

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Chairman

Gwydir Shire Council

Financial Statements 2019

Statement of Financial Position
 as at 30 June 2019

\$ '000	Notes	2019	2018 ¹
ASSETS			
Current assets			
Cash and cash equivalent assets	6(a)	3,787	3,485
Investments	6(b)	8,606	5,842
Receivables	7	1,894	2,374
Inventories	8a	804	220
Other	8b	–	3
Total current assets		<u>15,091</u>	<u>11,924</u>
Non-current assets			
Infrastructure, property, plant and equipment	9	410,006	405,441
Total non-current assets		<u>410,006</u>	<u>405,441</u>
TOTAL ASSETS		<u>425,097</u>	<u>417,365</u>
LIABILITIES			
Current liabilities			
Payables	10	3,415	2,543
Income received in advance	10	163	164
Borrowings	10	1,274	991
Provisions	11	2,725	2,698
Total current liabilities		<u>7,577</u>	<u>6,396</u>
Non-current liabilities			
Borrowings	10	8,266	7,686
Provisions	11	3,842	2,044
Total non-current liabilities		<u>12,108</u>	<u>9,730</u>
TOTAL LIABILITIES		<u>19,685</u>	<u>16,126</u>
Net assets		<u>405,412</u>	<u>401,239</u>
EQUITY			
Accumulated surplus	12	277,731	273,900
Revaluation reserves	12	127,681	127,339
Council equity interest		<u>405,412</u>	<u>401,239</u>
Total equity		<u>405,412</u>	<u>401,239</u>

(1) The Council has not restated comparatives when initially applying AASB 9. The comparative information has been prepared under AASB 139 Financial Instruments: Recognition and Measurement

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

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Chairman

Gwydir Shire Council

Financial Statements 2019

Statement of Changes in Equity
for the year ended 30 June 2019

\$ '000	2019			2018 ⁽¹⁾		
	Accumulated surplus	IPP&E revaluation reserve	Total equity	Accumulated surplus	IPP&E revaluation reserve	Total equity
Opening balance	273,900	127,339	401,239	280,293	135,813	416,106
Net operating result for the year	3,831	-	3,831	(6,393)	-	(6,393)
Other comprehensive income						
- Gain (loss) on revaluation of IPP&E		342	342	-	(8,474)	(8,474)
Other comprehensive income		342	342	-	(8,474)	(8,474)
Total comprehensive income	3,831	342	4,173	(6,393)	(8,474)	(14,867)
Equity – balance at end of the reporting period	277,731	127,681	405,412	273,900	127,339	401,239

(1) The Council has not restated comparatives when initially applying AASB 9. The comparative information has been prepared under AASB 139 Financial Instruments: Recognition and Measurement

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

Gwydir Shire Council

Financial Statements 2019

Statement of Cash Flows
for the year ended 30 June 2019

Original unaudited budget 2019	\$ '000	Notes	Actual 2019	Actual 2018
Cash flows from operating activities				
<u>Receipts</u>				
10,609			10,315	9,985
3,350			3,803	3,391
259			280	236
13,217			15,678	11,257
-			-	2
2,129			5,161	4,622
<u>Payments</u>				
(11,986)			(11,967)	(11,704)
(5,629)			(6,592)	(5,876)
(506)			(486)	(381)
-			(55)	-
(1,620)			(2,751)	(2,737)
		13b		
9,823			13,386	8,795
Cash flows from investing activities				
<u>Receipts</u>				
-			12,000	3,016
945			263	535
<u>Payments</u>				
-			(14,764)	(5,842)
(10,372)			(11,219)	(8,209)
-			(179)	-
(9,427)			(13,899)	(10,500)
Cash flows from financing activities				
<u>Receipts</u>				
-			2,023	-
<u>Payments</u>				
(1,002)			(1,208)	(1,327)
(1,002)			815	(1,327)
(606)			302	(3,032)
4,300		13a	3,485	6,517
3,694		13a	3,787	3,485
Additional Information:				
8,500		6(b)	8,606	5,842
12,194			12,393	9,327

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

This is page number 78 of the minutes of the Ordinary Meeting held on Thursday 28 November 2019

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Gwydir Shire Council

Financial Statements 2019

Notes to the Financial Statements
for the year ended 30 June 2019

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Gwydir Shire Council

Financial Statements 2019

Notes to the Financial Statements
for the year ended 30 June 2019

Note 1. Basis of preparation

These financial statements were authorised for issue by Council on 21 October 2019. Council has the power to amend and reissue these 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 (NSW)* and Regulations, 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.

Unless otherwise indicated, all amounts disclosed in the financial statements are actual amounts. Specific budgetary amounts have been included for comparative analysis (to actuals) in the following reports and notes:

- Income statement
- Statement of cash flows
- Note 17 – Material budget variations

and are clearly marked.

(a) New and amended standards adopted by Council

During the year, Council adopted all standards which were mandatorily effective for the first time at 30 June 2019.

AASB 9 Financial Instruments

AASB 9 Financial Instruments replaces AASB 139 Financial Instruments: Recognition and Measurement from 1 July 2018.

Classification and Measurement of financial assets

There is no impact to the financial statements other than a the change in classification name to amortised cost.

Impairment of financial assets

Council has reviewed its receivables which has resulted in an increase in the impairment provision. The transactions which relate to the increase mainly occurred in the 2019 financial year. The majority of receivables are rates and charges and amounts due from government for grant programs. Rates and charges are secured against the property and there no adjustment is required to the impairment provision for rates.

(b) Historical cost convention

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

(c) 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.

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Gwydir Shire Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 1. Basis of preparation (continued)

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 9
- (ii) estimated tip remediation provisions – refer Note 11
- (iii) employee benefit provisions – refer Note 11.

Significant judgements in applying the council's accounting policies

- (i) Impairment of receivables

Council has made a significant judgement about the impairment of a number of its receivables – refer Note 7.

Monies and other assets received by Council

(a) 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 management
- Naroo Aged Care

(b) 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 properties are held by Council but not considered to be under the control of Council and therefore are excluded from these financial statements.

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.

New accounting standards and interpretations issued not yet effective

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2019 reporting periods (and which have not been early adopted by Council).

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

AASB 16 Leases

continued on next page

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Chairman

Gwydir Shire Council

Financial Statements 2019

Notes to the Financial Statements
for the year ended 30 June 2019

Note 1. Basis of preparation (continued)

AASB 16 will result (for YE 19/20 and beyond) in almost all operating leases being recognised on the balance sheet by Council (alongside existing finance leases) with the distinction between operating and finance leases removed.

Under the new standard, a financial liability (ie. a lease liability) and an asset (ie. a right to use the leased item) will be recognised for nearly all arrangements where Council commits itself to paying a rental fee for the use of a specific asset.

The only exceptions are short-term and low-value leases which are exempt from the accounting (but not disclosure) requirements of AASB 16 - Leases.

Council has an agreement for the rental of multi function printers/copiers. The agreement does not individually list the rental cost for each item of equipment however, the suppliers have provided the outright purchase prices for the printers/copiers. These are considered to be low value assets and therefore will be exempt from the requirements and as such council will not record a lease liability.

AASB 15 Revenue from Contracts with Customers and associated amending standards.

AASB15 introduces a five-step process for revenue recognition, with the core principle of the new standard being for entities to recognise revenue to depict the transfer of goods or services to customers in amounts that reflect the consideration (that is, payment) to which the entity expects to be entitled in exchange for those goods or services.

Accounting policy changes will arise in the timing of revenue recognition, treatment of contracts costs and contracts which contain a financing element.

Councils has assessed each revenue stream particularly the impact for grant income and rates which are paid before the commencement of the rating period.

The changes in revenue recognition requirements in AASB15 may cause changes to the timing and amount of revenue recorded in the financial statements as well as additional disclosures.

AASB 15 will have no impact on rates and charges paid in advance as council has always accounted for these as a liability. There may be a very minor impact in relation to grants as council is currently auspicing several Stronger Country Communities grants where the good/services will not be retained by council, unspent grants as at 30 June total \$56,809.

AASB 1058 Income of NFP Entities

AASB 1058 supersedes all the income recognition requirements relating to councils, previously in AASB 1004 Contributions.

Under AASB 1058 the future timing of income recognition will depend on whether the transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service) related to an asset (such as cash or another asset) received by an entity.

AASB 1058 also applies when a council receives volunteer services or enters into other transactions in which the consideration to acquire an asset is significantly less than the fair value of the asset, and where the council's objective is principally to enable the asset to further the council's objectives.

Upon initial recognition of the asset, this standard requires council to consider whether any other financial statement elements (called 'related amounts') should be recognised in accordance with the applicable accounting standard, such as:

- (a) contributions by owners
- (b) revenue, or a contract liability arising from a contract with a customer
- (c) a lease liability
- (d) a financial instrument, or
- (e) a provision.

If the transaction is a transfer of a financial asset to enable council to acquire or construct a recognisable non-financial asset to be controlled by council (i.e. an in-substance acquisition of a non-financial asset), the council recognises a liability for the excess of the fair value of the transfer over any related amounts recognised. Council will then recognise income as it satisfies its obligations under the transfer similarly to income recognition in relation to performance obligations under AASB 15.

Gwydir Shire Council

Financial Statements 2019

Notes to the Financial Statements
for the year ended 30 June 2019

Note 1. Basis of preparation (continued)

If the transaction does not enable council to acquire or construct a recognisable non-financial asset to be controlled by council, then any excess of the initial carrying amount of the recognised asset over the related amounts is recognised as income.

The majority of capital grants are paid in arrears based on actual expenditure and therefore council will have met all obligations prior to receiving the grant payment. There were however a number of grants, totalling \$302,815, under the Stronger Country Communities program and \$353,377 for the upgrade of the kitchen at Naroo which were unspent as at 30 June 2019 and under the terms of the funding agreement would be shown as a liability and the income taken up when the works have been completed.

Council considers there could be similar grants that would be deferred as at 30 June 2020 but at the time of completing the 2019 financial statements, Council is unable to estimate the dollar impact as at 1 July 2019.

AASB 2018-8 Amendments to Australian Accounting Standards – Right-of-Use Assets of Not-for-Profit Entities

This Standard provides a temporary option for not-for-profit entities to not apply the fair value initial measurement requirements for right-of-use assets arising under leases with significantly below market terms and conditions, principally to enable the entity to further its objectives (for example, concessionary or peppercorn leases).

The Standard requires an entity that elects to apply the option (i.e. measures a class or classes of such right-of-use assets at cost rather than fair value) to include additional disclosures in the financial statements to ensure users understand the effects on the financial position, financial performance and cash flows of the entity arising from these leases

As per a NSW Office of Local Government recommendation, Council has elected to measure right-of-use assets (under a concessionary or peppercorn lease) at cost. The standard requires additional disclosures be provided in relation to below market-value leases measured at cost.

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Gwynidr Shire Council

Financial Statements 2019

Notes to the Financial Statements
 for the year ended 30 June 2019

Note 2(a). Council functions/activities – financial information

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

\$ '000	Income from continuing operations		Expenses from continuing operations		Operating result from continuing operations		Grants included in income from continuing operations		Total assets held (current and non-current)	
	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018
	Functions or activities									
Social	4,218	3,267	4,580	4,531	(362)	(1,264)	1,942	1,777	13,945	14,093
Economic	9,790	8,153	10,223	9,154	(433)	(1,001)	3,048	3,623	340,664	343,000
Environment	2,946	2,873	2,648	2,652	298	221	185	76	20,212	16,147
Civic Leadership	667	557	1,536	1,367	(869)	(810)	-	-	3,941	4,078
Governance	15,440	14,680	10,243	18,219	5,197	(3,539)	6,807	4,352	46,335	40,047
Total functions and activities	33,061	29,530	29,230	35,923	3,831	(6,393)	11,982	9,828	425,097	417,365

Gwydir Shire Council

Financial Statements 2019

Notes to the Financial Statements
for the year ended 30 June 2019

Note 2(b). Council functions/activities - component descriptions

Details relating to the Council's functions/activities as reported in Note 2(a) are as follows:

Social

Includes aged and disability services, social services, library, emergency services, parks and urban spaces, public health.

Economic

Includes Gwydir Learning Region, shire roads, asset management, sewerage services, marketing & promotion.

Environment

Includes development and land use management, water supply, environmental protection, waste operations and circular economy.

Civic Leadership

Includes organisational development & recreational facilities.

Governance

Includes technical services, governance, financial operations, information services, compliance, town utilities and plant operations.

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Gwydir Shire Council

Notes to the Financial Statements
 for the year ended 30 June 2019

Note 3. Income from continuing operations

\$ '000	2019	2018
(a) Rates and annual charges		
Ordinary rates		
Residential	1,227	1,200
Farmland	6,256	6,134
Business	215	210
Less: pensioner rebates (mandatory)	(89)	(88)
Rates levied to ratepayers	7,609	7,456
Pensioner rate subsidies received	48	48
Total ordinary rates	7,657	7,504
Annual charges		
<small>(pursuant to s.496, s.496A, s.496B, s.501 & s.611)</small>		
Domestic waste management services	652	692
Stormwater management services	36	36
Water supply services	686	686
Sewerage services	626	624
Waste management services (non-domestic)	727	653
Less: pensioner rebates (mandatory)	(151)	(148)
Annual charges levied	2,576	2,543
Pensioner subsidies received:		
– Water	24	24
– Sewerage	20	20
– Domestic waste management	37	37
Total annual charges	2,657	2,624
TOTAL RATES AND ANNUAL CHARGES	10,314	10,128

Council has used 2016 year valuations provided by the NSW Valuer General in calculating its rates.

Accounting policy for rates and charges

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

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

Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates.

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

Gwydir Shire Council

Notes to the Financial Statements
 for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

\$ '000	2019	2018
(b) User charges and fees		
Specific user charges		
<small>(per s.502 - specific 'actual use' charges)</small>		
Water supply services	666	774
Sewerage services	69	65
Total specific user charges	735	839
Other user charges and fees		
(i) Fees and charges – statutory and regulatory functions (per s.608)		
Inspection services	13	3
Planning and building regulation	61	77
Private works – section 67	161	269
Registration fees	8	19
Section 603 certificates	9	11
Total fees and charges – statutory/regulatory	252	379
(ii) Fees and charges – other (incl. general user charges (per s.608))		
Caravan park	376	362
Cemeteries	35	41
Child care	3	4
RMS (formerly RTA) charges (state roads not controlled by Council)	1,698	1,429
Tourism	5	6
Gwydir learning region	30	26
Home and community care / community transport	119	66
Pre-school services	107	46
Roxy theatre	46	56
Community fitness	34	30
Other	51	92
Total fees and charges – other	2,504	2,158
TOTAL USER CHARGES AND FEES	3,491	3,376

Accounting policy for user charges and fees

User charges and fees are recognised as revenue when the service has been provided.

Gwydir Shire Council

Financial Statements 2019

Notes to the Financial Statements
 for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

\$ '000	2019	2018
(c) Interest and investment revenue (including losses)		
Interest on financial assets measured at amortised cost		
- Overdue rates and annual charges (incl. special purpose rates)	23	22
- Cash and investments	76	78
Distribution income relating to investments held at fair value through other comprehensive income	164	116
TOTAL INTEREST AND INVESTMENT REVENUE	263	216
Interest revenue is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	14	13
General Council cash and investments	75	51
Restricted investments/funds – external:		
Development contributions		
- Section 7.11	6	-
Water fund operations	17	18
Sewerage fund operations	80	77
Domestic waste management operations	71	57
Total interest and investment revenue	263	216

Accounting policy for interest and investment revenue

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

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Gwydir Shire Council

Financial Statements 2019

Notes to the Financial Statements
for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

\$ '000	2019	2018
(d) Other revenues		
Rental income – other council properties	247	244
Fines – other	8	5
Legal fees recovery – rates and charges (extra charges)	7	9
Commissions and agency fees	115	94
Diesel rebate	94	76
Insurance claims recoveries	16	16
Sales – general	54	45
Emergency services reimbursements	118	88
Employee related	89	74
Festivals	13	8
Medical centres	6	–
Naroo	2,438	2,442
Sewer operations	1	12
Tourism	53	35
Waste management revenues	16	95
Water supplies	33	4
Insurance Incentives	55	63
Companion Animals Reimbursement	6	52
Workers Compensation Premium Adjustment	–	129
Other – governance	3	25
Container Deposit reimbursement	45	–
Namoi Joint Organisation reimbursement	239	153
Crown Land Assets Reconciliation	373	–
Other	141	70
TOTAL OTHER REVENUE	4,170	3,739

Accounting policy for other revenue

Council recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the Council and specific criteria have been met for each of the Council's activities as described below. Council bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Fines are recognised as revenue when the penalty has been paid.

Rental income is accounted for on a straight-line basis over the lease term.

Miscellaneous sales are recognised when physical possession has transferred to the customer which is deemed to be the point of transfer of risks and rewards.

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

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Gwydir Shire Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

\$ '000	Operating 2019	Operating 2018	Capital 2019	Capital 2018
(e) Grants				
General purpose (untied)				
Current year allocation				
Financial assistance	2,335	2,124	-	-
Payment in advance - future year allocation				
Financial assistance	2,421	2,207	-	-
Total general purpose	4,756	4,331	-	-
Specific purpose				
Aged care	-	-	361	42
Child care	30	27	-	-
Community care	288	306	-	-
Community centres	14	14	-	-
Economic development	-	30	-	-
Employment and training programs	32	21	-	-
Library	45	47	-	-
Library – per capita	-	-	-	200
Noxious weeds	69	100	-	-
NSW rural fire services	175	173	-	-
Recreation and culture	-	66	566	34
Street lighting	20	20	-	-
Transport (other roads and bridges funding)	-	-	2,881	1,625
Family first – DOCS	102	100	-	-
Preschool	261	274	-	-
Tharawonga operational	328	295	-	-
Transport (3x3, flood works, roads to recovery)	890	1,794	-	-
Innovation	-	110	-	-
Drought Communities	305	-	433	-
Stronger Country Communities	315	-	-	219
Crown Lands	76	-	-	-
Other	35	-	-	-
Total specific purpose	2,985	3,377	4,241	2,120
Total grants	7,741	7,708	4,241	2,120
Grant revenue is attributable to:				
- Commonwealth funding	6,506	6,641	2,256	801
- State funding	1,235	1,060	1,985	1,319
- Other funding	-	7	-	-
	7,741	7,708	4,241	2,120

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Gwydir Shire Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

\$ '000	Notes	Operating 2019	Operating 2018	Capital 2019	Capital 2018
(f) Contributions					
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):					
Cash contributions					
S 7.11 – contributions towards amenities/services					
		–	–	238	256
Total developer contributions – cash		–	–	238	256
Total developer contributions		–	–	238	256
	20				
Other contributions:					
Cash contributions					
Recreation and culture					
		6	–	10	27
Roads and bridges					
		–	–	15	–
RMS contributions (regional roads, block grant)					
		1,924	1,606	592	292
Sewerage (excl. section 64 contributions)					
		–	–	2	–
Other					
		38	19	16	–
Self help roadwork contributions					
		–	–	–	9
Total other contributions – cash		1,968	1,625	635	328
Non-cash contributions					
Community services					
		–	–	–	34
Total other contributions – non-cash		–	–	–	34
Total other contributions		1,968	1,625	635	362
Total contributions		1,968	1,625	873	618
TOTAL GRANTS AND CONTRIBUTIONS		9,709	9,333	5,114	2,738

Accounting policy for grants and contributions

Control over grants and contributions is normally obtained upon their receipt (or acquittal) and is valued at the fair value of the granted or contributed asset at the date of transfer.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner, or used over a particular period, and those conditions were un-discharged at reporting date, the unused grant or contribution is disclosed in note 3(g).

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*.

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 the Council may apply contributions according to the priorities established in work schedules

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided at reporting date.

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Gwydir Shire Council

Financial Statements 2019

Notes to the Financial Statements
 for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

\$ '000	2019	2018
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(g) Unspent grants and contributions

Certain grants and contributions are obtained by Council on condition that they be spent in a specified manner:

Operating grants

Unexpended at the close of the previous reporting period	229	227
Add: operating grants recognised in the current period but not yet spent	252	143
Less: operating grants recognised in a previous reporting period now spent	(91)	(141)
Unexpended and held as restricted assets (operating grants)	390	229

Capital grants

Unexpended at the close of the previous reporting period	237	-
Add: capital grants recognised in the current period but not yet spent	656	237
Less: capital grants recognised in a previous reporting period now spent	(37)	-
Unexpended and held as restricted assets (capital grants)	856	237

Contributions

Unexpended at the close of the previous reporting period	256	-
Add: contributions recognised in the current period but not yet spent	6	256
Unexpended and held as restricted assets (contributions)	262	256

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Gwydir Shire Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 4. Expenses from continuing operations

\$ '000	2019	2018
(a) Employee benefits and on-costs		
Salaries and wages	9,458	9,501
Travel expenses	184	223
Employee leave entitlements (ELE)	1,960	1,723
Superannuation	1,184	1,216
Workers' compensation insurance	529	371
Fringe benefit tax (FBT)	29	29
Training costs (other than salaries and wages)	248	195
Protective clothing	40	27
Other	30	28
Total employee costs	13,662	13,313
Less: capitalised costs	(1,584)	(1,707)
TOTAL EMPLOYEE COSTS EXPENSED	12,078	11,606

Accounting policy for employee benefits and on-costs

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

Retirement benefit obligations

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

Superannuation plans

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

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note 15 for more information.

\$ '000	Notes	2019	2018
(b) Borrowing costs			
(i) Interest bearing liability costs			
Interest on loans		485	381
Total interest bearing liability costs expensed		485	381
(ii) Other borrowing costs			
Discount adjustments relating to movements in provisions (other than ELE)			
– Remediation liabilities	11	81	82
Amortisation of discounts and premiums: – unwinding discount on reduced interest loan		49	56
Total other borrowing costs		130	138
TOTAL BORROWING COSTS EXPENSED		615	519

Accounting policy for borrowing costs

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.

Gwydir Shire Council

Notes to the Financial Statements
 for the year ended 30 June 2019

Note 4. Expenses from continuing operations (continued)

\$ '000	2019	2018
(c) Materials and contracts		
Raw materials and consumables	11,245	9,166
Contractor and consultancy costs		
– Consultants	345	163
– Domestic waste management contract	99	94
– Health services	12	2
– Pools	122	111
– Road infrastructure contractors	997	630
– Other	2,818	1,502
Auditors remuneration ²	73	73
Legal expenses:		
– Legal expenses: debt recovery	18	12
– Legal expenses: other	10	45
Total materials and contracts	<u>15,739</u>	<u>11,798</u>
Less: capitalised costs	(9,637)	(6,537)
TOTAL MATERIALS AND CONTRACTS	<u>6,102</u>	<u>5,261</u>

Accounting policy for operating leases

Leases in which a significant portion of the risks and rewards of ownership are not transferred to Council as lessee are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the income statement on a straight-line basis over the period of the lease.

2. Auditor remuneration

During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

Auditors of the Council - NSW Auditor-General:

(i) Audit and other assurance services

Audit and review of financial statements	69	69
Remuneration for audit and other assurance services	<u>69</u>	<u>69</u>
Total Auditor-General remuneration	<u>69</u>	<u>69</u>

Non NSW Auditor-General audit firms

(i) Audit and other assurance services

Audit and review of financial statements	4	4
Remuneration for audit and other assurance services	<u>4</u>	<u>4</u>
Total remuneration of non NSW Auditor-General audit firms	<u>4</u>	<u>4</u>
Total Auditor remuneration	<u>73</u>	<u>73</u>

Gwydir Shire Council

Notes to the Financial Statements
 for the year ended 30 June 2019

Note 4. Expenses from continuing operations (continued)

\$ '000	Notes	2019	2018
(d) Depreciation, amortisation and impairment of intangible assets and IPP&E			
Depreciation and amortisation			
Plant and equipment		935	918
Office equipment		69	57
Furniture and fittings		50	51
Infrastructure:			
– Buildings – non-specialised		888	545
– Buildings – specialised		754	460
– Other structures		296	317
– Roads		4,380	3,959
– Bridges		11	12
– Footpaths		20	19
– Stormwater drainage		35	46
– Water supply network		385	303
– Sewerage network		187	194
– Swimming pools		113	154
Other assets:			
– Other		9	9
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	9,11	103	103
– Quarry assets	9,11	30	38
Total gross depreciation and amortisation costs		8,265	7,185
Total depreciation and amortisation costs		8,265	7,185
Impairment / revaluation decrement of IPP&E			
Infrastructure:			
– Buildings – non-specialised		–	1,986
– Sewerage network		–	4,035
Total gross IPP&E impairment / revaluation decrement costs / (reversals)		–	6,021
Total IPP&E impairment / revaluation decrement costs / (reversals) charged to Income Statement		–	6,021
TOTAL DEPRECIATION, AMORTISATION AND IMPAIRMENT / REVALUATION DECREMENT FOR INTANGIBLES AND IPP&E		8,265	13,206

Accounting policy for depreciation, amortisation and impairment expenses of intangibles and IPP&E

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 9 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.

Gwydir Shire Council

Financial Statements 2019

Notes to the Financial Statements
 for the year ended 30 June 2019

Note 4. Expenses from continuing operations (continued)

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.

\$ '000	2019	2018
(e) Other expenses		
Advertising	31	52
Bad and doubtful debts	117	19
Bank charges	39	44
Contributions/levies to other levels of government		
– Emergency services levy (includes FRNSW, SES, and RFS levies)	345	277
Councillor expenses – mayoral fee	27	27
Councillor expenses – councillors’ fees	113	110
Donations, contributions and assistance to other organisations (Section 356)	121	122
Electricity and heating	576	589
Insurance	542	503
Street lighting	78	79
Subscriptions and publications	157	143
Telephone and communications	204	194
Valuation fees	32	31
Reinstatement of Provision	(332)	–
Other	–	1
Total other expenses	2,050	2,191
TOTAL OTHER EXPENSES	2,050	2,191

Accounting policy for other expenses

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

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Chairman

Gwydir Shire Council

Notes to the Financial Statements
 for the year ended 30 June 2019

Note 5. Gains or losses from the disposal, replacement and de-recognition of assets

\$ '000	Notes	2019	2018
Property (excl. investment property)			
Proceeds from disposal – property		81	319
Less: carrying amount of property assets sold/written off		(42)	(168)
Net gain/(loss) on disposal		<u>39</u>	<u>151</u>
Plant and equipment			
	9		
Proceeds from disposal – plant and equipment		159	216
Less: carrying amount of plant and equipment assets sold/written off		(255)	(236)
Net gain/(loss) on disposal		<u>(96)</u>	<u>(20)</u>
Infrastructure			
	9		
Proceeds from disposal – infrastructure		23	–
Less: carrying amount of infrastructure assets sold/written off		(86)	(3,271)
Net gain/(loss) on disposal		<u>(63)</u>	<u>(3,271)</u>
Investments			
	6(b)		
Proceeds from disposal/redemptions/maturities – investments		12,000	3,016
Less: carrying amount of investments sold/redeemed/matured		(12,000)	(3,016)
Net gain/(loss) on disposal		<u>–</u>	<u>–</u>
NET GAIN/(LOSS) ON DISPOSAL OF ASSETS		<u>(120)</u>	<u>(3,140)</u>

Accounting policy for disposal of assets

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Income Statement.

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.

Note 6(a). Cash and cash equivalent assets

\$ '000	2019	2018
Cash and cash equivalents		
Cash on hand and at bank	523	226
Cash-equivalent assets		
– Deposits at call	264	259
– Short-term deposits	3,000	3,000
Total cash and cash equivalents	<u>3,787</u>	<u>3,485</u>

Accounting policy for cash and cash equivalents

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

Gwydir Shire Council

Notes to the Financial Statements
 for the year ended 30 June 2019

Note 6(b). Investments

\$ '000	2019 Current	2019 Non-current	2018 Current	2018 Non-current
Investments				
'Financial assets at fair value through other comprehensive income' / 'available for sale financial assets' (2018)	8,606	-	5,842	-
Total Investments	<u>8,606</u>	<u>-</u>	<u>5,842</u>	<u>-</u>
TOTAL CASH ASSETS, CASH EQUIVALENTS AND INVESTMENTS	<u>12,393</u>	<u>-</u>	<u>9,327</u>	<u>-</u>

Financial assets designated as at fair value through other comprehensive income

At 1 July 2018, Council designated the investments shown below as financial assets as at fair value through other comprehensive income because these financial assets represent investments that the Council intends to hold for the long-term for strategic purposes. In 2018, these investments were classified as available for sale.

Total	<u>-</u>	<u>-</u>
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No strategic investments were disposed of during 2019, and there were no transfers of any cumulative gain or loss within equity relating to these investments.

Accounting policy for investments

Accounting policy under AASB 9 – applicable from 1 July 2018

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

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

Financial assets

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

Classification

On initial recognition, Council classifies its financial assets as

- fair value through other comprehensive income – equity instrument (FVOCI-equity)

Financial assets are not reclassified subsequent to their initial recognition.

Fair value through other comprehensive income – equity instruments

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

These investments are carried at fair value with changes in fair value recognised as dividend income - other comprehensive income in the profit and loss.

Accounting policy under AASB 139 – applicable for 2018 comparatives only

Classification

Council classifies its financial assets in the following categories: financial assets at fair value through profit or loss; loans and receivables; held-to-maturity investments; and available-for-sale financial assets. The classification depends on the purpose

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Gwydir Shire Council

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 6(b). Investments (continued)

for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

(d) Available for sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term. Assets in this category are held at fair value with changes in fair value included as dividend income in the profit and loss.

Recognition and de-recognition

Regular purchases and sales of financial assets are recognised on trade-date: the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the income statement. Investments are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

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Gwydir Shire Council

Notes to the Financial Statements
 for the year ended 30 June 2019

Note 6(c). Restricted cash, cash equivalents and investments – details

\$ '000	2019		2018	
	Current	Non-current	Current	Non-current
Total cash, cash equivalents and investments	12,393	–	9,327	–
attributable to:				
External restrictions	7,438	–	6,103	–
Internal restrictions	4,906	–	3,137	–
Unrestricted	49	–	87	–
	12,393	–	9,327	–

\$ '000	2019	2018
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Details of restrictions

External restrictions – included in liabilities

Specific purpose unexpended loans – general	274	–
Aged care bonds	290	290

External restrictions – included in liabilities

	564	290
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External restrictions – other

Developer contributions – general	262	256
Specific purpose unexpended grants	1,246	466
Water supplies	560	417
Sewerage services	3,292	3,202
Domestic waste management	1,514	1,472

External restrictions – other

	6,874	5,813
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Total external restrictions

	7,438	6,103
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Internal restrictions

Infrastructure replacement	250	–
Employees leave entitlement	900	849
Deposits, retentions and bonds	44	99
Advance Payment Financial Assistance Grant	2,421	1,207
Other waste	1,291	982

Total internal restrictions

	4,906	3,137
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TOTAL RESTRICTIONS

	12,344	9,240
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Gwydir Shire Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 7. Receivables

\$ '000	2019 Current	2019 Non-current	2018 Current	2018 Non-current
Purpose				
Rates and annual charges	344	-	345	-
Interest and extra charges	50	-	63	-
User charges and fees	266	-	323	-
Accrued revenues				
- Interest on investments	2	-	6	-
- Other income accruals	134	-	116	-
Government grants and subsidies	434	-	1,038	-
Developer Contributions	244	-	-	-
Net GST receivable	203	-	134	-
Sundry trade debtors	246	-	332	-
Other debtors	95	-	24	-
Total	2,018	-	2,381	-
Less: provision for impairment				
User charges and fees	(5)	-	-	-
Sundry debtors	(119)	-	(7)	-
Total provision for impairment – receivables	(124)	-	(7)	-
TOTAL NET RECEIVABLES	1,894	-	2,374	-
Externally restricted receivables				
Water supply				
- Rates and availability charges	42	-	39	-
- Other	237	-	303	-
Sewerage services				
- Rates and availability charges	31	-	30	-
- Other	37	-	35	-
Developer Contributions	238	-	-	-
Total external restrictions	585	-	407	-
Unrestricted receivables	1,309	-	1,967	-
TOTAL NET RECEIVABLES	1,894	-	2,374	-

\$ '000	2019	2018
Movement in provision for impairment of receivables		
Balance at the beginning of the year (calculated in accordance with AASB 139)	7	7
+ new provisions recognised during the year	117	-
Balance at the end of the period	124	7

Accounting policy for receivables

Recognition and measurement

Receivables are included in current assets, except for those with maturities greater than 12 months after the reporting date which are classified as non-current assets.

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Notes to the Financial Statements
for the year ended 30 June 2019

Note 7. Receivables (continued)

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.

Cash flows relating to short-term receivables are not discounted if the effect of discounting is immaterial.

Impairment

Accounting policy under AASB 9 applicable from 1 July 2018

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

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

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

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

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

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

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

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

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

Where the Council renegotiates the terms of receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Accounting policy under AASB 139 – applicable for 2018 comparatives only

For receivables, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced and the amount of the loss is recognised in profit or loss.

Collectability of receivables is reviewed on an ongoing basis. Debts that are known to be uncollectable are written off by reducing the carrying amount directly. An allowance account (provision for impairment of receivables) is used when there is objective evidence that the Council will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the receivable is impaired. When a receivable for which an impairment allowance had been recognised becomes uncollectable in a subsequent period, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against other expenses in the Income Statement.

Rates and annual charges outstanding are secured against the property.

Gwydir Shire Council

Notes to the Financial Statements
 for the year ended 30 June 2019

Note 8. Inventories and other assets

\$ '000	2019 Current	2019 Non-current	2018 Current	2018 Non-current
(a) Inventories				
(i) Inventories at cost				
Real estate for resale	576	-	-	-
Stores and materials	228	-	220	-
Total inventories at cost	<u>804</u>	<u>-</u>	<u>220</u>	<u>-</u>
TOTAL INVENTORIES	<u>804</u>	<u>-</u>	<u>220</u>	<u>-</u>

(b) Other assets

Prepayments	-	-	3	-
TOTAL OTHER ASSETS	<u>-</u>	<u>-</u>	<u>3</u>	<u>-</u>

(i) Other disclosures

\$ '000	2019 Current	2019 Non-current	2018 Current	2018 Non-current
(a) Details for real estate development				
Residential	576	-	-	-
Total real estate for resale	<u>576</u>	<u>-</u>	<u>-</u>	<u>-</u>
(Valued at the lower of cost and net realisable value)				
Represented by:				
Acquisition costs	397	-	-	-
Development costs	179	-	-	-
Total costs	<u>576</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total real estate for resale	<u>576</u>	<u>-</u>	<u>-</u>	<u>-</u>
Movements:				
- Purchases and other costs	179	-	-	-
- Transfers in from (out to) Note 9	397	-	-	-
Total real estate for resale	<u>576</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

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

\$ '000	2019	2018
Real estate for resale	451	-
	<u>451</u>	<u>-</u>

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Gwydir Shire Council

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 8. Inventories and other assets (continued)

Accounting policy for inventories and other assets

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.

Land held for resale/capitalisation of borrowing costs

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.

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Gwydir Shire Council

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Notes to the Financial Statements
for the year ended 30 June 2019

Note 9. Infrastructure, property, plant and equipment

	as at 30/6/2018										Asset movements during the reporting period										as at 30/6/2019		
	Gross carrying amount	Accumulated depreciation	Net carrying amount	Additions renews ⁽¹⁾	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Tf's from/to real estate assets (Note 8)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation	Net carrying amount									
Capital work in progress	2,810	-	2,810	5,696	-	-	-	(851)	-	-	-	7,655	-	7,655									
Plant and equipment	16,478	(8,321)	8,157	-	1,649	(255)	(935)	325	-	-	-	17,737	(8,796)	8,941									
Office equipment	801	(513)	288	-	62	-	(89)	-	-	-	-	864	(583)	281									
Furniture and fittings	1,260	(511)	749	-	-	-	(50)	-	-	-	-	1,260	(561)	699									
Land:																							
- Operational land	4,952	-	4,952	-	236	(42)	-	28	-	(397)	-	4,777	-	4,777									
- Community land	2,557	-	2,557	-	373	-	-	-	-	-	-	2,930	-	2,930									
Infrastructure:																							
- Buildings – non-specialised	41,690	(24,157)	17,533	178	-	(41)	(888)	21	-	-	-	41,664	(24,861)	16,803									
- Buildings – specialised	34,288	(18,151)	16,117	224	-	(22)	(754)	32	-	-	-	34,497	(18,900)	15,597									
- Other structures	5,618	(1,261)	4,357	268	-	(3)	(296)	78	-	-	-	5,941	(1,537)	4,404									
- Roads	324,381	(43,515)	280,866	2,382	-	-	(4,380)	218	-	-	-	326,965	(47,879)	279,086									
- Bridges	38,547	(393)	38,154	-	-	-	(11)	-	-	-	-	38,547	(404)	38,143									
- Footpaths	3,190	(504)	2,686	-	-	-	(20)	-	-	-	-	3,190	(524)	2,666									
- Stormwater drainage	3,860	(2,027)	1,833	-	-	-	(35)	-	-	-	-	3,922	(2,095)	1,827									
- Water supply network	22,405	(7,359)	15,046	130	-	(20)	(385)	143	-	236	-	23,001	(7,851)	15,150									
- Sewerage network	12,392	(7,412)	4,980	21	-	-	(187)	6	-	77	-	12,617	(7,720)	4,897									
- Swimming pools	2,707	(201)	2,506	-	-	-	(113)	-	-	-	-	2,708	(315)	2,393									
Other assets:																							
- Other	184	(37)	147	-	-	-	(9)	-	-	-	-	184	(46)	138									
Reinstatement, rehabilitation and restoration assets (refer Note 11):																							
- Tip assets	1,482	(103)	1,359	-	-	-	(103)	-	-	2,049	-	3,305	-	3,305									
- Quarry assets	397	(53)	344	-	-	-	(30)	-	-	-	-	397	(83)	314									
Total Infrastructure, property, plant and equipment	519,959	(114,518)	405,441	8,899	2,320	(383)	(8,265)	-	2,049	(397)	342	532,161	(122,155)	410,006									

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

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Notes to the Financial Statements
for the year ended 30 June 2019

Note 9. Infrastructure, property, plant and equipment (continued)

	as at 30/6/2017										Asset movements during the reporting period										as at 30/6/2018		
	Gross carrying amount	Accumulated depreciation	Net carrying amount	Additions renews ⁽¹⁾	Additions new assets	Carrying value of disposals	Depreciation expense	impairment losses / revaluations (recognised in P/L)	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARF)	Revaluation increments to equity (ARF)	Gross carrying amount	Accumulated depreciation	Net carrying amount								
Capital work in progress	1,912	-	1,912	2,221	-	-	-	(1,323)	-	-	-	-	2,810	-	2,810								
Plant and equipment	16,151	(7,718)	8,433	-	912	(190)	(918)	-	(80)	-	-	-	16,478	(8,321)	8,157								
Office equipment	1,124	(833)	291	-	99	(45)	(57)	-	-	-	-	-	801	(513)	288								
Furniture and fittings	1,254	(460)	794	-	6	(51)	(51)	-	-	-	-	-	1,260	(511)	749								
Land:																							
- Operational land	5,279	-	5,279	-	-	(5)	-	-	-	(322)	-	-	4,952	-	4,952								
- Community land	2,557	-	2,557	-	-	-	-	-	-	-	-	-	2,557	-	2,557								
Infrastructure:																							
- Buildings - non-specialised	31,346	(7,483)	23,863	221	-	(681)	(545)	(1,986)	-	(3,339)	-	-	41,690	(24,157)	17,533								
- Buildings - specialised	30,176	(5,116)	25,060	137	-	(460)	(460)	-	(3,042)	(5,578)	-	-	34,268	(18,151)	16,117								
- Other structures	4,817	(725)	4,092	187	-	(317)	(317)	-	350	-	-	-	5,618	(1,281)	4,337								
- Roads	323,492	(41,238)	282,254	4,213	-	(2,754)	(3,959)	-	-	-	-	-	324,381	(43,515)	280,866								
- Bridges	38,547	(381)	38,166	-	-	(12)	(12)	-	-	-	-	-	38,547	(393)	38,154								
- Footpaths	3,188	(485)	2,703	-	2	(19)	(19)	-	-	-	-	-	3,190	(504)	2,686								
- Stormwater drainage	3,755	(2,466)	1,289	41	-	(46)	(46)	-	-	-	549	-	3,860	(2,027)	1,833								
- Water supply network	16,993	(5,284)	11,709	80	-	(303)	(303)	-	2,692	-	801	-	22,405	(7,359)	15,046								
- Sewerage network	12,954	(3,435)	9,519	96	-	(194)	(194)	(4,035)	80	(585)	-	-	12,392	(7,412)	4,980								
- Swimming pools	2,679	(47)	2,632	28	-	(154)	(154)	-	-	-	-	-	2,707	(201)	2,506								
Other assets:																							
- Other	183	(27)	156	-	-	(9)	(9)	-	-	-	-	-	184	(37)	147								
Reinstatement, rehabilitation and restoration assets (refer Note 11):																							
- Tip assets	1,462	-	1,462	-	-	(103)	(103)	-	-	-	-	-	1,462	(103)	1,359								
- Quarry assets	398	(16)	382	-	-	(38)	(38)	-	-	-	-	-	397	(53)	344								
Total Infrastructure, property, plant and equipment	498,267	(75,714)	422,553	7,224	1,019	(3,675)	(7,185)	(6,021)	-	(9,824)	1,350	-	519,959	(114,518)	405,441								

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

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 9. Infrastructure, property, plant and equipment (continued)

Accounting policy for infrastructure, property, plant and equipment

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

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

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

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

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

Plant and equipment	Years	Other equipment	Years
Office equipment	3 to 20	Playground equipment	5 to 15
Office furniture	9 to 30	Benches, seats etc.	10 to 20
Vehicles, plant and equipment	5 to 50	Other Structures	5 to 100
Water and sewer assets		Buildings	
Dams and reservoirs	15 to 100	Buildings	15 to 100
Bores	10 to 30		
Reticulation pipes: PVC	100	Stormwater assets	
Pumps and telemetry	15 to 100	Drains	50 to 100
Treatment plant	10 to 100	Culverts	100
Transportation assets		Other infrastructure assets	
Sealed roads: surface	20	Bulk earthworks	infinite
Sealed roads: structure	20 to 100	Swimming pools	60
Unsealed roads	9 to 100	Other Assets	10 to 100
Bridge: concrete	100		
Bridge: other	100		
Road pavements	60		
Kerb and gutter	80		
Footpaths	80 to 117		

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

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Income Statement.

Land under roads

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

Council has elected not to recognise land under roads acquired before 1 July 2008 in accordance with AASB 1051 Land Under Roads.

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Note 9. Infrastructure, property, plant and equipment (continued)

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 continue to recognise some of the rural fire service assets including land, buildings, some of the plant and vehicles. However, some fire fighting trucks (referred to as the Red Fleet) have not been recognised.

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Gwydir Shire Council

Notes to the Financial Statements
 for the year ended 30 June 2019

Note 10. Payables and borrowings

\$ '000	2019 Current	2019 Non-current	2018 Current	2018 Non-current
Payables				
Goods and services – operating expenditure	188	–	27	–
Accrued expenses:				
– Borrowings	68	–	69	–
– Salaries and wages	443	–	299	–
– Other expenditure accruals	162	–	36	–
Security bonds, deposits and retentions	44	–	99	–
Aged care deposits and bonds	2,415	–	1,934	–
Sundry	21	–	25	–
Other	74	–	54	–
Total payables	3,415	–	2,543	–
Income received in advance				
Payments received in advance	163	–	164	–
Total income received in advance	163	–	164	–
Borrowings				
Loans – secured ¹	1,274	8,266	991	7,686
Total borrowings	1,274	8,266	991	7,686
TOTAL PAYABLES AND BORROWINGS	4,852	8,266	3,698	7,686

(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 16.

\$ '000	2019	2018
(a) Current payables and borrowings not anticipated to be settled within the next twelve months		
The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Payables – security bonds, deposits and retentions	1,615	1,234
Total payables and borrowings	1,615	1,234

Gwydir Shire Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 10. Payables and borrowings (continued)

(b) Changes in liabilities arising from financing activities

\$ '000	as at 30/6/2018					as at 30/6/2019
	Opening Balance	Cash flows	Non-cash acquisitions	Non-cash fair value changes	Other non-cash movements	Closing balance
Loans – secured	8,677	814	–	49	–	9,540
TOTAL	8,677	814	–	49	–	9,540

\$ '000	as at 30/6/2017					as at 30/6/2018
	Opening Balance	Cash flows	Non-cash acquisitions	Non-cash fair value changes	Other non-cash movements	Closing balance
Loans – secured	9,948	(1,327)	–	56	–	8,677
TOTAL	9,948	(1,327)	–	56	–	8,677

\$ '000	2019	2018
---------	------	------

(c) Financing arrangements

(i) Unrestricted access was available at balance date to the following lines of credit:

Bank overdraft facilities ¹	100	100
Credit cards/purchase cards	100	100
Total financing arrangements	200	200

Drawn facilities as at balance date:

– Credit cards/purchase cards	30	36
Total drawn financing arrangements	30	36

Undrawn facilities as at balance date:

– Bank overdraft facilities	100	100
– Credit cards/purchase cards	70	64
Total undrawn financing arrangements	170	164

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

Accounting policy for payables and borrowings

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.

The financial liabilities of the Council comprise trade payables, bank and other loans and finance lease liabilities.

Payables

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

Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Income Statement over the period of the borrowings using the effective-interest 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

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for the year ended 30 June 2019

Note 10. Payables and borrowings (continued)

will be drawn down. In this case, the fee is deferred until the drawdown occurs. To the extent that there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

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

Borrowings are classified as current liabilities unless Council has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

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Notes to the Financial Statements
for the year ended 30 June 2019

Note 11. Provisions

\$ '000	2019		2018	
	Current	Non-current	Current	Non-current
Provisions				
Employee benefits				
Annual leave	1,129	–	1,077	–
Long service leave	1,596	103	1,621	103
Sub-total – aggregate employee benefits	2,725	103	2,698	103
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	3,739	–	1,941
Sub-total – asset remediation/restoration	–	3,739	–	1,941
TOTAL PROVISIONS	2,725	3,842	2,698	2,044

\$ '000	2019	2018
(a) Current provisions not anticipated to be settled within the next twelve months		
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1,525	1,498
	<u>1,525</u>	<u>1,498</u>

(b) Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
2019		
At beginning of year	1,941	1,941
Remeasurement effects	1,716	1,716
Unwinding of discount	82	82
Total other provisions at end of period	<u>3,739</u>	<u>3,739</u>
2018		
At beginning of year	1,859	1,859
Unwinding of discount	82	82
Total other provisions at end of period	<u>1,941</u>	<u>1,941</u>

Nature and purpose of non-employee benefit provisions

Asset remediation

Council has a legal/public obligation to make, restore, rehabilitate and reinstate the council tip and quarry.

Accounting policy for provisions

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.

Gwydir Shire Council

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 11. Provisions (continued)

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 interest expense.

Employee benefits

Short-term obligations

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

Other long-term employee benefit obligations

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

On-costs

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

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

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

Provisions for close-down and restoration, and environmental clean-up costs – tips and quarries

Rehabilitation

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

Provision is made for the estimated present value of the costs of environmental clean-up obligations outstanding at the reporting date. These costs are charged to the Income Statement. Movements in the environmental clean-up provisions are presented as an operating cost, except for the unwinding of the discount which is shown as a borrowing cost.

Remediation procedures generally commence soon after the time the damage, remediation process, and estimated remediation costs become known, but may continue for many years depending on the nature of the disturbance and the remediation techniques.

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

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Note 11. Provisions (continued)

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

Close-down and restoration costs are a normal consequence of tip and quarry operations, and the majority of close-down and restoration expenditure is incurred at the end of the life of the operations. Although the ultimate cost to be incurred is uncertain, Council estimates the respective costs based on feasibility and engineering studies using current restoration standards and techniques.

The cost estimate for landfill rehabilitation has been based on phytocapping treatment which is yet to be approved by the EPA that recommends clay compaction. Estimated costs will increase if the EPA does not approve the different rehabilitation treatment.

Note 12. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors

Nature and purpose of reserves

Infrastructure, property, plant and equipment revaluation reserve

The infrastructure, property, plant and equipment revaluation reserve is used to record increments / decrements of non-current asset values due to their revaluation.

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Gwydir Shire Council

Notes to the Financial Statements
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Note 13. Statement of cash flows - additional information

\$ '000	Notes	2019	2018
(a) Reconciliation of cash assets			
Total cash and cash equivalent assets	6(a)	3,787	3,485
Balance as per the Statement of Cash Flows		3,787	3,485
(b) Reconciliation of net operating result to cash provided from operating activities			
Net operating result from Income Statement		3,831	(6,393)
Adjust for non-cash items:			
Depreciation and amortisation		8,265	7,185
Net losses/(gains) on disposal of assets		120	3,140
Non-cash capital grants and contributions		-	(34)
Losses/(gains) recognised on fair value re-measurements through the P&L:			
– Revaluation decrements / impairments of IPP&E direct to P&L		-	6,021
Unwinding of discount rates on reinstatement provisions		130	138
+/- Movement in operating assets and liabilities and other cash items:			
Decrease/(increase) in receivables		363	(1,287)
Increase/(decrease) in provision for impairment of receivables		117	-
Decrease/(increase) in inventories		(8)	4
Decrease/(increase) in other current assets		3	7
Increase/(decrease) in payables		161	21
Increase/(decrease) in accrued interest payable		(1)	-
Increase/(decrease) in other accrued expenses payable		270	92
Increase/(decrease) in other liabilities		441	256
Increase/(decrease) in provision for employee benefits		27	(355)
Increase/(decrease) in other provisions		(333)	-
Net cash provided from/(used in) operating activities from the Statement of Cash Flows		13,386	8,795
(c) Non-cash investing and financing activities			
Donation of vehicle		-	34
Total non-cash investing and financing activities		-	34

Gwydir Shire Council

Notes to the Financial Statements
for the year ended 30 June 2019

Note 14. Commitments

\$ '000	2019	2018
Capital commitments (exclusive of GST)		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Warialda Bypass Project	–	998
Purchase of Road Reclaimer	–	342
Purchase of Wheel Loader	148	–
Total commitments	148	1,340
These expenditures are payable as follows:		
Within the next year	148	1,340
Total payable	148	1,340
Sources for funding of capital commitments:		
Unrestricted general funds	148	417
Future grants and contributions	–	923
Total sources of funding	148	1,340

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Notes to the Financial Statements
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Note 15. Contingencies and other assets/liabilities not recognised

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

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

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

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

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

Description of the funding arrangements.

Pooled employers are required to pay standard employer contributions and additional lump sum contributions to the fund.

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

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

The additional lump sum contribution for each Pooled Employer is a share of the total additional contributions of \$40 million per year for 1 July 2018 for 3 years to 30 June 2021, apportioned according to each employer's share of the accrued liabilities as at 30 June 2018. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

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

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.

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Notes to the Financial Statements
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Note 15. Contingencies and other assets/liabilities not recognised (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 2019 was \$ 273,443. The last valuation of the Scheme was performed by Mr Richard Boyfield, FIAA on 31 December 2018, and covers the period ended 30 June 2018.

The amount of additional contributions included in the total employer contribution advised above is \$116,600. Council's expected contribution to the plan for the next annual reporting period is \$260,454.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2019 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	1,798.7	
Past Service Liabilities	1,784.2	100.8%
Vested Benefits	1,792.0	100.4%

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

Based on a Past Services Liabilities methodology, the share of surplus than can be attributed to Council is 0.29%.

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

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

* Plus promotional increases

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

(ii) Statewide Limited

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

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

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

(iii) StateCover Limited

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

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

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

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

(iv) Other guarantees

Council has provided no other guarantees other than those listed above.

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 15. Contingencies and other assets/liabilities not recognised (continued)

(v) The Community Mutual Group

Council provides bank guarantees to the value of \$263,460 to provide additional assistance to borrowers for home loans relating to properties within the local government area. The guarantees are provided to The Community Mutual Group.

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.

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Notes to the Financial Statements
 for the year ended 30 June 2019

Note 16. Financial risk management

Risk management

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

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

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

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

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

\$ '000	Carrying value 2019	Carrying value 2018	Fair value 2019	Fair value 2018
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	3,787	3,485	3,787	3,485
Receivables	1,894	2,374	1,894	2,374
Fair value through other comprehensive income				
Investments				
– 'Financial assets at fair value through other comprehensive income' / 'available for sale financial assets' (2018)	8,606	5,842	8,606	5,842
Total financial assets	14,287	11,701	14,287	11,701
Financial liabilities				
Payables	3,415	2,543	3,415	2,584
Loans/advances	9,540	8,677	9,540	8,636
Total financial liabilities	12,955	11,220	12,955	11,220

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Borrowings** – are based upon estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.

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.

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Notes to the Financial Statements

for the year ended 30 June 2019

Note 16. Financial risk management (continued)

- **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 – price risk and interest rate risk

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.

\$ '000	Increase of values/rates		Decrease of values/rates	
	Profit	Equity	Profit	Equity
2019				
Possible impact of a 10% movement in market values	861	861	(861)	(861)
Possible impact of a 1% movement in interest rates	38	38	(38)	(38)
2018				
Possible impact of a 10% movement in market values	584	584	(584)	(584)
Possible impact of a 1% movement in interest rates	35	35	(35)	(35)

(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.

Credit risk profile

Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to secure a charge over the land relating to the debts – 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 the payment of debt.

\$ '000	Not yet overdue	< 1 year overdue	1 - 2 years overdue	2 - 5 years overdue	> 5 years overdue	Total
2019						
Gross carrying amount	310	34	–	–	–	344
2018						

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Note 16. Financial risk management (continued)

\$ '000	Not yet overdue	< 1 year overdue	1 - 2 years overdue	2 - 5 years overdue	> 5 years overdue	Total
Gross carrying amount	307	38	-	-	-	345

Receivables - non-rates and annual charges

Council applies the simplified approach for non-rates and annual charges debtors to provide for expected credit losses prescribed by AASB 9, which permits the use of the lifetime expected loss provision. To measure the expected credit losses, non-rates and annual charges debtors have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision as at 30 June 2019 is determined as follows. The expected credit losses incorporate forward-looking information.

\$ '000	Not yet overdue	0 - 30 days overdue	31 - 60 days overdue	61 - 90 days overdue	> 91 days overdue	Total
2019						
Gross carrying amount	1,433	78	125	-	38	1,674
Expected loss rate (%)	0.00%	0.00%	95.00%	0.00%	14.00%	7.41%
ECL provision	-	-	119	-	5	124
2018						
Gross carrying amount	1,962	45	-	29	-	2,036
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	-	-	-	-	7	7

(c) Liquidity risk

Payables and borrowings are both subject to liquidity risk – 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 maintaining an adequate cash buffer.

Payment terms can (in extenuating circumstances) also be extended and overdraft facilities utilised as required.

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs and debt servicing requirements. Council manages this risk through diversification of borrowing types, maturities and interest rate structures. The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

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

The amounts disclosed in the table are the undiscounted contracted cash flows and therefore the balances in the table may not equal the balances in the statement of financial position due to the effect of discounting.

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in: 1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
2019							
Trade/other payables	0.00%	44	3,371	-	-	3,415	3,415
Loans and advances	6.59%	-	1,795	6,361	3,648	11,804	9,540
Total financial liabilities		44	5,166	6,361	3,648	15,219	12,955

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Notes to the Financial Statements
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Note 16. Financial risk management (continued)

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in:		Total cash outflows	Actual carrying values
				1 - 5 Years	> 5 Years		
2018							
Trade/other payables	0.00%	99	2,444	-	-	2,543	2,543
Loans and advances	6.14%	-	1,547	4,852	4,304	10,703	8,677
Total financial liabilities		99	3,991	4,852	4,304	13,246	11,220

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Gwydir Shire Council

Notes to the Financial Statements
 for the year ended 30 June 2019

Note 17. Material budget variations

Council's original financial budget for 18/19 was adopted by the Council on 28/06/2018 and is unaudited.

While the Income Statement included in this General Purpose Financial Statements must disclose the original budget adopted by Council, the Local Government Act 1993 requires Council to review its financial budget on a quarterly basis, so that it is able to manage the various variations between actuals versus budget that invariably occur throughout the year.

This note sets out the details of **material variations** between Council's original budget and its actual results for the year as per the Income Statement – even though such variations may have been adjusted for during each quarterly budget review.

Material variations represent those variances between the original budget figure and the actual result that amount to **10%** or more.

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

\$ '000	2019 Budget	2019 Actual	2019 ----- Variance -----	
REVENUES				
Rates and annual charges	10,479	10,314	(165)	(2)% U
User charges and fees	3,201	3,491	290	9% F
Interest and investment revenue	101	263	162	160% F

Interest on investments was higher than budget due to additional funds being invested.

Other revenues	2,977	4,170	1,193	40% F
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Other revenues were greater than the budget forecast due to additional income from Naroo \$233k, \$373k Crown Land adjustment and reimbursements for council costs associated with the Joint Organisation \$239k.

Operating grants and contributions	13,042	9,709	(3,333)	(26)% U
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Council had budgeted for all projects under the Stronger Country Communities and Drought Communities Programs to be completed in the financial year. A number of the projects are still are not complete and as funding is only received based on the milestones in the grant agreements not all funding was received in the financial year.

Capital grants and contributions	4,545	5,114	569	13% F
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Council received additional funding for Regional Roads \$581k and \$361k for capital upgrade of the kitchen at Naroo.

EXPENSES

Employee benefits and on-costs	12,515	12,078	437	3% F
Borrowing costs	516	615	(99)	(19)% U

Council had not budgeted for the the discount (non cash) adjustment on the remediation liabilities for landfill and quarries \$81k.

Materials and contracts	6,790	6,102	688	10% F
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Council received additional funding for roads which increased materials and contract costs.

Depreciation and amortisation	6,411	8,265	(1,854)	(29)% U
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Notes to the Financial Statements
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Note 17. Material budget variations (continued)

\$ '000	2019 Budget	2019 Actual	2019 ----- Variance -----	
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Council revalued a number of assets classes in 2018 which significantly increased the asset value and subsequent depreciation expense. The 2019 budget had already been adopted prior to the completion of the revaluation.

Other expenses	2,779	2,050	729	26% F
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Council had budgeted for additional insurance and communication costs however the costs were not incurred.

Restatement of the landfill remediation provision also resulted in an adjustment of \$333k.

Net losses from disposal of assets	50	120	(70)	(140)% U
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Proceeds from the sale of plant & equipment was less than originally budgeted.

Revaluation decrement / impairment of IPP&E	-	-	-	∞ F
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STATEMENT OF CASH FLOWS

Net cash provided from (used in) operating activities	9,823	13,386	3,563	36% F
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Additional revenue from Naroo operations and capital grants increased the cash provided from operating activities.

Net cash provided from (used in) investing activities	(9,427)	(13,899)	(4,472)	47% U
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Council income from the sale of assets was less than original budget and there were additional capital purchases.

Net cash provided from (used in) financing activities	(1,002)	815	1,817	(181)% F
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Council took out 2 loans totalling \$2,023k which were not in the original budget. Loan principal repayments were also lower than original budget.

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Notes to the Financial Statements
 for the year ended 30 June 2019

Note 18. 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).

(1) Assets and liabilities that have been measured and recognised at fair values

2019	Notes	Date of latest valuation	Fair value measurement hierarchy			Total
			Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
Recurring fair value measurements						
Financial assets						
Investments	6(b)					
– 'Financial assets at fair value through other comprehensive income'		30/06/19	–	8,606	–	8,606
Total financial assets			–	8,606	–	8,606
Infrastructure, property, plant and equipment						
	9					
Plant & Equipment		30/06/19	–	–	8,941	8,941
Office Equipment		30/06/19	–	–	281	281
Furniture & Fittings		30/06/19	–	–	699	699
Operational Land		30/06/18	–	–	4,777	4,777
Community Land		30/06/16	–	–	2,930	2,930
Buildings Specialised		30/06/18	–	–	15,597	15,597
Buildings Non-Specialised		30/06/18	–	–	16,803	16,803
Other Structures		30/06/16	–	–	4,404	4,404
Roads		30/06/15	–	–	279,086	279,086
Bridges		30/06/15	–	–	38,143	38,143
Footpaths		30/06/15	–	–	2,666	2,666
Stormwater Drainage		30/06/18	–	–	1,827	1,827
Water Supply Network		30/06/18	–	–	15,150	15,150
Sewerage Network		30/06/18	–	–	4,897	4,897
Swimming Pools		30/06/16	–	–	2,393	2,393
Other		30/06/16	–	–	138	138
Tip Asset		30/06/17	–	–	3,305	3,305
Quarry Asset		30/06/17	–	–	314	314
Work in Progress		30/06/19	–	–	7,655	7,655
Total infrastructure, property, plant and equipment			–	–	410,006	410,006

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Gwydir Shire Council

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Note 18. Fair Value Measurement (continued)

2018	Notes	Date of latest valuation	Fair value measurement hierarchy			Total
			Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
Recurring fair value measurements						
Financial assets						
Investments	6(b)	30/06/18	-	5,842	-	5,842
- 'Financial assets at fair value through other comprehensive income'						
Total financial assets			-	5,842	-	5,842
Infrastructure, property, plant and equipment						
Plant & Equipment	9	30/06/18	-	-	8,157	8,157
Office Equipment		30/06/18	-	-	288	288
Furniture & Fittings		30/06/18	-	-	749	749
Operational Land		30/06/18	-	-	4,952	4,952
Community Land		30/06/16	-	-	2,557	2,557
Buildings Specialised		30/06/18	-	-	16,117	16,117
Buildings Non-Specialised		30/06/18	-	-	17,533	17,533
Other Structures		30/06/16	-	-	4,357	4,357
Roads		30/06/15	-	-	280,866	280,866
Bridges		30/06/15	-	-	38,154	38,154
Footpaths		30/06/15	-	-	2,686	2,686
Stormwater Drainage		30/06/18	-	-	1,833	1,833
Water Supply Network		30/06/18	-	-	15,046	15,046
Sewerage Network		30/06/18	-	-	4,980	4,980
Swimming Pools		30/06/16	-	-	2,506	2,506
Other		30/06/16	-	-	147	147
Tip Asset		30/06/17	-	-	1,359	1,359
Quarry Asset		30/06/17	-	-	344	344
Work in Progress		30/06/18	-	-	2,810	2,810
Total infrastructure, property, plant and equipment			-	-	405,441	405,441

(2) Transfers between level 1 and level 2 fair value hierarchies

During the year, there were no transfers between level 1 and level 2 fair value hierarchies for recurring fair value measurements.

(3) Valuation techniques used to derive level 2 and level 3 fair values

All assets have been valued at level 3 fair values

Infrastructure, property, plant and equipment (IPP&E)
Land & Buildings

Highest and best use.

There were no assets valued where it was assumed that the highest and best use was other than its current use.

Valuation techniques and inputs.

Asset	Level of valuation input	Valuation technique	Gross (RC or MV) (\$, 000)	Accumulated Depreciation (\$,000)	Fair Value (\$, 000)
Land					
Saleable land	3	Market	4,777		4,777
Non saleable land	3	Cost	2,930		2,930

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Note 18. Fair Value Measurement (continued)

Total					
Buildings (cost approach)					
Specialised buildings	3	Cost	34,497	18,900	15,597
Total					
Buildings (market/income approach)					
Residential Buildings	3	Market	41,664	24,861	16,803
Total					

Plant & Equipment, Office equipment, Furniture & Fittings and Other Structures

Plant & Equipment, Office equipment and Furniture & Fittings are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the nature of the assets. Examples of assets within the classes are as follows:

- *Plant & Equipment Trucks, tractors, ride-on-mowers, earthmoving equipment and motor vehicles.
- *Office Equipment Electronic whiteboards and computer equipment
- *Furniture & Fittings Chairs, desks and filing cabinets.
- *Other structures Fences, small sheds, water tanks and street bins

The key unobservable inputs to the valuations are the remaining useful life and residual value. Council reviews the value of these

Community land

All valuations of Community land are based upon the land valuations issued by the Valuer-General on a regular basis.

Valuation techniques used to derive fair values - land and buildings

The council engages external, independent and qualified valuers to determine the fair value of the entities land and buildings on a regular basis. An annual assessment is undertaken to determine whether the carrying amount of the assets is materially different from the fair value. If any variation is considered material a revaluation is undertaken either by comprehensive revaluation or by applying an interim evaluation using appropriate indices.

As at 30 June 2018 a comprehensive revaluation was undertaken Scott Fullerton Valuers for Operational Land and Building Asset Classes.

The main level 3 inputs used are derived and evaluated as follows –

1. Relationship between asset consumption rating scale and the level of consumed service potential – Under the cost approach the
2. The consumption rating scales were based initially on the past experience of the valuation firm and industry guides and were then

(i) Recurring fair value measurements

The following methods are used to determine the fair value measurements.

Land

Level 3 valuation inputs were used to value land held in freehold title (investment and noninvestment) as well as land used for special purposes which is restricted in use under current zoning rules. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre.

Buildings

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Note 18. Fair Value Measurement (continued)

Level 3 valuation inputs

Specialised buildings were valued using the cost approach using professionally qualified Registered Valuers. The approach estimated the replacement cost for each building by componentising the buildings into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on square metres could be supported from market evidence (level 2) other inputs (such as estimates of residual value, useful life, pattern of consumption and asset condition) required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were classified as having been valued using level 3 valuation inputs.

Infrastructure assets

Highest and best use

There were no assets valued where it was assumed that the highest and best use was other than its current use.

The following methods are used to determine the fair value measurements.

Infrastructure assets

Level 3 valuation inputs

Infrastructure assets were valued using the cost approach using professionally qualified internal staff. The approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. The unit rates were based on inputs such as estimates of residual value, useful life, pattern of consumption and asset condition and required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were classified as having been valued using level 3 valuation inputs.

Swimming Pools

The fair value amount for this asset has been derived from assets originally classed in Other Structures. Swimming pools were valued as part of Other Structures on 30 June 2016 by APV Valuers. The valuation was based upon the depreciated replacement cost approach and unobservable inputs such as estimated patterns of consumption, residual value, asset condition and useful life require extensive professional judgement and rely on the experience of the valuer. The unobservable inputs place this class of asset at level 3. This has been no change to the valuation process during the reporting period.

Water System Assets

This class of assets includes water mains & reticulation, reservoirs, pumping stations and treatment works. The valuation is based on Modern Engineering Equivalent Replacement Asset (MEERA) and standard unit costs. The reference rates are obtained from the NSW Reference Rates Tables issued by NSW Office of Water. The last valuation was undertaken on 30 June 2018. The unobservable inputs are useful life, patterns of consumption, condition ratings, remaining life and residuals which rely on the skill and experience of the valuer. There has been no change to the valuation process during the reporting period.

Sewer System Assets

This class of assets includes sewer mains & reticulation, pumping stations, treatment works and ancillary. The valuation is based on Modern Engineering Equivalent Replacement Asset (MEERA) and standard unit costs. The reference rates are obtained from the NSW Reference Rates Tables issued by NSW Office of Water. The last valuation was undertaken on 30 June 2018. The unobservable inputs are useful life, patterns of consumption, condition ratings, remaining life and residuals which rely on the skill and experience of the valuer. There has been no change to the valuation process during the reporting period.

Roads, Bridges, Bulk Earthworks and other Infrastructure Assets

This class of asset includes roads, culverts, bridges, footpaths, kerb & gutter, bulk earthworks and causeways. The valuation of the infrastructure assets has been undertaken internally by Council's Engineering Department by experienced Engineers. This valuation relies on key unobservable inputs such as unit rates, gross replacement cost, condition ratings, pattern of consumption, useful life and residual value. The valuation process also relied on the skill and experience of the Engineers. The key unobservable inputs and no active market places this asset category at Level 3. The last valuation was undertaken internally by Council's Engineers on 30 June 2015. There has been no change to the valuation process during the reporting year.

Stormwater Drainage

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Gwydir Shire Council

Notes to the Financial Statements
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Note 18. Fair Value Measurement (continued)

This class of assets includes culverts, mains, open drains, trash screens, GPT. The valuation is based on Modern Engineering Equivalent Replacement Asset (MEERA) and standard unit costs. The reference rates are obtained from the NSW Reference Rates Tables issued by NSW Office of Water. The last valuation was undertaken on 30 June 2018. The unobservable inputs are useful life, patterns of consumption, condition ratings, remaining life and residuals which rely on the skill and experience of the valuer. There has been no change to the valuation process during the reporting period.

Remediation Assets

This class of asset includes the various landfill sites within the local government areas. Restoration, cell capping, leachate collection and site closures have been recognised as significant costs for the remediation assets. In particular the closing of a landfill site will include preparation, final cell capping, site re-vegetation and leachate management. The key unobservable inputs are discount rate, estimated costs, legislative requirements, and timing of remediation and indexation of labour costs. There has been changes to the valuation process during the reporting period. Also included in this group are the various gravel pits (quarries) operated by Council. The remediation cost include final site management and works to comply with environmental requirements. The key unobservable inputs are discount rate, estimated costs, legislative requirements, and timing of remediation and indexation of labour costs. There has been changes to the valuation process during the reporting period.

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

a. The following tables present the changes in level 3 fair value asset classes.

\$ '000	Total IPP&E
2018	
Opening balance	422,553
Purchases (GBV)	8,243
Disposals (WDV)	(3,675)
Depreciation and impairment	(7,185)
FV gains – other comprehensive income	(8,474)
Revaluation Decrements to P&L	(6,021)
Restate Provision	–
Closing balance	405,441
2019	
Opening balance	405,441
Transfers from/(to) another asset class	(397)
Purchases (GBV)	11,219
Disposals (WDV)	(383)
Depreciation and impairment	(8,265)
FV gains – other comprehensive income	342
Restate Provision	2,049
Closing balance	410,006

Gwydir Shire Council

Notes to the Financial Statements
 for the year ended 30 June 2019

Note 18. Fair Value Measurement (continued)

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

\$ '000	Fair value (30/6/19)	Valuation technique/s	Unobservable inputs
b. Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.			
Infrastructure, property, plant and equipment			
Plant & Equipment	8,941	Cost	Gross Replacement Costs, Useful Life, Residual Value
Office equipment	281	Cost	Gross Replacement Costs, Useful Life, Residual Value
Furniture and fittings	699	Cost	Gross Replacement Costs, Useful Life, Residual Value
Operational land	4,777	Relevant sales in the area	Land Value
Community land	2,930	Land Values issued by Valuer General	Land Value
Buildings specialised	15,597	Depreciated Replacement Cost	Replacement Costs, Useful Life, Asset Condition
Buildings non-specialised	16,803	Depreciated Replacement Cost	Replacement Costs, Useful Life, Asset Condition
Other structures	4,404	Depreciated Replacement Cost	Replacement Costs, Useful Life, Asset Condition
Roads	279,088	Unit Rates and Condition Assessment	Replacement Costs, Useful Life, Asset Condition
Bridges	38,143	Unit Rates and Condition Assessment	Replacement Costs, Useful Life, Asset Condition
Footpaths	2,666	Unit Rates and Condition Assessment	Replacement Costs, Useful Life, Asset Condition
Stormwater drainage	1,827	Modern Engineering Equivalent Replacement Assets (MEERA) and Standard unit costs	Replacement Costs, Useful Life, Asset Condition
Water supply network	15,150	Modern Engineering Equivalent Replacement Assets (MEERA) and Standard unit costs	Replacement Costs, Useful Life, Asset Condition
Sewerage network	4,897	Depreciated Replacement Cost	Replacement Costs, Useful Life, Asset Condition
Swimming pools	2,393	Depreciated Replacement Cost	Gross Replacement Costs, Useful Life
Other	138	Depreciated Replacement Cost	Gross Replacement Costs, Useful Life
Tip asset	3,305	Unit Rates and Condition Assessment	Replacement Costs, Useful Life, Asset Condition
Quarry asset	314	Unit Rates and Condition Assessment	Replacement Costs, Useful Life, Asset Condition

(5) Highest and best use

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

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Gwydir Shire Council

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Notes to the Financial Statements
 for the year ended 30 June 2019

Note 19. Related Party Transactions

(a) Key management personnel

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	2019	2018
Compensation:		
Short-term benefits	803	842
Post-employment benefits	158	366
Total	961	1,208

(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 Council delivering a public service objective (e.g. access to library or Council swimming pool by KMP) will not be disclosed.

Nature of the transaction \$ '000	Value of transactions during year	Outstanding balance (incl. loans and commitments)	Terms and conditions	Provisions for impairment of receivables outstanding	Expense recognised for impairment of receivables
2019					
Employee Expenses relating to close family members of KMP	129	-	Council staff award	-	-
Supply of Gravel cartage	217	-	7 days on invoice	-	-
Purchase of vacant land	85	-		-	-
2018					
Employee Expenses relating to close family members of KMP	120	-	Council staff award	-	-
Supply of Gravel cartage	183	-	7 days on invoice	-	-
Purchase of vacant land	-	-		-	-

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Gwydir Shire Council

Financial Statements 2019

Notes to the Financial Statements
 for the year ended 30 June 2019

Note 20. Statement of developer contributions

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.

Summary of contributions and levies

	as at 30/6/2018				as at 30/6/2019			
	Opening Balance	Contributions received during the year Cash	Non-cash	Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
S7.11 not under plans	256	238	-	6	-	-	500	-
Total contributions	256	238	-	6	-	-	500	-
S7.11 Contributions – not under a plan								
CONTRIBUTIONS NOT UNDER A PLAN								
Roads	256	238	-	6	-	-	500	-
Total	256	238	-	6	-	-	500	-

Gwydir Shire Council

Notes to the Financial Statements
 for the year ended 30 June 2019

Note 21. Financial result and financial position by fund

\$ '000	Waste 2019	General ¹ 2019	Water 2019	Sewer 2019
Income Statement by fund				
Income from continuing operations				
Rates and annual charges	1,438	7,498	723	655
User charges and fees	–	2,372	1,049	70
Interest and investment revenue	71	95	17	80
Other revenues	80	4,054	35	1
Grants and contributions provided for operating purposes	–	9,709	–	–
Grants and contributions provided for capital purposes	–	5,112	–	2
Total income from continuing operations	1,589	28,840	1,824	808
Expenses from continuing operations				
Employee benefits and on-costs	393	10,944	457	284
Borrowing costs	5	467	143	–
Materials and contracts	784	4,536	544	238
Depreciation and amortisation	186	7,460	423	196
Other expenses	(318)	2,094	229	45
Net losses from the disposal of assets	–	100	20	–
Total expenses from continuing operations	1,050	25,601	1,816	763
Operating result from continuing operations	539	3,239	8	45
Net operating result for the year	539	3,239	8	45
Net operating result attributable to each council fund	539	3,239	8	45
Net operating result for the year before grants and contributions provided for capital purposes	539	(1,873)	8	43

NB. All amounts disclosed above are gross – that is, they include internal charges and recoveries made between the funds.

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

Gwydir Shire Council

Notes to the Financial Statements
 for the year ended 30 June 2019

Note 21. Financial result and financial position by fund (continued)

\$ '000	Waste 2019	General ¹ 2019	Water 2019	Sewer 2019
Statement of Financial Position by fund				
ASSETS				
Current assets				
Cash and cash equivalents	855	1,770	170	992
Investments	1,950	3,966	390	2,300
Receivables	86	1,461	279	68
Inventories	–	783	20	1
Total current assets	2,891	7,980	859	3,361
Non-current assets				
Infrastructure, property, plant and equipment	3,954	384,073	16,516	5,463
Total non-current assets	3,954	384,073	16,516	5,463
TOTAL ASSETS	6,845	392,053	17,375	8,824
LIABILITIES				
Current liabilities				
Payables	1	3,386	28	–
Income received in advance	–	163	–	–
Borrowings	8	1,085	181	–
Provisions	–	2,725	–	–
Total current liabilities	9	7,359	209	–
Non-current liabilities				
Borrowings	49	6,599	1,618	–
Provisions	3,306	536	–	–
Total non-current liabilities	3,355	7,135	1,618	–
TOTAL LIABILITIES	3,364	14,494	1,827	–
Net assets	3,481	377,559	15,548	8,824
EQUITY				
Accumulated surplus	2,880	253,537	12,748	8,566
Revaluation reserves	601	124,022	2,800	258
Council equity interest	3,481	377,559	15,548	8,824
Total equity	3,481	377,559	15,548	8,824

NB. All amounts disclosed above are gross – that is, they include 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.

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

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Notes to the Financial Statements
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Note 22(a). Statement of performance measures – consolidated results

\$ '000	Amounts 2019	Indicator 2019	Prior periods 2018	Prior periods 2017	Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(1,163)	(4.16)%	0.11%	16.52%	>0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	27,947				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	18,109	54.77%	58.69%	57.18%	>60.00%
Total continuing operating revenue ¹	33,061				
3. Unrestricted current ratio					
Current assets less all external restrictions	6,596	1.56x	1.73x	2.04x	>1.50x
Current liabilities less specific purpose liabilities	4,228				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	7,717	4.23x	4.19x	6.81x	>2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	1,823				
5. Rates, annual charges, interest and extra charges outstanding percentage					
Rates, annual and extra charges outstanding	394	3.71%	3.90%	4.42%	<10.00%
Rates, annual and extra charges collectible	10,623				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	3,787	1.97	1.90	4.80	>3.00
Monthly payments from cash flow of operating and financing activities	1,922	mths	mths	mths	mths

(1) Excludes fair value adjustments, reversal of revaluation decrements, net gain on sale of assets, and net loss of interests in joint ventures and associates.

(2) Excludes impairment/revaluation decrements, net loss on sale of assets, and net loss on share of interests in joint ventures and associates

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Gwydir Shire Council

Financial Statements 2019

Notes to the Financial Statements
for the year ended 30 June 2019

Note 22(b). Statement of performance measures – by fund

	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2019	2018	2019	2018	2019	2018	
\$ '000							
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses	(4.87)%	(0.48)%	1.54%	0.24%	5.33%	17.61%	>0.00%
Total continuing operating revenue excluding capital grants and contributions							
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions ¹	51.01%	54.84%	98.68%	100.00%	97.28%	100.00%	>60.00%
Total continuing operating revenue							
3. Unrestricted current ratio							
Current assets less all external restrictions	1.67x	1.73x	4.11x	3.01x	∞	∞	>1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	4.73x	4.83x	1.61x	1.18x	∞	∞	>2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates, annual charges, interest and extra charges outstanding percentage							
Rates, annual and extra charges outstanding	3.40%	3.59%	6.13%	6.51%	5.23%	4.93%	<10.00%
Rates, annual and extra charges collectible							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	1.51 mths	1.28 mths	1.28 mths	1.16 mths	20.99 mths	30.89 mths	>3.00 mths
Payments from cash flow of operating and financing activities							

(1) - (2) Refer to Notes at Note 28a above
(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.



INDEPENDENT AUDITOR'S REPORT
Report on the general purpose financial statements
Gwydir Shire Council

To the Councillors of Gwydir Shire Council

Opinion

I have audited the accompanying financial statements of Gwydir Shire Council (the Council), which comprise the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2019, the Statement of Financial Position as at 30 June 2019, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by Councillors and Management.

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 presented, 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 2019, 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' (APES 110).

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

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

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

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

Other Information

The Council's annual report for the year ended 30 June 2019 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 except where the Council will be dissolved or amalgamated by an Act of Parliament, or otherwise cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

My opinion does not 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 17 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.



Chris Harper
Director, Financial Audit Services
Delegate of the Auditor-General for New South Wales

21 October 2019
SYDNEY

This is page number 140 of the minutes of the Ordinary Meeting held on Thursday 28 November 2019

Chairman



Cr John Coulton
Mayor
Gwydir Shire Council
PO Box 5
BINGARA NSW 2404

Contact: Chris Harper
Phone no: 02 9275 7374
Our ref: D1924222/1736

21 October 2019

Dear Mayor Coulton

**Report on the Conduct of the Audit
for the year ended 30 June 2019
Gwydir Shire Council**

I have audited the general purpose financial statements (GPFS) of Gwydir Shire Council (the Council) for the year ended 30 June 2019 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 2019 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

	2019	2018	Variance
	\$m	\$m	%
Rates and annual charges revenue	10.3	10.1	↑ 2.0
Grants and contributions revenue	14.8	12.1	↑ 22.3
Operating result for the year	3.8	(6.4)	↑ 159
Net operating result before capital grants and contributions	(1.3)	(9.1)	↑ 85.7

Council's operating result of \$3.8 million was \$10.2 million higher than the 2017–18 result. This was mainly due a \$3.0 million reduction in the net loss on disposal of assets, a reduction in the revaluation increment of \$6.0 million (correction of previous buildings and sewer network valuations in the prior year) and additional grant revenues of \$2.7 million (see comments below).

The reduction in expenditure and higher capital grant income was partially offset by increases in depreciation and amortisation expense of \$1.1 million due to the changes in remaining useful lives following revaluation of buildings, water and sewer network assets in the prior year; increases in materials and contract costs of \$841,000 associated with increased grant funding and outsourcing some project works; and increases in employee costs of \$472,000 associated with the reduction in employee costs capitalised on Council projects.

The net operating deficit before capital grants and contributions of \$1.3 million was \$7.8 million lower than the 2017–18 result. This is mainly due to the reasons above excluding the increase in capital grants.

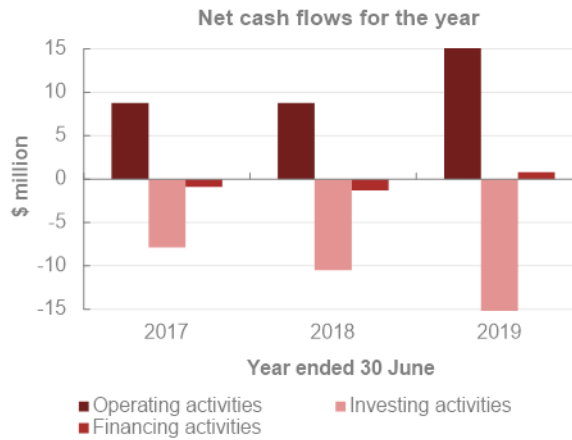
Rates and annual charges revenue of \$10.3 million increased by \$186,000 or 2.0 per cent in 2018–2019 due to rate peg increases.

Grants and contributions revenue of \$14.8 million increased by \$2.7 million or 22.3 per cent in 2018–2019 mainly due to:

- increases in aged care contributions for infrastructure works of \$300,000
- increases in recreation and culture grants of \$500,000 arising from building better community grant opportunities for sporting ground and community hall upgrades
- increase in capital grants for Warialda bypass of \$1.3 million
- grant funding for building stronger country communities of \$700,000
- increases in RMS contributions for various regional roads of \$600,000
- reduction in roads to recovery funding of \$900,000 due to the completion of the three year funding cycle.

STATEMENT OF CASH FLOWS

Cash from operations increased by \$6.6 million due to higher grants and contributions. Cash outflows from investing increased by \$5.4 million due to increases in capital expenditure funded by increases in capital grants. Council also moved additional cash into investments during the year. Cash from financing activities increased by \$2.1 million due to additional borrowings to fund capital projects.



FINANCIAL POSITION

Cash and investments

Cash and investments	2019	2018	Commentary
	\$m	\$m	
External restrictions	7.4	6.1	<ul style="list-style-type: none"> Major external cash restrictions include water, sewer and domestic waste operations reserves as well as grants for specific purposes. The main increase was in unexpended grants related to projects to be completed in the coming year, including the Warialda Bypass.
Internal restrictions	4.9	3.1	
Unrestricted	0.1	0.1	
Cash and investments	12.4	9.3	<ul style="list-style-type: none"> Major internal restrictions related to reserves to fund future capital works, increase reserves to fund waste management plans and employee leave entitlements. Council has also restricted the financial assistance grant instalments received in advance. Council has a policy of limiting unrestricted cash at year end.

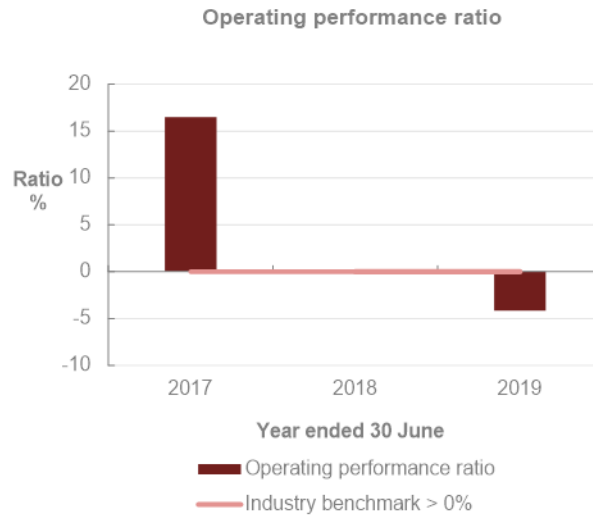
PERFORMANCE

Operating performance ratio

The 2018–19 operating performance ratio (-4.16) arose due to a negative net operating result, caused by higher levels of capital grant income and adjusted operating expenses compared to 2017–18.

Adjusted operating expenses increased after excluding losses on disposal of assets and the revaluation decrement in 2017–18.

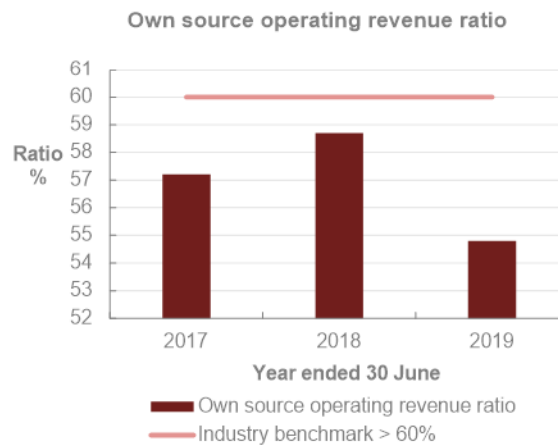
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by the former Office of Local Government (OLG) is greater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



Own source operating revenue ratio

The own source operating revenue ratio has reduced compared to the 2017–18 year due to increases in grants in the current year.

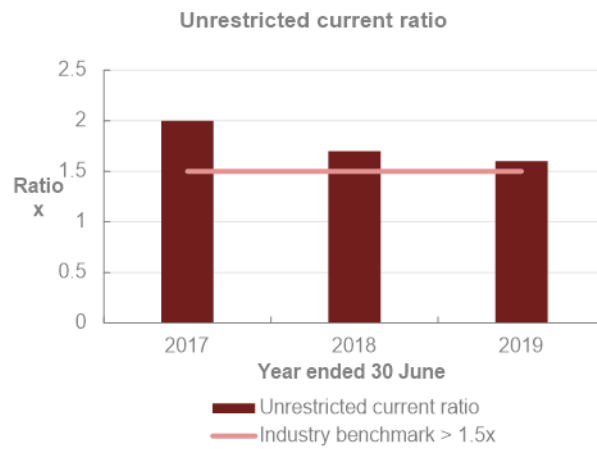
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by the former OLG is greater than 60 per cent.



Unrestricted current ratio

Council remains above the former OLG benchmark. The reduction in the unrestricted current ratio is due to Council utilising cash reserves for capital works in the current year.

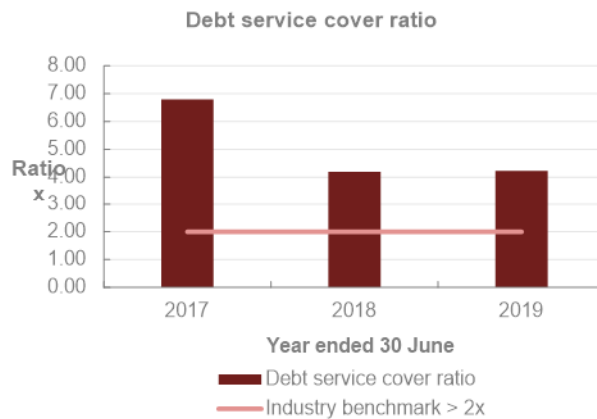
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by the former OLG is greater than 1.5 times.



Debt service cover ratio

Council's debt service cover ratio remains above the former OLG benchmark and remained consistent with the prior year.

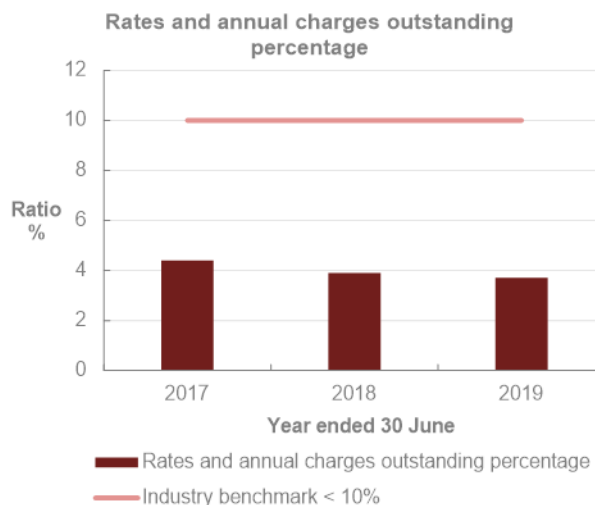
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by the former OLG is greater than two times.



Rates and annual charges outstanding percentage

Council's rates and annual charges outstanding ratio has remained stable compared to the past two years and remains well within the former OLG benchmark.

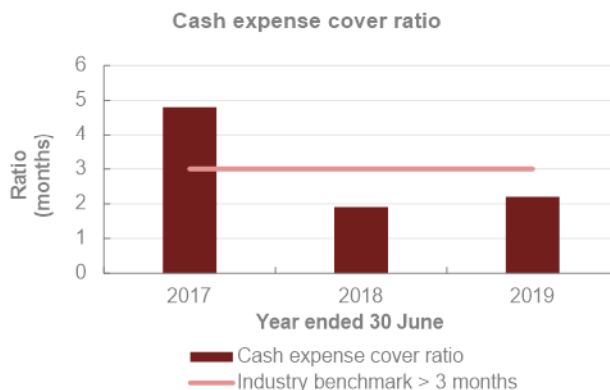
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by the former OLG is less than 10 per cent for regional and rural councils.



Cash expense cover ratio

The cash expense cover ratio remains comparable to 2017-18. The reduction from 2016-17 is due to Council moving cash into managed funds in the past two years.

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



Infrastructure, property, plant and equipment renewals

Council's Infrastructure, Property, Plant and Equipment (IPPE) renewal expenditure was \$8.9 million. This increased by \$1.7 million compared to 2017-18 due to Council increasing its road renewal works in accordance with its infrastructure management plans. Renewal expenditure exceeded depreciation for the year by \$634,000.

OTHER MATTERS

New accounting standards implemented

Application period	Overview
AASB 9 'Financial Instruments' and revised AASB 7 'Financial Instruments: Disclosures'	
For the year ended 30 June 2019	AASB 9 replaces AASB 139 'Financial Instruments: Recognition and Measurement' changes the way financial instruments are treated for financial reporting. Key changes include: <ul style="list-style-type: none">• a simplified model for classifying and measuring financial assets• a new method for calculating impairment• a new type of hedge accounting that more closely aligns with risk management. The revised AASB 7 includes new disclosures as a result of AASB 9. Council's disclosure of the impact of adopting AASB 9 is disclosed in Notes 6 and 7.

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.



Chris Harper
Director, Financial Audit Services

Delegate of the Auditor-General for New South Wales

cc: Mr Max Eastcott, General Manager
Mr Nicolas Tobin, Chair of Audit, Risk and Improvement Committee
Mr Jim Betts, Secretary of the Department of Planning, Industry and Environment

Gwydir Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2019

*To be the recognised leader in Local Government through
continuous learning and sustainability.*



This is page number 148 of the minutes of the Ordinary Meeting held on Thursday 28 November 2019

Chairman

Gwydir Shire Council

Special Purpose Financial Statements
for the year ended 30 June 2019

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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).

Gwydir Shire Council

Special Purpose Financial Statements
for the year ended 30 June 2019

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 26 September 2019.


Cr Catherine Egan
Deputy Mayor
26 September 2019


Cr David Coulton
Councillor
26 September 2019


Max Eastcott
General Manager
26 September 2019


Helen Thomas
Responsible Accounting Officer
26 September 2019

Gwydir Shire Council

Income Statement – Water Supply Business Activity
 for the year ended 30 June 2019

\$ '000	2019	2018
Income from continuing operations		
Access charges	723	722
User charges	1,046	956
Fees	3	3
Interest	17	18
Other income	35	2
Total income from continuing operations	1,824	1,701
Expenses from continuing operations		
Employee benefits and on-costs	457	446
Borrowing costs	143	162
Materials and contracts	544	535
Depreciation, amortisation and impairment	423	331
Loss on sale of assets	20	-
Other expenses	229	223
Total expenses from continuing operations	1,816	1,697
Surplus (deficit) from continuing operations before capital amounts	8	4
Surplus (deficit) from continuing operations after capital amounts	8	4
Surplus (deficit) from all operations before tax	8	4
Less: corporate taxation equivalent (27.5%) [based on result before capital]	(2)	(1)
SURPLUS (DEFICIT) AFTER TAX	6	3
Plus accumulated surplus	12,740	12,736
Plus adjustments for amounts unpaid:		
- Corporate taxation equivalent	2	1
Closing accumulated surplus	12,748	12,740
Return on capital %	0.9%	1.0%
Subsidy from Council	67	269
Calculation of dividend payable:		
Surplus (deficit) after tax	6	3
Surplus for dividend calculation purposes	6	3
Potential dividend calculated from surplus	3	1

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Chairman

Gwydir Shire Council

Income Statement – Sewerage Business Activity
 for the year ended 30 June 2019

\$ '000	2019	2018
Income from continuing operations		
Access charges	655	653
User charges	70	70
Interest	80	77
Other income	1	12
Total income from continuing operations	806	812
Expenses from continuing operations		
Employee benefits and on-costs	284	307
Materials and contracts	238	116
Depreciation, amortisation and impairment	196	4,237
Other expenses	45	44
Total expenses from continuing operations	763	4,704
Surplus (deficit) from continuing operations before capital amounts	43	(3,892)
Grants and contributions provided for capital purposes	2	-
Surplus (deficit) from continuing operations after capital amounts	45	(3,892)
Surplus (deficit) from all operations before tax	45	(3,892)
Less: corporate taxation equivalent (27.5%) [based on result before capital]	(12)	-
SURPLUS (DEFICIT) AFTER TAX	33	(3,892)
Plus accumulated surplus	8,521	12,413
Plus adjustments for amounts unpaid:		
- Corporate taxation equivalent	12	-
Closing accumulated surplus	8,566	8,521
Return on capital %	0.8%	(71.6)%
Subsidy from Council	29	4,035
Calculation of dividend payable:		
Surplus (deficit) after tax	33	(3,892)
Less: capital grants and contributions (excluding developer contributions)	(2)	-
Surplus for dividend calculation purposes	31	-
Potential dividend calculated from surplus	16	-

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Chairman

Gwydir Shire Council

Income Statement – Waste business activity
 for the year ended 30 June 2019

\$ '000	2019 Category 2	2018 Category 2
Income from continuing operations		
Access charges	1,438	1,407
User charges	–	17
Interest	71	57
Other income	80	95
Total income from continuing operations	1,589	1,576
Expenses from continuing operations		
Employee benefits and on-costs	393	434
Borrowing costs	5	6
Materials and contracts	784	595
Depreciation, amortisation and impairment	186	183
Other expenses	(318)	2
Total expenses from continuing operations	1,050	1,220
Surplus (deficit) from continuing operations before capital amounts	539	356
Surplus (deficit) from continuing operations after capital amounts	539	356
Surplus (deficit) from all operations before tax	539	356
Less: corporate taxation equivalent (27.5%) [based on result before capital]	(148)	(98)
SURPLUS (DEFICIT) AFTER TAX	391	258
Plus accumulated surplus	2,341	1,985
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	148	98
Closing accumulated surplus	2,880	2,341
Return on capital %	13.8%	18.1%

This is page number 153 of the minutes of the Ordinary Meeting held on Thursday 28 November 2019

Chairman

Gwydir Shire Council

Income Statement – Naroo aged care
 for the year ended 30 June 2019

\$ '000	2019 Category 1	2018 Category 1
Income from continuing operations		
Rentals	2,437	2,383
Interest	8	7
Other income	1	56
Total income from continuing operations	2,446	2,446
Expenses from continuing operations		
Employee benefits and on-costs	2,079	2,032
Borrowing costs	150	(10)
Materials and contracts	385	539
Depreciation, amortisation and impairment	192	119
Other expenses	113	71
Total expenses from continuing operations	2,919	2,751
Surplus (deficit) from continuing operations before capital amounts	(473)	(305)
Grants and contributions provided for capital purposes	361	-
Surplus (deficit) from continuing operations after capital amounts	(112)	(305)
Surplus (deficit) from all operations before tax	(112)	(305)
SURPLUS (DEFICIT) AFTER TAX	(112)	(305)
Plus accumulated surplus	(359)	(54)
Plus adjustments for amounts unpaid:		
Closing accumulated surplus	(471)	(359)
Return on capital %	(7.5)%	(7.0)%
Subsidy from Council	380	434

This is page number 154 of the minutes of the Ordinary Meeting held on Thursday 28 November 2019

Chairman

Gwydir Shire Council

Statement of Financial Position – Water Supply Business Activity
 as at 30 June 2019

\$ '000	2019	2018
ASSETS		
Current assets		
Cash and cash equivalents	170	157
Investments	390	260
Receivables	279	342
Inventories	20	21
Total current assets	<u>859</u>	<u>780</u>
Non-current assets		
Infrastructure, property, plant and equipment	16,516	16,549
Total non-current assets	<u>16,516</u>	<u>16,549</u>
TOTAL ASSETS	<u>17,375</u>	<u>17,329</u>
LIABILITIES		
Current liabilities		
Payables	28	–
Borrowings	181	259
Total current liabilities	<u>209</u>	<u>259</u>
Non-current liabilities		
Borrowings	1,618	1,766
Total non-current liabilities	<u>1,618</u>	<u>1,766</u>
TOTAL LIABILITIES	<u>1,827</u>	<u>2,025</u>
NET ASSETS	<u>15,548</u>	<u>15,304</u>
EQUITY		
Accumulated surplus	12,748	12,740
Revaluation reserves	2,800	2,564
TOTAL EQUITY	<u>15,548</u>	<u>15,304</u>

This is page number 155 of the minutes of the Ordinary Meeting held on Thursday 28 November 2019

Chairman

Gwydir Shire Council

Special Purpose Financial Statements 2019

Statement of Financial Position – Sewerage Business Activity
as at 30 June 2019

\$ '000	2019	2018
ASSETS		
Current assets		
Cash and cash equivalents	992	1,202
Investments	2,300	2,000
Receivables	68	65
Inventories	1	2
Total current assets	<u>3,361</u>	<u>3,269</u>
Non-current assets		
Infrastructure, property, plant and equipment	5,463	5,433
Total non-current assets	<u>5,463</u>	<u>5,433</u>
TOTAL ASSETS	<u>8,824</u>	<u>8,702</u>
NET ASSETS	<u>8,824</u>	<u>8,702</u>
EQUITY		
Accumulated surplus	8,566	8,521
Revaluation reserves	258	181
TOTAL EQUITY	<u>8,824</u>	<u>8,702</u>

This is page number 156 of the minutes of the Ordinary Meeting held on Thursday 28 November 2019

Chairman

Gwydir Shire Council

Statement of Financial Position – Waste business activity
 as at 30 June 2019

\$ '000	2019 Category 2	2018 Category 2
ASSETS		
Current assets		
Cash and cash equivalents	855	904
Investments	1,950	1,550
Receivables	86	79
Total current assets	2,891	2,533
Non-current assets		
Infrastructure, property, plant and equipment	3,954	1,999
Total non-current assets	3,954	1,999
TOTAL ASSETS	6,845	4,532
LIABILITIES		
Current liabilities		
Payables	1	-
Borrowings	8	7
Total current liabilities	9	7
Non-current liabilities		
Borrowings	49	58
Provisions	3,306	1,525
Total non-current liabilities	3,355	1,583
TOTAL LIABILITIES	3,364	1,590
NET ASSETS	3,481	2,942
EQUITY		
Accumulated surplus	2,880	2,341
Revaluation reserves	601	601
TOTAL EQUITY	3,481	2,942

This is page number 157 of the minutes of the Ordinary Meeting held on Thursday 28 November 2019

Chairman

Gwydir Shire Council

Statement of Financial Position – Naroo aged care
 as at 30 June 2019

\$ '000	2019 Category 1	2018 Category 1
ASSETS		
Current assets		
Cash and cash equivalents	290	290
Receivables	75	72
Total current assets	<u>365</u>	<u>362</u>
Non-current assets		
Infrastructure, property, plant and equipment	4,318	4,510
Total non-current assets	<u>4,318</u>	<u>4,510</u>
TOTAL ASSETS	<u>4,683</u>	<u>4,872</u>
LIABILITIES		
Current liabilities		
Bank overdraft	1,051	1,413
Payables	–	1
Borrowings	155	42
Aged care bonds	2,415	1,934
Total current liabilities	<u>3,621</u>	<u>3,390</u>
Non-current liabilities		
Borrowings	2,431	2,739
Other Liabilities	117	117
Total non-current liabilities	<u>2,548</u>	<u>2,856</u>
TOTAL LIABILITIES	<u>6,169</u>	<u>6,246</u>
NET ASSETS	<u>(1,486)</u>	<u>(1,374)</u>
EQUITY		
Accumulated surplus	(471)	(359)
Revaluation reserves	(1,015)	(1,015)
TOTAL EQUITY	<u>(1,486)</u>	<u>(1,374)</u>

This is page number 158 of the minutes of the Ordinary Meeting held on Thursday 28 November 2019

Chairman

Gwydir Shire Council

Special Purpose Financial Statements 2019

Notes to the Special Purpose Financial Statements
for the year ended 30 June 2019

Note 1. 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 (NSW), the *Local Government (General) Regulation 2005*, 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, current values 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, return 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)

Naroo Aged Care Facility

Comprising the whole of the operations and assets of the aged care facility located at Warialda.

Category 2

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

Gwydir Water Supply -

Comprising the whole of the operations and net assets of the water supply systems servicing the towns of Bingara, Warialda, Gravesend and North Star.

Gwydir Sewerage Services -

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This is page number 159 of the minutes of the Ordinary Meeting held on Thursday 28 November 2019

Chairman

Gwydir Shire Council

Notes to the Special Purpose Financial Statements
for the year ended 30 June 2019

Note 1. Significant Accounting Policies (continued)

Comprising the whole of the operations and assets of the sewerage reticulation and treatment systems servicing the towns of Bingara and Warialda

Gwydir Waste Management Services -

Comprising the whole of the operations and assets of the waste management service carried out by the Waste Management contract servicing all towns and villages within Gwydir Shire

Monetary amounts

Amounts shown in the financial statements are in Australian dollars and rounded to the nearest one thousand dollars.

(i) Taxation equivalent charges

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

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

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

Notional rate applied (%)

Corporate income tax rate – 27.5%

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

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

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

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

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

Income tax

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

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

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

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

Since the taxation equivalent is notional – that is, it is payable to Council as the 'owner' of business operations - it represents an internal payment and has no effect on the operations of the Council. Accordingly, there is no need for disclosure of internal charges in the SPFS.

Gwydir Shire Council

Special Purpose Financial Statements 2019

Notes to the Special Purpose Financial Statements
for the year ended 30 June 2019

Note 1. Significant Accounting Policies (continued)

The rate applied of 27.5% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

A calculation of the equivalent rates and charges payable on all category 1 businesses has been applied to all land 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.

(ii) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed.

Subsidies occur when 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.

Accordingly, 'subsidies disclosed' (in relation to National Competition Policy) represents the difference between revenue generated from 'rate of return' pricing and revenue generated from prices set by Council in any given financial year.

The overall effect of subsidies is contained within the Income Statement of each reported business activity.

(iii) 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'.

Such funds are subsequently available for meeting commitments or financing future investment strategies.

The actual rate of return achieved by each business activity is disclosed at the foot of each respective Income Statement.

The rate of return is calculated as follows:

Operating result before capital income + interest expense

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

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 1.32% at 30/6/19.

(iv) Dividends

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

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

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

- 50% of this surplus in any one year, or
- the number of water supply or sewerage assessments at 30 June 2019 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

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This is page number 161 of the minutes of the Ordinary Meeting held on Thursday 28 November 2019

Chairman

Gwydir Shire Council

Special Purpose Financial Statements 2019

Notes to the Special Purpose Financial Statements
for the year ended 30 June 2019

Note 1. Significant Accounting Policies (continued)

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

This is page number 162 of the minutes of the Ordinary Meeting held on Thursday 28 November 2019

Chairman



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

To the Councillors of Gwydir Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Gwydir Shire Council's (the Council) declared business activities, which comprise the Income Statement of each declared business activity for the year ended 30 June 2019, the Statement of Financial Position of each declared business activity as at 30 June 2019, Note 1 Significant accounting policies for the business activities declared by Council, and the Statement by Councillors and Management.

The declared business activities of the Council are:

- Water Supply
- Sewerage
- Waste
- Naroo aged care.

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 2019, and its financial performance for the year then ended, in accordance with the Australian Accounting Standards described in Note 1 and the Local Government Code of Accounting Practice and Financial Reporting – update number 27 (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' (APES 110).

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

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

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

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

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to Note 1 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 2019 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 Note 1 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, unless it is not appropriate to do so.

Auditor’s Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

My opinion does not 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.



Chris Harper
Director, Financial Audit Services
Delegate of the Auditor-General for New South Wales

21 October 2019
SYDNEY

Gwydir Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2019

*To be the recognised leader in Local Government through
continuous learning and sustainability.*



This is page number 166 of the minutes of the Ordinary Meeting held on Thursday 28 November 2019

Chairman

Gwydir Shire Council

Special Schedules 2019

Special Schedules
for the year ended 30 June 2019

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Permissible income for general rates	3
Report on Infrastructure Assets - Values	7

This is page number 167 of the minutes of the Ordinary Meeting held on Thursday 28 November 2019

Chairman

Gwydir Shire Council

Permissible income for general rates
 for the year ended 30 June 2019

\$ '000		Calculation 2019/20	Calculation 2018/19
Notional general income calculation ¹			
Last year notional general income yield	a	7,822	7,662
Plus or minus adjustments ²	b	(25)	(2)
Notional general income	c = a + b	7,797	7,660
Permissible income calculation			
Or rate peg percentage	e	2.70%	2.30%
Or plus rate peg amount	$i = e \times (c + g)$	211	176
Sub-total	k = (c + g + h + i + j)	8,008	7,836
Plus (or minus) last year's carry forward total	l	15	1
Sub-total	n = (l + m)	15	1
Total permissible income	o = k + n	8,023	7,837
Less notional general income yield	p	8,007	7,822
Catch-up or (excess) result	q = o - p	16	15
Carry forward to next year ⁶	t = q + r + s	16	15

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

This is page number 168 of the minutes of the Ordinary Meeting held on Thursday 28 November 2019

Chairman



INDEPENDENT AUDITOR'S REPORT
Special Schedule - Permissible income for general rates
Gwydir Shire Council

To the Councillors of Gwydir Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Gwydir Shire Council (the Council) for the year ending 30 June 2020.

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 – update number 27 (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' (APES 110).

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

This is page number 169 of the minutes of the Ordinary Meeting held on Thursday 28 November 2019

Chairman

Other Information

The Council's annual report for the year ended 30 June 2019 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 2019'.

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, unless it is not appropriate to do so.

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

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

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

My opinion does not 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.



Chris Harper
Director, Financial Audit Services

Delegate of the Auditor-General for New South Wales

21 October 2019
SYDNEY

This is page number 171 of the minutes of the Ordinary Meeting held on Thursday 28 November 2019

Chairman

Gwydir Shire Council

Special Schedules 2019

Report on Infrastructure Assets
as at 30 June 2019

Asset Class	Asset Category	Estimated cost to bring assets agreed level of to satisfactory service set by standard	Estimated cost to bring to the level of Council maintenance '2018/19 Required maintenance'	2018/19 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost					
							1	2	3	4	5	
(a) Report on Infrastructure Assets - Values												
Buildings	Buildings – non-specialised	980	–	464	464	16,803	41,664	7.0%	19.0%	65.0%	6.0%	3.0%
	Buildings – specialised	578	–	252	252	15,597	34,497	9.0%	26.0%	53.0%	12.0%	0.0%
	Sub-total	1,558	–	716	716	32,400	76,161	7.9%	22.2%	59.6%	8.7%	1.6%
Other structures	Other structures	–	–	–	–	4,404	5,941	65.0%	27.0%	8.0%	0.0%	0.0%
	Sub-total	–	–	–	–	4,404	5,941	65.0%	27.0%	8.0%	0.0%	0.0%
Roads	Sealed roads	1,508	–	1,519	1,519	182,315	217,858	45.0%	46.0%	6.0%	3.0%	0.0%
	Unsealed roads	946	–	1,180	1,180	94,220	105,947	85.0%	5.0%	4.0%	3.0%	3.0%
	Bridges	–	–	3	3	38,142	38,547	47.0%	49.0%	4.0%	0.0%	0.0%
	Footpaths	284	–	12	12	2,666	3,190	2.0%	21.0%	60.0%	17.0%	0.0%
	Kerb & Guttering	182	–	5	5	2,552	3,160	14.0%	53.0%	17.0%	14.0%	2.0%
	Sub-total	2,920	–	2,719	2,719	319,895	368,702	56.1%	34.4%	6.8%	2.9%	0.8%
Water supply network	Water supply network	226	–	457	457	15,150	23,001	64.0%	29.0%	3.0%	2.0%	2.0%
	Sub-total	226	–	457	457	15,150	23,001	64.0%	29.0%	3.0%	2.0%	2.0%
Sewerage network	Sewerage network	881	–	159	159	4,897	12,617	11.0%	51.0%	0.0%	38.0%	0.0%
	Sub-total	881	–	159	159	4,897	12,617	11.0%	51.0%	0.0%	38.0%	0.0%

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Gwynidr Shire Council

Special Schedules 2019

Report on Infrastructure Assets (continued)
as at 30 June 2019

Asset Class	Asset Category	Estimated cost to bring to the to bring assets agreed level of to satisfactory service set by standard	Estimated cost to the level of Council maintenance	2018/19 Required maintenance	2018/19 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
Stormwater drainage	Stormwater drainage	176	-	16	16	1,827	3,922	1.0%	90.0%	0.0%	9.0%	0.0%
	Sub-total	176	-	16	16	1,827	3,922	1.0%	90.0%	0.0%	9.0%	0.0%
Open space / recreational assets	Swimming pools	-	-	158	158	2,393	2,706	0.0%	0.0%	100.0%	0.0%	0.0%
	Sub-total	-	-	158	158	2,393	2,706	0.0%	0.0%	100.0%	0.0%	0.0%
	TOTAL - ALL ASSETS	5,761	-	4,225	4,225	380,966	493,050	47.2%	32.8%	14.3%	4.7%	1.0%

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

Infrastructure asset condition assessment 'key'

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

continued on next page

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Gwydir Shire Council

Report on Infrastructure Assets (continued)
 as at 30 June 2019

\$ '000	Amounts 2019	Indicator 2019	Prior periods		Benchmark
			2018	2017	
Infrastructure asset performance indicators (consolidated) *					
Buildings and infrastructure renewals ratio ¹					
Asset renewals ²	8,899	125.89%	60.05%	113.48%	>=100.00%
Depreciation, amortisation and impairment	7,069				
Infrastructure backlog ratio ¹					
Estimated cost to bring assets to a satisfactory standard	5,761	1.51%	1.34%	3.11%	<2.00%
Net carrying amount of infrastructure assets	380,966				
Asset maintenance ratio					
Actual asset maintenance	4,225	100.00%	100.00%	100.00%	>100.00%
Required asset maintenance	4,225				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	-	-	-	-	
Gross replacement cost	493,050				

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

(1) Excludes Work In Progress (WIP)

(2) 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.

Gwynidr Shire Council

Special Schedules 2019

Report on Infrastructure Assets (continued)
 as at 30 June 2019

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2019	2018	2019	2018	2019	2018	
Infrastructure asset performance indicators (by fund)							
Buildings and Infrastructure renewals ratio ¹							
Asset renewals ²	135.25%	94.00%	32.10%	26.40%	10.71%	2.27%	>=100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio ¹							
Estimated cost to bring assets to a satisfactory standard	1.29%	1.25%	1.49%	1.47%	17.99%	7.51%	<2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	>100.00%
Required asset maintenance							
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	-	-	-	-	-	-	-
Gross replacement cost							

(1) Excludes Work In Progress (WIP)
 (2) 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.

Areas of focus in 2018-19 for next year's Report to Parliament

- gifts and benefits
- fraud controls
- credit cards
- cyber security
- preparedness for new accounting standards
- Infrastructure, property, plant and equipment
- IT general computer controls



Performance Audits



Development assessment:
pre-lodgement and lodgement
in Camden Council and
Randwick City Council

24 JUNE 2019



Domestic waste
management in
Campbelltown City
Council and Fairfield City
Council

1 JUNE 2019



Workforce reform in
three amalgamated
councils

1 MAY 2019



This is page number 177 of the minutes of the Ordinary Meeting held on Thursday 28 November 2019

Chairman


Annual Work Program

Planned audits to 30 June 2020

- Credit card management
- Developer contributions and voluntary planning agreement
- Management of procurement.



Planned audits post 30 June 2020

- Audit, Risk and Improvement Committees
- Cybersecurity
- Rural water supply and sewage – fees and charges.



INSIGHTS FOR BETTER GOVERNMENT 2 AUGUST 2019

Annual work program
2019-2020



Report on the
Conduct of the Audit




This is page number 178 of the minutes of the Ordinary Meeting held on Thursday 28 November 2019

Chairman


Income Statement

	2019 \$m	2018 \$m	Variance %
Rates and annual charges revenue	10.3	10.1	↑ 2.0
Grants and contributions revenue	14.8	12.1	↑ 22.3
Operating result for the year	3.8	(6.4)	↑ 159
Net operating result before capital grants and contributions income	(1.3)	(9.1)	↑ 85.7



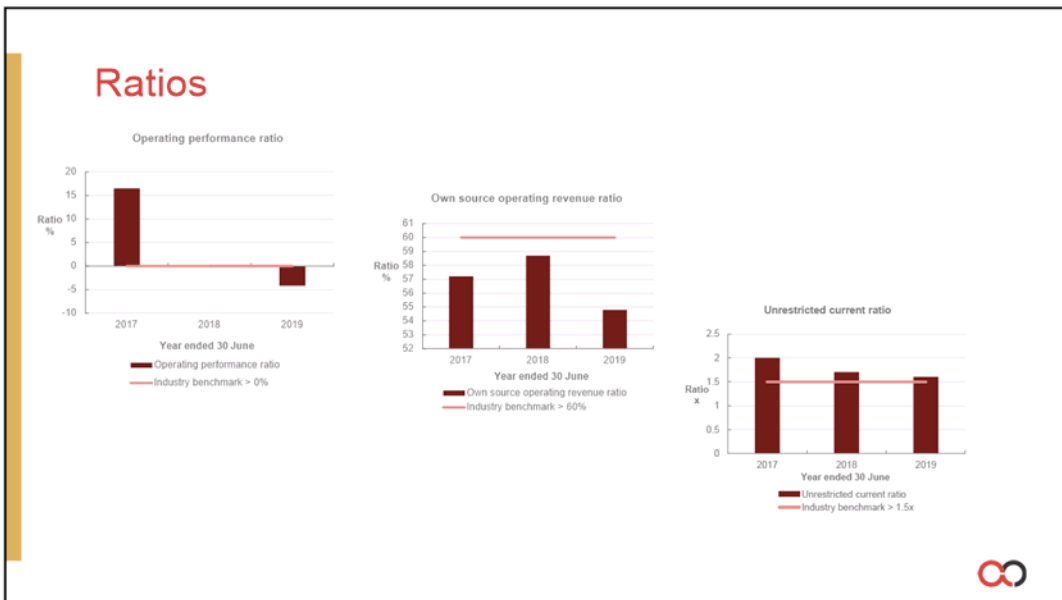
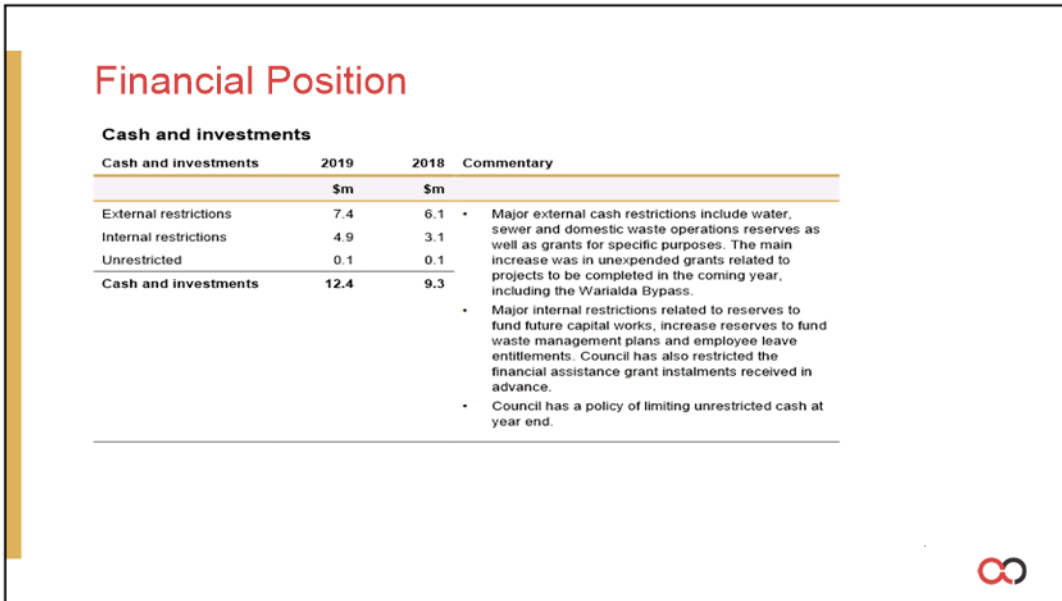
Statement of Financial Position

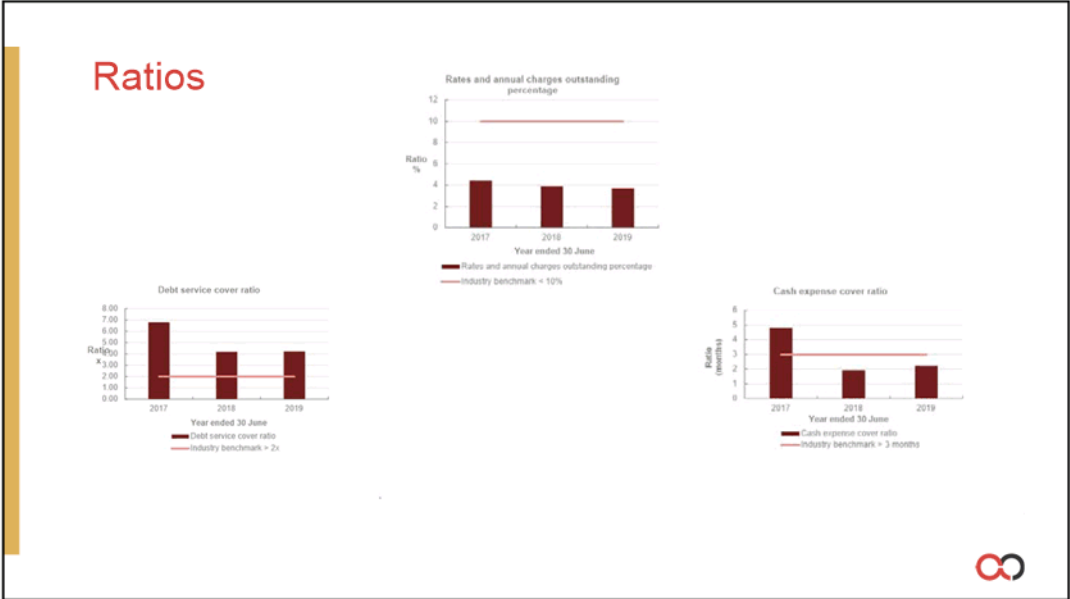
	2019 \$m	2018 \$m	Variance %
Total current assets	15.1	11.9	↑ 26.9
Total current liabilities	7.6	6.4	↑ 18.8
IPPE	410.0	405.0	↑ 1.2




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Chairman





Questions?



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Chairman

**Item 7 Recommendations from Councillor Workshop held 14
November 2019**

FILE REFERENCE

DELIVERY PROGRAM

GOAL: **5. Organisational Management**

OUTCOME: **5.1 CORPORATE MANAGEMENT**

STRATEGY: **5.1.3 Administrative functions - GM - internal**

AUTHOR General Manager

DATE 20 November 2019

STAFF DISCLOSURE OF INTEREST Nil

IN BRIEF / SUMMARY RECOMMENDATION

This report recommends the adoption of the recommendations from the Councillor Workshop held on 14 November 2019.

WORKSHOP RECOMMENDATIONS

Namoi Joint Organisation

THAT this Council does not support the Grants and Incentives Manager position.

FURTHER that the staff investigate the costs of becoming an Associate Member of the New England JO.

Federal Drought Assistance Grant

THAT the document attached entitled 'Recommended Projects' is recommended to Council for adoption.

THAT the following Councillor Reports are noted:

Cr G Smith – fire break clearing around Warialda
 Warialda Swimming Club fees
 Fuel tender
 Public Interest Disclosure training

Cr F Young – Touriandi – change of pharmacy

Cr J Coulton – David Caffey Plan
 Warialda Court House
 Comments by Mayor of Hornsby Council
 Local Members

- Cr S Dick – painting of Bingara bridge
Gwydir News
Rural Aid
- Cr J Moore - Total Ag in Warialda
Neighbourly dispute
- Cr M Dixon - Swimming Pool family passes
- Cr T Galvin - Roxy Management
- Cr C Egan - Bingara Library
Entry speed into Bingara from Narrabri
Upper Bingara Road

FURTHER that the Council advise BROCC that it supports an investigation into the feasibility of the proposed David Caffey scheme

ATTACHMENTS

AT- Recommended Projects

COUNCIL RESOLUTION: MINUTE 377/19

Namoi Joint Organisation

THAT this Council does not support the Grants and Incentives Manager position (Ref: 378/19).

FURTHER that the staff investigate the costs of becoming an Associate Member of the New England JO (Ref: 379/19).

Federal Drought Assistance Grant (Ref: 380/19)

THAT the document attached entitled 'Recommended Projects' is recommended to Council for adoption.

THAT the following Councillor Reports are noted:

**Cr G Smith – fire break clearing around Warialda (Ref: 381/19)
Warialda Swimming Club fees (Ref: 382/19)
Fuel tender (Ref: 383/19)
Public Interest Disclosure training (Ref: 384/19)**

Cr F Young – Touriandi – change of pharmacy (Ref: 385/19)

**Cr J Coulton – David Caffey Plan (Ref: 386/19)
Warialda Court House (Ref: 387/19)
Comments by Mayor of Hornsby Council (Ref: 388/19)
Local Members (Ref: 389/19)**

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Chairman

- Cr S Dick – painting of Bingara bridge (Ref: 390/19)
Gwydir News (Ref: 391/19)
Rural Aid (Ref: 392/19)**
- Cr J Moore - Total Ag in Warialda (Ref: 393/19)
Neighbourly dispute (Ref: 394/19)**
- Cr M Dixon - Swimming Pool family passes (Ref: 395/19)**
- Cr T Galvin - Roxy Management (Ref: 396/19)**
- Cr C Egan - Bingara Library (Ref: 397/19)
Entry speed into Bingara from Narrabri (Ref:
398/19)
Upper Bingara Road (Ref: 399/19)**

FURTHER that the Council advise BROOC that it supports an investigation into the feasibility of the proposed David Caffey scheme (Ref: 400/19).

(Moved Cr Dixon OAM, seconded Cr Smith)

Recommended Projects

Request Source	Description	Preliminary Estimate from grant	Council Drought Program	Federal Drought Program (min \$25,000)	Possible State Drought Support Program	Recommendation	Comment
Warialda Golf and Bowling Club	Upgrade to the toilet facilities, Upgrade to kitchen facilities, Upgrades to hand rails and seniors/ disability access, Secure and safe kids play area to attract families	\$307,000			\$307,000	Subject to final budget	Detailed estimate required
Bingara Anglers Club	Shelters/picnic tables to be built at boat ramp and event camping area on northern side of the bridge	\$15,000	\$15,000			Yes	
Upper Horton Sports Club	Upgrade to water bore	\$30,000			\$30,000	Yes	Other funding is being sought through Water NSW. Work to be advanced as soon as possible
Warialda Rotary	Reedy Creek Improvements	\$30,000	\$30,000			Yes	
Upper Horton	Water augmentation for sporting facilities	\$40,000		\$40,000		Yes	
Council	Replace Bingara Pool	\$500,000		\$500,000		Yes	
Councillor	The funds could go towards finishing the clearing of noxious vegetation from our river and creeks, its work some of our farmers who need a cash flow might like to get involved in particularly if we could structure their work hours to accommodate their already busy work schedule, it's also work the women could be involved in. Some farm hands and machinery operators have had their hours cut so they may be happy to have other work.	\$40,000	\$40,000			Yes	

Recommended Projects

Request Source	Description	Preliminary Estimate from grant	Council Drought Program	Federal Drought Program (min \$25,000)	Possible State Drought Support Program	Recommendation	Comment
Councillor and elements of Vision 2020 submission	Progress the streetscape improvement in the towns of Warialda and Bingara: new garbage bins; street tree planting; implement the disability access plan; painting public buildings and repairs to public awnings; install water efficient irrigation for vulnerable urban trees. Warialda CBD party lights / music system and bypass diversion into town signage	\$330,000	\$50,000	\$180,000	\$100,000	Yes	
Council	Gwydir Oval Lighting Upgrade to night cricket standard	\$100,000			\$100,000	Yes	
Council	Implement 100 m buffer zone around primitive campground and residence at Cranky Rock	\$15,000	\$15,000			Yes	
Council	Fabrication and installation of Koala Water Stations	\$20,000	\$20,000			Yes	
Council	Restoration and improvement works at the Bingara Lookout	\$30,000	\$30,000			Yes	
Council	Internal office work for suitable work seekers	\$30,000	\$30,000			Yes	
Council	Koorrigur Walking Trail Improvements	\$25,000		\$25,000		Yes	
Community representation	Dust suppression measures adjacent to dwellings on unsealed roads	\$50,000		\$50,000		Yes	Still under investigation
Council	Development of an All Abilities Recreation Area at Bingara	\$100,000			\$100,000	Yes	Hopefully matched by other grant funds
Council	Improvement works at the Warialda and Bingara Cemeteries: Fencing, repair historical gates (Warialda), columbarium and plinths	\$45,000	\$45,000			Yes	

Recommended Projects

Request Source	Description	Preliminary Estimate from grant	Council Drought Program	Federal Drought Program (min \$25,000)	Possible State Drought Support Program	Recommendation	Comment
Council	Re-potting, propagation and tending of plants in the Council's Nursery	\$25,000		\$25,000		Yes	To support the improvements in the towns of Bingara and Warialda
Council	Additional toilet facilities at Bingara Showground	\$50,000			\$50,000		
Council	Replace public toilets at Cunningham Park	\$70,000			\$70,000		
Council	Crown Land clearing around Warialda	\$80,000	\$80,000				
Council	Unallocated Contingency	\$263,000	\$20,000	\$120,000	\$243,000		
Council	Bingara Showground additional toilets	\$60,000		\$60,000			
Council	Fencing and other work as required	\$25,000	\$25,000			Yes	
Totals		\$2,280,000	\$400,000	\$1,000,000	\$1,000,000		
Council	Myall Creek Development (grant funded)	\$100,000	\$100,000			Yes	

Item 8 Quarterly Budget Review - September 2019

FILE REFERENCE

DELIVERY PROGRAM

GOAL: 5. Organisational Management

OUTCOME: 5.1 CORPORATE MANAGEMENT

STRATEGY: 5.1.1 Financial management and accountability systems -
CFO - internal

AUTHOR Manager, Finance

DATE 19 November 2019

STAFF DISCLOSURE OF INTEREST Nil

IN BRIEF/ SUMMARY RECOMMENDATION

This report recommends that the September Quarter Budget Review Statement be noted and that the September Quarter budget adjustments be approved.

TABLED ITEMS Nil

BACKGROUND

This report is required under the Local Government Act and associated Regulations.

COMMENT

The commentary in this report is directed at overall results. The impact on individual business units and by implication the associated service levels has not been assessed - this is the responsibility of individual directors and managers.

Budget adjustments for the first quarter of the 2020 Financial Year are largely based on the expectation of receiving an additional \$2 million of Funding from the State and Federal Government for Drought relief. This additional income has been offset by expenditure of the same amount.

There is also an adjustment for \$500 000 expenditure (\$400 000 casual wages and \$100 000 materials) to include the commitment of Council towards employing casual staff who have been financially affected by the drought conditions.

An adjustment for income towards the Warialda HPV has also been included which negatively impacts the bottom line. This has been required to ensure Council sustains its Own Source Expenditure level to maintain the Roads to Recovery funding agreement.

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Chairman

There is a significant amount of Council resources being used on the ever-growing grant funded works program that is continuing from the previous financial year. Council will work towards reducing the projected deficit with currently budgeted wages being able to be used within the large level of grant-funded projects to be completed this year. As always, Council will continue to maintain strong budget controls to ensure grant funded projects are delivered within budget.

CONCLUSION

Council will continue to make improvements to the bottom line wherever possible. Continuing to utilize grant-funded income to improve facilities around the shire will provide long-term benefits to residents and visitors.

The Council's budget is subject to substantial changes that simply reflect, in part, the multiyear nature of many of the significant grant programs being administered by the Council.

STATUTORY ENVIRONMENT

Local Government Act 1993 and associated regulations. A quarterly budget review is due within 2 months of the end of each quarter under the requirements of Clause 203 of the Local Government (General)

Regulation 2005:

203 Budget review statements and revision of estimates

Not later than 2 months after the end of each quarter, the responsible accounting officer of a council must prepare and submit to the council a budget review statement that shows, by reference to the estimate of income and expenditure set out in the management plan that the council has adopted for the relevant year, a revised estimate of the income and expenditure for that year.

A budget review statement must include or be accompanied by:

a report as to whether or not the responsible accounting officer believes that the statement indicates that the financial position of the council is satisfactory, having regard to the original estimate of income and expenditure, and

if that position is unsatisfactory, recommendations for remedial action.

A budget review statement must also include any information required by the Code to be included in such a statement.

FINANCIAL, ECONOMIC AND RESOURCE IMPLICATIONS (including Asset Management)

Council must work towards tight controls to achieve the budgeted end of year result.

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Chairman

OFFICER RECOMMENDATION

THAT the September Quarter Budget Review Statement be noted
FURTHER that the September Quarter budget adjustments be approved

ATTACHMENTS

AT- Supporting documentation

**COUNCIL RESOLUTION:
MINUTE 401/19**

**THAT the September Quarter Budget Review Statement be noted
FURTHER that the September Quarter budget adjustments be
approved.**

(Moved Cr Egan, seconded Cr Smith)

Gwydir Shire Council

Quarterly Budget Review Statement
for the period 01/07/19 to 30/09/19

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		Approved Changes				Carry Forwards	Other than by QBRs	Revised Budget 2019/20	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
		Original Budget 2019/20	Sep QBRs	Dec QBRs	Mar QBRs							
Quarterly Budget Review Statement for the period 01/07/19 to 30/09/19												
Gwydir Shire Council												
Income & Expenses Budget Review Statement												
Budget review for the quarter ended 30 September 2019												
Income & Expenses - Council Consolidated												
(\$000's)	Original Budget 2019/20	Approved Changes	Carry Forwards	Other than by QBRs	Sep QBRs	Dec QBRs	Mar QBRs	Revised Budget 2019/20	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
Income	10,725	-	1,560	-	-	-	-	10,725	(4)		10,721	10,713
Rates and Annual Charges	4,178	-	-	-	-	-	-	4,178	(12)		4,166	833
User Charges and Fees	179	-	-	-	-	-	-	179			179	60
Interest and Investment Revenues	1,149	-	-	-	-	-	-	1,149	(146)		1,003	410
Other Revenues	13,750	-	1,560	-	-	-	-	13,750	1,000		14,750	2,394
Grants & Contributions - Operating	2,678	-	-	-	-	-	-	2,678	123		4,361	102
Grants & Contributions - Capital	460	-	-	-	-	-	-	460			460	4
Net gain from disposal of assets	-	-	-	-	-	-	-	-			-	-
Share of interests in Joint Ventures	-	-	-	-	-	-	-	-			-	-
Total Income from Continuing Operations	33,119	1,560	1,560	-	-	-	-	34,679	961		35,640	14,516
Expenses												
Employee Costs	12,292	-	-	-	-	-	-	12,292	400		12,692	3,116
Borrowing Costs	520	-	-	-	-	-	-	520			520	2
Materials & Contracts	7,834	-	1,560	-	-	-	-	9,394	2,175		11,569	2,460
Depreciation	7,991	-	-	-	-	-	-	7,991			7,991	2,072
Legal Costs	27	-	-	-	-	-	-	27			27	-
Consultants	601	-	-	-	-	-	-	601			601	126
Other Expenses	3,103	-	-	-	-	-	-	3,103			3,103	-
Interest & Investment Losses	-	-	-	-	-	-	-	-			-	-
Net Loss from disposal of assets	-	-	-	-	-	-	-	-			-	81
Share of interests in Joint Ventures	-	-	-	-	-	-	-	-			-	-
Total Expenses from Continuing Operations	32,368	1,560	1,560	-	-	-	-	33,928	2,575		36,503	7,857
Net Operating Result from Continuing Operatic	751	-	-	-	-	-	-	751	(1,614)		(863)	6,659
Discontinued Operations - Surplus/(Deficit)	-	-	-	-	-	-	-	-			-	-
Net Operating Result from All Operations	751	-	-	-	-	-	-	751	(1,614)		(863)	6,659
Net Operating Result before Capital Items	(1,927)	(1,560)	-	-	-	-	-	(3,487)	(1,737)		(5,224)	6,557

Gwydir Shire Council

Quarterly Budget Review Statement
for the period 01/07/19 to 30/09/19

Income & Expenses Budget Review Statement
Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Notes	Details
Other Revenues	Camping Fees adjusted to what is expected to be recognised
Operating Grants	Drought funding to be received in the financial year
Capital Grants	Drought funding to be received in the financial year that also includes a \$900k reduction in income for the Bypass that will not be received until the next financial year when the project is completed
Employee Expenses	In line with Councils commitment for Casual Wages
Materials and Contrats	In line with additional funding received

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Chairman

Quarterly Budget Review Statement
 for the period 01/07/19 to 30/09/19

Gwydir Shire Council
Capital Budget Review Statement

Budget review for the quarter ended 30 September 2019
Capital Budget - make a choice >>>

(\$000's)	Original Budget 2019/20	Approved Changes			Revised Budget 2019/20	Variations for this Sep Qtr	Notes	Projected Year End Result
		Carry Forwards	Sep QBRS	Dec QBRS				
Capital Expenditure								
New Assets								
- Plant & Equipment	1,023				1,023		1,023	
- Land & Buildings					-		-	
- Other		1,560			1,560		1,560	
Renewal Assets (Replacement)								
- Plant & Equipment	1,255				1,255		1,255	
- Land & Buildings	1,438				1,438		1,438	
- Roads, Bridges, Footpaths	4,875				4,875		4,875	
Materials					-		-	
Loan Repayments (Principal)					-		-	
Waste					-		-	
Water supply	563				563		563	
Sewerage services	899				899		899	
Total Capital Expenditure	10,053	1,560			11,613		11,613	
Capital Funding								
Rates & Other Untied Funding	695				695		695	
Capital Grants & Contributions	2,678				2,678		2,678	
Reserves:								
- External Restrictions/Reserves	4,658	1,560			6,218		6,218	
- Internal Restrictions/Reserves					-		-	
New Loans					-		-	
Receipts from Sale of Assets	200				200		200	
- Plant & Equipment	360				360		360	
Waste					-		-	
Water supply	563				563		563	
Sewerage services	899				899		899	
Total Capital Funding	10,053	1,560			11,613		11,613	
Net Capital Funding - Surplus/(Deficit)	-	-			-		-	

Gwydir Shire Council

Quarterly Budget Review Statement
for the period 01/07/19 to 30/09/19

Capital Budget Review Statement
Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Notes	Details
Carry forward	Carry forward projects from 2019 Financial Year to be completed this financial year

Gwydir Shire Council
 Quarterly Budget Review Statement
 for the period 01/07/19 to 30/09/19

Cash & Investments Budget Review Statement

Budget review for the quarter ended 30 September 2019

Cash & Investments - make a choice >>>

(\$000's)	Original Budget 2019/20	Approved Changes				Revised Budget 2019/20	Variations for this Sep Qtr	Notes	Projected Year End Result	Act Y figur
		Carry Forwards	Other than QBRs	Sep QBRs	Dec QBRs					
Externally Restricted ⁽¹⁾										
Aged Care Bonds	290	-	-	-	290			290	2	
Developer Contributions	262	-	-	-	262			262	2	
Specific Purpose unexpended Grants	246	-	-	-	246			246	9	
Water	560	-	-	-	560			560	1,8	
Sewer	3,292	-	-	-	3,292			3,292	3,9	
Domestic Waste Management	1,514	-	-	-	1,514			1,514	1,6	
Total Externally Restricted	6,164	-	-	-	6,164			6,164	8,8	
<i>(1) Funds that must be spent for a specific purpose</i>										
Internally Restricted ⁽²⁾										
Employee Leave Entitlement	900	-	-	-	900			900	9	
Trust Accounts	294	2,421	-	-	2,715			2,715	2	
Other Waste	1,291	-	-	-	1,291			1,291	1,5	
Total Internally Restricted	2,485	2,421	-	-	4,906			4,906	2,5	
<i>(2) Funds that Council has earmarked for a specific purpose</i>										
Unrestricted (ie. available after the above Restrict	351	-	-	-	351			351	1,6	
Total Cash & Investments	9,000	2,421	-	-	11,421			11,421	13,1	

Gwydir Shire Council

Quarterly Budget Review Statement
 for the period 01/07/19 to 30/09/19

Contracts Budget Review Statement

Budget review for the quarter ended 30 September 2019
Part A - Contracts Listing - contracts entered into during the quarter

Contractor	Contract detail & purpose	Contract Value	Start Date	Duration of Contract	Budgeted (Y/N)	Notes
Westrac	Purchase of Front End Loader	\$147,800			y	

Notes:

1. Minimum reporting level is 1% of estimated income from continuing operations of Council or \$50,000 - whatever is the lesser.
2. Contracts listed are those entered into during the quarter being reported and exclude contractors on Council's Preferred Supplier list.
3. Contracts for employment are not required to be included.

Gwydir Shire Council

Quarterly Budget Review Statement
for the period 01/07/19 to 30/09/19

Consultancy & Legal Expenses Budget Review Statement

Consultancy & Legal Expenses Overview

Expense	YTD Expenditure (Actual Dollars)	Budgeted (Y/N)
Consultancies	126,029	y
Legal Fees	2,592	y

Definition of a consultant:

A consultant is a person or organisation engaged under contract on a temporary basis to provide recommendations or high level specialist or professional advice to assist decision making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.

Comments

Expenditure included in the above YTD figure but not budgeted includes: Circular economy and Governance consultants.

Item 9 Adoption of Gwydir Community Participation Plan

FILE REFERENCE

DELIVERY PROGRAM

GOAL: 5. Organisational Management

OUTCOME: 5.1 CORPORATE MANAGEMENT

STRATEGY: 5.1.3 Administrative functions - GM - internal

AUTHOR Planning Officer

DATE 20 November 2019

STAFF DISCLOSURE OF INTEREST Nil

IN BRIEF/ SUMMARY RECOMMENDATION

A draft Gwydir Community Participation Plan (GCPP) has been prepared and was placed on exhibition for 28 days from 28 October to 25 November 2019. No submissions were received.

This report recommends the adoption of the Draft GCPP prior to its lodgement on the NSW Planning Portal.

BACKGROUND

The preparation and making of the Community Participation Plan is a new requirement under Division 2.6 of the amended *Environmental Planning and Assessment Act 1979 (EPA Act)*.

The Community Participation Plan details how Council will engage with the Gwydir community across all statutory planning functions and must meet the minimum requirements for community participation set out in Schedule 1 of the *EPA Act*.

The Community Participation Plan was required to be exhibited for public comment for 28 days prior to being adopted by Council, taking into consideration any submissions, before being uploaded to the NSW Planning Portal on or by 1 December 2019.

The CPP's primary focus is on building community confidence in the planning system through providing a transparent and accountable pathway of communication, where the community is engaged, appreciated and validated.

COMMENT

Community Participation Plans are a requirement under Division 2.6 and Schedule 1 of the *EPA Act* and are designed to make participation by the public in planning matters clearer. The GCPP outlines how and when Council will engage the community during its planning functions.

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The GCPP does not outline Council’s engagement strategy for the delivery of other Council services, functions or infrastructure. Community engagement for these activities is considered under the Gwydir Community Engagement Strategy.

The principles of a Community Participation Plan as outlined in the *EPA Act* are as follows:

- a) The community has a right to be informed about planning matters that affect them
- b) Planning authorities (being Council) should encourage effective an on-going partnerships with the community to provide meaningful opportunities for the community to participation in planning
- c) Planning information should be in plain language, easily accessible and in a form that facilitates the community participation in planning
- d) The community should be given opportunities to participate in strategic planning as early as possible to enable community views to be genuinely considered
- e) Community participation should be inclusive and planning authorities should actively seek views that are representative of the community
- f) Members of the community who are affected by proposed major development should be consulted by the proponent before an application for planning approval is made
- g) Planning decisions should be made in an open and transparent way and the community should be provided with reasons for those decisions (including how community views have been taken into account)

Community participation methods (and the reasons given for planning decisions) should be appropriate having regard to the significance and likely impact of the proposed development.

CONCLUSION

The Draft GCPP (Attachment 1) has been on exhibition for 28 days, from 28 October to the 25 November 2019. No submissions were received.

The Draft GCPP requires Council adoption prior to it being uploaded to the NSW Planning Portal on or by 1 December 2019.

CONSULTATION

- *Environmental Planning and Assessment Act 1979*
- Gwydir Community Engagement Strategy
- Department of Planning and Environment – New England North West Regional Plan 2036
- Bathurst Regional Council Community Participation Plan 2019
- Moree Plains Shire Council Community Participation Plan 2019

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- Department of Planning and Environment Draft Community Participation Plan 2018

STATUTORY ENVIRONMENT

Environmental Planning and Assessment Act 1979

Environmental Planning and Assessment Regulation 2000

New England North West Regional Plan

Gwydir Local Environmental Plan 2013

Gwydir Community Engagement Strategy

POLICY IMPLICATIONS

The preparation and making of the Draft GCCP has been undertaken in line with the priorities expressed in the Gwydir Community Strategic Plan 2017 and the New England North West Regional Plan. The GCCP, once finalised and implemented, will affect any future development assessment and review of strategic planning instrument for the Gwydir Shire Council, including the review of the Gwydir Local Environmental Plan and the creation of the future Development Control Plan.

FINANCIAL ECONOMIC and RESOURCE IMPLICATIONS (Including Asset Management)

The exhibition and advertising of the Draft GCCP will have a financial impact. However, this expense will be absorbed into the current budget provisions.

STRATEGIC IMPLICATIONS

The GCCP is a planning document that encourages the local community to be involved in planning decisions that affect them and provides clear and appropriate pathways to facilitate participation. The GCCP is a living document and needs to be reviewed, tested, consulted and implemented periodically in accordance with the *EPA Act* and relevant regulations. This will ensure consistent, transparent and accountable communication pathways between Council and the community regarding planning matters.

OFFICER RECOMMENDATION

THAT the Council adopts the Draft Gwydir Community Participation Plan as required by *EPA Act*.

FURTHER that the adopted Gwydir Community Participation Plan be uploaded to the NSW Planning Portal on or before the 1 December 2019

ATTACHMENTS

AT- Draft Gwydir Community Participation Plan

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Chairman

**COUNCIL RESOLUTION:
MINUTE 402/19**

THAT the Council adopts the Draft Gwydir Community Participation Plan as required by *EPA Act*.

FURTHER that the adopted Gwydir Community Participation Plan be uploaded to the NSW Planning Portal on or before the 1 December 2019.

(Moved Cr Moore, seconded Cr Young)

Draft Gwydir Community Participation Plan



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Chairman

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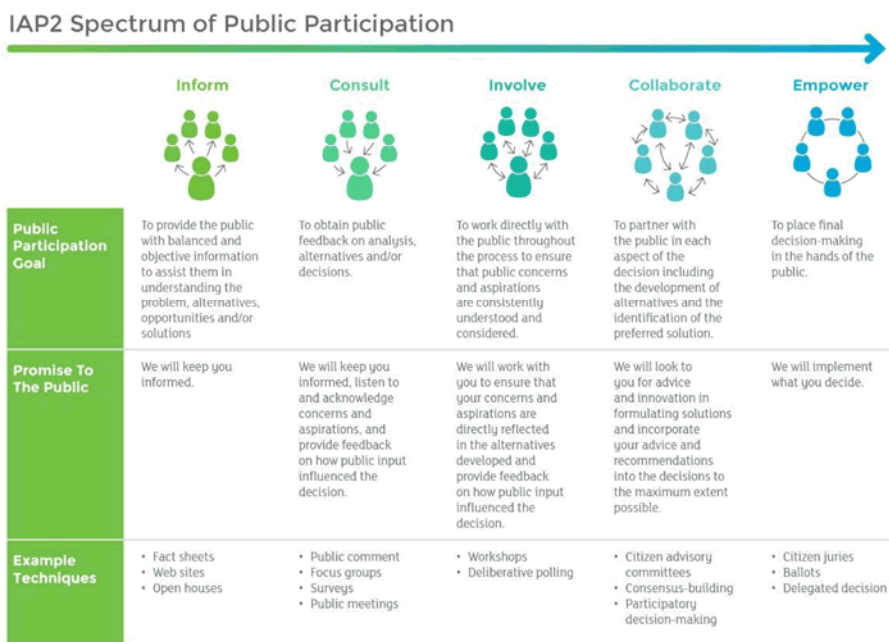
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1. **What is Community Engagement?**

Community engagement is a process with a specific purpose to identify and work with groups of individuals with an interest in addressing issues affecting the community's well-being. The International Association for Public Participation (IAP2) developed the 'IAP2 public participation spectrum' to assist in defining the public's role in any public participation process.

Community engagement by Gwydir Shire Council will be made up of one or more of the IAP2 five strategies:

- Inform
- Consult
- Involve
- Collaborate
- Empower



Collaboration will be the most significant part of the Gwydir Shire Council's engagement. It involves working with key stakeholders and the community to find solutions and alternatives. This stage comes after all the information has been sought through consultation and understood clearly during the involving stage.

The spectrum notes that the level of "Empower" places the "final decision-making in the hands of the public". However, as elected representatives of the community, final decisions will ultimately rest with the elected Councillors.

2. What is a Community Participation Plan (CPP)?

Community Participation Plans (CPPs) are a requirement under the *Environmental Planning and Assessment Act 1979* and are designed to make participation by the public in planning matters clearer. The Gwydir CPP outlines how and when Council will engage the community during its planning functions. The Gwydir CPP will also clarify what is meant by public exhibition, which can include:

- Giving notice to individual land owners / occupiers
- Determining an appropriate exhibition timeframe
- Advertising the exhibition notice, including how submissions can be made and
- Making documents publicly available.

2.1 Limitation of the Community Participation Plan

The Gwydir CPP does not outline Council's engagement strategy for the delivery of other Council services, functions or infrastructure. Community engagement for these activities are considered under the Gwydir Community Engagement Strategy.

2.2 Objectives of the Community Participation Plan

The Gwydir CPP is built on the principle that **all members of the community have a right, and a responsibility, to contribute to their community's future.** This principle is under-pinned by the following values and goals:

Council's values are:

- **Integrity** – when there is openness and honesty about the scope and purpose of engagement.
- **Inclusion** – when there is an opportunity for a diverse range of values and perspectives to be freely and fairly expressed and heard.
- **Deliberation** – when the sufficient and credible information for dialogue, choice and decisions, and when there is space to weigh options, develop common understanding and to appreciate respective roles and responsibilities.
- **Influence** – when people have input in designing how they participate, when decisions reflect their involvement and when their impact is apparent.

Council's goals are:

- To provide the community with appropriate information
- To capture community input
- To work on an ongoing basis with the community to ensure that ideas, concerns and aspirations are listened to and understood
- To partner with the public to ensure the decision-making process considers alternatives and identifies, minimises or avoids negative impacts.

2.3 Principles of the Community Participation Plan

The *Environmental Planning and Assessment Act 1979* guides Councils to ensure that it will be clearer and easier for communities to understand how and when to participate in planning decisions. The principles of a Community Participation Plan as outlined by the *Environmental Planning and Assessment Act 1979* are as follows:

- a) The community has a right to be informed about planning matters that affect it.
- b) Planning authorities should encourage effective and on-going partnerships with the community to provide meaningful opportunities for community participation in planning.

- c) Planning information should be in plain language, easily accessible and in a form that facilitates community participation in planning.
- d) The community should be given opportunities to participate in strategic planning as early as possible to enable community views to be genuinely considered.
- e) Community participation should be inclusive and planning authorities should actively seek views that are representative of the community.
- f) Members of the community who are affected by proposed major development should be consulted by the proponent before an application for planning approval is made.
- g) Planning decisions should be made in an open and transparent way and the community should be provided with reasons for those decisions (including how community views have been taken into account).
- h) Community participation methods (and the reasons given for planning decisions) should be appropriate having regard to the significance and likely impact of the proposed development.

2.4 Land to which the Community Participation Plan applies

The Gwydir Community Participation Plan applies to all land within the Gwydir Shire Local Government Area.

2.5 What are Council's Planning functions?

2.5.1 Development Assessment

- a) Local Development (other than Complying Development Certificates , Designated Development and State Significant Development):
The Gwydir Local Environmental Plan outlines those types of development and land uses that require development consent before development can take place.
- b) Integrated Development:
Integrated development is development (not being State significant development or complying development) that, in order for it to be carried out, requires development consent and one or more approvals under section 4.46 of the *Environmental Planning and Assessment Act 1979*.
- c) Designated Development:
Designated developments are generally high impact developments or that located in environmental sensitive areas. Designated developments are listed in Schedule 3 of the *Environmental Planning and Assessment Regulations 2000* or can also be declared in a Local Environmental Plan or State Environmental Planning Policy.
- d) State Significant Development
State Significant Development is identified in the State Planning Policy (State and Regional Development) 2011. State Significant development are determined by the Minister for Planning.
- e) Modification of development consents
An application to modify a development consent is made under section 4.55 of the *Environmental Planning and Assessment Act 1979* providing the

development remains substantially the same. Where this is not the case a new Development Approval must be sought.

2.5.2 Strategic Planning

a) Community Participation Plan

The CPP sets out when and how Council will engage with the community across all planning functions and the minimum requirements for community participation.

b) Regional or District Plans

The New England North West Regional Plan applies to the Gwydir Shire and as developed by the NSW Department of Planning, Industries and Environment to plan for future infrastructure, housing, employment and health needs for the region.

c) Local Strategic Planning Statements

The Local Strategic Plan is a long term visionary document which plans for future land use based on where the shire will be or would like to be in 20 years.

d) Local Environmental Plan

The Gwydir Local Environmental Plan guides planning decisions for the Gwydir Shire. It provides a framework for the use of land and the main planning tool used to shape the Gwydir community and ensure that local development is achieved in an appropriate and sustainable way. Local Environmental Plans are generally reviewed every 5 years.

e) Development Control Plan

A Development Control Plan provides detailed guidelines and specific controls that apply to development proposals in the Gwydir Shire Council. A Development Control Plan may be periodically reviewed to amend or introduce new controls relating development types, legislative changes or to clarify intent.

f) Developer and Infrastructure Contribution Plans

Contribution plans allow Council to levy contributions on developments to assist in the provision or maintenance of community facilities or infrastructure on which the development impacts.

2.5.3 Other Planning Documents

a) Planning Agreements

Planning Agreements (also known as voluntary planning agreements) are an offer by a developer to Council to dedicate land, make monetary contributions, or provide material for the public benefit, to be used for or applied toward a public purpose which include:

- i. a community facility
- ii. affordable housing
- iii. transport or other infrastructure
- iv. the funding of recurrent expenditure relating to a the provision of a community facility, affordable housing or transport or other infrastructure
- v. the monitoring of the planning impacts of development
- vi. the conservation or enhancement of the natural environment.

2.6 Development excluded from Notification under the Community Participation Plan

There are types of development activities that are exempt from consent or can be approved by others, being Private Certifiers, outside of Council. Community participation does not form a part of the pathway for these types of development. The State Environmental Planning Policy (Exempt and Complying Development Codes) 2008 list the types of exempt or complying development. The Gwydir Local Environmental Plan 2013 also list types of development that are permitted without consent in each of the land use zones

2.7 The Community Participation Plan's relationship to other plans and strategies

a) *Environmental Planning and Assessment Act 1997*

Section 2.23 of the *Environmental Planning and Assessment Act 1979* requires Council to develop a Community Participation Plan. Division 2.6 of this Act outlines the requirements for the creation of the plan.

b) Gwydir Community Engagement Strategy

The founding principle of the Gwydir Community Engagement Strategy is that **“all members of the community have a right, and a responsibility, to contribute to their community's future.”**

The Gwydir Community Participation Plan acknowledges the established Council procedure in relation to planning decisions.

c) Gwydir Community Strategic Plan

The Gwydir Community Strategic Plan 2017-2027 is a road map for the future of the Gwydir Shire. In addition to the community priorities it considers trends, issues and future demands. It spans a period of 10 years and belongs to the community, reflecting the community's main priorities and future aspirations.

The Community Participation Plan addresses, specifically, the following key strategies of the Gwydir Community Strategic Plan:

- 4.1.1 Encourage an informed community
- 4.1.2 Enable broad, rich and meaningful engagement to occur
- 4.2.1 Build strong relationships and shared responsibility
- 4.2.2 Work in partnership to plan for the future

2.8 Stakeholders in the Planning Process

Key individuals involved in the planning process include but are not limited to the following:

- Applicant
- Landowner
- Neighbour/s
- Developer/s
- Business owner/s
- Councillors
- Agents
- Planning specialist or consultants
- Architect
- Local and State Political representatives

- Service providers

Key interested community groups may include (but are not limited to):

- Warialda Chamber of Commerce
- Bingara Vision 20/20
- Local Aboriginal Land Council

Industry interested groups include (but are not limited to):

- Landcare
- Local Land Services
- Tamworth Regional Council
- Moree Plains Shire Council
- Inverell Shire Council
- Armidale Shire Council

Council referral agencies and groups (but are not limited to):

- Department of Planning Industries and Environment
- Roads and Maritime Services
- Rural Fire Service
- NSW Office of Water
- Department of Primary Industry

3 Development Applications

3.1 Objectives

- Raise awareness
- Establish communication links with the community
- Encourage active participation in planning
- Encourage community participation prior the initial planning phases
- Collect and respect views, opinions and ideas
- Foster community pride, support and ownership in the planning process
- Build Trust and confidence between Council and the community

3.2 Goals

The Community Participation Plan aims to nurture effective communication networks, however this does not mean that all interest stakeholders will be satisfied with the planning outcome. The plan is about ensuring that all planning proposals are completely investigated, impacts identified and community interest upheld.

Thus the goal is to CONSULT – obtain community feedback on development proposals

3.3 Channels

- Newspaper advertising – local, regional and state
- Written notification to stakeholders
- Exhibition on Council's Website
- Exhibition at front counter of Council offices
- Planning Portal
- Notice on the land, where required by regulations

3.4 Tools

Consultation tools allow public participation in the planning process by informing and providing a vehicle for input.

- Request for written submission during exhibition period
- Customer Service Request
- Online feedback through emails and Council's website

3.5 Feedback

Council encourages all interested stakeholders to lodge written submissions in addition to any feedback received on development proposals through one of the other tools listed above.

3.6 Consultation Period

Consultation periods may vary depending on the development proposal type. However, no proposal will be exhibited for less than the time indicated for each development type listed in section named Development Types.

3.7 Minimum Exhibition and Notification Periods

The minimum levels for exhibition neighbour and stakeholder notifications, for the following types of development, are set by Schedule 1 of the *Environmental Planning and Assessment Act 1979*:

- Local Development – 14 days
- Integrated Development – 14 days
- Designated Development – 28 days
- State Significant Development – 28 days

3.8 Commencement and conclusion of public exhibition or notification periods

- Matters requiring a notice in a newspaper – Exhibition

The commencement of exhibition period is taken to be the first business day following the publication of the notice in the newspaper. The exhibition period is inclusive of weekends and public holidays (other than the Christmas period noted in the next section) and will conclude after the required number of days.

In addition, the development proposal will also be concurrently available on Council's website and may be available in a paper based form at the reception of Council's offices.

- Matter not requiring a notice in a newspaper – Notification

The commencement of the notification period is taken to be the fourth day following the posting of the written notification. The notification period is inclusive of weekends and public holidays (other than the Christmas period noted in the next section) and will conclude after the required number of days has elapsed.

In addition, the development proposal will also be concurrently available on Council's website.

3.9 Exhibition and Notification over Christmas Period

All public exhibitions and/or notification periods will be suspended between 20 December and 10 January (inclusive).

3.10 How Council determines who is notified

Generally, written notification will be sent to all adjoining land owners to which the proposed development borders. For the purpose of clarification, roads, pathways, rivers or other significant features are excluded when considering adjoining land. Council may determine, where a proposed development's impacts are considered to have a wider effect, to include land within a certain radius or along impacted haulage routes.

A notification is a written advice concerning the development proposal. The notification includes the exhibition period parameters and the locations of where the proposed development's related documentation can be viewed (if not attached to the notification itself). The notification is either posted or emailed; depending on the available information about the land owner/s on Council's records.

The notification of modified developments will be determined based on whether the modification shall adversely impact the adjoining or surrounding land owners.

3.11 Notification to owners in adjoining Local Government areas

Where a proposed development is located on or will affect properties on the boundary between the Gwydir Shire and another local government area, Council will request land owner details from that local government area and give written notification to those land owner/s.

3.12 Deficient Development Applications

Development applications that are considered by Council to be deficient, by lack of appropriate or required supporting documentation or is unreadable may not be placed on exhibition or notified until such time as the Development Application is deemed to be sufficient.

3.13 External Referrals

The referral of Development proposals to external experts/government departments/agencies/bodies/groups, whether for general terms of approval or concurrence, may be required under legislation. Council may also refer a Development Application where it is considered that the opinion of expert/government department/agency/body/group is of value to the planning process.

3.14 Local Development Application Types

Type A: Minimum Timeframe - 14 Days

Planning Document: Type A Developments	Required Advertising and Exhibition
Applies to applications for small scale developments that have a minimal environmental, social and economic impact. Council is the delegated authority.	Notification via letters to owners of adjoining properties and exhibition of development on Council's website.
Type A Developments are defined as: <ul style="list-style-type: none"> • Dwelling houses, alterations and additions, swimming pools or ancillary structures up to two storeys • Secondary dwellings 	The notification must include: <ul style="list-style-type: none"> • A clear and legible site plan • A clear and legible floor plan • Clear and legible elevations

<ul style="list-style-type: none"> • Dual occupancies • Attached dwellings (less than 8 dwellings) • Boarding houses (less than 10 lodgers) • Group homes (less than 10 lodgers) • Hostels (less than 10 lodgers) • Multi-dwelling housing (less than 8 dwellings) • Residential flat buildings (less than 8 dwellings) • Senior's housing (less than 8 beds or 8 dwellings) • Shop top housing (no more than 2 dwellings) • Farm building not considered to be exempt development • Change of use that may impact adjoining properties • Any other development not subject to larger scale development notification and advertising and where, in the opinion of the delegated Council officer, it is likely to impact residential properties 	<ul style="list-style-type: none"> • A concise description of the development • The name of the applicant • Advice as to where the development and supporting documentation may be viewed, free of charge • The closing date for written submissions (generally 14 days from the date of notice plus 3 days postage)
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Type B: Minimum Timeframe - 21 days from the date of the advertisement in the local newspaper

Planning Document: Type B Developments	Required Advertising and Exhibition
Applies to applications that have the potential to cause a broader impact than Type A Developments. Type B does not include complying development certificates, designated development or state significant development. Council is the delegated authority.	Notification via letters to owners of all adjoining and surrounding properties and any other individuals, groups, organisations and/or public authorities likely to have an interest in the proposed development. Advertisement in the local newspaper/s. The development is also to be exhibited on Council's website and may also be exhibited at Council's offices.
Type B Developments are defined as: <ul style="list-style-type: none"> • Attached dwellings (8 or more dwellings) • Boarding houses (10 or more lodgers) • Group homes (10 or more lodgers) • Hostels (10 or more lodgers) • Multi-dwelling housing (8 or more dwellings) • Residential flat buildings (8 or more dwellings) 	The notification must include: <ul style="list-style-type: none"> • A concise description of the development • The name of the applicant and consent authority • The name and contact details of the relevant Council officer • Advice as to where the development and supporting documentation may be viewed, free of charge

<ul style="list-style-type: none"> • Senior's housing (less than 8 beds or 8 dwellings) • Shop top housing (2 or more dwellings) • Complete or substantial demolition of any significant feature of a heritage item • Hotel or motel accommodation • Serviced apartments • Public entertainment facilities • Registered Clubs • Pubs • Restricted premises • Adult service premises • Massage parlours • Educational establishments • Hospitals • Other medical clinics or facilities • Community facilities • Places of public worship • Recreation areas and major recreational facilities • Amusement centres • Child care centres • Funeral homes • Non-residential development in the residential zone • New buildings in an industrial or business zone • Development in an industrial zone which is adjacent or opposite residential zoned land • Development under SEPP 33 • Development near zone boundaries as prescribed under clause 5.3 of the Gwydir Local Environmental Plan 2013 • Any other development not subject to Type A notification. 	<ul style="list-style-type: none"> • A statement that any person may make a submission during the notification period • The closing date for written submissions (generally 14 days from the date of notice plus 3 days postage) <p>Council will limit neighbour notification to those adjoining and surrounding properties affected by the proposal. The delegated Council officer may extend the notification area or timeframe as considered necessary.</p>
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3.15 Other Development Types - Exhibition Timeframes - Mandatory / Best Practice

Planning Document	Mandatory Timeframes	Required Advertising and Notification
Integrated Development	28 days	<ul style="list-style-type: none"> • Public Exhibition at Council offices • Exhibition on Council's website • Written notification to adjoining and surrounding property owners as impacted
Designated Development	28 days	
State Significant Development	28 days	
Environmental Impact Statements (under Divisions 5.1 and 5.2 of the <i>Environmental Planning and Assessment Act 1979</i>)	28 days	

Applications for Development Consent required to be publicly exhibited by regulations, but not included in Type A or Type B e.g. Intensive Agriculture not deemed to be integrated and/or designated	28 days	<ul style="list-style-type: none"> Advertising in local, regional and state newspapers as required by legislation A sign exhibited on the land where required by legislation
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Specific public notification requirements for integrated, designated and state significant developments are found a clauses 77- 81, 84-85 and 87- 89 of the *Environmental Planning and Assessment Regulations 2000*.

3.16 Exhibition of Modification of Development Consents

Type of Modification	Timeframe	Advertising and Notification
Modifications involving minor error, mis-description or miscalculation	0	<ul style="list-style-type: none"> No advertising or notification
Modifications involving minimal environmental impacts	14 days	<ul style="list-style-type: none"> Exhibition on Council's website Written notification to adjoining and surrounding property owners as impacted
Other modifications, including applications which cause increased environmental impact	21 days	<ul style="list-style-type: none"> Exhibition on Council's website Written notification to adjoining and surrounding property owners as impacted Written notification to persons who made a submission on the previous development application

4 Strategic Plans and Strategies

4.1 Goals

Council's engagement goals are to:

INVOLVE – Work directly with the public to ensure that public concerns and aspirations are consistently understood and considered

And/or

CONSULT – Obtain public feedback on analysis, alternatives and/or decisions

4.2 Channels

- Newspaper advertising
- Letter drops or Council notices
- Media releases - focus groups
- Public display and pop-up shopfronts
- Social media
- Surveys
- Council's website
- Any other procedure as required

4.3 Tools

- Workshops or forums
- Public meetings
- Committee meetings
- Written submissions through the public exhibition process

4.4 Feedback

Council encourages all interested stakeholders to lodge written submissions in addition to any feedback received on development proposals through one of the other tools listed above.

4.5 Exhibition and Notification over Christmas Period

All public exhibitions and/or notification periods are suspended between 20 December and 10 January (inclusive).

4.6 How Council determines who is engaged

Council officers will choose the most appropriate audience and stakeholders for the strategic planning projects.

4.7 Consultation periods for Strategic Plans and Strategies

Strategic Planning Document	Mandatory Timeframes
Regional or District Strategic Plans	45 days
Local Strategic Planning Statement	28 days
Local Environment Plans, Planning Proposals subject to Gateway determination	28 days
Draft Community Participation Plan	28 days
Draft Development Control Plans	28 days
Developer and Infrastructure Contribution Plans	28 days

5 Other Planning Documents

5.1 Goals

Council's engagement goals are to:

CONSULT – Obtain public feedback on analysis, alternatives and/or decisions

5.2 Channels

- Newspaper advertising
- Letter drops or Council notices
- Council's website
- Any other procedure as required

5.3 Tools

- Committee meetings
- Written submissions through the public exhibition process

5.4 Feedback

Council encourages all interested stakeholders to lodge written submissions in addition to any feedback received on development proposals through one of the other tools listed above.

5.5 Exhibition and Notification over Christmas Period

All public exhibitions and/or notification periods are suspended between 20 December and 10 January (inclusive).

5.6 How Council determines who is engaged

Council officers will choose the most appropriate audience and stakeholders for the strategic planning projects.

5.7 Consultation periods for Strategic Plans and Strategies

Strategic Planning Document	Mandatory Timeframes
Planning Agreements	28 days
Road Naming	28 days
Policy or guidelines	28 days
Plans for urban renewal areas and masterplans	42 days

6 Submissions

6.1 How can the public lodge submission

- The submission period is the same as the exhibition/notification period.
- Submissions are in the form of letters, petitions or similar written representations from individuals or groups regarding a particular application or planning document.

6.2 How will submissions be considered?

All submissions received within the nominated timeframe will be considered when determining an application or finalising a planning document.

Submissions received outside the nominated timeframe will only be considered where possible.

Applications will not be determined or planning documents finalised prior to the expiry of the nominated exhibition/notification period.

Submissions should:

- Be in writing (via mail, email, fax or hand delivered)
- Be delivered to Council on or before the last day of the exhibition/notification period (unless otherwise specified) and
- Contain the name and address of the person/s making the submission; the application number and address of the property subject to the development proposal or the planning document name; and details of all reasons for the submission and supporting documentation.

Anonymous submissions will not be considered by Council.

6.3 Where to deliver submissions

- Email: mail@gwydir.nsw.gov.au
- Mail: Gwydir Shire Council
Locked Bag 5
BINGARA NSW 2404
- Fax: (02) 67241 771
- In person:
 - Warialda Council Office, 54 Hope Street, Warialda or
 - Bingara Council Office, 33 Maitland Street, Bingara

All submissions received during the exhibition/notification period will be acknowledged as soon as practicable by Council following the conclusion of the exhibition/notification period.

Following the determination of a development application or the adoption of a planning document or strategy, all persons who made a submission shall be notified in writing of the decision.

6.4 Petitions

Where a petition is received in relation to a Development Application or Strategic Planning document, the head petitioner or, where not nominated, the first petitioner, will be acknowledged for the purpose of future contact as to the progress of the application. Only the head petitioner, or first petitioner, will be advised of any related meeting times or receive written confirmation of the determination of an application or outcome of the matter.

It should also be noted that a petition is considered as one submission.

6.5 Disclosure of submissions

Submissions may be accessed by the public by way of a GIPA request (accompanied by the requisite fee) to Council. Also, if the proposal is reported to a Council meeting, the issues raised in that submission will be summarised within the Council report and the submission attached to the report.

6.6 Referral of submission to applicant

Copies of the submissions will be forwarded to the applicant who will be encouraged to address the issues or concerns raised in the submission by way of comments or amended plans.

Cr Geoff Smith

Fences along sealed roads (Ref: 403/19)

Cr Smith had a general question about the removal of trees in table drains to allow for the construction of boundary fences. The meeting was advised that this can occur and that the Engineering staff will work with property owners and assist in any traffic management requires during the tree removal.

Cr Geoff Smith

30th Anniversary of Warialda Doctors (Ref: 404/19)

Cr Smith advised the meeting that he attended the celebration of Clem's and Di's 30 years of service to the Warialda community on Saturday 23rd November 2019.

Cr Tiffany Galvin

Country Education Foundation (CEF: Ref: 405/19)

Cr Galvin advised the meeting that she and the Deputy General Manager attended the recent CEF conference in Sydney.

Cr Catherine Egan

Bingara Christmas Festival (Ref: 406/19)

Cr Egan reminded the meeting that this year's festival will be held at Gwydir Oval on Saturday 30th November 2019.

Cr Catherine Egan

Untidy Premises (Ref: 407/19)

Cr Egan requested advice on the best course of action to assist residents who have untidy neighbours where the properties are a potential health, fire or vermin risk. The meeting was advised that the information should be passed onto staff for any appropriate action that may be possible to alleviate the problem.

Cr Frances Young

Landcare AGM (Ref: 408/19)

Cr Young advised the meeting that she will be attending this meeting on Friday 29th November 2019.

This is page number 221 of the minutes of the Ordinary Meeting held on Thursday 28 November 2019

Chairman

Cr David Coulton

National Roads and Transport Conference (Ref: 409/19)

Cr D Coulton advised the meeting that he, the Mayor and General Manager attended the ALGA conference and gave a brief outline of the conference.

Meeting closed 11.34 am

This is page number 222 of the minutes of the Ordinary Meeting held on Thursday 28 November 2019

Chairman