



TENTERFIELD SHIRE COUNCIL

ANNUAL REPORT 2025

ADOPTED BY COUNCIL 27 NOVEMBER 2025
RESOLUTION NUMBER 217/25

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Cover Photo: Tyrone Ryan from The Dusty Lens

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Acknowledgement of Country

"Tenterfield Shire Council acknowledges and pay our respect to the Ngarabal, Jukembal, Bundalung, Kamilaroi, Githabul and Wahlubul people of our Shire, and extend our respect to all people".

Welcome

Introduction from Our Mayor
Our Councillors

MAYORAL MESSAGE



2025 seems to have gone so quickly. Our team of Council staff and Councillors have been working diligently throughout the year. I wish all a happy, healthy and safe end to 2025 and look forward to a positive 2026.

- Disaster remediation works are underway after finally receiving approval in September 2024 for infrastructure damage applications from events from 2021-2022. These will take time as there are a significant number to attend to, and with some areas obviously worsening over the wait time. Council has had to apply for additional monies to effect the additional damage repair.
- Completion of the Urbenville Water Augmentation program and Emergency Water Program bore at Legume. Completion of bores at Legume, Drake and Liston and work commenced at Torrington.
- Revised Integrated Planning and Reporting documentation adopted in June.
- Opening of the new Dumaresq Overflow bridge west of Mingoola. A further five other bridges under construction.
- Continuation of restabilisation work on Tenterfield Creek through sections of Rotary and Millbrook Parks.
- Council resolved to increase the workforce by 9 to be able to deliver the necessary services, and Council applied for approval to engage apprentices subsidised by the NSW Government.
- Agreement with the Tenterfield Chamber of Tourism Industry and Business (TCTIB) to provide tourism services from the foyer of the Sir Henry Parkes Memorial School of Arts foyer. Please contact TCTIB if you are interested in volunteering.
- Ongoing Border Region of Councils (BROC) meetings involving NSW and QLD Councils.
- Minister Janelle Saffin and myself have continued strong advocacy for NSW landowners impacted by the devastating October 2023 bushfires including meeting with the NSW Premier who in turn requested Federal Government co-funding of a support package. We are awaiting a determination.
- Quarterly Country Mayors Association meetings, Rural and Regional Summit, and forums on country issues of concern, with direct advocacy with State Government Premier and Ministers.
- Angry Bull Trails commenced construction of the significant network of mountain bike trails.
- Council has continued the reduced swimming pool entry fees.
- Library programs and activities have been expanded and I encourage you to sign up as a member.
- Tenterfield Eisteddfod, the first since Covid will be held at the School of Arts and will showcase local and visiting entries including from our village and Tenterfield schools.
- An agreement is being explored with SOATI to manage the School of Arts Museum and Cinema/Theatre areas.
- Ongoing advocacy with Essential Energy regarding our beloved Pin Oak avenues.
- Australia Day 2025 was well supported and the address by Dr Ian Unsworth entertained the crowd. Congratulations to the award winners. Thanks to staff for providing assistance for Australia Day, Anzac Day and Remembrance Day.
- Funding was secured under the Regional Drought Resilience Planning Program in collaboration with Glen Innes Severn Council to run workshops (to be provided by Glenrac) in the new year to assist farmers to be drought ready, with additional funding to update the Tenterfield Economic Development Strategy and Destination Management Plan documents.
- Cobb & Co Heritage walks at Tenterfield and Liston.
- Completion of Border Mountain Trails signage.

I would also like to congratulate the Council Parks & Gardens staff on the often commented on parks and cemeteries.

OUR COUNCILLORS



A Ward Cr Tim Bonner & Cr Greg Purcell



B Ward Mayor Bronwyn Petrie & Cr Roger Turner



C Ward Cr Peter Petty & Cr Peter Murphy



D Ward Cr Kim Rhodes & Cr Owen Bancroft



E Ward Deputy Mayor Greg Sauer & Cr Tom Peters

The Tenterfield Shire Council's governing body is made up of 10 Councillors. These 10 Councillors represent five wards, with each ward represented by 2 Councillors.

Councillors are elected to carry out duties under the NSW Local Government Act 1993 (the Act), and in doing so have the following roles and responsibilities:

- Be an active and contributing member of the governing body,
- Make considered and well-informed decisions as a member of the governing body,
- Participate in the development of the Integrated Planning and Reporting framework,
- Represent the collective interests of residents, ratepayers and the local community,
- Facilitate communication between the local community and the governing body, and
- Make all reasonable efforts to acquire and maintain the skills necessary to perform the role of a Councillor.

The Mayor and Deputy Mayor are elected for a two-year period, by the members of the Council, and have additional statutory responsibilities under the *NSW Local Government Act 1993*.

Council formally meets on the fourth Wednesday of each month. Details of meetings, including the links to the live streaming of meetings, can be found on Council's website.

Introduction

Purpose of the Annual Report - IP & R

Our Vision, Mission & Values

IPR Framework

Our Shire Profile

Our Organisation Structure

PURPOSE OF THE ANNUAL REPORT - INTEGRATED PLANNING & REPORTING

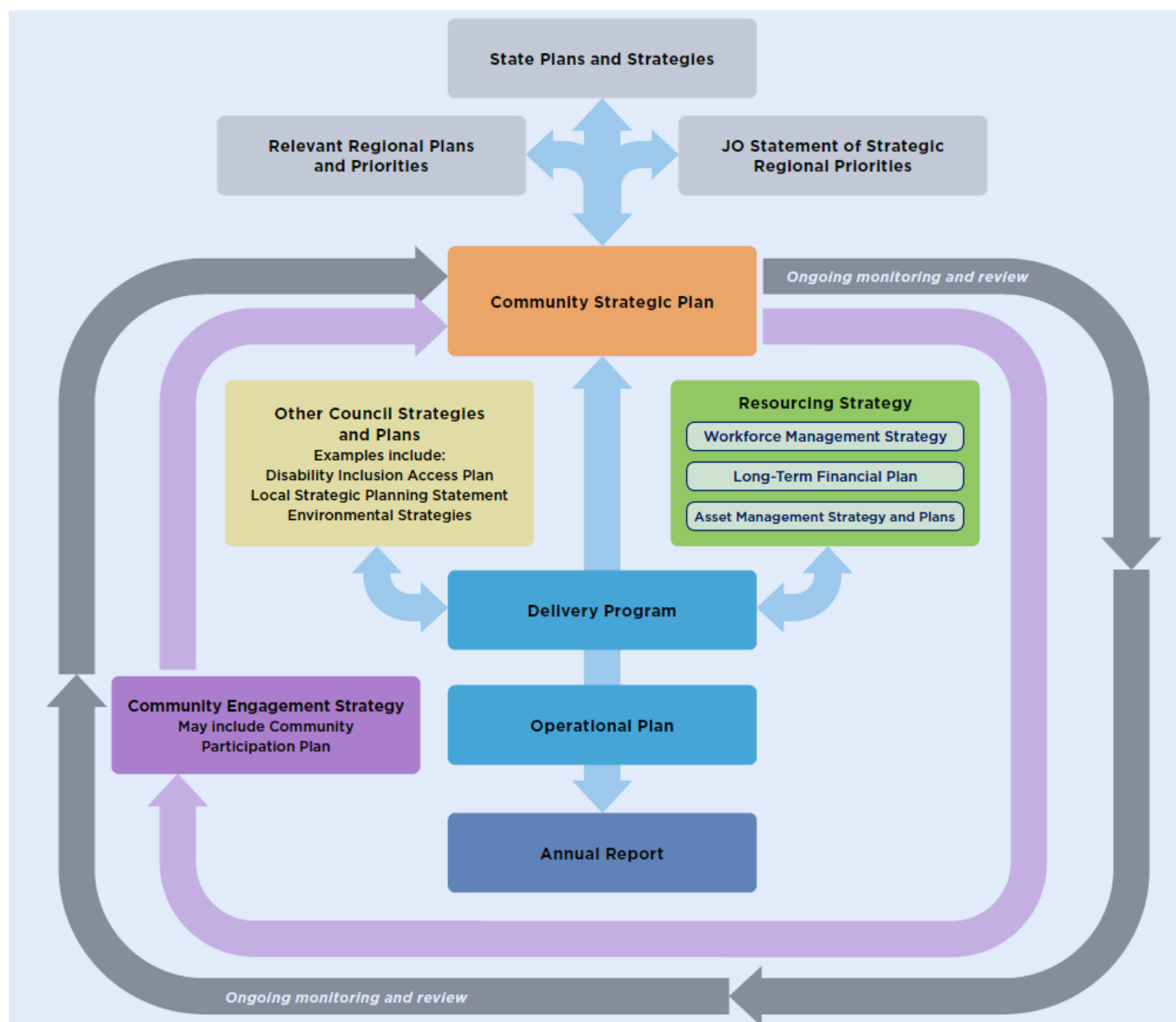
The Annual Report forms part of the NSW Office of Local Government's Integrated Planning and Reporting Framework (IP&R). There are a number of key elements in the framework that focus on planning and reporting requirements. The diagram below illustrates where the Annual Report fits in the overall framework and how the plans interrelate.

The Annual Report (this report) focuses on the implementation of the Delivery Program and Operational Plan (see following page). The report also includes some information that is prescribed by the *Local Government (General) Regulation 2021*. This information has been included in the Regulation to help the community members understand how Council has been performing both as a business entity and a community leader.

IP&R is legislation that requires Council to prepare a number of plans, which detail how it intends to deliver services and infrastructure in the short and long-term, based on community priorities identified through community engagement during the planning process.

The IP&R process is more fully explained on pages 9 and 10.

Figure 1: The Integrated Planning and Reporting framework which all NSW Councils are required to work within.



OUR MISSION, OUR VISION & OUR CORPORATE VALUES

Our Mission "Quality Nature, Quality Heritage and Quality Lifestyle" provides focus and direction in the manner in which Council provides leadership and services.

Our Vision "To be a financially sustainable Council fostering community connection through transparent decision-making and open communication; nurturing our natural environment, heritage and community lifestyle through balanced, sustainable strategic planning and management practices".

Our Corporate Values express how Council seeks to conduct itself and reflects how Council engages with the community.

Our five corporate values are:

INTEGRITY - ensuring openness and honesty in all our activities

COMMUNITY FOCUS - delivering prompt, courteous and helpful advice

ACCOUNTABILITY - accepting responsibility for providing quality services and information

RESPECT - treating people with courtesy, dignity and fairness regardless of our personal feelings about the person or issue

EXCELLENCE - being recognised for providing high-quality services and programs that aim for best practice.

Our mission, vision and corporate values, together with our priorities and any aspirations for the future are encompassed in the Tenterfield Shire Council Community Strategic Plan and then translated into actions in our four-year Delivery Program and Annual Operational Plan.

Council has an ongoing commitment to work with the different members and groups of our community to continually shape, represent and support our shared vision for the Tenterfield Shire. The legislation requires councils and their communities to engage in discussions about funding priorities and acceptable service levels, taking into consideration local conditions and opportunities to plan for a sustainable future.

Our Community Strategic Plan is built around five key themes:

COMMUNITY



ECONOMY



ENVIRONMENT



INFRASTRUCTURE

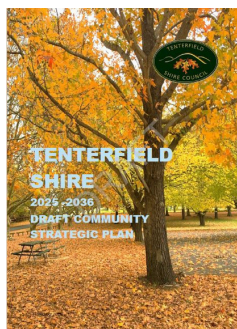


LEADERSHIP



The NSW Government's Integrated Planning and Reporting framework (illustrated on the previous page) outlines how local government's capture the community's main priorities and aspirations for the future, and outlines how these will be achieved. These documents are linked through a series of cascading actions that detail how the community's long term aspirations and outcomes will be achieved. All Councils have a Community Strategic Plan, Delivery Program and Operational Plan, and Resourcing Strategy.

IPR FRAMEWORK

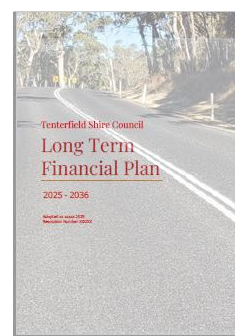
**COMMUNITY STRATEGIC PLAN**

The Community Strategic Plan identifies the community's future goals (minimum 10 years), and strategies to achieve those goals by posing four key questions:

- Where are we now?
- Where do we want to be in 10 years time?
- How will we get there?
- How will we know when we've arrived?

**DELIVERY PROGRAM & OPERATIONAL PLAN**

This is the point where the directions outlined in the Community Strategic Plan are systematically translated into actions. The Delivery Program and Operational Plan (combined document) is designed as a single point of reference for all day to day activities to be undertaken by the Council during their elected term. The Delivery Program (DP) identifies what Council is responsible for delivering to support the Community Strategic Plan. The Operational Plan (OP) details the actions and programs to be undertaken each year to support the Delivery Program.

**RESOURCING STRATEGY**

The Community Strategic Plan (CSP) can not be fulfilled without sufficient resources - time, money, assets and people to actually carry it out.

The Resourcing Strategy has three components (illustrated above), **Asset Management Planning**, **Workforce Management Planning** and the **Long Term Financial Plan**.

The Resourcing Strategy assists Council to translate the outcomes identified in the CSP, for which it is responsible, into actions. Some issues will be the responsibility of Council, some will be the responsibility of other levels of government and some will rely on input from community groups or individuals.

OUR SHIRE PROFILE

PLACE

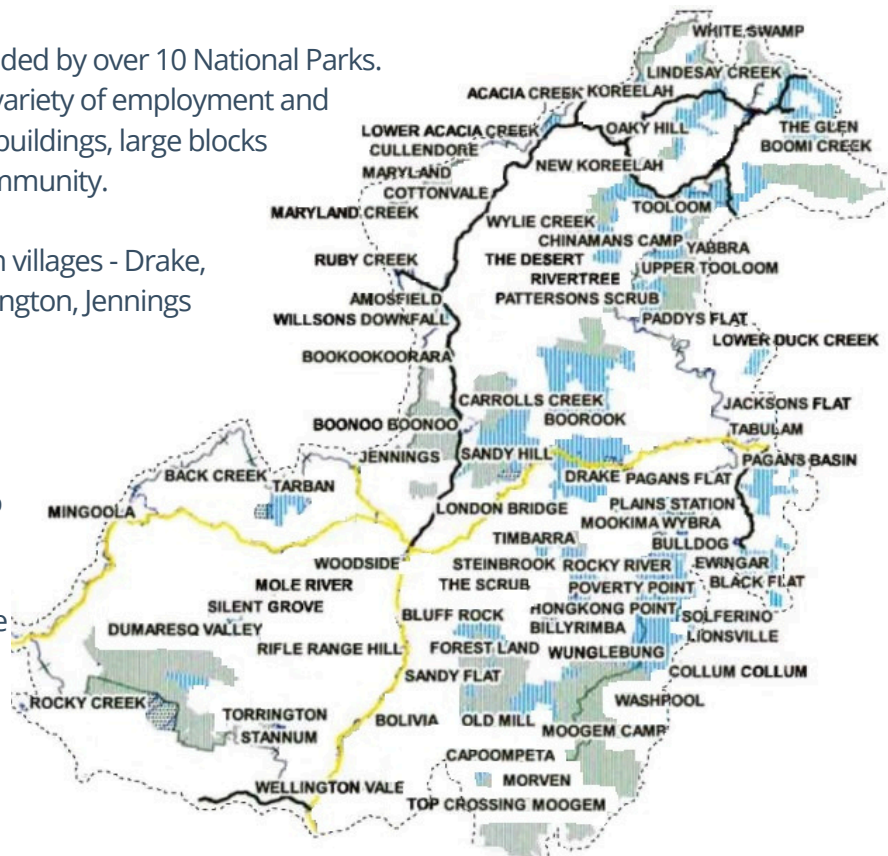
Tenterfield is on the northern end of the picturesque New England and Northern Rivers Region - the Shire of Tenterfield is a large area of 7,134 sq km with an overall population of 6,973 residents and growing. The Shire of Tenterfield spans the Great Dividing Range at the northern end of the New England Region of NSW amid a contrast of granite boulder outcrops, rugged mountain beauty, pockets of rainforest, crystal clear rivers and the serenity of rural landscapes.

Tenterfield town itself is surrounded by over 10 National Parks. There are great schools, a wide variety of employment and business opportunities, historic buildings, large blocks of land and a warm sense of community.

The region is also home to seven villages - Drake, Urbenville, Liston, Legume, Torrington, Jennings and Mingoola.

The Shire has:

- A population of 6,973
- A population growth of 3.5% over the past five years
- A median age of 55 years
- A median household income of \$46,200
- 1,007 active businesses
- 3,449 residential rate assessments
- 1,471 farmland rate assessments
- 233 business rate assessments
- 10 mining rate assessments
- 1,688 km of roads



PEOPLE

Tenterfield Shire Council would like to acknowledge the Ngarabal, Jukembal, Bundjalung, Kamilaroi, Githabul and Wahlubul people as the traditional custodians of various parts of the Tenterfield Shire, and extend our respect to all people.

Tenterfield Shire's immigration history is marked by waves of settlers from various European backgrounds, including British, Irish, Scottish, and German, who contributed to the region's development in agriculture, pastoralism, and mining.

HISTORY

The Tenterfield Township was gazetted on 7 October 1851, with the Municipality of Tenterfield being incorporated on 22 November 1871. A significant and far reaching event in the history of Tenterfield was the 'Federation Speech' in 1889 by the then NSW Premier, Sir Henry Parkes, which led to the Federation of Australian States on 1 January 1901 and gave Tenterfield the name of 'Birthplace of a Nation'.

OUR ORGANISATION STRUCTURE

The organisation is comprised of two distinct divisions, Infrastructure Services and Corporate Services headed by the Director Infrastructure Services and Director of Corporate Services. Both report directly to the General Manager.



**GENERAL MANAGER
HEIN BASSON**



**DIRECTOR INFRASTRUCTURE
SERVICES
MATTHEW FRANCISCO**

- Environmental Management
- Livestock Saleyards
- Buildings & Amenities
- Parks, Gardens & Open Space
- Swimming Complex
- Asset Management & Resourcing
- Commercial Works
- Stormwater Drainage
- Transport Network
- Plant, Fleet & Equipment
- Water Supply
- Sewerage Services



**DIRECTOR CORPORATE
SERVICES
LIZ ALLEY**

- Civic Office
- Organisation Leadership
- Workforce Development
- Economic Development
- Communications

- Finance & Technology
- Corporate & Governance
- Library Services
- Planning & Regulation
- Emergency Services

Our Highlights 2024-2025

Our Community
Our Economy
Our Environment
Our Transport
Our Leadership

Our Highlights 2024-2025

Community

Accessible,
Caring and
Inclusive



Library

66
events
hosted by the
Library with

516
attendees

358
children and
parents
attended **39**
storytime
sessions



11

Community
Engagement
Forums took
place which
informed
Integrated
Planning
and
Reporting
documents
for the 4
year Council
term

16,541

visits to
Tenterfield
Shire
Memorial
Pool

Economy

Good
Opportunities



\$19,082,726
total value of
Development
Applications
2024/2025 up
from
\$14,244,350
in 2023/2024

151

Development
Applications
and
modifications
and associated
certificates and
site inspections

17,384

Head were sold through the
Saleyards grossing
\$19,327,358



Environment

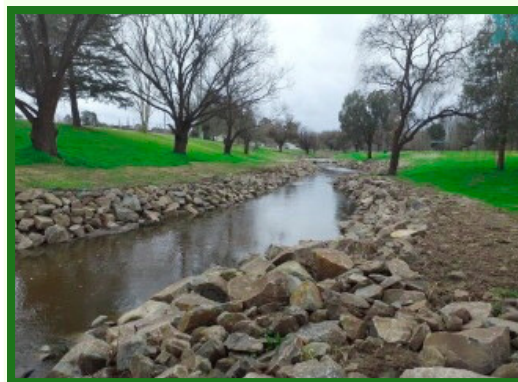
Well Looked
After



Weed program inspections

1472 km
High Risk
pathways
90km high
risk
waterways,
254 high risk
sites and **56**
private
properties
inspected

Reconstruction of Tenterfield Creek and scour protection in Tenterfield



Village Bores

3 bores
completed -
Legume,
Liston and
Drake.
Providing
increased
water
security

Our Highlights 2024-2025

Infrastructure Well Maintained and Reliable 	Opening of Dumaresq Bridge and a further 5 bridges under construction			23 km Reconstructed sealed road network
		Resheeting the full length of Koch's Road 120Km Line marking Mt Lindesay Road	29 km Resealed road network	
	28 sets of pipe culverts across the shire and replacement of one concrete box culvert	Building assessments of all 235 Council Buildings 	Pedestrian bridge and walkway Drake completed and reconstruction of several streets	Coordinated street asphaltting in Jubullum
Leadership A Sustainable Future 	Refinancing of 2 loans saving \$923,208 over the next 8 years Close of Corporate Loan Facility saving \$3,700	Prepared Community Strategic Plan and Integrated Planning and Reporting documents for the 4 year Council term	\$734,202 in overall Council debt reduction	Detailed asset data for roads and 10 year works program

Statutory Information

Councillor Attendance

Cr Bronwyn Petrie was elected as Mayor on 9 October 2024.

Cr Greg Sauer was elected as Deputy Mayor on 9 October 2024.

New Councillors Owen Bancroft, Greg Purcell and Roger Turner commenced their term of four years, October 2024 to September 2028, taking the oath on 9 October 2024.

Councillor	11 Ordinary Meetings	0 Extraordinary Meetings
Cr Tim Bonner	11	0
Cr Greg Purcell	8	0
Cr Bronwyn Petrie	11	0
Cr Roger Turner	8	0
Cr Peter Petty	9	0
Cr Peter Murphy	11	0
Cr Kim Rhodes	11	0
Cr Owen Bancroft	7	0
Cr Greg Sauer	10	0
Cr Tom Peters	11	0

Overseas Visits

LG Reg s217(1)(a)

Tenterfield Shire Councillors were not involved in any overseas travel during the year.

Councillor Expenses and Facilities

LG Reg s217(1)(a)

Total cost during the year of the payment of expenses of, and the provision of facilities to councillors in relation to their civic functions.

Councillor Expenses	\$
Mayoral Allowance	\$ 29,411.00
Councillor Fees	\$ 129,653.00
Travel Reimbursements to Councillors	\$ 30,501.71
Other Reimbursements to Councillors (eg Food)	\$ 2,516.68
Provision of Dedicated Office Equipment Allocated to Councillors	\$ 10,737.71
Telephone and Internet Expenses	\$ 4214.90
Attendance of Councillors at Conferences and Seminars	\$ 1637.36
The Provision of induction Training and Professional Development for Mayor and other Councillors	\$ 10,577.45
Other Training of Councillors and Provision of Skill Development	\$ 698.81
Interstate Visits by Councillors, Including Transport, Accommodation and other Out-of-pocket Travelling Expenses	\$ 2,199.13
Councillor Superannuation Contributions	\$1,166.13
Spouse Attendance at Civic Activities/Functions/Meetings	0
Carer	0
Total	\$ 223,313.88

Staffing Profile

LG Reg s217(1)(d)

The table adjacent provides details of the staffing resources available to deliver the works and services identified in the Operational Plan as at **Wednesday 4 December 2024**

Councillor Training and Professional Development

LG Reg s186

Councillors took part in post election inductions, refresher and professional development opportunities including:

Councillor Induction Training - Tenterfield Shire Council Specific

Professional Development Training - Human Behaviour from a Systems Perspective for Local Government Leaders

Roles and Responsibilities of Councillors Working Together with Council Staff to Deliver Outcomes for the Community

Senior Staff Remuneration

LG Reg s217(1)(b)&(c)

The number of staff designated as senior staff employed by Tenterfield Shire Council under the *Local Government Act 1993* is 2.

The total value of the remuneration packages of senior staff is: \$445,231.84 for the period 2024/25 financial year.

The total value of the remuneration package of the General Manager is \$295,000.

These remuneration figures includes the salary component, superannuation contributions (employer or salary sacrifice), non-cash benefits and FBT for non-cash benefits for the senior staff.

Total Number of Persons Employed as at Wednesday 4 December 2024	
Full Time	68
Part Time	6
Casual	5
Fixed Term Contract	1
Senior Staff Members	1
Apprentices/Trainees	1
Total	82

Equal Employment Opportunity

LG Reg s217(1)(a9)

Statement of activities undertaken to implement its Equal Employment Opportunities (EEO) Management Plan.

Tenterfield Shire Council is committed to upholding the Commonwealth and NSW Government legislation. The Local Government Act 1993 further focuses Council's attention on Equal Employment Opportunity and the implementation of an EEO Management Plan. Council's four priority target groups identified in our EEO Management Plan are women, people of culturally and linguistically diverse (CALD) background, People of Aboriginal or Torres Strait Islander descent (ATSI) and people with a physical disability.

- Council continues to comply with gender equality on selection panels.
- Council continues to investigate and identify suitable employment initiatives and Government subsidies, targeting youth and mature age groups within the community.
- Council continues to support workplace learning initiatives, and further learning and development initiatives of existing Council employees.
- Continued development of human resource matrices which provide Council with data for human resource planning, identification and profiling in the workplace.
- Code of Conduct facilitation at all employee/worker inductions as part of on-boarding processes. All Council workers undertake Dignity & Respect Training and Code of Conduct Training every two (2) years.
- Council is investigating reasonable workplace adjustments to workplace practices and environments for people with disabilities.
- Career path planning and career counselling is available for all employees.

Procurement of goods and services

LG ACT s428(4)(c)

Council did not have any issues raised by the Anti-Slavery Commissioner during 2024/25.

Council has included provision in all tender and quotation requests for suppliers and contractors to affirm that goods and services will be provided in accordance with all relevant legislation, including NSW and Commonwealth *Modern Slavery Act 2018*. Goods and services are also acquired under prescribed contracts provided by prescribed bodies (per section 163 of NSW *Local Government (General) Regulation 2021*).

Inclusion of suppliers and contractors to these prescribed contracts are consequent to them providing undertakings relevant to Modern Slavery legislation.

Contracts awarded

LG Reg s217(1)(a2)

The following contracts, over \$150,000 were awarded during the reporting year:

Contractor	Nature of Goods/Services	Amount (\$) Excl GST
Townes Contracting	Construction of Landfill site 5	3,600,412.55
Tonkin Consulting Pty Ltd	Landfill site 5 - Quality Assurance Testing	169,873.33
MJ Smith Ground Preparation P/L	Urbenville Lagoon & Reticulation Construction	1,782,448.80
Brisbane Asphalt P/L	Bituminous Resurfacing	2,078,567.00
Interflow P/L	CCTV and Relining Tenterfield	523,874.79
RB Ausling and Associates	Professional Services for Project Management	871,700
Damage Control Project Management P/L	Professional Services for Project Management	406,600.00

Contractor	Nature of Goods/Services	Amount (\$) Excl GST
Dionsys Group	Professional Services for Project Management	459,540.00
Civil Mining and Construction	Plains Station Road Slips	7,954,352.56
Lattice Engineering	Professional Services - Tender Preparation	245,000.00
Fulton Hogan	Supply & Delivery of Emulsion	531,000.00
MJ Smith Ground Preparation	Supply & Delivery Gravel	400,200.00
Townes Group	Supply & Delivery Gravel	274,500.00
Hiway Aus P/L	Mt Lindesay & Urbenville Rd Stabilisation Services	188,939.00
Michael Wood & Associates	Urbenville, Mulli Mulli and Woodenbong Floodplain Risk Management Plan	169,862.00

Contributions and donations

LG Act s356 and LG Reg s217(1)(a5)

Section 356 of the *Local Government Act 1993* enables Council to make donations or provide financial assistance to persons or groups.

For the 2024/25 financial year, contributions and donations are listed in the following table.

DONATIONS - FINANCIAL ASSISTANCE PROGRAM 2024/25		\$
Bolivia Progress Association	Bolivia Hall operating costs	500
Drake Hall Committee	Drake SoA operating costs	500
Legume Progress Association	Legume PA operating costs	500
Lions Club of Tenterfield	Seniors Week 2024	1000
Mingoola Hall Committee	Mingoola Hall operating costs	500
Drake Public School	Presentation Day	150
Sir Henry Parkes Memorial School	Presentation Day	150
Drake Public School	Learn to Swim Program	550
Tenterfield High School	Presentation Day	150
Urbenville Public School	Awards Assembly	150
Urbenville Public School	Learn to Swim Program	550
Woodenbong Central School	Presentation Day	150
St Joseph's Catholic School Tenterfield	Presentation Day	150

Contributions and donations

LG Act s356 and LG Reg s217(1)(a5)

DONATIONS - FINANCIAL ASSISTANCE PROGRAM 2024/25 Continued		\$
Tenterfield Westpac Support Group	Tenterfield Westpac Helicopter Service	2,000
Tenterfield Highlanders Pipe Band	Use of Memorial Hall & RSL Pavilion	4,700
Torrington Memorial Hall Fund	Torrington Hall operating costs	500
Urbenville Progress Association	Urbenville Hall operating costs	500
Urbenville Progress Association	Seniors Day Care bus	850
Total		13,550

Disability Inclusion Action Plan

Disability Inclusion Act 2014, s13(1)

Council's Disability Inclusion Action Plan (DIAP) has been prepared to meet the requirements of the *NSW Disability Inclusion Act 2014*. Council's DIAP was endorsed by Council in December 2023 and will remain in place until 2026.

Internal Audit and Risk Management Attestation

Local Government (General) Regulation s216T

Council must publish an attestation statement indicating whether, during the preceding financial year, the council's Audit, Risk and Improvement Committee, risk management framework and internal audit function complied with the requirements prescribed in the Regulation.

Tenterfield Shire Council's Internal Audit and Risk Management Attestation Statement for the 2024/2025 Financial Year is attached as appendix 4 in this report.

Legal proceedings and results

LG Reg s217(1)(a3)

Development Regulation Functions

Proceedings related to development consents and regulatory functions, including costs for obtaining ancillary legal advice.

Tenterfield Shire Council had no legal proceedings related to development regulatory functions in the 2024/25 Financial Year.

Contract Disputes

Contract disputes can at times involve legal action. During this period Council was not involved in any disputes in respect to contracts.

Public Liability and Professional Indemnity

During this period, Tenterfield Shire Council had no legal proceeding costs paid by Council (being payment in excess of claims) associated with public liability or professional indemnity.

Industrial Relations

During this period, there was no legal costs associated with industrial relations advice and assistance provided by Local Government New South Wales (LGNSW) or Council's appointed legal service providers.

Audited Financial Statements

LG Act s428(r)(a)

LG code of accounting practice and financial reporting

See Appendix 2 for the full set of financial reports including the auditor's report, for 1 July 2024 to 30 June 2025.

Delegated External Bodies

LG Reg s217(1)(a6)

Tenterfield Shire Council had no delegated external bodies in the 2024/25 Financial Year.

Controlling Interest in Companies

LG Reg s217(1)(a7)

Tenterfield Shire Council had nil controlling interest in companies in the 2024/25 Financial Year.

Corporations, Partnerships, Cooperatives and Joint Ventures

LG Reg s217(1)(a8)

Tenterfield Shire Council had no participation in corporations, partnerships, cooperatives and joint ventures in the 2024/25 Financial Year.

Special Variation to General Income

LG Act s508A

Special Rate Variation 2014-2015

In June 2014, IPART approved an application from Council to increase general rates by 15 percent in 2014-2015 and 10 percent in 2015-2016, 2016-2017 and 2017-2018 (with the increase to remain permanently in Council's rate base). Over 10 years, the Special Rate Variation was expected to raise \$9.98 million.

Expenditure

A summary of expenditure for 2024/25 is provided in **Table 1**.

Table 1 - Summary of Project Expenditure for 2024-2025

Category	SRV funded projects budget from 1 July 2014 to 30 June 2025	SRV funded projects actual expenditure from 1 July 2014 to 30 June 2025	Unspent SRV funding transferred to future years
Capital Expenditure			
Building Renewal	\$ 584,000.00	\$ 584,000.00	\$ 0.00
Saleyards Renewal	\$ 250,735.00	\$ 250,735.00	\$ 0.00
Recreation Facilities Renewal	\$ 450,000.00	\$ 450,000.00	\$ 0.00
Cemetery Improvements	\$ 290,000.00	\$ 290,000.00	\$ 0.00
Road Construction	\$ 70,000.00	\$ 70,000.00	\$ 0.00
Road Re-sheeting	\$ 2,103,420.00	\$ 2,103,420.00	\$ 0.00
Road re-sealing	\$ 879,000.00	\$ 879,000.00	\$ 0.00
Drainage Improvements	\$ 120,000.00	\$ 120,000.00	\$ 0.00
Bridges & Causeways Renewal	\$3,740,000.00	\$ 3,070,294.05	\$ 669,705.95

Table 1 - Summary of Project Expenditure for 2024-2025 continued

Category	SRV funded projects budget from 1 July 2014 to 30 June 2025	SRV funded projects actual expenditure from 1 July 2014 to 30 June 2025	Unspent SRV funding transferred to future years
Main Street - Principle Repayments	\$ 1,121,690.00	\$ 1,200,000.00	(\$ 78,310.00)
Sub-Total	\$ 9,608,845.00	\$ 9,017,449.05	\$ 591,395.95
Operating Expenditure			
Main Street Renewal – Interest Repayments	\$ 410,831.00	\$ 246,767.93	\$ 164,063.07
Total to 2024/2025	\$ 10,019,676.00	\$ 9,264,216.98	\$ 755,459.02

As at 30 June 2025, Council had unspent funds of \$755,459.02 relating to SRV 2014/15.

The Loan for the Main Street Renewal was fully repaid in February 2025, which resulted in a final underspend of \$164,063.07 in the Interest Repayments category – due to the loan taken out being for a lower interest rate than in the original SRV application forecast. Also, the final expenditure under the Loan Principal Repayments category was greater than predicted in the 2014 application, therefore the overspent amount of \$78,310.00 has been subtracted from the underspend in the Interest.

The overall final result of these Loan Interest and Principal categories is \$85,753.07 unspent, and this will be reallocated to the Bridges and Causeways Renewal, which is the only other category with unspent funds remaining. This total remaining balance is \$755,459.02 and is planned to be spent in the 2025/26 year.

Outcomes

A summary of the outcomes achieved as a result of the actual program of expenditure in 2024/25 is detailed below in **Table 2**.

Table 2 - Outcomes achieved as a result of actual program expenditure

Project Description	Expenditure 2024/25	Outcome
Capital Expenditure		
Building Renewal	\$0.00	No capital expenditure in 2024/2025 - SRV Program was fully expended as of 30 June 2022
Saleyards Renewal	\$0.00	No capital expenditure in 2024/2025 - SRV Program was fully expended as of 30 June 2024
Recreation Facilities	\$0.00	No capital expenditure in 2024/2025 - SRV Program was fully expended as of 30 June 2024
Cemetery Improvements	\$29,755.67	Tenterfield Cemetery - Expansion, Construction of Road Access and Carpark \$9,799.20 Village Cemeteries - Memorial Niche Walls in Drake, Torrington and Legume \$19,956.47
Road Construction	\$32,708.96	Mt McKenzie Tower - Construct Access Road \$32,708.96
Road Re-sheeting	\$0.00	No capital expenditure in 2024/2025 - SRV Program was fully expended as of 30 June 2021
Road Resealing	\$0.00	No capital expenditure in 2024/2025 - SRV Program was fully expended as of 30 June 2022

Table 2 - Outcomes achieved as a result of actual program expenditure - continued

Project Description	Expenditure 2024/25	Outcome
Drainage Improvements	\$0.00	No capital expenditure in 2024/2025 - SRV Program was fully expended as of 30 June 2021
Bridges & Causeways Renewal	\$85,454.26	Renewal of Pyes Creek Bridge #67933 \$28,396.08 Renewal of Pyes Creek Bridge #67934 \$27,061.34 Renewal of Kia Ora Road Bridge #62211 \$29,996.84
Main Street Renewal - Principal Repayments	\$140,762.36	Principal repayments on Main Street Loan (\$1.2million) for 2024/2025
Sub-Total	\$288,681.25	
Operating Expenditure		
Main Street Renewal - Interest Repayments	\$3,914.46	Interest Payments on Main Street Loan (\$1.2million) for 2024/2025
Total in 2024/2025	\$292,595.71	

Significant Variations

The current Long Term Financial Plan (LTFP) reflects changes in the timing of some projects from those originally proposed. As discussed under Table 1, due to the difference in the actual expenditure required for the Loan Principal and Interest repayments compared to the original SRV application forecast, \$85,753.07 is not required to fund those categories. These remaining unspent funds have been reallocated to the Bridges and Causeways Renewal, to be used in the 2025/2026 year, and also provides alignment with Council's Asset Management Plans.

A summary of the total expenditure from the commencement of the Special Rates Variation in 2014/2015 is provided in **Table 3**.

Table 3 - Summary of Income above the Rate Peg (as per SRV) and Actual Expenditure (All Years)

Category	Income above the Rate Peg \$	Actual Expenditure \$	Unspent SRV Income \$
2014/2015 - 2024/2025	\$ 9,980,155.00	\$ 9,264,216.98	\$ 715,938.02

**This unspent SRV amount (\$715,938.02) doesn't match the unspent SRV transferred to future years (\$755,459.03) due to the original budgeted projected SRV income being greater than the actual income above the rate peg.*

Special Rate Variation 2023/2024

In June 2023, IPART approved an application from Council to increase general rates by 43 percent (including rate peg) in 2023/2024 (with the increase to remain permanently in Council's rate base). Over 4 years, the Special Rate Variation is expected to raise \$7.5 million in revenue.

Expenditure

A summary of expenditure for 2023/2024 is provided in **Table 1**.

Table 1 - Summary of Project Expenditure for 2024/2025

Category	SRV funded projects budget from 1 July 2024 to 30 June 2025 \$	SRV funded projects actual expenditure from 1 July 2024 to 30 June 2025 \$	Unspent SRV funding transferred to future years \$
Operating Expenditure			
Roads, Transport, Stormwater and Drainage	\$ 1,695,288.47	\$ 1,695,288.47	\$ 0.00
Buildings renewal and maintenance	\$ 144,212.00	\$ 18,712.00	\$ 125,500.00
Aquatics, Parks and Open Space	\$ 7,380.00	\$ 7,380.00	\$ 0.00
Sub-Total	\$1,846,880.47	\$ 1,721,380.47	\$125,500.00
Capital Expenditure			
Roads, Transport, Stormwater and Drainage	\$ 1,121,691.53	\$ 1,121,691.53	\$ 0.00
Buildings renewal and maintenance	\$ 419,188.00	\$ 0.00	\$ 419,188.00
Aquatics, Parks and Open Space	\$ 368,220.00	\$ 59,177.73	\$ 309,042.27
Sub-Total	\$1,909,099.53	\$ 1,180,869.26	\$ 728,230.27
Total to 2024/2025	\$3,755,980.00	\$ 2,902,249.73	\$ 853,730.27

As at June 2025, Council has identified a list of projects which will be funded by the unspent monies. Due to finalisation of the organisation restructure along with resources allocated to other projects, Council was unable to expend the full allocation of monies in the financial year 2024/2025.

Outcomes

A summary of the outcomes achieved as a result of the actual program of expenditure in 2024/2025 is detailed below in **Table 2**.

Table 2 - Outcomes achieved as a result of actual program expenditure

Project Description	Expenditure in 2024/2025 \$	Outcome
Operating Expenditure		
Roads, Transport, Stormwater and Drainage Maintenance	\$ 65,211.16	Paddys Flat Road
	\$ 60,613.40	Rivertree Road
	\$ 57,887.78	Beaury Creek Road
	\$ 42,302.78	Tooloom Road
	\$ 39,597.10	Pyes Creek Road
	\$ 38,458.11	Plains Station Road
	\$ 33,145.83	Gunyah Road
	\$ 31,288.73	Timbarra Road
	\$ 30,273.11	Billirimba Road
	\$ 29,201.25	Paddys Flat Road North

Project Description	Expenditure in 2024/2025 \$	Outcome
Operating Expenditure		
Roads, Transport, Stormwater and Drainage Maintenance	\$ 27,435.47	Long Gully Road
	\$ 23,804.16	Mt Speribo Road
	\$ 22,241.76	Torrington Road
	\$ 20,160.00	Rockdale Road
	\$ 18,261.85	Upper Mole Road
	\$ 16,282.03	Bluff River Road
	\$ 15,872.81	Woodside Road
	\$ 15,445.00	Vinegar Hill Road
	\$ 15,358.59	Patemans Road
	\$ 14,482.85	White Swamp Road
Total - Roads, Transport, Stormwater and Drainage	\$ 617,323.77	
Aquatics, Parks and Open Space	\$ 7,380.00	Shirley Park & Netball Courts - Repair Lighting
Sub-Total	\$ 624,703.77	

Project Description	Expenditure in 2024/2025 \$	Outcome
Capital Expenditure		
Roads, Transport, Stormwater and Drainage Maintenance	\$ 284,535.04	Urbenville Road - Rural Road Rehabilitation
Roads, Transport, Stormwater and Drainage – Gravel Road Re-sheets	\$ 106,774.55	Boorook Road – Gravel Re-sheets
	\$ 98,916.22	Gilgurry Road – Gravel Re-sheets
	\$ 26,060.69	Harrigans Lane – Gravel Re-sheets
Roads, Transport, Stormwater and Drainage – Renewal Gravel Roads	\$ 68,019.42	Urbenville Road
	\$ 53,980.48	Back Creek Road
	\$ 27,099.78	Bald Rock Road
	\$ 26,682.14	Cyril Smith Circuit
	\$ 23,415.25	Overcliffe Road
	\$ 17,821.99	Bushy Road
	\$ 14,531.53	Kia Ora Road
	\$ 13,660.02	Geyers Road

Table 2 - Outcomes achieved as a result of actual program expenditure

Project Description	Expenditure in 2024/2025 \$	Outcome
Capital Expenditure		
Roads, Transport, Stormwater and Drainage Maintenance	\$ 12,546.06	Cullendore Creek Road
	\$ 11,979.00	Razorback Creek Road
	\$ 5,144.06	Tabulam Loop Road
Total - Roads, Transport, Stormwater and Drainage	\$ 791,166.23	
Aquatics, Parks and Open Space	\$ 42,139.99	Parks & Gardens - Fixtures Replacement in Apex Park
	\$ 4,836.10	Urbenville Playground - Shade Sail Replacement
Total - Aquatics, Parks and Open Space	\$ 46,976.09	
Sub-Total	\$ 838,142.32	
Total in 2024/2025	\$ 1,462,846.09	

A summary of the total expenditure from the commencement of the Special Rates Variation in 2024/2025 is provided in Table 3.

Table 3 - Summary of Income including Rate Peg (as per SRV) and Actual Expenditure (All Years)

Category	Income above the Rate Peg \$	Actual Expenditure \$	Unspent SRV Income \$
2023/2024 - 2024/2025	\$ 3,755,980.00	\$2,902,249.73	\$853,730.27

Long Term Financial Plan

A summary of the actual revenues, expenses and operating balances against the projected revenues, expenses and operating balances, as outlined in the Long Term Financial Plan provided in Council's application is provided in **Table 4**.

Table 4 - Operating Result - Projected vs Actual

Year ended 30 June 2025 (General Fund Consolidated) (*)	Projected (\$,000)	Actual (\$,000)
Total revenue (including capital income)	20,952	44,925
Total expenses	24,395	29,386
Operating result from continuing operations	(3,443)	15,539

(*) Excludes water and sewerage funds.

Productivity Savings and Cost Containment Measures

Council continued to contain costs by reduction in some services, savings in employee costs due to the difficulty in recruiting replacements and refinancing of two loans at a much lower interest rate.

Council continues to have a positive unrestricted cash balance.

Stormwater Levy

LG Reg s217(1)(e)

Income raised from the stormwater levy in 2024/2025 was \$ 71,571.32.
Stormwater Fund expenditure was \$14,515 for maintenance works.
All unspent funds collected from the Stormwater levy each year are reported as part of the Stormwater Fund externally restricted cash reserve.

Local Government Environmental Upgrade Agreement

LG Act s54P(1)

No agreements were entered into by Tenterfield Shire Council in the 2024/2025 period.

Rates and Charges Debt Recovery

LG Reg s132

The table below is a summary of rates and charges written off during financial year 2024/2025 - Pensioner Concessions

The 2024/2025 rates and charges written off totalled \$339,497

Fund	Total rates and/or charges written off \$	Total rebate received from other levels of government \$	Net cost to council of rates and/or charges written off \$
General Fund Rates and Charges written-off	136,797	75,238	61,559
Waste Charges written-off	102,651	56,458	46,193
Water Charges written-off	52,857	29,071	23,786
Sewer Charges written-off	47,192	25,956	21,236
Total	339,497	186,723	152,774

Enforcement and Compliance with Companion Animals Act

LG Reg s217(1)(f) and *Companion Animals Act 1998*

Lodgement of Pound Collection Data to the Office of Local Government (OLG)

Animal Shelter collection data for the reporting period was lodged with the Office of Local Government in July 2024.

Animal Shelter Data 2024/2025		
	Dogs	Cats
Impounded	31	38
Euthanized	10	33
Surrendered	14	20
Animals returned to owner	Total - 17	
Animals released to rescue/sold	Total - 15	

Lodgement of Data Relating to Dog Attacks with OLG

Council notifies the OLG within 72-hours where possible when Council officers have investigated complaints of dog attacks. A total of 4 dog attacks either on a person and/or animal were reported to the OLG for 2024/2025.

Desexing Community Education Programs

Community education programs and Council strategies are implemented to promote and support the desexing of dogs and cats. Council participates in an annual desexing program in Tenterfield in conjunction with the local vet clinic and runs each May. Council contributed \$1386 to the program which resulted in 21 dogs and 9 cats being desexed in May 2025.

Requirements Under s64 *Companion Animals Act 1998*

Strategies in place for complying with the requirement under s64 of the CA Act to seek alternatives to euthanasia for unclaimed animals. Local Rescue Organisations have assisted in the release of 1 cat and 14 dogs since July 2024 to June 2025.

Off Leash Areas Provided in the Tenterfield Shire Council Area

- Hockey Field Park, corner of Landers Lane and Martin Street Tenterfield
- Apex Park, 8968 New England Highway South Tenterfield
- Tenterfield Bird Park, corner Derby Street and Bulwer Street Tenterfield

Amount of Funding Spent on Companion Animal Management and Activities Companion Animals Management Plan

Nil money was allocated towards a Companion Animals Management Plan.

Council received Nil funding from the Companion Animals Fund for the 2024/2025 Financial Year.

Private Works

LG Act s67(2)(b) and (3) and LG Reg s217(1)(a4)

In accordance with section 67 of the Local Government Act 1993, Council is permitted to provide, at current approved market rates, specific services on private land. Any private works carried out in 2024/2025 were charged as per Tenterfield Shire Council's adopted fees and charges.

No private works were carried out for less than the adopted fees and charges.

Voluntary Planning Agreements

Environmental Planning and Assessment Act 1979 s7.5(5)

No voluntary planning agreements were entered into in the 2024/2025 Financial Year.

Swimming Pool Inspections

Swimming Pools Act 1992, s22F(2)

Swimming Pools Regulation 2018, s23

No inspections of private swimming pools took place in 2024/2025 Financial Year.

Developer Contributions and Levies

Environmental Planning and Assessment Regulation 2021 clause 218A(1)

Fund	Total value of all contributions and levies expended during the year in \$
Developer Contributions Works - Sunnyside Hall Road	\$9,939.23
Developer Contribution Works - Geyers Road	\$1,399.75
Developer Contribution Works - Silent Grove Road	\$7,105.38
Developer Contribution Works - Torrington Road	\$54,460.54
Total value of all contributions and levies expended during the year.	\$72,904.90
	Total value of all contributions and levies received during the year in \$
Total value of all contributions and levies received during the year.	\$492,556.15

Public Interest Disclosure

Public Interest Disclosures Act 1994

Public Interest Disclosures Regulation 2011, s4

Council lodges a six-monthly return to the NSW Ombudsman reporting any disclosures made under the NSW Public Interest Disclosure Act 1994. Nil disclosures were made in the reporting period.

Public Access to Information

Government Information (Public Access) Act 2009, s125(1)

Government Information (Public Access) Regulation 2018, cl 8, Schedule 2

Council is committed to the proactive release of information under the *Government Information (Public Access) Act 2009*. The GIPA Act stipulates access arrangements as follows:

Mandatory Disclosure allows a large amount of information to be available free of charge on Council's website.

Proactive Release allows some types of information not published on Council's website to be available for viewing unless there is an overriding public interest against its release.

Informal Access allows information to be released in response to an informal request unless there is an overriding public interest against its disclosure.

Formal Access where informal access is not possible, formal GIPA procedures and associated fees apply.

Formal applications for information under GIPA should be accompanied by a \$30 application fee. A \$30 per hour processing fee is charged to access documents that are not for personal information (about the applicant) and cannot be obtained under other legislation.

Council's GIPA Act 2009 Annual Report for 2024/2025 was developed in accordance with Section 125 of the GIPA Act and outlines access requests made during the reporting period (See Appendix 3).

Fisheries Management

Fisheries Management Act 1994, s220ZT(2)

Council does not have any current obligations under this provision of the Act.

Carers Recognition

Carers Recognition Act 2010, s8(2)

Council is not considered a 'human service agency' under the Carers Recognition Act 2010.

Appendices

**A1 Delivery Program & Operational Plan
Final Progress Report 2024-2025**

A2 Financial Statements 2024-2025

A3 GIPA Act 2009 - Annual Report 2024-2025

**A4 Internal Audit and Risk Management
Attestation 2024-2025**

A1

Delivery Program & Operational Final Report 2024-2025

1. CIVIC OFFICE

Delivery Program:

1.1.1

The individual unique qualities and strong sense of local identity of Tenterfield Shires towns, villages and community groups is respected, recognised and promoted.

Action	Responsibility	Progress Comment 2024-2025
1.1.1.1 Improve and maintain communication methods in accordance with the Community Engagement Strategy.	General Manager	The community newsletter “Your Local News” was reinstated in September 2024 as a bi-monthly publication – which enabled Council to better communicate official business to residents and ratepayers, along with upcoming community events within the shire.
1.1.1.2 Provide opportunities for the community to participate in decision making.	General Manager	The Integrated Planning & Reporting Framework provides for community engagement – setting a framework (the Community Strategic Plan) for decision-making by the Council about the future of the local government area. Extensive community consultation took place in December 2024 and January 2025 to assist in formulating the next iteration of the 2025-2036 Community Strategic Plan. Community Engagement took place in a range of different ways: • Newsletters - posted to every household about the Community Strategic Plan review. • Website - Council invited participation on the front page of its website, and posted the ‘State of Our Shire’ report for an update of progress made on the previous Community Strategic Plan “Tenterfield 2032”. • Information Sessions - Council hosted 11 information sessions in 10 locations across the Shire, with 125 people from the community attending. • Surveys and Submissions - Council distributed both hard copy and electronic surveys canvassing peoples’ views on the issues relevant to the Community Strategic Plan, and received a total of 80 returned surveys.

PROGRESS ON THE TSC DELIVERY PROGRAM 2024-2025

Delivery Program:

1.1.2

Continue to support and partner with the local Aboriginal communities for improved and inclusive outcomes.

Action	Responsibility	Progress Comment 2024-2025
1.1.2.1 Support and contribute to NAIDOC week.	General Manager	Council continued with providing in-kind support to the Reconstruction NSW officer after the NAIDOC Ball that was held in the previous year. Council staff commenced coordinating arrangements with team members of the Armajun Aboriginal Health Service, Tenterfield for NAIDOC week 6-13 July 2025, to have a flag raising ceremony followed by a morning tea. With the engagement of a new Librarian in December 2024, she and the Tenterfield Public Library staff also planned for holding a special NAIDOC-week Storytime.

Delivery Program:

1.1.4

Promote and recognise the work of volunteers in the community.

Action	Responsibility	Progress Comment 2024-2025
1.2.4.1 Promote and recognise the work of volunteers in the community.	General Manager	Volunteers from "Make it Tenterfield" continue to provide the library with new creative activities for story time sessions. The new School of Arts Tenterfield Incorporated (SOATI) has been formed with the Committee elected on 23 January 2025. Negotiations have been ongoing to reach a formal agreement between Council and this new entity for SOATI to take over the day-to-day management of the museum and theatre/cinema facilities in the Sir Henry Parkes School of Arts. There was a volunteer induction held on 20 January 2025. Council continues to provide in-kind support to and the promotion of Community groups through its website, Facebook page, electronic information screens, and the Public Library by posting notices of events and information about these groups at no charge.

PROGRESS ON THE TSC DELIVERY PROGRAM 2024-2025

		Council is also providing letters of support for funding applications, e.g. to the Friends of the Aerodrome (FOTA) and Gravel n Granite for grant funding applications, as well as letter of thanks to e.g. Jeff McKillop and volunteers for their continued maintenance works at historic Willsons Downfall.
Delivery Program: 2.1.3 Improve heavy vehicle access across the shire and improve links to regional transport infrastructure to facilitate and support regional development opportunities.		
Action	Responsibility	Progress Comment
2.1.3.1 Investigate, advocate for, and source funding to improve transport infrastructure access across the shire.	General Manager	The Mayor and Council is consistently advocating for increased funding sources from both State and Federal Governments. The Director Infrastructure Services has had a continued focus on having the existing disaster relief funding expanded, keeping in mind that once achieved, other grant opportunities be evaluated and pursued to assist in Council maintaining and renewing its infrastructure assets. Resourcing levels within the organisation provides for a challenging environment; both getting existing funding expended but also evaluating and producing new grant applications.
Delivery Program: 5.1.1 Ensure the performance of Council as an organisation complies with all statutory guidelines, supported by effective corporate management, sound integrated planning and open, transparent and informed decision making.		
Action	Responsibility	Progress Comment
5.1.1.9 Influence and advocate support from Federal and State Government in relation to promotion of Tenterfield community objectives.	General Manager	The Mayor continued to use every opportunity to promote and further Tenterfield community objectives, and advocate for support from Federal and State Governments. The Mayor and Deputy Mayor have been strongly advocating for the improvement of health matters within the Shire, that included:

PROGRESS ON THE TSC DELIVERY PROGRAM 2024-2025

		• Councils view that at least one all-terrain Ambulance be provided for suitable access for all areas of the local government area, receiving strong support from the State Member of Parliament. • The Mayor also held discussions with the Hunter New England Health Service regarding the ongoing problem with patients being referred from the Tenterfield Multi-Purpose Health Centre into NSW, and not Queensland where many patients' treating doctors/specialists are. • During the year the Mayor advocated on behalf of the community and held discussions with members of the Federal and State Governments on various community matters, for example; ○ The NSW Premier regarding the October and November 2023 Bushfires and the need for a change of the disaster declaration category from B to C, to enable NSW Landowners the same access to assistance as their QLD counterparts. ○ The NSW Health Minister Ryan Park and Hunter New England Local Health representatives about a number of matters that she is advocating on behalf of the community, in concert with the local State MP. ○ The NSW Minister for Police, Yasmin Catley and the NSW Police Assistant Commissioner Brett Greentree to discuss the increase of Police numbers in Tenterfield.
5.1.1.10 Advocate to hand back Bruxner Way and Mt Lindesay Road to State Government.	General Manager	The continued lobbying of the State Government regarding the handing back of the Bruxner Way and Mt Lindesay Road has been an ongoing matter.
5.1.1.11 Develop and maintain communications, media and information channels and ensure that all channels are fit for purpose with as broad reach as is sustainably possible.	Executive Assistant	The community newsletter "Your Local News" was reinstated in September 2024 on a bi-monthly basis, enabling Council to better communicate Council news with residents and ratepayers, as well as reporting on upcoming community events within the shire. Extensive community engagement took place in December 2024 and January 2025 regarding the development of the 2025-2036 Community Strategic Plan. Councils website, the social media platform Facebook, newsletters, media releases, and in-person information and discussion sessions held at community hall meetings throughout the Shire, were used as part of this extensive community consultation initiative.

PROGRESS ON THE TSC DELIVERY PROGRAM 2024-2025

		Resourcing difficulties during the period of August 2024 through to January 2025, unfortunately had an effect on Council's ability to maintain communications, media and information channels. In February 2025 the vacant position of Executive Assistant and Media was filled, and over time there has been a return and increased strengthening of communications by Council through the various communication outlets and platforms.
5.1.1.12 Deliver councillor services and provide support to all councillors in a transparent and non-discriminatory manner including training, research, legislative and evidence-based advice.	General Manager	Councillors took part in post-election inductions, refresher and professional development opportunities in October 2024 including: • Councillor Induction Training – Tenterfield Shire Council Specific - delivered by the General Manager and other members of the leadership executive team (LET). • Professional Development Training – Human Behaviour from a Systems Perspective for Local Government Leaders delivered by the General Manager. • Roles and Responsibilities of Councillors and Working Together with Council Staff to deliver outcomes for the community delivered by Emma Broomfield from Locale Learning. LET and the Executive Assistant & Media provided Councillor services as standard operating procedure. The leadership team further provided Councillors with subject matter expertise and evidence-based reporting and advice.
Delivery Program: 5.2.2 Work with key stakeholders and the community to lobby for adequate health services in our region.		
Action	Responsibility	Progress Comment
5.2.2.1 Advocate for health services throughout the Region and ensure future government planning aligns with community needs.	General Manager	Council has been represented by the Mayor and Deputy Mayor on the local Health Advisory Committee. Council lodged a submission to the NSW Parliament regarding the NSW Health Services Amendment (Splitting of the Hunter New England Health District) Bill 2025. This submission was fundamentally based on the premise of the health area being a very large geographical area, with the location of the management nexus and main hospital being located in Newcastle and the challenges this model present to regional and rural communities far away from this

PROGRESS ON THE TSC DELIVERY PROGRAM 2024-2025

		nexus. Since the amalgamation of the Hunter New England Health District in 2004, Council received numerous reports and had first-hand experience of the deterioration in health services and associated hospital care, and the dwindling health staff and General Practitioner numbers in the Tenterfield Shire. Further, inadequate and ineffective service delivery resulted from continuous budget cuts. The Mayor and Deputy Mayor also presented Council at the Committee Inquiry Hearing into the potential splitting of the health area.
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2. ORGANISATION LEADERSHIP

Delivery Program:

1.2.3

Recognise and plan for the accessibility needs of our community.

Action	Responsibility	Progress Comment
1.2.3.1 Deliver and report to the OLG on the Council's Disability Inclusion Action Plan.	Director Corporate Services	Council's Disability Inclusion Action Plan (DIAP) 2022/2023 was submitted to NSW Department of Communities and Justice in November 2023.

Delivery Program:

5.1.2

Ensure Council operates in an effective and financially sustainable manner to deliver affordable services.

Action	Responsibility	Progress Comment
5.1.2.4 Implement the long-term financial strategy, aligning the Long-Term Financial Plan with the Asset Management Plan and importantly councils sustainable, financial and resource capability.	Director Corporate Services	Asset inspections took place for a sample of Bridges and Sealed Roads with this information being fed back into the maintenance plans for the Budget, Delivery Program and Long-Term Financial Plan with the final version presented to the 23 June 2025 Council Meeting. A Contractor was engaged to develop an Asset Management Plan for Council to feed into future Operational/Delivery Program and Long-Term Financial Plans, with this work ongoing in 2025/26.
5.1.2.5 Ensure the continued review of council's	Director Corporate Services	Each month a review is conducted of departmental budgets to check for over and under spend of budgets.

PROGRESS ON THE TSC DELIVERY PROGRAM 2024-2025

operations to ensure financial sustainability.		On a quarterly basis an extensive review, of all budgets, is done as part of the Quarterly Budget Review. Savings and shortfalls are identified with the focus on budget transfers to eliminate increases (apart from new Grant funded projects) in the total expenditure of Council. A particular focus, during the year, has been on pushing capital budget expenditure out into future years in-line with the expected work schedule.
5.1.2.6 Council will divest itself of underperforming assets.	Director Corporate Services	One property was put on the market during the year. Clarence Street, Tenterfield, a 2.19 ha block opposite the TAFE. This property was unsold on 30 June 2025.

3. ECONOMIC GROWTH

Delivery Program:

2.1.1

Develop and facilitate a diversified and growing economy that is a balance of all economic contributors.

Action	Responsibility	Progress Comment
2.1.1.1 Seek opportunities that aligns with the Regional Economic Development Strategy (REDS). Actively encourage and support increased activation of the Memorandum of Understanding between Tenterfield Shire Council and Southern Downs Regional Council (Queensland). Continue to lobby for major public investment for the shire/region including New England Highway upgrades, and the planned Tenterfield Heavy Vehicle Bypass.	General Manager	The 80km zone north of Tenterfield town on the New England Highway has been extended to make it a safer zone with the Bruxner Highway intersecting with the first-mentioned Highway. The Senior Advisor Economic Development and Communications left Council's service – leaving the organisation without adequate resources to pursue economic development initiatives. No firm date has been set by the State Government regarding the Tenterfield Heavy Vehicle Bypass, and as far as can be established, no budgetary provisions have been made.

Delivery Program:

5.2.3

Lobby and support government and local service providers to enhance communications infrastructure across the Tenterfield Shire.

Action	Responsibility	Progress Comment
5.2.3.1 Engage with Federal government representatives, and elected local member, on telecommunications issues in Tenterfield Shire and lobby for upgrades.	General Manager	NBN has developed a Regional Upgrade Program which has benefitted the Tenterfield Shire Council's local government area. Many residents in Tenterfield serviced by the NBN network via a Fibre to the Curb (FTTC) connection can upgrade to a Fibre

PROGRESS ON THE TSC DELIVERY PROGRAM 2024-2025

Engage with representatives of telecommunications service providers on Tenterfield Shire transmission and reception issues, including planned upgrades to improve services.

to the Premises (FTTP) connection. NBN has also started work on upgrading the NBN Fixed Wireless network in the Shire to help customers access faster speeds and, once complete, will allow some customers within the NBN Sky Muster footprint to access the NBN Fixed Wireless network.

4. ARTS, CULTURE & LIBRARY SERVICES

Delivery Program:

1.1.3

Provide opportunities for residents to enjoy access to arts, festivals, sporting activities, recreation, community and cultural activities.

Action	Responsibility	Progress Comment
1.1.3.1 Provide and support access to arts and culture activities and opportunities that are inclusive and for all age groups such as National Youth Week activities, Arts Northwest opportunities and the Museums & Galleries NSW Museum Advisor Program.	Library Officer	Library programs 2024-25: There were 66 events hosted by the library with 516 attendees. NSW Youth Week 2025 took place from 9-17 April for 12–24-year-old young people. The library successfully applied for a grant from Department of Communities and Justice on behalf of Council to the value of \$3412. Under the agreement Council contributed \$2588 from library funds. The events reached a total of 101 young people in a variety of activities including stand-up comedy workshop, drawing workshops, craft workshops, a family movie at the cinema and a touch football clinic. Events were planned to ensure the greatest accessibility for all Tenterfield young people as all events were free, timetabled throughout the 2 weeks and offered a variety of activities to meet all interests. Storytime 0–5-year-olds – There were a total of 358 children and parents attending 39 storytime sessions led by Make-It! Tenterfield. This event promotes early literacy and connection for children and parents. Activities included stories, songs and crafts. Online Kid’s Art Workshops: The online art workshops for children 5-14 years by professional artists began in term 2. We had 13 children enrolled with a total of 57 in attendance over 10 sessions in the months of May and June, during NSW schools’ term 2. Due to the success of the event, the library engaged Artisticats to complete another term of online art lessons with 14 registered children. Participants are learning about art techniques such as line, shape, colour, composition, painting and clay. Senior’s Tech Help: A series of online technology training sessions were organized from February to June 2025. Library staff facilitated online safety BeConnected courses and supported seniors to complete courses based on their needs. Staff continued to provide on demand tech help to seniors on Tuesdays. Books & Bikkies Bookclub: The inaugural meeting of the Books & Bikkies Bookclub was held on May 14 in the library. 5 members expressed an interest in joining and attended the meeting. Books are sourced through the Richmond Tweed Library. Currently we have 14 members. This event provides a friendly space for book lovers to connect.

PROGRESS ON THE TSC DELIVERY PROGRAM 2024-2025

1.1.3.2 Provide inclusive library services and programs that reflect contemporary needs for all age groups.	Library Officer	• Total Membership – 2,373 • Total New Memberships in 2024-2025 - 195 • Loans 2024-2025 – TOTAL: 16,858 MONTHLY AVERAGE: 1404.833 • E Loans 2024-2025 – TOTAL: 3,610 MONTHLY AVERAGE: 300.8333 • Computer Users 2024-2025 – TOTAL: 2,033 MONTHLY AVERAGE: 169.4167 • Computer Hours 2024-2025 – TOTAL: 2,235.25 MONTHLY AVERAGE: 186.2708 • Home Library Loans 2024-2025 – TOTAL: 619 MONTHLY AVERAGE: 51.58333 • Door Count 2024-2025 – TOTAL:15,224 MONTHLY AVERAGE: 1,268.667 • Total Lending Stock – 3,8697 (Book stock- 14,611; eBook stock – 23,816; non-book stock: CD's/ DVDs/Talking Books/Toys & Games – 4,971 • Periodical Lending Stock: Hard copies: 412; Online: 9,954 • Total Non-Lending Stock – 484 • Separate collections including online: 23,518 items • Acquisitions – 1,863 items • Discards – 838 items • Age of collection – 38.92% acquired in last 5 years; 23.23% acquired in last 10 years • Staffing: Librarian recruited 1 FTE on 20.12.24. Other staff: 1x Trainee: 0.6; 2x Casual Library Assistants 1xFTE. • New Facebook page dedicated to Tenterfield Public Libraries is now up and running titled: Tenterfieldshirelibraries to include the Urbenville library. Urbenville Library is open on Wednesday from 9-12pm and is run by two dedicated volunteers.
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5. WORKFORCE DEVELOPMENT

Delivery Program:

5.1.1

Ensure the performance of Council as an organisation complies with all statutory guidelines, supported by effective corporate management, sound integrated planning and open, transparent and informed decision making.

Action	Responsibility	Progress Comment
5.1.1.4 Develop, manage and deliver the Workforce Management Strategy.	Manager Workforce, Safety, Risk & Records	Tenterfield Shire Council fosters employee growth and organisational excellence, encompassing training, career development, talent management and promoting a positive work culture. Other areas within the reporting period encompassed: • Position Description reviews – providing more clarity around roles and associated service delivery and accountabilities, realigning business strategies with operational and delivery plans. • Strategic workforce planning was a focal point, ensuring a deep understanding of the current and future states of our workforce. • Extensive work was undertaken on Council's workforce review, Organisational Structure and payroll budget due to financial implications. • Re-structure occurred in July 2024 following the workforce review. Change implementations occurred in line with the Local Government (State) Award and legislative requirements. • Workforce Development initiatives were pursued. Planning undertaken within identified critical essential service areas. This planning encompasses training, apprenticeships/traineeships to meet evolving organisational demands and needs, while providing job and career opportunities within the community. • Recruitment and retention strategies were made to address the challenges facing recruitment for technical skilled positions in Council, which was impeding talent acquisition. Housing/accommodation in Tenterfield also provided a barrier for recruitment. Some of these strategies consisted of additional networking and advertising resources, additional benefits of a short-term rental subsidy, and relocation expenses. • Some specific workforce management strategies were being impeded by current financial constraints. • Organisation of identified training needs and regulatory requirements.

PROGRESS ON THE TSC DELIVERY PROGRAM 2024-2025

		Government initiatives and incentives were being investigated for future learning and development programs – ongoing.
5.1.1.5 Facilitate worker health and wellbeing consultation, communication, and participation processes.	Manager Workforce, Safety, Risk & Records	Consultation, communication and participation processes in line with legislative requirements relating to worker safety, health & wellbeing. All staff had access to Council's Employee Assistance Program (EAP). This program is ongoing and continues in 2024-2025. Daly & Ritchie attended Council delivering on site counselling monthly. Within the scope of EAP services, Daly & Ritchie were able to include and provide workplace consulting services. This service involved working with teams for the identification of psychosocial hazards and psychosocial safety climates. The purpose of this consulting service is to assist Council in meeting work health safety obligations and to provide a safe psychological workplace for staff. Health and Wellbeing initiatives encompassed employee immunisation influenza vaccination program. Additional work has been undertaken in areas of psychosocial hazards with further developments and training scheduled in this area. Other initiatives include audiometric testing, skin checks, mental health awareness and mental health first aid and employee health checks are being organized for 2025-2026. An overview of Council's Automated External Defibrillator (AED) units was undertaken. A total of 11 units were ordered to replace current existing units due to end of life, and areas of need. Units will be located at the Tenterfield Administration Building, Tenterfield Depot, Urbenville Depot, Tenterfield Library, Swimming Pool, Saleyards, Tenterfield Transfer Station, Tenterfield Water Treatment Plant, Tenterfield Sewer Treatment Plant, Tenterfield Memorial Hall, Urbenville Water Treatment Plant. Extensive work has been undertaken in the workplace health and safety section on contractor management and updating documentation in our Safety Management System. Meetings occurred with various stakeholders on legislative worker health, safety, and wellbeing. Some of these included Safework NSW, StateCover Mutual and StateWide Mutual.
5.1.1.6 Develop, manage and deliver skills targeted training plans.	Manager Workforce, Safety, Risk & Records	The following training has occurred during this reporting period: - Certificate III in Civil Construction Plant Operations ongoing - Certificate IV in Civil Construction - Diploma in Facilities Management ongoing

		• Traineeship – Certificate IV in Library & Information Services • Code of Conduct & Dignity & Respect • Bushfire Awareness Training • Readytech Innovate (technology) Conference • Project Management Integration into Records and Information Management Training • PID Workshops • Landfill Operations Training • Level 2 – Conduct Operational Inspection of Park Facilities • Working Near Overhead Powerlines • Local Government Roles and Responsibilities in Public Works • Traineeship – Certificate III in Water Industry Operations ongoing • Forklift Training (LF) • Dogman (DG) • C6 Crane Licence - operate a slewing mobile crane with a maximum rated capacity of up to 60 tonnes • Statement of Attainment for a unit like RIIMPO320F Conduct Civil Construction Excavator Operations. The Office of Local Government, as advertised, is providing \$252.2 million over 6 years to directly support and assist local Councils to develop sustainable workforces through their 'Apprentice and Traineeship Program'. The NSW Government's Guidelines was released on the 24 October 2024. Two traineeship role submissions were placed in round one of the funding, and 6 role apprenticeship submissions were placed in round 3 meeting the specific guideline criteria.
5.1.1.7 Develop, manage and deliver Employer of choice recruitment and retention services.	Manager Workforce, Safety, Risk & Records	Recruitment and retention strategies were made to address the challenges facing recruitment for technical skilled positions in Council, which was impeding talent acquisition. Housing/accommodation in Tenterfield also provided a barrier for recruitment. Some of these strategies consisted of additional networking and advertising resources, additional benefits of a short-term rental subsidy, and relocation expenses. Recruitment that occurred during this reporting period: • Services Operator (Northern)

PROGRESS ON THE TSC DELIVERY PROGRAM 2024-2025

		• Director of Corporate Services • Manager Asset & Program Planning (McArthur x2 recruitment rounds) • Manager Asset & Program Planning (Scout Talent- readvertised) • Librarian • Team Leader (Grader) (Tenterfield) • Plant Operator (Water Cart) x2 (Tenterfield & Northern) • Plant Operator (Water Cart) (Tenterfield) (readvertised) • Executive Assistant & Media • Fleet Coordinator • Fleet Coordinator (readvertised) • Plant Mechanic • Plant Mechanic (readvertised) • Trainee: Services Operator x2 (Tenterfield) • Trainee: Services Operator (Tenterfield) (readvertised 1 position) • Manager Finance & Technology • Administration Officer (Fleet, Works, Water & Waste) • Casual Waste Disposal Officer • Casual Transfer Station Operators (Drake, Liston, Legume, Urbenville, Torrington) Engagement with staff regarding phased retirement plans, ensuring the 'Award' instrument and areas of the workforce, incumbent needs and requirements are being answered. The phased retirement option not only assists the incumbent but also assists the organisation in retention strategies and retaining the incumbent's knowledge, skills and expertise until their retirement, without the risk of losing a significant amount of knowledge and expertise.
5.1.1.8 Manage and report on Council's Enterprise Risk Management Framework and Risk Register.	Manager Workforce, Safety, Risk & Records	Adoption of Council's Risk Management Framework occurred in March 2025. Risk Management Framework Workshops were delivered to staff and the Leadership Executive Team with discussions on implementation and continuous improvement strategies. Council's Risk Register is being reviewed. Further development and changes will be made in 2025 following consultation with various staff and the Leadership Executive Team over the coming months.

PROGRESS ON THE TSC DELIVERY PROGRAM 2024-2025

		Business Continuity Planning Workshop was held in February, conducted by StateWide Mutual. Council's Business Continuity Plan has been updated following the workshop and presented to the Leadership Executive Team. Attendance at Council's Audit and Risk Committee meetings. Public Liability Claims continue to be managed in conjunction with Statewide Mutual. Attendance at the Northern Inland Risk Management Group meetings.
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6. EMERGENCY SERVICES

Delivery Program:

3.1.6

We are prepared, resourced and educated as a community to deal with natural disasters such as bushfires, storm and flood events.

Action	Responsibility	Progress Comment
3.1.6.1 Develop, manage and deliver Emergency Management functions and facilities.	Manager Workforce, Safety, Risk & Records	During this reporting period the following were attended or undertaken: Local Emergency Management Committee (LEMC) meetings attended by Local Emergency Management Officers and emergency services personnel. RFS Service Levy Agreement (SLA) meetings. Scheduled work was undertaken to maintain emergency services assets/buildings. Rural Fire Service, RFFF Form - request for reimbursements have been completed for various works. Information was sought for outstanding Section 44 reimbursement from the Rural Fire Service which was reimbursed to Council. Manager Workforce, Safety, Risk & Records, along with the Management Accountant worked with the NSW Reconstruction Authority to finalise the reimbursement claims owed to Council following the Community Recovery Officer (CRO) Program. Council LEMO's provided information from the NSW State Emergency Services (SES) operations in late February 2025 regarding weather updates.

7. FINANCE & TECHNOLOGY

Delivery Program:

5.1.2

Ensure Council operates in an effective and financially sustainable manner to deliver affordable services.

Action	Responsibility	Progress Comment
5.1.2.1 Manage and deliver finance services.	Manager Finance & Technology	Council maintains its conservative approach to financial planning. During 2024-25 the Council has increased its positive unrestricted cash as part of the fiscal repair strategy. Council has taken steps to strengthen financial management by securing higher levels of grant funding and advance payments to assist with delivering capital and operational projects where costs to deliver services to the community continue to rise, particularly in construction and utilities. During the financial year 2024/2025 Council has increased investments resulting in higher interest income. Council reduced overall debt by \$734,202 in the financial year 2024/2025, including regular loan repayments, the Main Street Upgrade loan was paid out in full in March 2025 and two (2) loans, for the Sewerage Treatment Plant and the Urbenville Water Treatment Plant were refinanced in June 2025 which will result in interest savings of \$923,208 over 8 years. An internal audit was conducted May 2025 identifying areas of risk across Council. Council will continue to work on closing gaps to mitigate risk in areas of Finance, including review and update of policies, procedures and improving checks and balances in financial systems and records, procurement and contract management.
5.1.2.2 Manage and report on Council's Long-Term Financial Plan and facilitate and support internal and external audits.	Manager Finance & Technology	Council is continually working towards a Fiscal Repair Strategy and an updated Roads Asset Management Plan the decisions Council makes will be reflected in the LTFP. The LTFP also incorporates realistic inflation figures and the impact of inflation to council budget. The preliminary finding of the revaluation of infrastructure assets has been considered with realistic depreciation rates and asset useful life.

PROGRESS ON THE TSC DELIVERY PROGRAM – ANNUAL REPORT 2024-2025

		Due to limited resourcing Council has lifted the moratorium on new recruitment to ease the resourcing and capacity challenges within the organisation. Increased budgets for recruitment have been carefully considered and include remuneration initiatives to encourage recruitment to the area and to Council. ARIC continues to provide support and guidance to TSC for finance and compliance, leading to improvements in strategy and application. Audit of Annual Financial Statements – Council has completed the audit of its financial statements and received an unqualified opinion from Auditors.
5.1.2.3 Manage investments – Plan develop and manage Council’s investment portfolio.	Manager Finance & Technology	Investments are managed within Council’s Investment Policy guidelines. Investments are reported to Council every month as part of the Finance and Accounts report. Council staff aim to invest more liquid funds for short-term periods to gain maximum investment return without compromising working capital. Total Investment Balance as at 30 June 2025 was \$15.0 Million.
Delivery Program: 5.1.4 Deliver continuous improvements in Council’s business, processes and systems.		
Action	Responsibility	Progress Comment
5.1.4.1 Develop, manage and deliver Council’s Technology Strategic Plan.	Manager Finance & Technology	Council continues to focus on Technology strategy by incorporating initiatives into Council’s overarching Strategic Plan, Business Continuity Plan (BCP) and Disaster Recovery Plan (DRP) across the whole council environment. Council IT staff are currently at planning stage with its ERP System provider – IT Vision to move towards a cloud-based solution. The purpose of this transition is to release pressure from Council’s server which is approaching its end of useful life and presents a high risk to Council IT infrastructure and business continuance if encountered by hardware issues.

		There were no significant IT related issues, breach of data or privacy reported in 2024-2025. Ongoing efforts and planning to strengthen Council’s position in preventing cyber security threats and incidents, including ongoing system health monitoring, IT solutions vendor risk assessments and Cyber security training for Councillors and staff. In 2025-26 we will continue to work towards reaching maturity level one within the Essential Eight Framework. The Essential Eight Framework is the Australian Cyber Security Centre’s baseline framework, which is designed to increase an organisation’s resilience against common cyber threats. This will be a significant milestone for Council to ensure the protection of data.
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8. CORPORATE & GOVERNANCE

Delivery Program:

1.1.3

Provide opportunities for residents to enjoy access to arts, festivals, sporting activities, recreation, community and cultural activities.

Action	Responsibility	Progress Comment
1.1.3.3 Manage all corporate art, artefacts, honour boards and memorabilia (including audit and security).	Manager Workforce, Safety, Risk & Records	Over the 2024-2025 period the Museum Advisor met with all the Museum committees within the area and was kept up to date with the new School of Arts Tenterfield Incorporated negotiations in regard to agreements with Council. National Trust staff visited the museum to do an assessment of the collection and assess the cleaning requirements. They were happy with the condition of the collection and were able to do some spot cleaning where necessary.

Delivery Program:

5.1.1

Ensure the performance of Council as an organisation complies with all statutory guidelines, supported by effective corporate management, sound integrated planning and open, transparent and informed decision making.

Action	Responsibility	Progress Comment
5.1.1.1 Develop, manage and deliver Customer Services, in accordance with the Customer Service Charter.	Manager Finance & Technology	While the focus was on maintaining good customer service, the delivery of timely customer service was impeded during the year by staff shortages across the whole of Council.
5.1.1.2 Develop, manage and deliver Governance Services, in accordance with OLG Compliance	Director Corporate Services	A new suite of IP&R documents was prepared following community consultation and engagement following the Council Elections in 2024. The Operational Plan/Delivery Program, Revenue Policy, Fees and Charges and Long-Term Financial Plan were adopted at the 23 June 2025 Council Meeting.

PROGRESS ON THE TSC DELIVERY PROGRAM 2024-2025

Guide, IP&R Framework and Reporting including the Monthly Operational Report, GIPA and PIDS and facilitate and support the ARIC.		The Audit, Risk and Improvement Committee met 4 times during the year with minutes adopted at Council Meetings. The Monthly Operational Report was tabled at each Council Meeting for information only. A new Policy Register, Policy template and procedure was drawn up during the year, with a priority to update old and outdated Policies. A significant number of the Civic, Corporate, Finance, IT, Governance and Planning policies have now been updated and adopted by Council. There were 19 Government Information Public Access requests in the 2024-2025 financial year. The annual GIPA report was submitted on 4 November 2025. No Public Interest Disclosures were reported for the 2024-2025 financial year.
5.1.1.3 Develop, manage and deliver Records Management Services, in accordance with legislation.	Manager Workforce, Safety, Risk & Records	Records staff deliver compliant records management in line with legislative requirements. Council's digitisation program continues with scanning of the Planning Department's Records, historical maps, plans and legal documents. Other areas of records compliance are: • Registration of Council emails and distribution to Council officer's • Records compliance reporting • Records security profiling • Historical Registers and Records have been identified for transfer to State Records Repository in Armidale and added to the Records Transfer Plan. There is no facility in Council to store these records permanently. Over the 2024-2025 reporting period, Council's Inbox has seen an increase in email traffic, reporting high levels in the beginning of a week. Monday's activities seem to be the highest due to the weekend's worth of traffic to be processed, which also includes the processing of Monday's records.

Delivery Program:

5.2.1

Services to our community are provided in an equitable, safe, professional, friendly and timely manner consistent with our corporate values.

PROGRESS ON THE TSC DELIVERY PROGRAM 2024-2025

Action	Responsibility	Progress Comment
5.2.1.1 Deliver independent bi-annual Customer Satisfaction Survey.	Director Corporate Services	A survey was completed as part of the Community Strategic Engagement for the Community Strategic Plan and Integrated Planning and Reporting Framework.

9. ENVIRONMENTAL MANAGEMENT

Delivery Program:

3.1.2

Our community is educated, encouraged and supported to implement sustainable strategies for the management and protection of our natural resources.

Action	Responsibility	Progress Comment
3.1.2.1 Enforce Companion Animals, Illegal Dumping and Parking Control regulations.	Manager Parks, Gardens & Open Spaces	During the period July 2024 – June 2025, 42 dogs and 38 cats were impounded. Of those, 17 dogs and 5 cats were returned to their owners, 15 dogs and 1 cat were released to rescue organisations 10 dogs and 32 cats were euthanized (feral/aggressive). Tenterfield Shire Council in conjunction with Tenterfield Veterinary Clinic and Tenterfield Mobile Vets offered the Tenterfield Shire Community discounted desexing for both cats and dogs for the month of May 2025 in total 21 dogs and 9 cats were desexed. Several dog complaints have been received in relation to straying and barking dogs, warning letters issued to owners of barking dogs and noise monitoring sheets sent to complainants. Council notifies the OLG within 72 hours where possible when Council officers have investigated complaints of dog attacks. A total of 4 dog attacks either on a person and/or animal were reported to the OLG for 2024/25. 3 Nuisance dog orders were issued. 1 Notice of intention to declare a dog to be menacing issued, order was cancelled due to dog being euthanized by owners. Several abandoned vehicles reports were received by members of the public, Council have impounded these vehicles. There have been numerous reports of illegal dumping's throughout the shire in which Council cleans up in a timely manner.

PROGRESS ON THE TSC DELIVERY PROGRAM 2024-2025

		Several infringements have been issued for: • Stopping in Taxi zone • Parking continuously for longer than indicated • Stop on path/strip in built up area • Disobeying no stopping sign • Stop on/across driveway • Stop in disabled park area without current permit displayed • Fail to prevent dog escaping • Companion animal not lifetime registered • Not identify companion animal (microchip) • Development without development consent Patrols are conducted on a daily basis in and around the Tenterfield Shire for illegal dumping, abandoned vehicles and roaming animals/stock.
3.1.2.2 Manage and deliver the Weeds Management Program, Council's Weeds Action Plan and regional weeds management plans.	Manager Parks, Gardens & Open Spaces	The weed program is designed to focus on implementing the prevention, eradication, and containment priorities described in the State Strategic Weed Plans, Northern Tablelands Strategic Weed Management Plan and Northern Tablelands Inspection Plans. The objective of the program is to prevent the establishment of new high risk (state and regional priority) weeds, eliminate or prevent the spread of state and regional priority weeds. This is achieved through private property, high risk sites, high risk pathway and high-risk waterway inspections throughout the Tenterfield Shire and to undertake activities to meet the objectives that directly link to landholder or general community engagement and participation in weed biosecurity. High Risk Pathways inspected = 1472km. Quarterly inspections of High-Risk Pathways across the Tenterfield LGA were carried out for the early detection of State and Regional Priority weed species. This activity was successful through the early detection of Tropical Soda Apple, Gorse and Cape Broom on the Mt Lindesay Highway, Tropical Soda Apple on the Bruxner Highway and Serrated Tussock on the New England Highway and the Bruxner Way. Fortnightly inspections and treatments for Black Knapweed were undertaken on Aldershot and Bellevue roads, which have seen a reduction in plant numbers along the roadside. The risk will always be there for new incursions of state weeds and regional priority weeds to the LGA via the movement of livestock, roadworks machinery, fodder and travellers from different areas across the country.

	High Risk Waterways Inspected = 90km. High risk waterway inspections were conducted throughout the Tenterfield Shire LGA on the main waterways for State and Regional priority weed species. Inspections were carried out using a drone, kayaks and on foot. The Dumaresq River was kayaked from where it begins in the Tenterfield Shire to the border with the Inverell Shire Council. No new incursions of Water Hyacinth or other water weeds were found in the Dumaresq River. Tropical Soda Apple continues to be found in small numbers along Tooloom Creek in the Urbenville area and a new incursion of Tropical Soda Apple was found along the Clarence River in the Tabulam area. High Risk Sites Inspected = 254. Regular inspection programs were implemented for high-risk sites to ensure that any new infestations of state or regional priority weeds were detected and treated early, and existing sites with state or regional priority weeds were being maintained to the appropriate standard. Successes for the program included the early detection of Tropical Soda Apple in the Tabulam area. The early detection prompted the inspections of properties further afield, away from the original site. This led to the detection of Tropical Soda Apple on a further 3 properties. No new incursions of state or regional priority weeds were found at Nurseries, Markets, Rural Outlets, Landfill sites, Truck Stops, Border Crossings, Dams, Wetlands, Saleyard, Show Grounds, or Camp draft Grounds. Private Properties Inspected = 56. Private property inspections were carried out in the Tenterfield Shire LGA on properties in high-risk areas as outlined in the Regional Inspection Plan 2024-2027 for State, Regional Priority Weeds species and any new incursions. These areas of the LGA included the Dumaresq Valley to the west, the Deepwater and Bolivia area to the south, the Tabulam area to the east and the Urbenville, Woodenbong and Legume areas to the North. Inspections were also carried out in other areas of the LGA at a Land Manager's request. The major challenge for this activity was the wet weather throughout the LGA, which made it difficult to access areas at times during the year. Black Knapweed Inspections and control program - Inspections and treatment were conducted on a fortnightly basis at the core infestation on the Aldershot property (IP2), along Bellevue Road (IP1) and Aldershot Road (IP3). Plants continue to be found on IP1 and IP2, but there is a significant reduction in plant numbers. There were no Black Knapweed plants found on IP3 during inspections undertaken in 2024/2025. Monthly inspections on IP4, IP5, IP6, IP7 and IP8 found no Black knapweed during inspections undertaken during 2024/2025 on these sites. Scent detection dogs were used to assist with detection of plants from October through to May.
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		Tropical Soda Apple = Surveillance is implemented for Tropical Soda Apple to ensure existing sites are being managed to the appropriate standards; any new incursions that are found in Tenterfield Shire LGA are immediately controlled. Control plans are put in place with the input of landholders, follow up inspections are carried out throughout the year to ensure landholders are complying with the control order. Inspections of high-risk areas found 5 new incursions of Tropical Soda Apple on private property, and 3 during high-risk pathway inspections of roadsides and truck stops. The main challenge for this activity was the wet weather. This made access difficult and provided optimum growing conditions. Grants/funding = A \$25,000 grant was received for Tropical Soda Apple surveillance and control through the New Weed Incursion funding program for the 2024/25 financial year. This was used to assist landholders with control and surveillance of high-risk areas. A \$20,000 grant was received for Water Hyacinth surveillance and control through the New Weed Incursion funding program for the 2025/26 financial year. This grant is still ongoing and is primarily used for the surveillance and control if found along the Dumaresq River and properties in the Legume and Tabulam area. A \$14,000 funding agreement with Local Land Services was acquired to assist landholders to control Serrated Tussock in the Deepwater and Bolivia areas, this was used for control primarily with in-kind commitments from affected landholders for the 2025 financial year. Extension activities and awareness = The extension and awareness program consisted of attending the Tenterfield show for 2 days with the weed information stand, LLS field days, attending and assisting granite Borders Landcare with field days and information sessions. Replaced the worn Tropical Soda Apple signs and bi-monthly weed awareness articles were published in the Tenterfield local News. The weed officer also attended a Parthenium Weed rapid response at Croppa Creek in August and a Hudson Pear rapid response in Inverell in September. Weed Control = Currently Tenterfield Shire LGA has 7 species that are of concern and that are targeted for Control. Gorse (Eradication), Cape Broom (Eradication), Sticky Nightshade (Eradication), Serrated Tussock (Containment), Green Cestrum (Containment), Honey Locust (Containment), Silverleaf Nightshade (Containment). Widespread / asset protection weeds that were targeted are Blackberry, Privet, St John's Wort, Lantana, Giant Parramatta Grass, Giant Rats Tail Grass, Chilean Needle Grass, Tree of Heaven, Groundsel Bush, and Mother of Millions throughout the Tenterfield LGA on roadsides and State and Local Government lands.
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PROGRESS ON THE TSC DELIVERY PROGRAM 2024-2025

3.1.2.3 Notices and Orders to be issued or served where necessary as per the Local Government Act, EPA Act and POEO Act and Associated Regulations.	Manager Parks, Gardens & Open Spaces	3 Nuisance dog orders were issued. 1 Notice of intention to declare a dog to be menacing dog issued, order was cancelled due to dog being euthanized by owners.
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10. LIVESTOCK SALEYARD

Delivery Program:

2.1.2

Manage Council's Livestock Saleyards in a commercial manner.

Action	Responsibility	Progress Comment 2024-2025												
2.1.2.1 Manage and deliver commercial Saleyard Services, including improving hard standing surface at double height ramp.	Manager Parks, Gardens & Open Spaces	With the cattle throughput increasing each year, Council is always looking at ways to improve or replace equipment within the facility. The replacement of the fixed cattle scanners Located at the scales is planned for November 2025. Hard standing surfaces is completed. Sales 2024/2025 <table> <tr> <td>Feature Sale:</td><td>6,936 Head</td><td>\$7,425,910.33</td></tr> <tr> <td>Prime Sale:</td><td>8,960 Head</td><td>\$10,511,514.62</td></tr> <tr> <td>Private Weighing</td><td>1,488 Head</td><td>\$1,389,933.11</td></tr> <tr> <td>Total</td><td>17,384 Head</td><td>\$19,327,358.06</td></tr> </table>	Feature Sale:	6,936 Head	\$7,425,910.33	Prime Sale:	8,960 Head	\$10,511,514.62	Private Weighing	1,488 Head	\$1,389,933.11	Total	17,384 Head	\$19,327,358.06
Feature Sale:	6,936 Head	\$7,425,910.33												
Prime Sale:	8,960 Head	\$10,511,514.62												
Private Weighing	1,488 Head	\$1,389,933.11												
Total	17,384 Head	\$19,327,358.06												

11. PLANNING & REGULATION

Delivery Program:

3.1.1

Town and Village planning supports and enhances local place making principles to deliver sustainable land use management practices for our natural environment.

Action	Responsibility	Progress Comment
3.1.1.1 Monitor and deliver the Tenterfield Local Environmental Plan 2013 and Development Control Plan 2014 (as amended).	Manager Planning & Regulation	Provisions of both plans are delivered consistently through the assessment and determination of Development Applications.
3.1.1.2 Manage and deliver heritage advisory services.	Manager Planning & Regulation	During 2024-25 the heritage advisory service supported and encouraged a range of conservation works for heritage listed and other historic properties within Tenterfield Shire, input to works for local heritage grants including a new Historic Town Walk and Drive Brochure, and a Cemetery Brochure, as well as ongoing heritage advice for Minor Works, conservation works, Pre Development Applications and formal applications. Heritage Advisory Work in 2024-25 included the following: • 23 site visits, including meetings with owners and prospective purchasers in relation to historic properties. • 5 pre-Development Application advices. • 5 Development Application advices. • 16 Conservation advice on appropriate materials and/or approaches to heritage management. • Historical research to assist with conservation proposals and development assessment. • Assistance and support to owners with grant applications under the Local Heritage Places Grants and preparation of heritage colour schemes. • Input with Council's asset management on works within the Conservation Area.

PROGRESS ON THE TSC DELIVERY PROGRAM 2024-2025

3.1.1.3 Manage and deliver development, building and construction regulatory services.	Manager Planning & Regulation	A total of 151 Development Applications and Modifications were received for the 24/25 FY and 129 approved in the same time period. Associated construction certificates, 64 on-site sewage management applications and inspections for all construction works undertaken.
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12. BUILDINGS & AMENITIES

Delivery Program:

1.2.1

Provide safe and accessible public spaces and places that are well maintained, clean and fun.

Action	Responsibility	Progress Comment
1.2.1.4 Develop and deliver the Property Management Strategy.	Buildings & Amenities Coordinator	• Minor repairs on numerous Council properties • Building Condition Assessment on all 235 buildings • State of the Shire report was completed for Property and Building • Asset Impairment Review was completed for Council Buildings to form part of the end of year Audit requirements to report any significant damage to the assets • Carpet and chair cleaning in Council Offices • Automatic doors services in Admin building, Depot and Library Leased or Managed Properties • Fire System was replaced at the Urbenville Medical Centre • Urbenville Medical Center investigations into flooding and garden maintenance • Installation of a sump at Urbenville Medical Centre • Installation of a new Gas Hot Water System at Urbenville Medical Centre • Flooring and repairs to the Welburn Lane house was completed • Container Café arrangements for subleasing was approved • Visitor Information Centre was cleared out, broken windows, air conditioner not working, plumbing issues and electrical repaired repairs to the building and the lease signed for Salvation Army • Electrical audit was completed for 157 Rouse Street Tenterfield • Rental inspection, cleaning and repairs completed to 29 High Street ready to be leased out to new Director of Corporate Services. • Temporary Fence installed at 29 High Street, Tenterfield • Compliance checks completed on all Council Buildings • Removed an excess amount of furniture from Band Hall and sold at auction • NRMA Charge Station lease signed for extra charge stations

		• Privacy screens installed to meeting rooms and GM & Director Offices at the Administration Building • Repairs to Transport NSW building and sheds • Repairs to Tenterfield Childcare Centre to include repair and paint to windowsills, cot room wall, 2 timber boards on record house that shares the boundary, render patch of building, and existing fascia board and replace section of gutter. • Sewer issues repaired to Ten FM building 142 Manners Street, Tenterfield • Container Café repairs to door and aircon unit after being broken into School of Arts Building • School of Arts Curtains cleaned and treated with Fire Retardant • School of Arts lights were repaired • Hand Dryers in the Library and Disabled Toilets and the School of Arts were replaced • Air conditioning systems were repaired at the Library, Museum and Council Admin building • Fencing was completed for the digital tower access road at Mt McKenzie • Peter Allen memorabilia installed at the Library in the Woolnough wing • Repairs to leaking roof at School of Arts female toilets • Cold Room Repairs, paver leveling and securing at the Café of the School of Arts Emergency Service Buildings • Liston RFS Shed roof was repaired and the water damage to the walls and ceiling was replaced • Urbenville SES Shed insurance work was completed with painting, new floor coverings and repairs to wall • Gutters cleaned out and trees trimmed around the Urbenville SES & RFS Buildings • Urbenville SES access doors have been repaired and strengthened to avoid forced entry • Repairs to the Tenterfield RFS Shed roof Community Halls & Parks • Investigations were conducted to repair water damage and bat removal from Liston Hall still ongoing • Purchase of a new stage for Memorial Hall and sold the existing one • Repairs to the Memorial Hall downpipes and stormwater pipe was completed
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PROGRESS ON THE TSC DELIVERY PROGRAM 2024-2025

		• Solar Panel system and batteries installed at Memorial Hall • Sink hole was filled in and covered on the western side of Memorial Hall • Repairs to leaking room at Memorial Hall & RSL Pavilion • Battery change installed at Memorial Hall for the Solar System Batteries • Repairs to Memorial Hall Front doors and painted • Repairs to the Lime Mortar to the Memorial Hall Heritage Brick fencing • Drake Public Toilets septic system had new pits installed • Public Toilet signs made and installed for Jennings Park • NO camping signs installed and new park signage with no camping installed in 3 locations • Break and enter repairs completed to Band Hall • Repairs to Rotary and Jubilee Park toilets after vandalism • Repairs to Jubilee Park Male Toilets Privacy wall completed • Emergency exit signs, lighting upgrade and generator installation at Mingoola Hall (Hall committee received funding for work) • Repairs to Urbenville Public Toilets after numerous counts of vandalism
1.2.1.5 Manage and update Land and Property Register.	Buildings & Amenities Coordinator	• Land & Property Register updated as needed • Details supplied to auditors regarding Crown Land that is managed or devolved to Tenterfield Shire Council • Meeting held with Crown Lands - Plans of Management (PoMs) are to be completed, endorsed by Council, exhibited, and approved by the Crown – extension of time granted. Draft plans were to Council late 2024. Property specialist position vacant • Bolivia Communication Tower agreement between Council and C & P McCowen
1.2.1.6 Develop and deliver the Buildings and Amenities Asset Management Plan.	Buildings & Amenities Coordinator	• Tenterfield Total Care draft lease for 136-138 Manners Street, Tenterfield was reviewed and waiting for subdivision and ownership details to be completed before finalising • Invoicing details sorted for Leased properties owned by Tenterfield Shire Council <u>GRANT FUNDING COMPLETED</u> National Bushfire Funding • Advertising Campaign Expansion & Brochure Production included: Purchase of images, brochures and advertising

PROGRESS ON THE TSC DELIVERY PROGRAM 2024-2025

		Stronger Country Communities Programs – • Memorial Hall Floor Refurbishment and Line Marking of the Basketball Court to include: Sanding and relining the courts, installation of curtains over the retractable seating and removable stage and ramp • Upgrades to the Drake Hall to include: Improvements to the timber floor, replacement of existing roof & gutters, and replacement of the damaged fascia, and painting of the Drake Hall Black Summer Funding – • Installation of ceiling fans and emergency lighting at the Memorial Hall to include: ○ Installation of emergency lighting, 2 large ceiling fans, and received a variation to install Solar System and batteries with remainder of funds
1.2.1.7 Manage Crown Lands and prepare designated Native Title Advice.	Buildings & Amenities Coordinator	57 Aboriginal Land Claims received in 2024-25 with 26 still to be investigated or outstanding.

13. PARKS, GARDENS & OPEN SPACE

Delivery Program:

1.2.1

Provide safe and accessible public spaces and places that are well maintained, clean and fun.

Action	Responsibility	Progress Comment
1.2.1.1 Implement and deliver maintenance programs for Parks, Gardens and Open Spaces.	Manager Open Space, Regulatory & Utilities	Parks and Garden staff are always kept busy with routine maintenance of all park equipment and facilities. Beautification programs include the new planting of the Rouse Street garden beds. With minimal staff at present, it is becoming harder to achieve positive outcomes. • Daily duties include public toilet cleaning, park/street bins, BBQ cleaning, playground inspecting • Mowing of parks and road verges • Procurement underway for the replacement of the 2 Toro Mowers • Brush cutting • Spraying of town streets and footpaths • Pruning trees in Rouse Street • Cleaning of all the picnic tables within the parks • Public toilet repairs when required Including graffiti removal • Cemetery maintenance and mowing • Further removal of Privet from along the Tenterfield Creek • Garden maintenance, repairs, planting and fertilizing flowers • Email sent to Essential Energy regarding replanting Pin oaks under power lines awaiting response. Once the response is received, the Tree Management Plan will be reviewed and prepared for presentation to Council. • Assist in event coordination setup • Maintenance within the Youth Precinct on riding tracks • Jennings Park, regular inspections for compliance with no camping • Concerns in relation to the mowing, toilet cleaning and general maintenance around Urbenville • Assisted with the reopening of the Tenterfield Pool season.

PROGRESS ON THE TSC DELIVERY PROGRAM 2024-2025

1.2.1.2 Work with the Tenterfield Shire Village Progress Associations and the Parks, Gardens and Open Space Committee to support individual town and village themes.	Manager Open Space, Regulatory & Utilities	Council provides mowers, brush cutters, hand tools and other associated equipment to assist volunteers within the villages. Volunteers play a major role and are a contributing factor in all village's beautification. Parks and Garden Committee is currently not meeting.
1.2.1.3 Implement the tree management plan.	Manager Open Space, Regulatory & Utilities	Many submissions were received when the Tree Management Plan was put on public exhibition. A lot of the feedback received was not relevant to what Council was asking. Email sent to Origin Energy in relation to the possibility of replanting Pin Oaks under power lines, awaiting a reply.

14. SWIMMING COMPLEX

Delivery Program:

1.2.2

Provide a choice of sporting facilities that cater for the diverse needs of the community.

Action	Responsibility	Progress Comment																	
1.2.2.1 Manage the Tenterfield War Memorial Baths (TWMB) Management Plan and contribute to service delivery.	Buildings & Amenities Coordinator	- Asset Impairment Review was completed in July for Swimming Pool to form part of the end of year audit requirements to report any significant damage to the assets - Toddler Pool Shade Cover was repaired and installed - Pailintest was recalibrated for the new pool season - New pool vacuum cleaner was purchased saving the water not being drained for cleaning for new season - Parks and Garden staff, and pool contractors prepared the grounds and buildings for the opening of the pool season - Repairs to electrical and plumbing completed Programs held at the Tenterfield War Memorial Baths - Learn to Swim, Squad programs, & Intensive Holiday programs - Birthday Parties, Christmas Parties, Breakfast Club - Gym Sessions & Swim Club and Swim Club Championship - Youth Programs & Rewards Days for schools - Weekly sports and Bronze Medallion Classes - Swimming Carnivals for shire schools - Community Relay events “The Mercantile” <u>Pool Closures due to imminent weather or safety concerns</u> 2024 <table><tr><td>26 Oct</td><td>10 Nov</td><td>20 Nov</td><td>22 Nov</td><td>30 Nov</td><td>17 Dec</td><td>18 Dec</td></tr></table> 2025 <table><tr><td>7 Jan</td><td>13 Jan</td><td>14 Jan</td><td>16 Jan</td><td>19 Jan</td><td>22 Jan</td><td>23 Jan</td><td>24 Jan</td><td>26 Jan</td><td>28 Jan</td></tr></table> 29 Jan 13 Feb 2 days over march due to Cyclone Alfred	26 Oct	10 Nov	20 Nov	22 Nov	30 Nov	17 Dec	18 Dec	7 Jan	13 Jan	14 Jan	16 Jan	19 Jan	22 Jan	23 Jan	24 Jan	26 Jan	28 Jan
26 Oct	10 Nov	20 Nov	22 Nov	30 Nov	17 Dec	18 Dec													
7 Jan	13 Jan	14 Jan	16 Jan	19 Jan	22 Jan	23 Jan	24 Jan	26 Jan	28 Jan										

PROGRESS ON THE TSC DELIVERY PROGRAM 2024-2025

With the reduced fees for entry the Tenterfield War Memorial Baths have seen the highest full season passes for both family and singles over the 7 seasons. It is hard to compare the total attendances for the 24/25 season as there has been a number of unfavourable weather patterns that had seen the pool closed. Comments received by patrons with the fees being reduced were all positive and need to look at how we can increase the attendances for the 25/26 season through events, fun days, learn to swim classes, sporting events etc.

Season Pass Purchases for the 24/25 season.

	24/25	23/24	22/23	21/22	20/21	19/20	18/19
Full Season Family	42	30	26	27	26	49	39
Half Season Family	10	15	12	5	9	9	13
Full Season Single	31	29	16	14	17	25	10
Half Season Single	6	29	18	3	9	7	13
Total	89	103	72	49	61	90	75

Total Attendances for the 24/25 season

	October	November	December	January	February	March	YTD
2018/19	1,037	2,372	2,972	4,196	2,904	1,275	14,756
2019/20	732	3,984	1,318	5,006	2,560	930	14,530
2020/21	1,459	4,144	2,568	4,383	2,759	1,064	16,377
2021/22	1,684	1,456	2,673	3,291	2,523	1,779	13,406
2022/23	1,573	2,770	2,693	3,366	3,577	2,171	16,150
2023/24	2,007	2,916	3,916	3,493	3,819	2,248	18,399
2024/25	1,927	2,644	4,011	3,523	3,054	1,382	16,541

15. ASSET MANAGEMENT & RESOURCING

Delivery Program:

5.1.3

Management of Council's assets will be long term and focused on meeting the needs of the community now, and into the future.

Action	Responsibility	Progress Comment
5.1.3.1 Develop and implement the Asset Management Strategy and associated systems.	Manager Works	Sealed Pavement assessment data completed and compiled. Bridge inspection regime completed for 'at risk' bridges. Transport Asset Management Plan review underway.
5.1.3.2 Deliver and manage the Pedestrian Access and Mobility Plan (incorporating the Disability Action Plan) and Bike Plan.	Manager Works	PAMP is due for review.
5.1.3.3 Infrastructure and assets inspections.	Manager Works	Routine asset inspections are impacted by the vacancy of the Asset Inspector (AI) position. Council is conducting limited/reactive inspections as required.
5.1.3.4 Review and update Council's Risk Register and Intervention programs on an ongoing basis in accordance with inspection schedules.	Manager Works	Risk Register is updated noting that a key risk, resourcing of technical support and supervision of major construction works. Council has appointed a project manager, project engineer, project officer and a surveillance officer to manage certain grant funded projects.

16. COMMERCIAL WORKS

Delivery Program:

5.1.3

Management of Council's assets will be long term and focused on meeting the needs of the community now, and into the future.

Action	Responsibility	Progress Comment
5.1.3.7 Undertake commercial works in a financially responsible manner, within the limitations of Council's resource pool according to Fees and Charges rates.	Manager Works	Council continues to undertake commercial works in a financially responsible manner, within the limitations of Council's resource pool. Most private works include sealing driveways while adhering to Council's adopted fees and charges rates.

17. STORMWATER DRAINAGE

Delivery Program:

4.1.2

Deliver an adequate storm water and drainage, infrastructure is provided, maintained and renewed.

Action	Responsibility	Progress Comment
4.1.2.1 Implement the Stormwater Asset Management Plan.	Manager Asset & Program Planning	Further detail and planning required for stormwater infrastructure - awaiting resource allocation.

18. TRANSPORT NETWORK

Delivery Program:

4.1.1

Deliver a well-designed, safe road network, including carparking, footpaths and cycleways, that is suitable for all users now and take into consideration future network demand.

Action	Responsibility	Progress Comment
4.1.1.1 To maintain Council's Road network, including carparking, footpaths and cycleways to the standards set out in Council's Road Asset Management Plan (RAMP).	Manager Asset & Program Planning	Works programmed to include grant funded projects for transport infrastructure.
4.1.1.2 Manage and deliver maintenance services for transport infrastructure.	Manager Works	Monthly programs submitted to Council of works completed.

19. PLANT, FLEET & EQUIPMENT

Delivery Program:

5.1.3

Management of Council's assets will be long term and focused on meeting the needs of the community now, and into the future.

Action	Responsibility	Progress Comment
5.1.3.5 Implementation and delivery of the Fleet Asset Management Plan and the Plant Replacement Program.	Manager Asset & Program Planning	Plant Replacement program under review.
5.1.3.6 Develop and implement the Depot Master Plan.	Manager Asset & Program Planning	Depot Master Plan is ongoing.

20. WASTE MANAGEMENT

Delivery Program:

3.1.4

Deliver an affordable waste management solution for the community to best manage waste and recycling opportunities.

Action	Responsibility	Progress Comment
3.1.4.1 Deliver and manage Waste and Recycling services.	Manager Water & Waste	New side loader waste collection truck purchased, which will assist in keeping the collection service on time. The replaced truck was aging and having regular breakdowns, adding to the cost of the service and also delays in collections. Fencing completed at Torrington Waste Transfer Station, including planting of bottlebrush along the inside boundary. New stormwater pond and site drainage has been completed at Boonoo Boonoo landfill. Works are ongoing for the construction of Cell 5 (awaiting liner installation) and the leachate pond. There has been delays in construction due to the wet weather experienced.

21. WATER SUPPLY

Delivery Program:

3.1.3

Deliver total water cycle management approach including water conservation and complying with relevant acts and legislation.

Action	Responsibility	Progress Comment
3.1.3.1 Implement Water Service Strategic Plan in accordance with NSW Office of Water Guidelines.	Manager Water & Waste	The upgraded Tenterfield Water Treatment Plant was completed and started producing town water. Upgrade of Shirley Park bore was completed. Highway water main replacement (Cowper Street) completed. Integrated Water Catchment Management Plan was completed, with consultation, issues paper and workshops completed.
3.1.3.2 Deliver and manage the Water and Drought Management Plans and Flood Study.	Manager Water & Waste	The Village Bores project saw the completion of Legume, Liston and Drake bores to increase water security. The Torrington bore is currently under construction. Upgrades to Urbenville water plant, including an off-line storage system and new inlet cage, were completed. Urbenville Floodplain Risk Management Study was commenced. Tenterfield's updated Floodplain Risk Management Study was commenced.

22. SEWERAGE SERVICES

Delivery Program:

3.1.5

Deliver affordable and effective wastewater management solution for the community.

Action	Responsibility	Progress Comment
3.1.5.1 Maintain and operate the sewerage network, in line with the Asset Management Strategy.	Manager Water & Waste	Sludge pond assessment for de-sludging at Urbenville Tender released for sewer relining for Tenterfield. Design finalised for the Molesworth/Miles Street pumping station. Urbenville and Tenterfield SCADA upgrades quotes received and in the process of upgrading. IWCM (part 2) underway, with asset inspections, issues paper workshop complete. Ongoing work included sewer treatment plant assessment and review. Infiltration workshop held in January for Ghost software, initially part of a trial for pump station upgrades to incorporate IOT (internet of things) devices as level sensors, pump hours and velocity meters to improve diagnostics for predictive failures, assess capacities of sewer system (essential in design) and evaluate system integrity. It's expected the system will integrate with SCADA control systems (yet to be deployed) with resource saving expected.

A2

Financial Statements 2024-2025

Tenterfield Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2025

"Quality Nature, Quality Heritage and Quality Lifestyle"



Tenterfield Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2025

"Quality Nature, Quality Heritage and Quality Lifestyle"



Tenterfield Shire Council

General Purpose Financial Statements

for the year ended 30 June 2025

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Overview

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

247 Rouse Street
Tenterfield NSW 2372

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

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

Tenterfield Shire Council

General Purpose Financial Statements

for the year ended 30 June 2025

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

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

- the *Local Government Act 1993* and the regulations made thereunder,
- the Australian Accounting Standards issued by 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 24 September 2025.



Bronwyn Petrie

Mayor

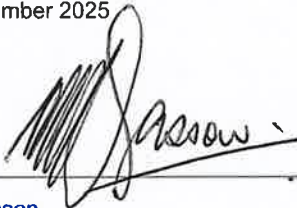
24 September 2025



Greg Sauer

Deputy Mayor

24 September 2025



Hein Basson

General Manager

24 September 2025



Jane Walton

Responsible Accounting Officer

24 September 2025

Tenterfield Shire Council

Income Statement

for the year ended 30 June 2025

Original unaudited budget 2025 \$ '000		Notes	Actual 2025 \$ '000	Actual 2024 \$ '000
	Income from continuing operations			
14,981	Rates and annual charges	B2-1	15,270	14,181
2,790	User charges and fees	B2-2	3,421	3,116
390	Other revenues	B2-3	359	826
8,973	Grants and contributions provided for operating purposes	B2-4	12,075	18,670
80	Grants and contributions provided for capital purposes	B2-4	20,987	12,516
1,085	Interest and investment income	B2-5	3,080	1,850
—	Other income	B2-6	206	155
28,299	Total income from continuing operations		55,398	51,314
	Expenses from continuing operations			
8,637	Employee benefits and on-costs	B3-1	7,862	7,396
7,586	Materials and services	B3-2	13,882	9,794
900	Borrowing costs	B3-3	990	998
2,570	Other expenses	B3-5	599	689
304	Net loss from the disposal of assets	B4-1	3,183	5,340
19,997	Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		26,516	24,217
8,302	Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		28,882	27,097
10,186	Depreciation, amortisation and impairment of non-financial assets	B3-4	9,197	8,177
(1,884)	Operating result from continuing operations		19,685	18,920
(1,884)	Net operating result for the year attributable to Council		19,685	18,920
(1,964)	Net operating result for the year before grants and contributions provided for capital purposes		(1,302)	6,404

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

Tenterfield Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2025

	Notes	2025 \$ '000	2024 \$ '000
Net operating result for the year – from Income Statement		19,685	18,920
Other comprehensive income:			
Amounts which will not be reclassified subsequent to operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	15,958	16,704
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-7	–	396
Total items which will not be reclassified subsequent to operating result		15,958	17,100
Total other comprehensive income for the year		15,958	17,100
Total comprehensive income for the year attributable to Council		35,643	36,020

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

Tenterfield Shire Council

Statement of Financial Position

as at 30 June 2025

	Notes	2025 \$ '000	2024 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	60,106	67,484
Investments	C1-2	2,000	1,000
Receivables	C1-4	3,866	3,054
Inventories	C1-5	220	119
Contract assets and contract cost assets	C1-6	4,212	2,490
Total current assets		70,404	74,147
Non-current assets			
Infrastructure, property, plant and equipment (IPPE)	C1-7	633,699	603,077
Right-of-use assets	C2-1	146	206
Total non-current assets		633,845	603,283
Total assets		704,249	677,430
LIABILITIES			
Current liabilities			
Payables	C3-1	3,281	7,505
Contract liabilities	C3-2	6,547	10,778
Lease liabilities	C2-1	41	56
Borrowings	C3-3	982	987
Employee benefit provisions	C3-4	1,584	1,236
Provisions	C3-5	2,016	1,940
Total current liabilities		14,451	22,502
Non-current liabilities			
Lease liabilities	C2-1	96	137
Borrowings	C3-3	18,412	19,141
Provisions	C3-5	825	828
Total non-current liabilities		19,333	20,106
Total liabilities		33,784	42,608
Net assets		670,465	634,822
EQUITY			
Accumulated surplus		263,066	243,381
IPPE revaluation surplus	C4-1	407,399	391,441
Council equity interest		670,465	634,822
Total equity		670,465	634,822

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

Tenterfield Shire Council

Statement of Changes in Equity

for the year ended 30 June 2025

	Notes	2025			2024		
		Accumulated surplus \$ '000	IPPE revaluation surplus \$ '000	Total equity \$ '000	Accumulated surplus \$ '000	IPPE revaluation surplus \$ '000	Total equity \$ '000
Opening balance at 1 July		243,381	391,441	634,822	224,461	374,341	598,802
Opening balance		243,381	391,441	634,822	224,461	374,341	598,802
Net operating result for the year		19,685	–	19,685	18,920	–	18,920
Net operating result for the period		19,685	–	19,685	18,920	–	18,920
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	15,958	15,958	–	16,704	16,704
– Impairment (loss) reversal relating to IPP&E	C1-7	–	–	–	–	396	396
Other comprehensive income		–	15,958	15,958	–	17,100	17,100
Total comprehensive income		19,685	15,958	35,643	18,920	17,100	36,020
Closing balance at 30 June		263,066	407,399	670,465	243,381	391,441	634,822

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

Tenterfield Shire Council

Statement of Cash Flows

for the year ended 30 June 2025

Original unaudited budget 2025 \$ '000		Notes	Actual 2025 \$ '000	Actual 2024 \$ '000
Cash flows from operating activities				
Receipts:				
14,933	Rates and annual charges		15,196	13,852
2,751	User charges and fees		3,449	2,995
1,076	Interest received		2,990	1,799
9,003	Grants and contributions		26,973	48,705
41	Bonds, deposits and retentions received		–	46
450	Other		2,496	5,029
Payments:				
(8,649)	Payments to employees		(7,502)	(7,421)
(7,013)	Payments for materials and services		(20,667)	(10,023)
(910)	Borrowing costs		(890)	(924)
(41)	Bonds, deposits and retentions refunded		(15)	–
(2,558)	Other		(634)	(1,263)
9,083	Net cash flows from operating activities	G1-1	21,396	52,795
Cash flows from investing activities				
Receipts:				
–	Redemption of term deposits		1,000	–
Payments:				
–	Acquisition of term deposits		(2,000)	(1,000)
(5,724)	Payments for IPPE		(26,984)	(18,197)
(5,724)	Net cash flows from investing activities		(27,984)	(19,197)
Cash flows from financing activities				
Payments:				
(1,054)	Repayment of borrowings		(734)	(950)
–	Principal component of lease payments		(56)	(55)
(1,054)	Net cash flows from financing activities		(790)	(1,005)
2,305	Net change in cash and cash equivalents		(7,378)	32,593
31,037	Cash and cash equivalents at beginning of year		67,484	34,891
33,342	Cash and cash equivalents at end of year	C1-1	60,106	67,484
–	plus: Investments on hand at end of year	C1-2	2,000	1,000
33,342	Total cash, cash equivalents and investments		62,106	68,484

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

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 24 September 2025. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The material accounting policy information related to these financial statements are set out below. Accounting policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (Act)* and *Local Government (General) Regulation 2021 (Regulation)*, and the Local Government Code of Accounting Practice and Financial Reporting. Council is a not for-profit entity. The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

Historical cost convention

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

Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

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

Significant judgements in applying the Council's accounting policies

- i. Impairment of receivables – refer Note C1-4.
- ii. Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and / or AASB 1058 *Income of Not-for-Profit Entities* – refer to Notes B2-2 – B2-4.
- iii. Determination of the lease term, discount rate (when not implicit in the lease) and whether an arrangement contains a lease – refer to Note C2-1.

Monies and other assets received by Council

The Consolidated Fund

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

The Consolidated Fund has been included in the financial statements of the Council.

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

- General purpose operations
- Tenterfield Water service
- Tenterfield Sewerage service
- Stormwater Management Fund
- Waste Management Fund

Due to their immaterial value and nature, the following committees, entities and operations have been excluded from consolidation:

A1-1 Basis of preparation (continued)

- Sir Henry Parkes Memorial Management Committee (Joint Committee);
- Tenterfield Saleyards Advisory Committee;
- Aboriginal Advisory Committee;
- Heritage Advisory Committee;
- ANZAC Centenary Steering Committee; and
- Disability, Inclusion and Access Advisory Committee.

The Trust Fund

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

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

Goods and Services Tax (GST)

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

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

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

Volunteer services

Council does not recognise services provided by volunteers in its income statement due to the immateriality and unjustifiable cost of trying to reliably capture and assign a value to the many services volunteers in our community provide.

New accounting standards and interpretations issued but not yet effective

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2025 reporting period. Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2024.

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

New accounting standards adopted during the year

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2025.

The following new standard is effective for the first time at 30 June 2025:

- AASB 2022-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*.

Based on analysis of existing fair value methodology, the new standard will not have significant impact on the council's reported financial position.

- AASB 2020-1 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current*
- AASB 2020-6 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date*
- AASB 2022-6 *Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants*

Based on analysis of existing loans and other financial liabilities, the new standards will not have significant impact on the council's reported financial position.

B Financial Performance

B1 Functions or activities

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

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

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000
Functions or activities										
Civic Office	9	8	363	275	(354)	(267)	9	8	523	475
Organisation and Leadership	–	–	1,191	768	(1,191)	(768)	–	–	–	–
Community Development	(15)	52	27	26	(42)	26	(15)	52	916	832
Economic Growth and Tourism	198	346	182	553	16	(207)	180	343	4,388	4,217
Theatre and Museum Complex	31	34	127	173	(96)	(139)	7	6	408	489
Finance and Technology	12,828	12,408	649	552	12,179	11,856	3,132	4,155	40,625	48,655
Corporate and Governance	10	5	661	708	(651)	(703)	–	–	370	443
Workforce Development	94	252	1,373	1,087	(1,279)	(835)	49	39	–	–
Library Services	96	93	422	494	(326)	(401)	91	91	170	41
Emergency Services	226	432	697	977	(471)	(545)	221	283	1,297	1,245
Asset Management and Resourcing	–	–	779	321	(779)	(321)	–	–	4,262	4,214
Commercial Works	439	201	165	105	274	96	–	–	–	–
Environmental Management	106	117	372	269	(266)	(152)	105	109	46	48
Planning and Regulation	820	740	469	404	351	336	455	443	1,316	1,358
Plant, Fleet and Equipment	73	39	67	236	6	(197)	–	–	5,711	6,381
Buildings and Amenities	250	768	1,111	1,166	(861)	(398)	89	520	18,944	19,069
Livestock Saleyards	172	148	194	173	(22)	(25)	–	–	2,277	2,402
Parks, Gardens and Open Space	149	332	1,175	1,101	(1,026)	(769)	–	192	14,008	13,802
Swimming Complex	25	–	275	242	(250)	(242)	–	–	1,323	1,527
Stormwater and Drainage	100	99	136	123	(36)	(24)	3	2	5,187	5,125
Transport Network	25,240	22,856	16,593	14,618	8,647	8,238	24,925	22,690	490,539	463,717
Sewerage Services	3,612	3,253	2,478	1,914	1,134	1,339	248	30	34,067	32,135
Waste Management	4,072	4,290	2,329	2,591	1,743	1,699	85	540	19,050	17,711
Water Supply	6,863	4,841	3,878	3,518	2,985	1,323	3,478	1,683	58,822	53,544
Total functions and activities	55,398	51,314	35,713	32,394	19,685	18,920	33,062	31,186	704,249	677,430

B1-2 Components of functions or activities

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

Civic Office

Corporate affairs and relations; the governance framework; overall corporate performance and reporting; community advocacy; mayoral, councillor and committee support; and media and external communications.

Organisation and Leadership

Collaboration with other organisations and governments; continual improvement; overall strategic direction of the administrative arm; community engagement; administrative support; service integration and corporate advertising.

Community Development

Community engagement, development of partnerships, indigenous affairs, inclusiveness, accessible services, supporting diversity and cultural events.

Economic Growth and Tourism

Community prosperity, tourism, connectivity, partnering, promotion and livability. The Office of the Chief Executive directly oversees these outcomes.

Theatre and Museum Complex

Sir Henry Parkes School of Art; cultural diversity, events and art activities; youth engagement; volunteering; and festivals.

Finance and Technology

Information technology; financial sustainability and advise; investments; financial capacity; procurement compliance; regulatory and statutory compliance; business systems; property strategy, overall management and register, land mapping service (GIS).

Corporate and Governance

Statutory reporting, business processes and integration; procurement compliance; audit; community involvement; customer service; governance; information technology and information management; insurance, risk and business continuity; registers and records management, legal services and election support.

Workforce Development

Workplace health and wellbeing, planning and culture; workers compensation; workforce performance; training; recruitment, selection and retention; and internal communications.

Library Services

Home services; vision impaired; review and updating collections; exchanges; internet and Wi Fi access; accessible technology; exhibitions; online training and resources; research and reference services; and the management of corporate art and memorabilia.

Emergency Services

Integrating land use policies to support emergency management; disaster management; review of emergency management plans; inter-agency communication and collaboration; and rural addressing.

Asset Management and Resourcing

Review, investigation, survey, design, development and project management; asset investigation, planning, policy formulation and management (both as a bureau service to whole organisation and for transport infrastructure).

Commercial Works

Private works management, benchmarking, offsetting costs through creating synergies.

Environmental Management

Education; noxious plants; feral pests (advocacy); illegal dumping and pollution; and roads & footpath regulatory enforcement.

B1-2 Components of functions or activities (continued)

Planning and Regulation

Development planning, controls, assessment and certification; regulation of premises; built environment; urban design; land use data, mapping and reporting; building and assessment advice; heritage; domestic animals; public health and pollution.

Plant, Fleet and Equipment

Effective provision and management of plant, fleet, equipment, store and depots; and tendering and procurement.

Buildings and Amenities

Energy management and conservation, asset planning and maintenance scheduling; building and amenities utilisation, income generation and administration.

Livestock Saleyards

Planning, development, maintenance, operations and administration of the Saleyards.

Parks, Gardens and Open Space

Consultation, planning, development; increasing patronage; amenity; maintenance and operations; public art; cycleways; public trees; sportsgrounds (active and passive); cleanliness and administration.

Swimming Complex

Service provision; regulatory compliance; planning; supervision of patrons; and management.

Stormwater and Drainage

Ongoing management and improvement of all stormwater infrastructure, gross pollutant traps, natural urban waterways and erosion control apparatus.

Transport Network

Sustainable management and improvement of all infrastructure used to facilitate transportation: vehicular, aviation, pedestrian and cyclists; car parking; quarries; delineation, line marking, signage and lighting; regulatory compliance; emergency response and on-call; traffic committee administration; and risk mitigation.

Sewerage Services

Ongoing catchment, transportation, and treatment; monitoring, reporting, environmental compliance and emergency management; trade waste and commercial; fees and charges; public education and administration.

Waste Management

Ongoing and sustainably managing waste: reduction; recycling; landfill remediation and development; and public education.

Water Supply

Ongoing water catchment, storage, treatment, distribution, monitoring, regulating, reporting, compliance, charging and administration.

B2 Sources of income

B2-1 Rates and annual charges

	2025 \$ '000	2024 \$ '000
Ordinary rates		
Residential	3,228	3,019
Farmland	3,589	3,401
Mining	15	14
Business	502	482
Less: pensioner rebates (mandatory)	(137)	(132)
Rates levied to ratepayers	7,197	6,784
Pensioner rate subsidies received	76	74
Total ordinary rates	7,273	6,858
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	1,403	1,297
Stormwater management services	73	72
Water supply services	1,697	1,407
Sewerage services	2,993	2,838
Waste management services (non-domestic)	244	228
Waste management facility charge	1,679	1,573
Less: pensioner rebates (mandatory)	(203)	(203)
Annual charges levied	7,886	7,212
Pensioner annual charges subsidies received:		
– Water	29	29
– Sewerage	26	26
– Domestic waste management	56	56
Total annual charges	7,997	7,323
Total rates and annual charges	15,270	14,181
Timing of revenue recognition for rates and annual charges		
Rates and annual charges recognised at a point in time (2)	15,270	14,181
Total rates and annual charges	15,270	14,181

Council has used 2023 year valuations provided by the NSW Valuer General in calculating its rates.

Material accounting policy information

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

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area.

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

B2-2 User charges and fees

	2025 \$ '000	2024 \$ '000
User charges		
Water supply services	1,600	1,653
Sewerage services	190	202
Waste management services (non-domestic)	340	315
Trade waste	31	28
Total user charges	2,161	2,198
Fees		
Inspection services	26	17
Planning and building regulation	321	262
Private works – section 67	439	201
Section 603 certificates	32	29
Companion animals	1	7
Local government and health act fees	1	9
Cemeteries	145	136
Saleyards	172	148
Swimming centres	25	–
Tourism	–	2
Cinema	–	6
Library	5	1
Museum and theatre	3	5
Service installation	44	53
Other	46	42
Total fees	1,260	918
Total user charges and fees	3,421	3,116
Timing of revenue recognition for user charges and fees		
User charges and fees recognised over time (1)	2,161	2,198
User charges and fees recognised at a point in time (2)	1,260	918
Total user charges and fees	3,421	3,116

Material accounting policy information

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

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service, the customer is required to pay on arrival or a deposit in advance. There is no material obligation for Council in relation to refunds or returns.

Where an upfront fee is charged the fee is recognised on a straight-line basis over the expected life of the membership.

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

B2-3 Other revenues

	Notes	2025 \$ '000	2024 \$ '000
Diesel rebate		73	39
Recycling income (non-domestic)		83	81
Insurance rebates		45	50
Rural fire service program reimbursements		–	149
Sale of surplus material		1	–
Training reimbursement		–	163
Effect from de-recognition of remediation provision	C3-5	2	127
Other		155	217
Total other revenue		359	826

Material accounting policy information for other revenue

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

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

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

B2-4 Grants and contributions

	Operating 2025 \$ '000	Operating 2024 \$ '000	Capital 2025 \$ '000	Capital 2024 \$ '000
General purpose grants and non-developer contributions (untied)				
General purpose (untied)				
Current year allocation				
Financial assistance – general component	728	283	–	–
Financial assistance – local roads component	338	91	–	–
Payment in advance - future year allocation				
Financial assistance – general component	2,404	3,872	–	–
Financial assistance – local roads component	1,150	1,852	–	–
Amount recognised as income during current year	4,620	6,098	–	–
Special purpose grants and non-developer contributions (tied)				
Cash contributions				
Water supplies	49	–	3,322	1,535
Sewerage services	196	–	38	–
Bushfire and emergency services	221	283	–	–
Community centres	–	–	–	66
Economic development	139	–	–	–
Environmental programs	1,238	5	–	–
Heritage and cultural	20	31	–	–
Library	87	88	–	3
LIRS subsidy	2	7	–	–
Noxious weeds	105	109	–	–
Recreation and culture	9	4	130	966
Community development	(12)	52	–	–
Street lighting	35	35	–	–
Waste management	–	–	38	487
Disaster recovery	1,657	4,616	6,530	4,528
Transport (roads to recovery)	1,838	1,044	–	–
Transport (other roads and bridges funding)	45	4,497	10,403	4,361
Other councils – joint works/services	89	103	–	–
Transport for NSW contributions (regional roads, block grant)	1,688	1,656	–	–
FBT contributions	49	39	–	–
Waste management services	–	3	–	–
Total special purpose grants and non-developer contributions – cash	7,455	12,572	20,461	11,946
Total special purpose grants and non-developer contributions (tied)	7,455	12,572	20,461	11,946
Total grants and non-developer contributions	12,075	18,670	20,461	11,946
Comprising:				
– Commonwealth funding	8,628	6,386	2,736	822
– State funding	3,311	12,284	17,725	11,124
– Other funding	136	–	–	–
	12,075	18,670	20,461	11,946

B2-4 Grants and contributions (continued)

Developer contributions

	Notes	Operating 2025 \$ '000	Operating 2024 \$ '000	Capital 2025 \$ '000	Capital 2024 \$ '000
Developer contributions:					
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):					
Cash contributions					
S 7.11 – contributions towards amenities/services	G4	–	–	493	503
S 64 – water supply contributions		–	–	19	36
S 64 – sewerage service contributions		–	–	14	31
Total developer contributions – cash		–	–	526	570
Total developer contributions		–	–	526	570
Total contributions		–	–	526	570
Total grants and contributions		12,075	18,670	20,987	12,516
Timing of revenue recognition					
Grants and contributions recognised over time (1)		308	–	13,725	6,209
Grants and contributions recognised at a point in time (2)		11,767	18,670	7,262	6,307
Total grants and contributions		12,075	18,670	20,987	12,516

B2-4 Grants and contributions (continued)

Unspent grants and contributions

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

	Operating 2025 \$ '000	Operating 2024 \$ '000	Capital 2025 \$ '000	Capital 2024 \$ '000
Notes				
Grants				
Unspent grants at 1 July	15,004	4,585	14,768	4,811
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	3,979	14,986	37	934
Add: grants received for the provision of goods and services in a future period	–	–	209	14,471
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(9,480)	(4,567)	(104)	(969)
Less: Funds received in prior year but revenue recognised and funds spent in current year	–	–	(8,346)	(4,479)
Unspent grants at 30 June	9,503	15,004	6,564	14,768
Contributions				
G4				
Unspent contributions at 1 July	–	–	1,466	870
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	–	–	622	596
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	–	–	–	–
Unspent contributions at 30 June	–	–	2,088	1,466

Material accounting policy information

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

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

The performance obligations may vary according to the agreement. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

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

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

Capital grants

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

B2-4 Grants and contributions (continued)

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

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

Developer contributions

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

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

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

Other grants and contributions

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

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

B2-5 Interest and investment income

	2025 \$ '000	2024 \$ '000
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	142	94
– Cash and investments	2,938	1,756
Total interest and investment income (losses)	3,080	1,850

B2-6 Other income

	Notes	2025 \$ '000	2024 \$ '000
Rental income			
Investment properties			
Lease income (excluding variable lease payments not dependent on an index or rate)		18	–
Total investment properties		18	–
Other lease income			
Council owned property		188	155
Total other lease income		188	155
Total rental income	C2-2	206	155
Total other income		206	155

B3 Costs of providing services

B3-1 Employee benefits and on-costs

	2025 \$ '000	2024 \$ '000
Salaries and wages	6,016	5,997
Employee leave entitlements (ELE)	1,601	1,170
Superannuation	747	749
Workers' compensation insurance	254	246
Fringe benefit tax (FBT)	53	30
Other	32	14
Total employee costs	8,703	8,206
Less: capitalised costs	(841)	(810)
Total employee costs expensed	7,862	7,396

B3-2 Materials and services

	Notes	2025 \$ '000	2024 \$ '000
Raw materials and consumables		5,014	4,936
Contractor and consultancy costs		6,662	2,861
Audit Fees	F2-1	87	84
Councillor and Mayoral fees and associated expenses	F1-2	222	178
Advertising		11	21
Cleaning		49	46
Election expenses		59	—
Electricity and heating		306	333
Insurance		713	656
Postage		34	24
Printing and stationery		17	19
Street lighting		106	115
Subscriptions and publications		106	81
Telephone and communications		163	177
Travel expenses		4	5
Training costs (other than salaries and wages)		65	37
Other expenses		199	170
– Legal expenses: other		43	25
Other		21	26
Total materials and services		13,882	9,794
Total materials and services		13,882	9,794

B3-3 Borrowing costs

		2025	2024
	Notes	\$ '000	\$ '000
(i) Interest bearing liability costs			
Interest on leases		3	8
Interest on loans		866	870
Total interest bearing liability costs		869	878
Total interest bearing liability costs expensed		869	878
(ii) Other borrowing costs			
– Remediation liabilities	C3-5	121	120
Total other borrowing costs		121	120
Total borrowing costs expensed		990	998

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

	Notes	2025 \$ '000	2024 \$ '000
Depreciation and amortisation			
Plant and equipment		684	697
Office equipment		56	61
Furniture and fittings		22	3
Land improvements (depreciable)		45	41
Infrastructure:	C1-7		
– Buildings		667	587
– Other structures		196	191
– Roads		4,095	3,488
– Bridges		1,180	1,093
– Footpaths		59	56
– Stormwater drainage		121	115
– Water supply network		1,133	870
– Sewerage network		630	593
– Swimming pools		29	28
– Other open space/recreational assets		230	208
Right of use assets	C2-1	60	59
Other assets:			
– Library books		11	28
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C1-7	201	227
– Quarry assets	C1-7	5	8
Total gross depreciation and amortisation costs		9,424	8,353
Less: capitalised costs		(227)	(176)
Total depreciation and amortisation costs		9,197	8,177
Impairment / revaluation decrement of IPPE			
Infrastructure:	C1-7		
– Roads		–	(396)
Total gross IPPE impairment / revaluation decrement costs		–	(396)
Amounts taken through revaluation reserve	C1-7	–	396
Total depreciation, amortisation and impairment for non-financial assets		9,197	8,177

Material accounting policy information

Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives. Useful lives are included in Note C1-7 for IPPE assets and Note C1-7 for intangible assets.

Depreciation is capitalised where in-house assets have contributed to new assets.

Impairment of non-financial assets

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are not tested for impairment since these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore an impairment loss would be captured during this assessment.

Intangible assets not yet available for use, are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired.

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

B3-4 Depreciation, amortisation and impairment of non-financial assets (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).

Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement.

B3-5 Other expenses

	2025 \$ '000	2024 \$ '000
Other		
Grants funded donations, contributions and assistance to other organisations (incl. Section 356)	20	40
Council funded donations, contributions and assistance to other organisations (incl. Section 356)	74	132
Emergency services levy (includes FRNSW, SES, and RFS levies)	505	517
Total other	599	689
Total other expenses	599	689

B4 Gains or losses

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

	Notes	2025 \$ '000	2024 \$ '000
Gain (or loss) on disposal of property (excl. investment property)			
Less: carrying amount of property assets sold/written off		(95)	(83)
Gain (or loss) on disposal		(95)	(83)
Gain (or loss) on disposal of plant and equipment	C1-7		
Non-cash income from trade-in – plant and equipment		2,215	1,669
Less: carrying amount of plant and equipment assets sold/written off		(2,503)	(1,925)
Gain (or loss) on disposal		(288)	(256)
Gain (or loss) on disposal of infrastructure	C1-7		
Less: carrying amount of infrastructure assets sold/written off		(2,800)	(5,001)
Gain (or loss) on disposal		(2,800)	(5,001)
Net gain (or loss) from disposal of assets		(3,183)	(5,340)

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 26 June 2024 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2025 Budget	2025 Actual	2025 ----- Variance -----	
Revenues				
Rates and annual charges	14,981	15,270	289	2% F
User charges and fees	2,790	3,421	631	23% F
Mainly due to increased activity - Private works Section 67 (+175% \$279k), Salesyards (+110%, \$90k) water supply (+6%, \$89k), Planning & Regulation (+30%, \$74k), Swimming pool no budget fees received \$24k.				
Other revenues	390	359	(31)	(8)% U
Operating grants and contributions	8,973	12,075	3,102	35% F
Budgeted for what was known at the time - sewerage, disaster recovery, community services, economic development, recreation and culture, environmental protection and emergency services not budgeted for original – totalling \$3.1m.				
Capital grants and contributions	80	20,987	20,907	26,134% F
Budgeted for what was known at the time. Capital projects no budgeted include waste, transport, stormwater, RTR, sewerage and recreation - totalling \$20.4m.				
Interest and investment revenue	1,085	3,080	1,995	184% F
Favourable interest rates and also more invested toward end of the year.				
Other income	–	206	206	∞ F
Council does not budget for other income.				

B5-1 Material budget variations (continued)

\$ '000	2025 Budget	2025 Actual	2025 ----- Variance -----	
Expenses				
Employee benefits and on-costs	8,637	7,862	775	9% F
Materials and services	7,586	13,882	(6,296)	(83)% U
More disaster recovery operation and repair works.				
Borrowing costs	900	990	(90)	(10)% U
Depreciation, amortisation and impairment of non-financial assets	10,186	9,197	989	10% F
Other expenses	2,570	599	1,971	77% F
Net losses from disposal of assets	304	3,183	(2,879)	(947)% U
This is non-cash loss which represents write-off of undepreciated components of renewed assets. Hard to budget.				
Statement of cash flows				
Cash flows from operating activities	9,083	21,396	12,313	136% F
In line with above - more operational grants and fees and charges.				
Cash flows from investing activities	(5,724)	(27,984)	(22,260)	389% U
Completion of capital projects.				
Cash flows from financing activities	(1,054)	(790)	264	(25)% F

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

	2025 \$ '000	2024 \$ '000
Cash assets		
Cash on hand and at bank	47,037	55,415
Cash equivalent assets		
– Deposits at call	13,000	12,000
Trust account	69	69
Total cash and cash equivalents	60,106	67,484

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	60,106	67,484
Balance as per the Statement of Cash Flows	60,106	67,484

C1-2 Financial investments

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Debt securities at amortised cost				
Short term deposits	2,000	–	1,000	–
Total	2,000	–	1,000	–
Total financial investments	2,000	–	1,000	–
Total cash assets, cash equivalents and investments	62,106	–	68,484	–

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

	2025 \$ '000	2024 \$ '000
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	62,106	68,484
Less: Externally restricted cash, cash equivalents and investments	(41,390)	(52,188)
Cash, cash equivalents and investments not subject to external restrictions	20,716	16,296
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	6,547	10,572
Specific purpose unexpended grants – water fund	–	207
External restrictions – included in liabilities	6,547	10,779
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants (recognised as revenue) – general fund (including waste and stormwater)	9,353	18,868
Specific purpose unexpended grants (recognised as revenue) – water fund	–	18
Specific purpose unexpended grants (recognised as revenue) – sewer fund	59	–
Developer contributions – general (including waste and stormwater)	1,840	1,251
Developer contributions – water fund	149	130
Developer contributions – sewer fund	99	85
RFS reserves	110	107
Water fund	2,805	2,348
Sewer fund	9,533	7,724
Domestic waste management	9,693	9,771
Stormwater management	1,133	1,038
Trust fund	69	69
External restrictions – other	34,843	41,409
Total external restrictions	41,390	52,188

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

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

	2025	2024
	\$ '000	\$ '000

(b) Internal allocations

Cash, cash equivalents and investments not subject to external restrictions

	20,716	16,296
Less: Internally restricted cash, cash equivalents and investments	(9,539)	(7,595)
Unrestricted and unallocated cash, cash equivalents and investments	11,177	8,701

Internal allocations

At 30 June, Council has internally allocated funds to the following:

Plant and vehicle replacement	2,350	850
Employees leave entitlement	805	805
FAG Road Component (Advanced)	496	1,852
Special projects infrastructure	2,500	2,500
SRV money unspent 2014	843	1,048
SRV money unspent 2023	384	439
Saleyard specific purpose	64	101
Interest earned from RERRF funds in term deposits	201	—
Interest earned from DRFA funds in term deposits	99	—
IT System upgrade	770	—
Financial Support Payment for Preliminary Land Classifications 2024 (NSW Emergency Services Levy Funding Reform)	27	—
Future grant co-contributions	1,000	—
Total internal allocations	9,539	7,595

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

C1-4 Receivables

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Rates and annual charges	794	–	720	–
Interest and extra charges	133	–	111	–
User charges and fees	947	–	919	–
Private works	233	–	75	–
Accrued revenues				
– Interest on investments	122	–	54	–
Government agency receivables	710	–	574	–
Net GST receivable	982	–	656	–
Total	3,921	–	3,109	–
Less: provision for impairment				
Other debtors	(55)	–	(55)	–
Total provision for impairment – receivables	(55)	–	(55)	–
Total net receivables	3,866	–	3,054	–

	2025 \$ '000	2024 \$ '000
Movement in provision for impairment of receivables		
Balance at the beginning of the year	55	55
Balance at the end of the year	55	55

C1-4 Receivables (continued)

Material accounting policy information

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

Impairment

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

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

When considering the ECL for rates debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rates debtors, Council uses the presumption that an asset which is more than 60 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.

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

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

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

Rates and annual charges outstanding are secured against the property.

C1-5 Inventories

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
(i) Inventories at cost				
Stores and materials	220	–	119	–
Total inventories at cost	220	–	119	–
Total inventories	220	–	119	–

C1-6 Contract assets

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Contract assets	4,212	–	2,490	–
Total contract assets	4,212	–	2,490	–

Contract assets

Contract Asset (AASB 15)	89	–	103	–
Grant Contract Asset (AASB 1058 - asset exemption)	2,855	–	2,181	–
Accrued Income (AASB 1058)	1,268	–	206	–
Total contract assets	4,212	–	2,490	–

Significant changes in contract assets

Contract Assets relating to work for external parties (AASB 15)

No significant changes - consistent with prior year.

Grant Contract Assets - work related to infrastructure grants (AASB 1058 - Asset Exemption)

No significant changes - consistent with prior year.

Accrued Income - not specific or not enforceable grants (AASB 1058)

Increase mostly due to work on DRFA jobs which will be reimbursed later.

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2024			Asset movements during the reporting period							At 30 June 2025		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Capital work in progress	6,022	—	6,022	4,738	6,278	—	—	(4,275)	(207)	—	12,556	—	12,556
Plant and equipment	16,116	(8,344)	7,772	2,566	84	(2,503)	(684)	—	(13)	—	16,265	(9,041)	7,224
Office equipment	773	(559)	214	—	3	—	(56)	—	(9)	—	777	(625)	152
Furniture and fittings	351	(147)	204	—	—	—	(22)	—	—	—	353	(169)	184
Land:													
– Crown land - managed by council	1,765	—	1,765	—	—	—	—	—	—	—	1,765	—	1,765
– Crown land - devolved to council	2,970	—	2,970	—	—	—	—	—	—	—	2,970	—	2,970
– Operational land	7,458	—	7,458	—	—	—	—	—	—	753	8,212	—	8,212
– Community land	1,793	—	1,793	—	—	—	—	—	—	—	1,793	—	1,793
– Land under roads (post 30/6/08)	13	—	13	—	—	—	—	—	—	—	13	—	13
Land improvements – depreciable	4,396	(856)	3,540	—	144	—	(45)	807	—	59	5,429	(916)	4,513
Infrastructure:													
– Buildings	43,620	(11,717)	31,903	122	50	(95)	(667)	154	(2)	1,387	45,761	(12,908)	32,853
– Other structures	6,164	(2,712)	3,452	10	147	(9)	(196)	197	(16)	55	6,614	(2,980)	3,634
– Roads	329,248	(65,216)	264,032	4,990	1,916	(2,283)	(4,095)	1,732	7	6,811	343,615	(70,506)	273,109
– Bridges	111,756	(44,619)	67,137	—	7,293	—	(1,180)	94	(8)	1,728	122,090	(47,026)	75,064
– Footpaths	4,757	(1,309)	3,448	—	—	—	(59)	—	—	89	4,883	(1,405)	3,478
– Bulk earthworks (non-depreciable)	124,986	(1,527)	123,459	—	434	—	—	650	1	3,235	129,346	(1,567)	127,779
– Stormwater drainage	9,722	(5,653)	4,069	—	—	—	(121)	—	(13)	98	9,941	(5,908)	4,033
– Water supply network	81,023	(35,585)	45,438	640	113	(468)	(1,133)	205	(24)	1,107	71,730	(25,853)	45,877
– Sewerage network	36,556	(14,018)	22,538	—	—	—	(630)	232	(2)	548	37,699	(15,014)	22,685
– Swimming pools	1,673	(1,327)	346	15	—	(2)	(29)	—	—	5	1,703	(1,367)	336
– Other open space/recreational assets	6,440	(1,299)	5,141	47	120	(35)	(230)	204	(6)	83	6,873	(1,550)	5,323
Other assets:													
– Library books	167	(154)	13	—	—	—	(11)	—	—	—	168	(166)	2
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):													
– Quarry assets	99	(64)	35	—	—	—	(5)	—	2	—	75	(43)	32
– Tip assets	2,627	(2,312)	315	—	—	—	(201)	—	(3)	—	2,625	(2,513)	112
Total infrastructure, property, plant and equipment	800,495	(197,418)	603,077	13,128	16,582	(5,395)	(9,364)	—	(293)	15,958	833,256	(199,557)	633,699

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

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

By aggregated asset class	At 1 July 2023			Asset movements during the reporting period									At 30 June 2024		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment reversal (recognised in equity)	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Capital work in progress	46,079	–	46,079	1,253	3,317	(79)	–	–	(44,549)	–	–	–	6,022	–	6,022
Plant and equipment	16,299	(8,102)	8,197	1,839	359	(1,925)	(697)	–	–	–	–	–	16,116	(8,344)	7,772
Office equipment	770	(499)	271	–	–	–	(61)	–	4	–	–	–	773	(559)	214
Furniture and fittings	155	(145)	10	–	3	–	(3)	–	194	–	–	–	351	(147)	204
Land:															
– Operational land	7,220	–	7,220	–	–	–	–	–	–	–	–	238	7,458	–	7,458
– Community land	1,793	–	1,793	–	–	–	–	–	–	–	–	–	1,793	–	1,793
– Crown land - managed by council	1,765	–	1,765	–	–	–	–	–	–	–	–	–	1,765	–	1,765
– Crown land - devolved to council	2,970	–	2,970	–	–	–	–	–	–	–	–	–	2,970	–	2,970
– Land under roads (post 30/6/08)	13	–	13	–	–	–	–	–	–	–	–	–	13	–	13
Land improvements – depreciable	2,054	(788)	1,266	–	154	–	(41)	–	2,121	–	–	40	4,396	(856)	3,540
Infrastructure:															
– Buildings	38,779	(10,414)	28,365	133	369	(83)	(587)	–	1,775	–	–	1,930	43,620	(11,717)	31,903
– Other structures	5,734	(2,458)	3,276	89	85	(65)	(191)	–	158	–	–	100	6,164	(2,712)	3,452
– Roads	319,906	(82,874)	237,032	3,782	913	(2,477)	(3,488)	396	22,576	–	–	5,299	329,248	(65,216)	264,032
– Bridges	104,064	(44,599)	59,465	4,818	–	(1,738)	(1,093)	–	3,803	–	–	1,884	111,756	(44,619)	67,137
– Footpaths	4,449	(1,169)	3,280	17	93	(16)	(56)	–	139	–	(9)	–	4,757	(1,309)	3,448
– Bulk earthworks (non-depreciable)	113,018	(1,393)	111,625	3	115	–	–	–	7,605	–	–	4,111	124,986	(1,527)	123,459
– Stormwater drainage	9,685	(5,543)	4,142	2	8	(1)	(115)	–	6	–	–	27	9,722	(5,653)	4,069
– Water supply network	71,245	(33,183)	38,062	996	385	(520)	(870)	–	5,501	–	–	1,884	81,023	(35,585)	45,438
– Sewerage network	34,403	(12,896)	21,507	518	–	(78)	(593)	–	124	–	–	1,060	36,556	(14,018)	22,538
– Swimming pools	1,614	(1,257)	357	–	7	–	(28)	–	–	–	–	11	1,673	(1,327)	346
– Other open space/recreational assets	5,324	(1,149)	4,175	173	353	(26)	(208)	–	543	–	–	129	6,440	(1,299)	5,141
Other assets:															
– Library books	167	(126)	41	–	–	–	(28)	–	–	–	–	–	167	(154)	13
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):															
– Tip assets	2,661	(2,085)	576	–	–	–	(227)	–	–	(33)	–	–	2,627	(2,312)	315
– Quarry assets	114	(55)	59	–	–	–	(8)	–	–	(15)	–	–	99	(64)	35
Total infrastructure, property, plant and equipment	790,281	(208,735)	581,546	13,623	6,161	(7,008)	(8,294)	396	–	(48)	(9)	16,713	800,495	(197,418)	603,077

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

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

Material accounting policy information

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

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

When infrastructure, property, plant and equipment are acquired by Council for nil or consideration significantly less than fair value, the assets are initially recognised at their fair value at acquisition date.

Land is not depreciated unless it was acquired to be controlled by the council for a specified period of time. Depreciation on other assets is calculated using the straight-line method to allocate their carrying amount, net of their residual values, over their estimated remaining useful lives as follows:

Plant and equipment	Years	Water and sewer assets	Years
Office equipment	10	Water - Mains	80 to 90
Office furniture	10 to 20	Water - Pumping Stations	30 to 80
Computer equipment	4	Water Dam	100
Plants - Light vehicles	1	Water - Reservoirs	40 to 80
Plants - Heavy plant/road making equipment	10 - 15	Water - Treatment Works	30 to 80
Other plant and equipment	2 - 83	Sewerage - Ancilliary	30 to 50
		Sewerage - Pumping Stations	30
		Sewerage - Treatment Works	30 to 70
		Sewerage - Mains	70 to 210
Transportation assets		Stormwater assets	
Sealed roads: surface	30	Drains	80
Sealed roads: pavement base	50		
Sealed roads: pavement sub-base	Infinite		
Unsealed roads surface:			
- depreciable component	25		
- non-depreciable component	Infinite	Buildings	
Bulk earthworks	Infinite	Buildings	15 to 75
Bridge: concrete	100		
Bridge: timber	80	Other infrastructure assets	
Kerb, gutter and footpaths	80	Swimming pools	50
		Other open space/ recreational assets	10 to 100

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date. As at 30 June 2023 only vehicle assets had residual values.

Depreciation starts in the year following the year of acquisition of an asset.

Land under roads

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

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

Crown reserves

Crown reserves under Council's care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated.

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

C2 Leasing activities

C2-1 Council as a lessee

Information relating to the leases in place and associated balances and transactions is provided below.

Buildings

Council leases land for operational purposes. The land leases contains an annual pricing mechanism based on CPI movements at each anniversary of the lease inception.

Office and IT equipment

Leases for office and IT equipment are generally for low value assets, except for significant items such as photocopiers. The leases are for periods between 2 and 6 years with no renewal option, the payments are fixed, however some of the leases include variable payments based on usage.

(a) Right-of-use assets

	Office and IT equipment \$ '000	Land \$ '000	Total \$ '000
2025			
Opening balance at 1 July	103	103	206
Depreciation charge	(52)	(8)	(60)
Balance at 30 June	51	95	146
2024			
Opening balance at 1 July	154	110	264
Depreciation charge	(51)	(7)	(58)
Balance at 30 June	103	103	206

(b) Lease liabilities

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Lease liabilities	41	96	56	137
Total lease liabilities	41	96	56	137

C2-1 Council as a lessee (continued)

(c) (i) The maturity analysis

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year \$ '000	1 – 5 years \$ '000	> 5 years \$ '000	Total \$ '000	Total per Statement of Financial Position \$ '000
2025					
Cash flows	62	72	78	212	137
2024					
Cash flows	62	81	78	221	193

(d) Income Statement

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

	2025 \$ '000	2024 \$ '000
Interest on lease liabilities	3	8
Depreciation of right of use assets	60	59
	63	67

(e) Statement of Cash Flows

Total cash outflow for leases	62	62
	62	62

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

Council has a lease at significantly below market for land and building which is used for School of Arts.

The lease is for 80 years and requires payments of a maximum amount of \$1 per year. The use of the right-to-use asset is restricted by the lessor to specified community services which Council must provide, these services are detailed in the lease. Council does not believe that this lease is material from a statement of financial position or performance perspective.

Material accounting policy information

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

Exceptions to lease accounting

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets (below \$10,000). Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

Leases at significantly below market value / concessionary leases

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

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties to community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included in the Statement of Financial Position as:

– property, plant and equipment – where the rental is incidental, or the asset is held to meet Councils service delivery objective (refer note C1-7).

	2025 \$ '000	2024 \$ '000
Lease income (excluding variable lease payments not dependent on an index or rate)	18	–
Total income relating to operating leases for investment property assets	18	–

(i) Assets held as property, plant and equipment

Lease income (excluding variable lease payments not dependent on an index or rate)	188	155
Total income relating to operating leases for Council assets	188	155

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

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

< 1 year	188	155
1–2 years	188	155
2–3 years	188	155
3–4 years	188	155
4–5 years	188	155
> 5 years	188	155
Total undiscounted lease payments to be received	1,128	930

C3 Liabilities of Council

C3-1 Payables

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Goods and services	2,431	–	6,669	–
Accrued expenses:				
– Borrowings	207	–	228	–
– Salaries and wages	203	–	166	–
Advances	7	–	7	–
Security bonds, deposits and retentions	327	–	342	–
Other	37	–	24	–
Trust account	69	–	69	–
Total payables	3,281	–	7,505	–

Material accounting policy information

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

Payables

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

C3-2 Contract Liabilities

		2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
	Notes				
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	6,547	–	10,778	–
Total grants received in advance		6,547	–	10,778	–
Total contract liabilities		6,547	–	10,778	–

Notes

(i) Drop due to mostly completion of works on a number of grant funded capital projects.

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

	2025 \$ '000	2024 \$ '000
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	8,345	4,716
Total revenue recognised that was included in the contract liability balance at the beginning of the period	8,345	4,716

Significant changes in contract liabilities

Drop due to completion of works on a number of grant funded capital projects.

C3-3 Borrowings

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Loans – secured ¹	982	18,412	987	19,141
Total borrowings	982	18,412	987	19,141

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

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

(a) Changes in liabilities arising from financing activities

	2024	Non-cash movements					2025
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	20,128	(734)	–	–	–	–	19,394
Lease liability (Note C2-1)	193	(56)	–	–	–	–	137
Total liabilities from financing activities	20,321	(790)	–	–	–	–	19,531

	2023	Non-cash movements					2024
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	21,078	(950)	–	–	–	–	20,128
Lease liability (Note C2-1)	247	(54)	–	–	–	–	193
Total liabilities from financing activities	21,325	(1,004)	–	–	–	–	20,321

C3-3 Borrowings (continued)

(b) Financing arrangements

	2025 \$ '000	2024 \$ '000
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Total facilities

Total financing facilities available to Council at the reporting date are:

Credit cards/purchase cards	50	50
Standby credit facilities	–	5,000

Total financing arrangements	50	5,050
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Drawn facilities

Financing facilities drawn down at the reporting date are:

– Credit cards/purchase cards	12	5
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Total drawn financing arrangements	12	5
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Undrawn facilities

Undrawn financing facilities available to Council at the reporting date are:

– Credit cards/purchase cards	38	45
– Standby credit facilities	–	5,000

Total undrawn financing arrangements	38	5,045
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Additional financing arrangements information

Breaches and defaults

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

C3-4 Employee benefit provisions

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Annual leave	634	–	621	–
Long service leave	950	–	615	–
Total employee benefit provisions	1,584	–	1,236	–

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

	2025 \$ '000	2024 \$ '000
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1,197	832
	1,197	832

Material accounting policy information

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.

C3-5 Provisions

	2025 Current \$ '000	2025 Non-Current \$ '000	2024 Current \$ '000	2024 Non-Current \$ '000
Other provisions				
Workers compensation	60	–	43	–
Sub-total – other provisions	60	–	43	–
Asset remediation/restoration:				
Asset remediation/restoration (future works)	1,956	825	1,897	828
Sub-total – asset remediation/restoration	1,956	825	1,897	828
Total provisions	2,016	825	1,940	828

Description of and movements in provisions

	Other provisions		
	Workers compen- sation \$ '000	Asset remediation \$ '000	Total \$ '000
2025			
At beginning of year	43	2,725	2,768
Unwinding of discount	–	121	121
Effect of de-recognition of provision through profit and loss (Note B2-3)	–	(2)	(2)
Re-measurement effect through asset (Note C1-7)	–	(1)	(1)
Amounts used (payments)	–	(62)	(62)
Other	17	–	17
Total other provisions at end of year	60	2,781	2,841
2024			
At beginning of year	34	2,781	2,815
Unwinding of discount	–	120	120
Effect of de-recognition of provision through profit and loss (Note B2-3)	–	(128)	(128)
Re-measurement effect through asset (Note C1-7)	–	(48)	(48)
Other	9	–	9
Total other provisions at end of year	43	2,725	2,768

Nature and purpose of provisions

Asset remediation

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

Material accounting policy information

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

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

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

Asset remediation – tips and quarries

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

C3-5 Provisions (continued)

during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

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

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

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation Surplus

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

D Council structure

D1 Results by fund

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

D1-1 Income Statement by fund

	General 2025 \$ '000	Water 2025 \$ '000	Sewer 2025 \$ '000
Income from continuing operations			
Rates and annual charges	10,680	1,644	2,946
User charges and fees	1,528	1,653	240
Interest and investment income	2,889	49	142
Other revenues	343	6	10
Grants and contributions provided for operating purposes	11,685	168	222
Grants and contributions provided for capital purposes	17,594	3,341	52
Other income	206	–	–
Total income from continuing operations	44,925	6,861	3,612
Expenses from continuing operations			
Employee benefits and on-costs	7,082	471	309
Materials and services	11,005	1,484	1,393
Borrowing costs	648	232	110
Other expenses	599	–	–
Net losses from the disposal of assets	2,715	468	–
Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	22,049	2,655	1,812
Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	22,876	4,206	1,800
Depreciation, amortisation and impairment of non-financial assets	7,337	1,196	664
Operating result from continuing operations	15,539	3,010	1,136
Net operating result for the year	15,539	3,010	1,136
Net operating result attributable to each council fund	15,539	3,010	1,136
Net operating result for the year before grants and contributions provided for capital purposes	(2,055)	(331)	1,084

D1-2 Statement of Financial Position by fund

	General 2025 \$ '000	Water 2025 \$ '000	Sewer 2025 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	47,461	2,954	9,691
Investments	2,000	–	–
Receivables	2,337	1,221	308
Inventories	220	–	–
Contract assets and contract cost assets	3,813	361	38
Total current assets	55,831	4,536	10,037
Non-current assets			
Infrastructure, property, plant and equipment	551,666	57,746	24,287
Right of use assets	146	–	–
Total non-current assets	551,812	57,746	24,287
Total assets	607,643	62,282	34,324
LIABILITIES			
Current liabilities			
Payables	2,842	279	160
Income received in advance	(5)	5	–
Contract liabilities	6,547	–	–
Lease liabilities	41	–	–
Borrowings	530	286	166
Employee benefit provision	1,584	–	–
Provisions	2,016	–	–
Total current liabilities	13,555	570	326
Non-current liabilities			
Lease liabilities	96	–	–
Borrowings	11,907	5,081	1,424
Provisions	825	–	–
Total non-current liabilities	12,828	5,081	1,424
Total liabilities	26,383	5,651	1,750
Net assets	581,260	56,631	32,574
EQUITY			
Accumulated surplus	217,535	28,446	17,085
IPPE revaluation surplus	363,725	28,185	15,489
Council equity interest	581,260	56,631	32,574
Total equity	581,260	56,631	32,574

D2 Interests in other entities

D2-1 Subsidiaries, joint arrangements and associates not recognised

North West Weight of Loads Committee (NWWLC)

Council joined the North West Weight of Loads Committee (NWWLC) in March 2021. The NWWLC is a joint venture between the Council of the Shire of Moree Plains, the Council of the Shire of Narrabri, the Western Plains Regional Council, the Council of the Shire of Glen Innes Severn, the Council of the Shire of Gunnedah, the Council of the Shire of Tenterfield, the Council of the Shire of Inverell and the Council of the Shire of Warrumbungle.

Council's interest in the group capital is 12.5% with no control or significant influence over the group's activity. The principal activity of the NWWLC is the checking and enforcement of load weights carried by heavy vehicles on roads within the above named Council boundaries.

Tenterfield Shire Council's member contribution to the NWWLC in 2025 financial year was \$24,634.20 (2024: zero).

For the period ended 30 June 2025 NWWLC's net operating income attributable to Tenterfield Shire Council was zero (2024: \$28,723.75).

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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

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

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

Financial risk management is carried out by the finance team under policies approved by the Councillors.

The fair value of receivables, loans, investments and financial liabilities approximates the carrying amount.

The risks associated with the financial instruments held are:

- interest rate risk – the risk that movements in interest rates could affect returns
- 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 a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to Council.

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees. Council also seeks advice from its independent advisers before placing any cash and investments.

(a) Market risk – interest rate and price risk

	2025	2024
	\$ '000	\$ '000

The impact on the result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.

Impact of a 1% movement in interest rates

– Equity / Income Statement	427	483
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(b) Credit risk

Council's receivables for the purposes of credit risk exposure comprise two categories:

1) Category 1: rates and annual charges (including interests on outstanding rates); statutory entitlements (GST receivable); government grants and subsidies; accrued grants income; and interest on investments.

2) Category 2: user charges and fees; private works; other debtors.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures. Council also encourages ratepayers to pay their rates by the due date through incentives.

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

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

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

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

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

Credit risk profile

Receivables – Category 1

Rates and annual charges (including interest on overdue rates debtors)

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

Government grants, subsidies, GST receivable

Credit risk on this type of debtors is negligible due to allocation of the funds to the council for the whole period of fund agreements, absence of evidence of default of the Australian Government in the past, currently and in the future and timely payments made by the government.

Interest on investments

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.

Contract Assets

This class of assets comprises of accrued income under various government grants. Credit risk on this type of accruals is negligible due to allocation of the funds to the council for the whole period of fund agreements, absence of evidence of default of the Australian Government in the past, currently and in the future and timely payments made by the government.

	Not yet overdue \$ '000	overdue rates and annual charges < 5 years \$ '000	≥ 5 years \$ '000	Total \$ '000
2025				
Gross carrying amount - Receivables (AASB 9)	794	–	–	794
Contract Assets (AASB 15 and AASB 1058)	4,212	–	–	4,212
2024				
Gross carrying amount - Receivables (AASB 9)	720	–	–	720
Contract Assets (AASB 15 and AASB 1058)	2,490	–	–	2,490

Receivables - Category 2

Fees and charges, Private works and other debtors

Council applies the simplified approach for Category 2 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, Category 2 debtors have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision as at 30 June 2024 is determined as follows. The expected credit losses incorporate forward-looking information.

	Not yet overdue \$ '000	0 - 30 days \$ '000	Overdue debts 31 - 60 days \$ '000	61 - 90 days \$ '000	> 91 days \$ '000	Total \$ '000
2025						
Gross carrying amount	2,588	71	260	208	–	3,127
Expected loss rate (%)	0.22%	10.00%	0.17%	20.02%	0.00%	1.75%
ECL provision	6	7	–	42	–	55
2024						
Gross carrying amount	4,513	8	5	250	–	4,776
Expected loss rate (%)	0.04%	5.00%	15.00%	20.90%	0.00%	1.16%
ECL provision	2	–	1	52	–	55

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

(c) Liquidity risk

Payables, lease liability 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 for non-lease liabilities (for lease liability maturity analysis refer to Note C2-1) and therefore the balances in the table may not equal the balances in the statement of financial position due to the effect of discounting.

	Weighted average interest rate %	Subject to no maturity \$ '000	payable in: ≤ 1 Year \$ '000	1 - 5 Years \$ '000	> 5 Years \$ '000	Total cash outflows \$ '000	Actual carrying values \$ '000
2025							
Payables	0.00%	327	2,954	–	–	3,281	3,281
Loans	4.17%	–	1,784	6,980	18,158	26,922	19,394
Total financial liabilities		327	4,738	6,980	18,158	30,203	22,675
2024							
Payables	0.00%	342	7,163	–	–	7,505	7,505
Loans	4.63%	–	1,867	6,888	19,957	28,712	20,128
Total financial liabilities		342	9,030	6,888	19,957	36,217	27,633

E2-1 Fair value measurement

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

– Infrastructure, property, plant and equipment

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

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

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

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

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

Fair value measurement hierarchy								
Notes	Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
	2025	2024	2025	2024	2025	2024	2025	2024
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Infrastructure, property, plant and equipment	C1-7							
Plant and equipment	30/06/18		–	–	7,224	7,803	7,224	7,803
Office equipment	30/06/16		–	–	152	214	152	214
Furniture and fittings	30/06/16		–	–	184	204	184	204
Crown land	30/06/21	30/06/21	–	–	4,735	4,735	4,735	4,735
Land – operational	30/06/23	30/06/23	8,212	7,458	–	–	8,212	7,458
Land – community	30/06/21	30/06/21	–	–	1,793	1,793	1,793	1,793
Land under roads	30/06/14	30/06/14	–	–	13	13	13	13
Land improvements – depreciated	30/06/21	30/06/21	–	–	4,513	3,540	4,513	3,540
Buildings	30/06/23	30/06/23	–	–	32,853	31,903	32,853	31,903
Other structures	29/06/21	30/06/21	–	–	3,634	3,452	3,634	3,452
Roads	30/06/24	30/06/24	–	–	273,109	264,032	273,109	264,032
Bulk earthworks	30/06/21	30/06/21	–	–	127,779	123,459	127,779	123,459
Footpaths	30/06/24	30/06/24	–	–	3,478	3,448	3,478	3,448
Bridges	30/06/24	30/06/24	–	–	75,064	67,137	75,064	67,137
Stormwater assets	30/06/24	30/06/24	–	–	4,033	4,069	4,033	4,069
Water supply assets	30/06/22	30/06/22	–	–	45,877	45,438	45,877	45,438
Sewerage network	30/06/22	30/06/22	–	–	22,685	22,538	22,685	22,538
Swimming pools	30/06/21	30/06/21	–	–	336	346	336	346
Open space and recreation	30/06/21	30/06/21	–	–	5,323	5,141	5,323	5,141
Library books	30/06/21	30/06/21	–	–	2	13	2	13
Tip assets	30/06/22	30/06/22	–	–	112	315	112	315
Quarry assets	30/06/22	30/06/22	–	–	32	35	32	35
Total infrastructure, property, plant and equipment			8,212	7,458	612,931	589,628	621,143	597,086

Valuation techniques

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

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

E2-1 Fair value measurement (continued)

Infrastructure, property, plant and equipment (IPPE)

Crown Land

All valuations of Crown Land are based upon the land valuations issued by the Valuer - General. Crown Land was valued as at 30 June 2021 using the 1 July 2019 VG valuation data. There has been no change to the valuation process during the reporting period.

Community Land

All valuations of Community Land are based upon the land valuations issued by the Valuer - General. Community Land was valued as at 30 June 2021. There has been no change to the valuation process during the reporting period.

Operational Land

The valuation of Operational Land has been based upon relevant sales in the area. In certain locations there was a lack of appropriate comparable sales evidence and in these instances the closest comparable sales and factors relating the land parcels geographic, land use and zoning were also taken into consideration. The last valuation was undertaken at 30 June 2023 by APV Valuers & Asset Management. There has been no change to the valuation process during the reporting period.

Other Structures, Swimming Pools and Open Space & Recreation Assets

The valuation process involved current replacement cost approach. Unobservable inputs such as replacement cost, asset condition and useful life required extensive professional judgement. The unobservable inputs place this class of asset at Level 3. The last valuation was undertaken on 30 June 2021 by APV Valuers and Asset Management Pty Ltd. There has been no change to the valuation process during the reporting period.

Plant & Equipment, Office Equipment, Furniture & Fittings and Library Books

Plant & Equipment, Furniture & Fittings, Library Books and Office Equipment are valued at cost but disclosed at fair value in the Notes of the financial statements. It is assumed that the carrying amount of these asset classes is approximate fair value. Assets include graders, motor vehicles, mowers, chainsaws, computers, tables, chairs, lighting, library books and resources. The key unobservable input is the condition of the assets. There has been no change to the valuation process during the reporting period.

Buildings

Buildings assets are valued externally. Council engaged APV Valuers & Asset Management to perform a comprehensive valuation of buildings assets as at 30 June 2023.

Most of the Council's buildings are specialised by nature and were valued utilising the cost approach. The approach estimated the replacement cost of each building and componentising of significant parts of specific buildings with different useful lives and taking into account a range of factors. Where the unit rates could be supported by market evidence, Level 2 inputs were utilised. Other inputs (such as estimates useful life, asset condition and componentisation) required extensive professional judgement and impacted significantly on the final determination of fair value. As such, these assets have been valued utilising Level 3 inputs.

There were no changes in valuation technique from prior year.

Water supply and Sewerage network assets

Due to specialised nature of the assets all water and sewer network assets were valued using cost approach with the Level 3 input dominating the valuation. As a result, this class of assets is always valued externally with sufficient regularity to ensure carrying amount of the assets is not materially different to fair value. Council engaged independent professional valuer, Australis Asset Advisory Group, to perform a comprehensive revaluation of its water and sewerage supply network assets as at 30 June 2022.

Valuer applied significant judgement in determining following inputs into the valuation process: unit rates, condition assessment and obsolescence, useful life. The valuation technique has not changed from previous year.

Transportation assets

Transportation assets is a valuation class of asset for the purposes of AASB 13 *Fair Value Measurement* which combines following classes of assets from Note C1-7: roads, bridges, footpaths, bulk earthworks, stormwater drainage.

E2-1 Fair value measurement (continued)

This valuation relies on key unobservable inputs such as unit rates, condition ratings, useful life. The key unobservable inputs and no active market place these assets categories at Level 3. The last valuation was undertaken on 30 June 2024 by AVR Consulting.

Remediation Assets for Tips and Quarries

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. Council engaged an external independent valuation firm (Australis) to update critical estimates related to rehabilitation of a tip and used internal expertise to update critical estimates for remediation of quarries on 30 June 2022.

Fair value measurements using significant unobservable inputs (level 3)

There were no movements between levels of hierarchy during the year. The operational land level of hierarchy was adjusted to Level 2 retrospectively. For schedule of changes in values please refer to Note C1-6.

Highest and best use

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

E3-1 Contingencies

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

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under Active Super – 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 future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current future service employer contribution rates are::

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

* For 180 Point Members, Employers are required to contribute 9.5% from 1 July 2025 of salaries to these members' accumulation accounts in line with current level of SG contributions, which are paid in addition to members' defined benefits..

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

Given the funding position of the Fund as at 30 June 2024, it was recommended to cease these past service contributions effective 1 January 2025.

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

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

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

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

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

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

E3-1 Contingencies (continued)

The amount of Council employer contributions to the Scheme and recognised as an expense for the year ending 30 June 2025 was \$31,653.70. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2024.

Council's expected contribution to the plan for the next annual reporting period is \$8,891.09.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2024 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,197.6	
Past Service Liabilities	2,092.9	105.0%
Vested Benefits	2,130.4	103.2%

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

The share of any funding surplus or deficit that can be attributed to Council is 0.17%

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

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

Investment return	6.0% per annum
Salary inflation *	3.5% per annum
Increase in CPI	2.5% per annum

* Plus promotional increases

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group. Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by me as the Fund's Actuary, the final end of year review will be completed by December 2025..

(ii) Statewide Limited

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

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

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

(iii) StateCover Limited

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

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

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

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

(iv) Other guarantees

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

E3-1 Contingencies (continued)

2. Other liabilities

(i) Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

(ii) Potential land acquisitions due to planning restrictions imposed by Council

Council has classified a number of privately owned land parcels as local open space or bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (and subsequent land asset) from such potential acquisitions has not been possible.

ASSETS NOT RECOGNISED

(i) Land under roads

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

(ii) Infringement notices/fines

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

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

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

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

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

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

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

	2025 \$ '000	2024 \$ '000
Compensation:		
Short-term benefits	715	615
Post-employment benefits	78	57
Interim general manager contract	—	145
Total	793	817

F1-2 Councillor and Mayoral fees and associated expenses

	2025	2024
	\$ '000	\$ '000
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	29	28
Councillors' fees	130	117
Other Councillors' expenses (including Mayor)	63	33
Total	222	178

F2 Other relationships

F2-1 Audit fees

	2025	2024
	\$ '000	\$ '000

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	87	84
Remuneration for audit and other assurance services	87	84
Total Auditor-General remuneration	87	84
Total audit fees	87	84

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of Operating Result

	2025 \$ '000	2024 \$ '000
Net operating result from Income Statement	19,685	18,920
Add / (less) non-cash items:		
Depreciation and amortisation	9,197	8,177
(Gain) / loss on disposal of assets	3,183	5,340
Net effect from de-recognition of remediation provision	—	—
Unwinding of discount rates on reinstatement provisions	121	120
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(812)	550
(Increase) / decrease of inventories	(101)	102
(Increase) / decrease of contract asset	(1,722)	11,759
Increase / (decrease) in payables	(4,238)	2,364
Increase / (decrease) in accrued interest payable	(21)	(46)
Increase / (decrease) in other accrued expenses payable	37	(21)
Increase / (decrease) in other liabilities	(2)	(361)
Increase / (decrease) in contract liabilities	(4,231)	6,062
Increase / (decrease) in employee benefit provision	348	(4)
Increase / (decrease) in other provisions	(48)	(167)
Net cash flows from operating activities	21,396	52,795

G2-1 Commitments

Capital commitments (exclusive of GST)

	2025 \$ '000	2024 \$ '000
--	-----------------	-----------------

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, plant and equipment

Water Supply	275	1,996
Plant and equipment	560	—
Sewer Network	16	—
Waste Management	2,176	3,504
Roads	13,009	9,965
Parks	8	5
Buildings	—	75
Other	201	37
Total commitments	16,245	15,582

These expenditures are payable as follows:

Within the next year	16,245	15,582
Total payable	16,245	15,582

Sources for funding of capital commitments:

Unrestricted general funds	331	578
Future grants and contributions	9,197	2,765
Externally restricted reserves	6,717	3,854
Internally restricted reserves	—	8,385
Total sources of funding	16,245	15,582

G3-1 Events occurring after the reporting date

Council is unaware of any material or significant 'non-adjusting events' that should be disclosed. No other matters have arisen subsequent to balance date that would require these financial statements to be amended

G4 Statement of developer contributions

G4-1 Summary of developer contributions

	Opening balance at 1 July 2024 \$ '000	Contributions received during the year			Interest and investment income earned \$ '000	Expenditure during year and transfers to unrestricted \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2025 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000	Non-cash Other \$ '000					
Drainage	9	2	–	–	2	–	–	13	–
Roads	856	386	–	–	33	–	–	1,275	–
New multi-residential development	115	–	–	–	54	–	–	169	–
Open space	12	5	–	–	–	–	–	17	–
Community facilities	33	12	–	–	–	–	–	45	–
Emergency services	64	26	–	–	2	–	–	92	–
Waste management	118	47	–	–	4	–	–	169	–
Other	35	15	–	–	1	–	–	51	–
S7.11 contributions – under a plan	1,242	493	–	–	96	–	–	1,831	–
Total S7.11 and S7.12 revenue under plans	1,242	493	–	–	96	–	–	1,831	–
S64 contributions	224	33	–	–	–	–	–	257	–
Total contributions	1,466	526	–	–	96	–	–	2,088	–

Under the *Environmental Planning and Assessment Act 1979*, local infrastructure contributions, also known as developer contributions, are charged by councils when new development occurs. They help fund infrastructure like parks, community facilities, local roads, footpaths, stormwater drainage and traffic management.

G4-2 Developer contributions by plan

	Opening balance at 1 July 2024 \$ '000	Contributions received during the year			Interest and investment income earned \$ '000	Expenditure during year and transfers to unrestricted \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2025 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000	Non-cash Other \$ '000					
CONTRIBUTION PLAN NUMBER 2013									
Drainage	9	2	–	–	2	–	–	13	–
Roads	856	386	–	–	33	–	–	1,275	–
New multi-residential development	115	–	–	–	54	–	–	169	–
Open space	12	5	–	–	–	–	–	17	–
Community facilities	33	12	–	–	–	–	–	45	–
Emergency services	64	26	–	–	2	–	–	92	–
Waste management	118	47	–	–	4	–	–	169	–
Other	35	15	–	–	1	–	–	51	–
Total	1,242	493	–	–	96	–	–	1,831	–

End of the audited financial statements

Statement of performance measures

Statement of performance measures – consolidated results

	Amounts 2025 \$ '000	Indicator 2025	Indicators 20242023		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	1,881	5.47%	30.27%	16.55%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	34,411				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	22,336	40.32%	39.23%	24.08%	> 60.00%
Total continuing operating revenue ¹	55,398				
3. Unrestricted current ratio					
Current assets less all external restrictions	27,086	4.66x	1.95x	2.73x	> 1.50x
Current liabilities less specific purpose liabilities	5,811				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	12,068	6.78x	10.44x	8.34x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	1,780				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	927	5.71%	5.63%	3.86%	< 10.00%
Rates and annual charges collectable	16,243				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	62,106	24.44	39.82	15.76	> 3.00
Monthly payments from cash flow of operating and financing activities	2,541	months	months	months	months

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

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

Statement of performance measures by fund

\$ '000	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2025	2024	2025	2024	2025	2024	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1, 2}	4.13%	33.07%	(9.40)%	(7.58)%	30.45%	40.63%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹							
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions ¹	34.83%	31.94%	48.86%	64.64%	92.41%	98.25%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	4.66x	1.95x	7.96x	5.53x	30.79x	46.66x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	6.34x	12.93x	4.73x	3.23x	16.89x	9.36x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding ⁴	5.39%	5.28%	6.83%	6.90%	6.23%	6.26%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	22.39 months	112.86 months	16.28 months	14.21 months	64.00 months	7.69 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(4) Water and sewer rates and annual charges outstanding ratios were adjusted for 2023 financial year

(1) - (2) Refer to Notes at Note G5-1 above.

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

Council information and contact details

Principal place of business:

247 Rouse Street
Tenterfield NSW 2372

Contact details

Mailing Address:

PO Box 214
Tenterfield NSW 2372

Telephone: 02 6736 6000

Facsimile: 02 6736 6005

Opening hours:

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

Internet: www.tenterfield.nsw.gov.au

Email: council@tenterfield.nsw.gov.au

Officers

General Manager

Hein Basson

Responsible Accounting Officer

Jane Walton

Public Officer

Elizabeth Alley

Auditors

Audit Office of New South Wales
GPO Box 12
SYDNEY NSW 2001

Elected members

Mayor

Bronwyn Petrie

Councillors

Greg Sauer (Deputy Mayor)
Roger Turner
Tim Bonner
Gregory Purcell
Peter Petty
Peter Murphy
Kim Rhodes
Owen Bancroft
Tom Peters

Other information

ABN: 85 010 810 083



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Tenterfield Shire Council

To the Councillors of Tenterfield Shire Council

Opinion

I have audited the accompanying financial statements of Tenterfield Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2025, the Statement of Financial Position as at 30 June 2025, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of the Division
 - are, in all material respects, consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2025, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

Basis for Opinion

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

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

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

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

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

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

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

Other Information

The Council's annual report for the year ended 30 June 2025 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 statement of performance measures, special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 'Material budget variations'
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- on additional council disclosures 'Statement of performance measures'
- 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.



Furqan Yousuf
Delegate of the Auditor-General for New South Wales

22 October 2025
SYDNEY



Cr Bronwyn Petrie
Mayor
Tenterfield Shire Council
PO Box 214
TENTERFIELD NSW 2372

Contact: Furqan Yousuf
Phone no: 02 9275 7470
Our ref: R008-1981756498-5507

29 October 2025

Dear Mayor

Report on the Conduct of the Audit
for the year ended 30 June 2025
Tenterfield Shire Council

I have audited the general purpose financial statements (GPFS) of the Tenterfield Shire Council (the Council) for the year ended 30 June 2025 as required by section 415 of the *Local Government Act 1993* (the Act).

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

My audit procedures did not identify any instances of material non-compliance with the financial reporting requirements in Chapter 13, Part 3, Division 2 of the LG Act and the associated regulation 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.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2025 is issued in accordance with section 417 of the Act. The Report:

- must address the specific matters outlined in the Local Government Code of Accounting Practice and Financial Reporting 2024–25
- may include statements, comments and recommendations that I consider to be appropriate based on the conduct of the audit of the GPFS.

This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Financial performance

	2025	2024	Variance
	\$m	\$m	%
Rates and annual charges revenue	15.3	14.2	↑ 7.7
Grants and contributions provided for operating purposes revenue	12.1	18.7	↓ 35.3
Grants and contributions provided for capital purposes revenue	21.0	12.5	↑ 68.0
Operating result from continuing operations	19.7	18.9	↑ 4.2
Net Operating result for the year before grants and contributions provided for capital purposes	(1.3)	6.4	↓ 120

Operating result from continuing operations

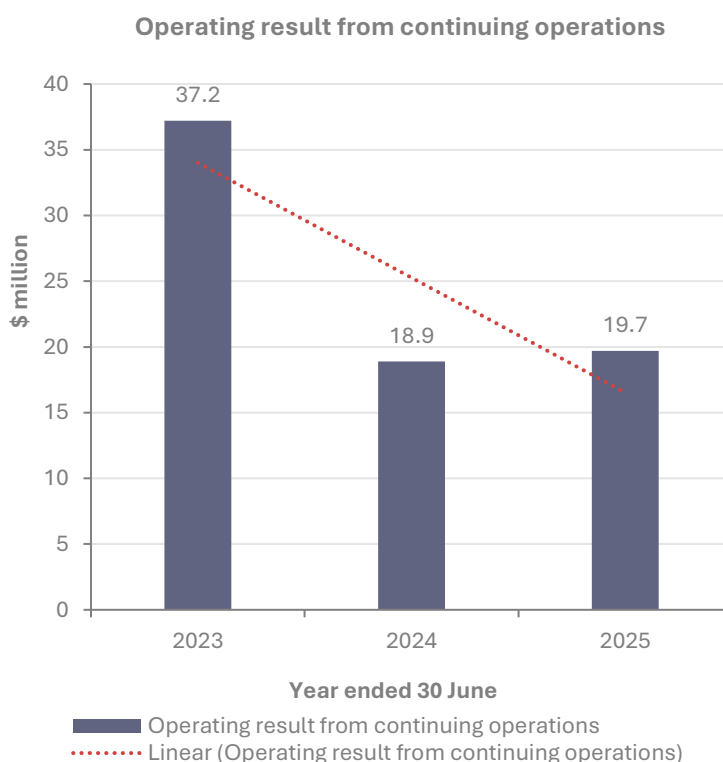
This graph shows the operating result from continuing operations for the current and prior two financial years.

Council's operating result from continuing operations has improved in the current financial year compared to previous financial year.

Council's operating result from continuing operations for the year was \$765,000 higher than the 2023–24 result.

In 2024–25:

- Depreciation, amortisation and impairment of non-financial assets expense (\$9.2 million) increased by \$1.0 million (12.5 per cent) mainly due to depreciation on fair value increments and additions from the previous financial year.
- Material and services expense (\$13.9 million) increased by \$4.1 million mainly due to operational works relating to disaster recovery funding from previous financial year.



The net operating result for the year before grants and contributions provided for capital purposes was negative \$1.3 million. Refer to ‘Grants and contributions revenue’ below for details.

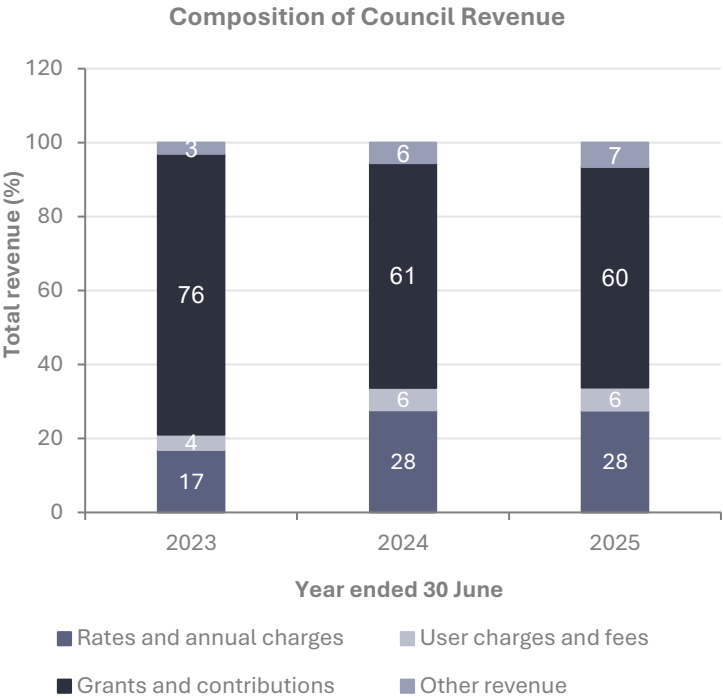
Income

Council revenue

This graph shows the composition of Council’s revenue recognised for the current and prior two financial years.

Council revenue (\$55.4 million) increased by \$4.1 million (8.0 per cent) in 2024–25 due to:

- rates and annual charges revenue (\$15.3 million) which increased by \$1.1 million (7.7 per cent) predominantly due to approved special rate variation increase of 5.7 per cent.
- user charges and fees revenue (\$3.4 million) which increased by \$305,000 (9.8 per cent) predominantly due to budgeted annual charges increases and private works undertaken during the year.
- grants and contributions revenue (\$33.1 million) which increased by \$1.9 million (6.0 per cent).



Grants and contributions revenue

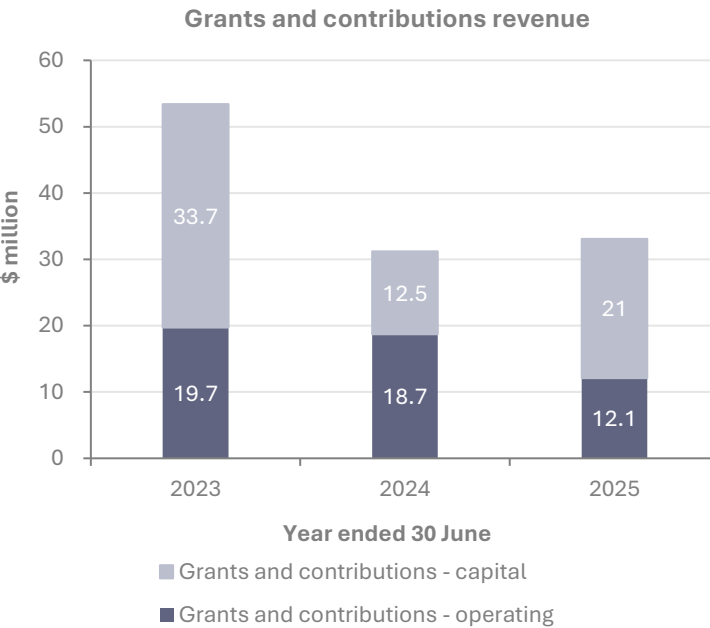
This graph shows the amount of grants and contributions revenue recognised for the current and prior two financial years.

Grants and contributions revenue (\$33.1 million) increased by \$1.9 million (6.0 per cent) in 2024–25 due to:

- increase of \$8.5 million of grants recognised for capital purposes predominantly for infrastructure assets relating to roads, bridges and water supply assets.

Offset by:

- decrease of \$6.6 million in operational grants due to receiving 50 per cent of the financial assistance grants for 2025–26 in advance (85 per cent for 2024–25) and one-off disaster recovery grants received in previous financial year.



CASH FLOWS

Statement of cash flows

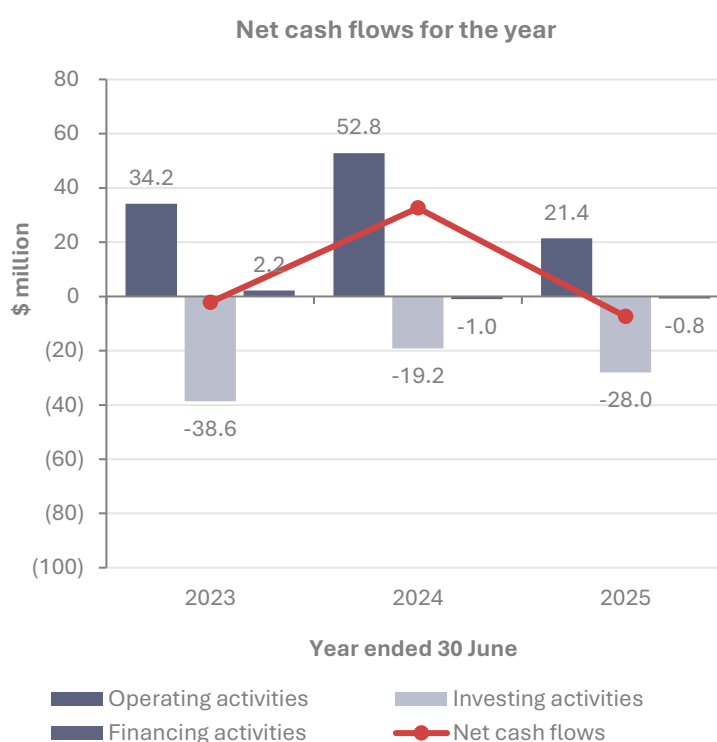
The Statement of Cash Flows details the Council's inflows and outflows of cash over a specific period. It helps in assessing the Council's ability to generate cash to fund its operations, pay off debts, and support future projects. It also aids in identifying any pressures or issues in the Council operating in a financially sustainable manner.

This graph shows the net cash flows for the current and prior two financial years.

The net cash flows for the year were negative \$7.4 million (positive \$32.6 million in 2023–24).

In 2024–25 the net cashflows:

- from operating activities decreased by \$31.4 million, mainly due to decrease in grant funding received in the current financial year and increases in payments for materials and services relating to project works where the funding was received in advance in the previous financial year.
- used in investing activities increased by \$8.8 million, mainly due to increased spend on assets additions and renewals during the year.
- used in financing activities decreased by \$215,000, mainly due to decrease in repayments of borrowings.



FINANCIAL POSITION

Cash, cash equivalents and investments

This section of the Report provides details of the amount of cash, cash equivalents and investments recorded by the Council at 30 June 2025.

Externally restricted funds are the cash, cash equivalents and investments that can only be used for specific purposes due to legal or contractual restrictions.

Cash, cash equivalents, and investments without external restrictions can be allocated internally by the elected Council's resolution or policy. These allocations are matters of Council policy and can be changed or removed by a Council resolution.

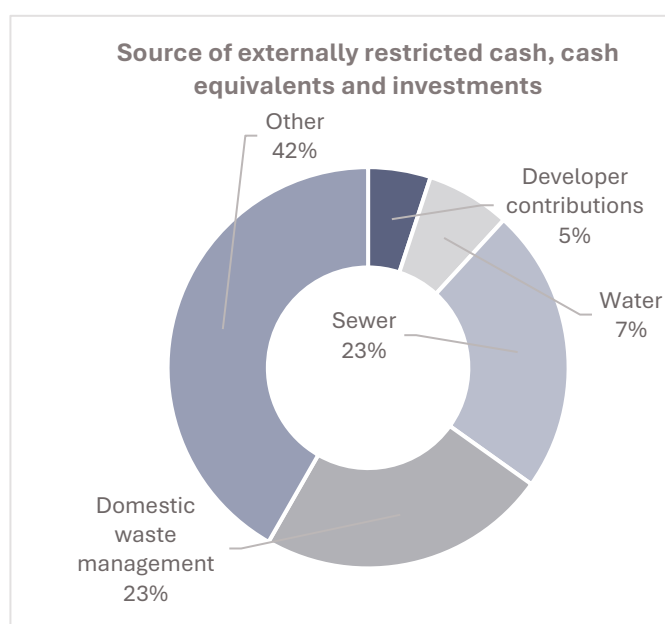
Cash, cash equivalents and investments	2025	2024	Percentage of total cash and investments 2025	Commentary
	\$m	\$m	%	
Total cash, cash equivalents and investments	62.1	68.5		Externally restricted balances are those which are only available for specific use due to a restriction placed by legislation or third-party contract. A breakdown of the sources of externally restricted balances is included in the graph below.
Restricted and allocated cash, cash equivalents and investments:				Internal allocations are determined by council policies or decisions, which are subject to change.
• External restrictions	41.4	52.2	66.6	External restrictions have decreased in 2024–25 due to completion of works on the funding received in advance/unspent grants in the previous financial year.
• Internal allocations	9.5	7.6	15.4	

This graph shows the sources of externally restricted cash, cash equivalents and investments.

In 2024–25 the Council’s main sources of externally restricted cash, cash equivalents and investments include:

- developer contributions of \$2.1 million which increased by \$622,000, mainly due to cash contributions received and interest earned on the developer contributions balance.
- water charges of \$2.8 million which increased by \$457,000 from prior year.
- sewer charges of \$ 9.5 million which increased by \$1.8 million from prior year.
- domestic waste management charges of \$9.7 million which are consistent to prior year.

Other externally restricted cash, cash equivalents comprise of mainly unexpended grants and stormwater management.

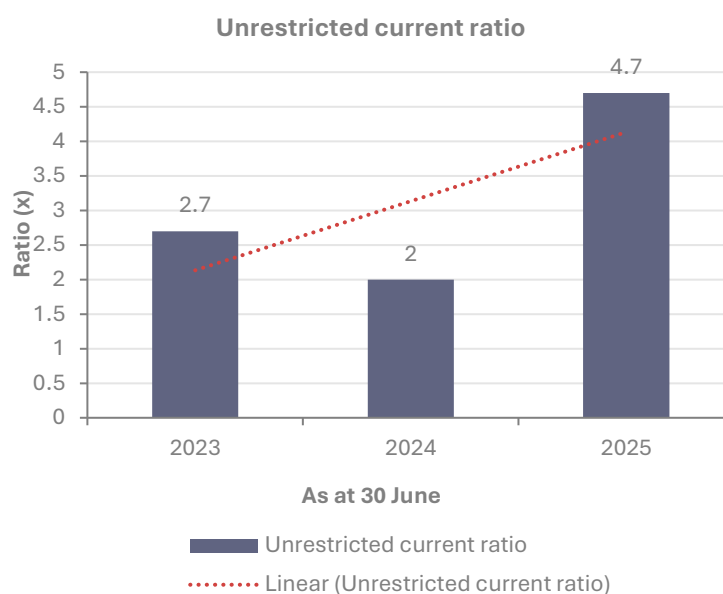


Council liquidity

This graph shows the Council's unrestricted current ratio for the current and prior two financial years.

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 ratio measures the ratio of unrestricted current assets to current liabilities less specific purpose liabilities.

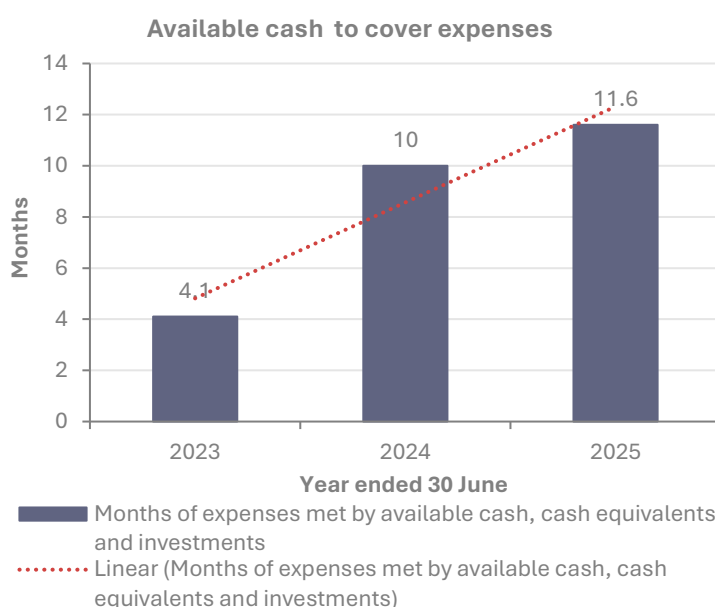
Council's ratio has improved from previous years.



This graph shows the number of months of general fund expenses (excluding depreciation and borrowing costs), Council can fund from its available cash, cash equivalents and investments (not subject to external restrictions).

Further details on cash, cash equivalents and investments including the sources of external restrictions are included in the section above.

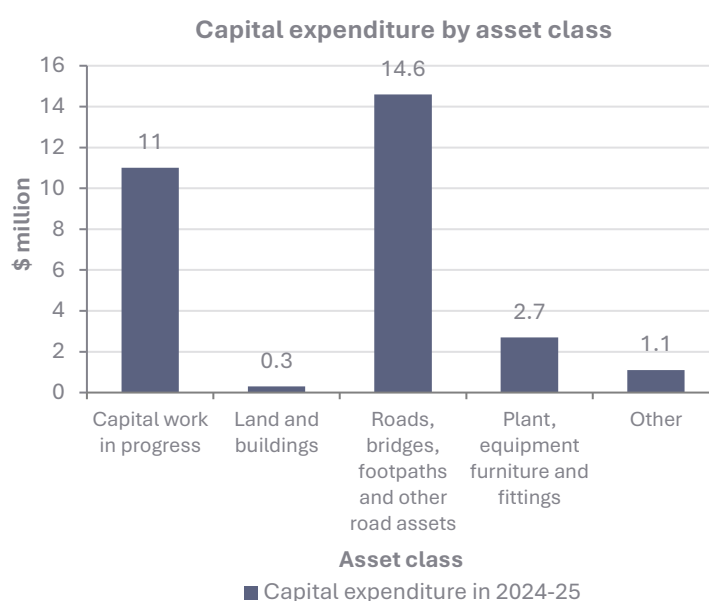
Council's ratio has improved in 2024–25.



Infrastructure, property, plant and equipment

This graph shows how much the Council spent on renewing and purchasing assets in 2024–25.

Council renewed \$13.1 million of infrastructure, property, plant and equipment during the 2024–25 financial year. This was mainly spent on roads and plant and equipment. A further \$16.6 million was spent on new assets including bridges.



Debt

The table below provides an overview of the Council's loans and committed borrowing facilities.

Committed borrowing facilities are an element of liquidity management and include bank overdrafts, and credit cards.

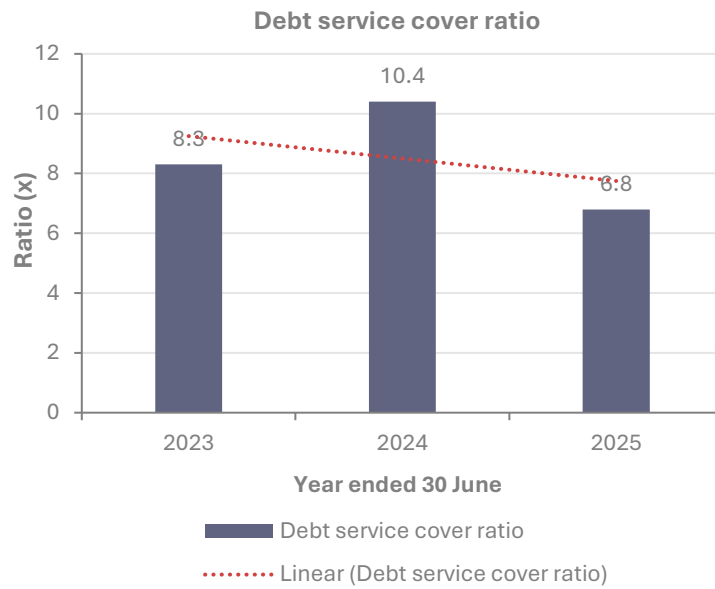
Debt	2025	2024	Commentary
	\$ '000	\$ '000	
Loans	19,394	20,128	Loans have decreased due to repayments during the year.
Approved overdraft facility	-	5,000	The overdraft facility was closed during the year.
Amount drawn down	-	-	
Credit card facility	50	50	
Amount used	12	5	

Debt service cover

This graph shows the Council's debt service cover ratio for the current and prior two financial years.

The debt service cover ratio measures the operating cash to service debt including interest, principal and lease payments.

The ratio has declined in 2024–25.



Furqan Yousuf
Director, Financial Audit

Delegate of the Auditor-General

Tenterfield Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2025

"Quality Nature, Quality Heritage and Quality Lifestyle"



Special Purpose Financial Statements

for the year ended 30 June 2025

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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).

Tenterfield Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2025

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

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

- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections 3 and 4 of the NSW Department of Climate Change, Energy, the Environment and Water's (DCCEEW) *Regulatory and assurance framework for local water utilities, July 2022*

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

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

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

Signed in accordance with a resolution of Council made on 24 September 2025.



Bronwyn Petrie

Mayor

24 September 2025



Greg Sauer

Deputy Mayor

24 September 2025



Hein Basson

General Manager

24 September 2025



Jane Walton

Responsible Accounting Officer

24 September 2025

Tenterfield Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2025

	2025 \$ '000	2024 \$ '000
Income from continuing operations		
Access charges	1,644	1,354
User charges	1,600	1,653
Fees	53	64
Interest and investment income	49	50
Grants and contributions provided for operating purposes	168	141
Other income	6	8
Total income from continuing operations	3,520	3,270
Expenses from continuing operations		
Employee benefits and on-costs	471	516
Borrowing costs	232	215
Materials and services	1,484	1,364
Depreciation, amortisation and impairment	1,196	898
Loss on de-recognition of assets	468	525
Total expenses from continuing operations	3,851	3,518
Surplus (deficit) from continuing operations before capital amounts	(331)	(248)
Grants and contributions provided for capital purposes	3,341	1,571
Surplus (deficit) from continuing operations after capital amounts	3,010	1,323
Surplus (deficit) from all operations before tax	3,010	1,323
Surplus (deficit) after tax	3,010	1,323
Plus accumulated surplus	25,436	24,113
Plus adjustments for amounts unpaid:		
Closing accumulated surplus	28,446	25,436
Return on capital %	(0.2)%	(0.1)%
Subsidy from Council	2,501	2,354
Calculation of dividend payable:		
Surplus (deficit) after tax	3,010	1,323
Less: capital grants and contributions (excluding developer contributions)	(3,341)	(1,571)
Surplus for dividend calculation purposes	-	-
Potential dividend calculated from surplus	-	-

Tenterfield Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2025

	2025 \$ '000	2024 \$ '000
Income from continuing operations		
Access charges	2,946	2,791
User charges	190	202
Liquid trade waste charges	31	28
Fees	19	21
Interest and investment income	142	145
Grants and contributions provided for operating purposes	222	26
Other income	10	9
Total income from continuing operations	3,560	3,222
Expenses from continuing operations		
Employee benefits and on-costs	309	311
Borrowing costs	110	120
Materials and services	1,393	776
Depreciation, amortisation and impairment	664	628
Net loss from the disposal of assets	–	78
Total expenses from continuing operations	2,476	1,913
Surplus (deficit) from continuing operations before capital amounts	1,084	1,309
Grants and contributions provided for capital purposes	52	31
Surplus (deficit) from continuing operations after capital amounts	1,136	1,340
Surplus (deficit) from all operations before tax	1,136	1,340
Less: corporate taxation equivalent (25%) [based on result before capital]	(271)	(327)
Surplus (deficit) after tax	865	1,013
Plus accumulated surplus	15,949	14,609
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	271	327
Closing accumulated surplus	17,085	15,949
Return on capital %	4.9%	5.9%
Subsidy from Council	–	–
Calculation of dividend payable:		
Surplus (deficit) after tax	865	1,013
Less: capital grants and contributions (excluding developer contributions)	(52)	(31)
Surplus for dividend calculation purposes	813	982
Potential dividend calculated from surplus	407	491

Tenterfield Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2025

	2025 \$ '000	2024 \$ '000
ASSETS		
Current assets		
Contract assets and contract cost assets	361	563
Cash and cash equivalents	2,954	2,703
Receivables	1,221	1,156
Total current assets	4,536	4,422
Non-current assets		
Infrastructure, property, plant and equipment	57,746	53,978
Total non-current assets	57,746	53,978
Total assets	62,282	58,400
LIABILITIES		
Current liabilities		
Contract liabilities	—	207
Payables	279	364
Income received in advance	5	5
Borrowings	286	224
Total current liabilities	570	800
Non-current liabilities		
Borrowings	5,081	5,361
Total non-current liabilities	5,081	5,361
Total liabilities	5,651	6,161
Net assets	56,631	52,239
EQUITY		
Accumulated surplus	28,446	25,436
IPPE revaluation surplus	28,185	26,803
Total equity	56,631	52,239

Tenterfield Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2025

	2025 \$ '000	2024 \$ '000
ASSETS		
Current assets		
Contract assets and contract cost assets	38	—
Cash and cash equivalents	9,691	7,809
Receivables	308	263
Total current assets	10,037	8,072
Non-current assets		
Infrastructure, property, plant and equipment	24,287	24,259
Total non-current assets	24,287	24,259
Total assets	34,324	32,331
LIABILITIES		
Current liabilities		
Payables	160	56
Borrowings	166	117
Total current liabilities	326	173
Non-current liabilities		
Borrowings	1,424	1,344
Total non-current liabilities	1,424	1,344
Total liabilities	1,750	1,517
Net assets	32,574	30,814
EQUITY		
Accumulated surplus	17,085	15,949
IPPE revaluation surplus	15,489	14,865
Total equity	32,574	30,814

Note – Material accounting policy information

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

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

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

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

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

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

National Competition Policy

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

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

Declared business activities

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

Category 1

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

a. Tenterfield Shire Water Supplies

Water supply system servicing the towns of Tenterfield, Urbenville and Jennings.

b. Tenterfield Shire Sewerage Services

Sewerage reticulation and treatment system servicing the towns of Tenterfield and Jennings.

Category 2

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

Nil

Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs. However, where Council does not pay some taxes, which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in special purpose financial statements. For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

Notional rate applied (%)

Corporate income tax rate – **25%** (LY 25%)

Note – Material accounting policy information (continued)

Land tax – the first \$1,075,000 of combined land values attracts **0%**. For the combined land values in excess of \$1,075,000 up to \$6,571,000 the rate is **\$100 + 1.6%**. For the remaining combined land value that exceeds \$6,571,000 a premium marginal rate of **2.0%** applies.

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

In accordance with DCCEEW's regulatory and assurance framework, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

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

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

Income tax

An income tax equivalent has been applied on the profits of the business activities. Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested. Accordingly, the return on capital invested is set at a pre-tax level – gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the relevant corporate income tax rate, currently 25% (LY 25%).

Income tax is only applied where a gain from ordinary activities before capital amounts has been achieved. Since the taxation equivalent is notional – that is, it is payable to the 'Council' as the owner of business operations – it represents an internal payment and has no effect on the operations of the Council.

Accordingly, there is no need for disclosure of internal charges in the SPFS. The rate applied of 25% is the equivalent company tax rate prevalent at reporting date.

Local government rates and charges

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

Loan and debt guarantee fees

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

(i) Subsidies

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

(ii) Return on investments (rate of return)

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

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

(iii) Dividends

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

A local government water supply and sewerage business is permitted to pay annual dividends from their water supply or sewerage business surpluses. Each dividend must be calculated and approved in accordance with DCCEEW's regulatory and assurance framework and must not exceed 50% of the relevant surplus in any one year, or the number of water supply or sewerage assessments at 30 June 2025 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

Note – Material accounting policy information (continued)

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



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Tenterfield Shire Council

To the Councillors of Tenterfield Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Tenterfield Shire Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2025, the Statement of Financial Position of each Declared Business Activity as at 30 June 2025 and the Material accounting policy information note.

The Declared Business Activities of the Council are:

- Water supply
- Sewerage.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2025, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Material accounting policy information note and the Local Government Code of Accounting Practice and Financial Reporting 2024–25 (LG Code).

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

Other Information

The Council's annual report for the year ended 30 June 2025 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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

A handwritten signature in black ink, appearing to read 'Furqan', with a stylized flourish at the end.

Furqan Yousuf
Delegate of the Auditor-General for New South Wales

22 October 2025
SYDNEY

Tenterfield Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2025

"Quality Nature, Quality Heritage and Quality Lifestyle"



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Tenterfield Shire Council

Permissible income for general rates

	Notes	Calculation 2024/25 \$ '000	Calculation 2025/26 \$ '000
Notional general income calculation ¹			
Last year notional general income yield	a	6,933	7,341
Plus or minus adjustments ²	b	(13)	(3)
Notional general income	c = a + b	6,920	7,338
Permissible income calculation			
Percentage increase	d	5.70%	5.24%
Plus percentage increase amount ³	f = d x (c + e)	394	385
Sub-total	g = (c + e + f)	7,314	7,723
Plus (or minus) last year's carry forward total	h	(7)	(33)
Sub-total	j = (h + i)	(7)	(33)
Total permissible income	k = g + j	7,307	7,690
Less notional general income yield	l	7,341	7,692
Catch-up or (excess) result	m = k - l	(33)	(2)
Carry forward to next year ⁶	p = m + n + o	(33)	(2)

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) The 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).
- (6) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Tenterfield Shire Council

To the Councillors of Tenterfield Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Tenterfield Shire Council (the Council) for the year ending 30 June 2026.

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 2024–25 (LG Code) and is in accordance with the books and records of the Council.

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

Other Information

The Council's annual report for the year ended 30 June 2025 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 2025.

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

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

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

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

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

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

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

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

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

A handwritten signature in black ink, appearing to read 'Furqan', with a stylized flourish extending to the right.

Furqan Yousuf
Delegate of the Auditor-General for New South Wales

22 October 2025
SYDNEY

Tenterfield Shire Council

Report on infrastructure assets as at 30 June 2025

Asset Class	Asset Category	Estimated cost		2024/25 Required maintenance ^a	2024/25 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					1	2	3	4	5
		\$ '000	\$ '000									
Buildings	Other	1	154	240	86	32,853	45,761	13.0%	42.0%	40.0%	4.0%	1.0%
	Sub-total	1	154	240	86	32,853	45,761	13.0%	42.0%	40.0%	4.0%	1.0%
Other structures	Other structures	501	659	155	155	3,634	6,614	16.0%	15.0%	46.0%	14.0%	9.0%
	Sub-total	501	659	155	155	3,634	6,614	16.0%	15.0%	46.0%	14.0%	9.0%
Roads	Roads	5,671	8,880	10,200	5,889	273,110	343,615	60.0%	13.0%	18.0%	7.0%	2.0%
	Bridges	2,586	12,199	1,500	25	75,064	122,090	20.0%	27.0%	32.0%	12.0%	9.0%
	Footpaths	22	—	—	—	3,477	4,883	34.0%	38.0%	26.0%	2.0%	0.0%
	Bulk earthworks	594	1,366	—	—	127,779	129,346	100.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	8,873	22,445	11,700	5,914	479,430	599,934	60.3%	13.2%	17.0%	6.5%	3.0%
Water supply network	Other	2,362	4,826	647	647	45,877	71,730	22.0%	60.0%	6.0%	4.0%	8.0%
	Sub-total	2,362	4,826	647	647	45,877	71,730	22.0%	60.0%	6.0%	4.0%	8.0%
Sewerage network	Other	941	1,090	967	967	22,685	37,699	16.0%	36.0%	37.0%	8.0%	3.0%
	Sub-total	941	1,090	967	967	22,685	37,699	16.0%	36.0%	37.0%	8.0%	3.0%
Stormwater drainage	Other	1,543	2,851	120	15	4,033	9,941	1.0%	27.0%	33.0%	10.0%	29.0%
	Sub-total	1,543	2,851	120	15	4,033	9,941	1.0%	27.0%	33.0%	10.0%	29.0%
Open space / recreational assets	Swimming pools	531	1,348	55	13	337	1,703	1.0%	2.0%	3.0%	15.0%	79.0%
	Open Space & Recreation	220	275	345	345	5,322	6,873	60.0%	24.0%	6.0%	6.0%	4.0%
	Sub-total	751	1,623	400	358	5,659	8,576	48.3%	19.6%	5.4%	7.8%	18.9%
	Total – all assets	14,972	33,648	14,229	8,142	594,171	780,255	50.6%	20.6%	18.7%	6.3%	3.8%

(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

Tenterfield Shire Council

Report on infrastructure assets as at 30 June 2025

Infrastructure asset performance indicators (consolidated) *

	Amounts 2025 \$ '000	Indicator 2025	Indicators 2024 2023		Benchmark
Buildings and infrastructure renewals ratio ¹					
Asset renewals ¹	13,128	157.41%	172.46%	207.22%	> 100.00%
Depreciation, amortisation and impairment	8,340				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	14,972	2.47%	3.27%	4.27%	< 2.00%
Net carrying amount of infrastructure assets	606,727				
Asset maintenance ratio					
Actual asset maintenance	8,142	57.22%	100.00%	100.00%	> 100.00%
Required asset maintenance	14,229				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	33,648	4.31%	5.67%	4.90%	
Gross replacement cost	780,255				

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

(1) Includes renewal works in Work In Progress (WIP).

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

Tenterfield Shire Council

Report on infrastructure assets as at 30 June 2025

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2025	2024	2025	2024	2025	2024	
Buildings and infrastructure renewals ratio ¹							
Asset renewals ¹	189.87%	191.25%	56.49%	114.48%	0.00%	87.35%	> 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	2.17%	2.02%	5.15%	17.25%	4.15%	3.36%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	51.75%	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	4.13%	4.20%	6.73%	18.63%	2.89%	2.78%	
Gross replacement cost							

(1) Includes renewal works in Work In Progress (WIP).

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

A3

GIPA Act 2009 - Final Report 2024-2025

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

Reviews carried out by the agency	Information made publicly available by the agency
Yes	No

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

Total number of applications received
19

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

Number of Applications Refused	Wholly	Partly	Total
	0	0	0
% of Total	0.00%	0.00%	

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

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

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm/Deny whether information is held	Application Withdrawn	Total	% of Total
Media	0	0	0	0	0	0	0	0	0	0.00%
Members of Parliament	0	0	0	0	0	0	0	0	0	0.00%
Private sector business	0	0	0	0	0	0	0	0	0	0.00%
Not for profit organisations or community groups	0	0	0	0	0	0	0	0	0	0.00%
Members of the public (by legal representative)	12	0	0	0	0	0	0	0	12	63.16%
Members of the public (other)	4	2	0	1	0	0	0	0	7	36.84%
Total	16	2	0	1	0	0	0	0	19	
% of Total	84.21%	10.53%	0.00%	5.26%	0.00%	0.00%	0.00%	0.00%		

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

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

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm/Deny whether information is held	Application Withdrawn	Total	% of Total
Personal information applications*	0	0	0	0	0	0	0	0	0	0.00%
Access applications (other than personal information applications)	12	0	0	0	0	0	0	0	12	63.16%
Access applications that are partly personal information applications and partly other	4	2	0	1	0	0	0	0	7	36.84%
Total	16	2	0	1	0	0	0	0	19	
% of Total	84.21%	10.53%	0.00%	5.26%	0.00%	0.00%	0.00%	0.00%		

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

Table C: Invalid applications

Reason for invalidity	No of applications	% of Total
Application does not comply with formal requirements (section 41 of the Act)	0	0.00%
Application is for excluded information of the agency (section 43 of the Act)	0	0.00%
Application contravenes restraint order (section 110 of the Act)	0	0.00%
Total number of invalid applications received	0	0.00%
Invalid applications that subsequently became valid applications	0	0.00%

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

	Number of times consideration used*	% of Total
Overriding secrecy laws	0	0.00%
Cabinet information	0	0.00%
Executive Council information	0	0.00%
Contempt	0	0.00%
Legal professional privilege	0	0.00%
Excluded information	0	0.00%
Documents affecting law enforcement and public safety	0	0.00%
Transport safety	0	0.00%
Adoption	0	0.00%
Care and protection of children	0	0.00%
Ministerial code of conduct	0	0.00%
Aboriginal and environmental heritage	0	0.00%
Privilege generally - Sch 1(5A)	0	0.00%
Information provided to High Risk Offenders Assessment Committee	0	0.00%
Total	0	

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

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

	Number of times consideration used*	% of Total
Responsible and effective government	0	0.00%
Law enforcement and security	0	0.00%
Individual rights, judicial processes and natural justice	0	0.00%
Business interests of agencies and other persons	0	0.00%
Environment, culture, economy and general matters	0	0.00%
Secrecy provisions	0	0.00%
Exempt documents under interstate Freedom of Information legislation	0	0.00%
Total	0	

Table F: Timeliness

	Number of applications*	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	19	100.00%
Decided after 35 days (by agreement with applicant)	0	0.00%
Not decided within time (deemed refusal)	0	0.00%
Total	19	

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

	Decision varied	Decision upheld	Total	% of Total
Internal review	0	0	0	0.00%
Review by Information Commissioner*	0	0	0	0.00%
Internal review following recommendation under section 93 of Act	0	0	0	0.00%
Review by NCAT	0	0	0	0.00%
Total	0	0	0	
% of Total	0.00%	0.00%		

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

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

	Number of applications for review	% of Total
Applications by access applicants	0	0.00%
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0	0.00%
Total	0	

Table I: Applications transferred to other agencies.

	Number of applications transferred	% of Total
Agency-Initiated Transfers	0	0.00%
Applicant - Initiated Transfers	0	0.00%
Total	0	

A4

Internal Audit and Risk Management Attestation 2024-2025

Internal audit and risk management attestation statement for the 2024/25 financial year for Tenterfield Shire Council

I am of the opinion that [Tenterfield Shire Council](#) has an audit, risk and improvement committee, risk management framework and internal audit function that operate in compliance with the following requirements except as may be otherwise provided below:

Audit, risk and improvement committee

	Requirement	Compliance
1.	Tenterfield Shire Council has appointed an audit, risk and improvement committee that comprises of an independent chairperson and at least two independent members (section 428A of the <i>Local Government Act 1993</i> , section 216C of the <i>Local Government (General) Regulation 2021</i>).	Compliant
2.	The chairperson and all members of Tenterfield Shire Council's audit, risk and improvement committee meet the relevant independence and eligibility criteria prescribed under the <i>Local Government (General) Regulation 2021</i> and have not exceeded the membership term limits prescribed under the Regulation (sections 216D, 216E, 216F, 216G of the <i>Local Government (General) Regulation 2021</i>).	Compliant
3.	Tenterfield Shire Council has adopted terms of reference for its audit, risk and improvement committee that are informed by the model terms of reference approved by the Departmental Chief Executive of the Office of Local Government and the committee operates in accordance with the terms of reference (section 216K of the <i>Local Government (General) Regulation 2021</i>).	Compliant
4.	Tenterfield Shire Council provides the audit, risk and improvement committee with direct and unrestricted access to the general manager and other senior management and the information and resources necessary to exercise its functions (section 216L of the <i>Local Government (General) Regulation 2021</i>).	Compliant
5.	Tenterfield Shire Council's audit, risk and improvement committee exercises its functions in accordance with a four-year strategic work plan that has been endorsed by the governing body and an annual work plan that has been developed in consultation with the governing body and senior management (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>).	Compliant

6.	Tenterfield Shire Council's audit, risk and improvement committee provides the governing body with an annual assessment each year, and a strategic assessment each council term of the matters listed in section 428A of the <i>Local Government Act 1993</i> reviewed during that term (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>).	Compliant
7.	The governing body of Tenterfield Shire Council reviews the effectiveness of the audit, risk and improvement committee at least once each council term (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>).	Compliant

Membership

The chairperson and membership of the audit, risk and improvement committee are:

Chairperson	Peter Sheville Tony Harb	17 – 11 – 2021 10 – 9 – 2025	17 – 6 – 2025 current
Independent member	Tony Harb	17 – 11 – 2021	9 – 9 – 2 025
Independent member	Gurbindar Singh	7 – 12 – 2022	10 – 9 – 2025
Councillor member ¹	Mayor Bronwyn Petrie Cr Peter Murphy	13 – 4 – 2-2022 4 – 3 - 2025	19 – 6 – 2024 current

Risk Management

	Requirement	Compliance
8.	Tenterfield Shire Council has adopted a risk management framework that is consistent with current Australian risk management standard and that is appropriate for the Tenterfield Shire Council's] risks (section 216S of the <i>Local Government (General) Regulation 2021</i>).	Compliant
9.	Tenterfield Shire Council Council's audit, risk and improvement committee reviews the implementation of its risk management framework and provides a strategic assessment of its effectiveness to the governing body each council term (section 216S of the <i>Local Government (General) Regulation 2021</i>).	Compliant

Internal Audit

	Requirement	Compliance
10.	Tenterfield Shire Council has an internal audit function that reviews the council's operations and risk management and control activities (section 216O of the <i>Local Government (General) Regulation 2021</i>).	Compliant – not internal but contracted out in accordance with

	Requirement	Compliance
		the Internal Audit Plan
11.	Tenterfield Shire Council's internal audit function reports to the audit, risk and improvement committee on internal audit matters (sections 216M, 216P and 216R of the <i>Local Government (General) Regulation 2021</i>).	Compliant
12.	Tenterfield Shire Council's internal audit function is independent and internal audit activities are not subject to direction by the Council (section 216P of the <i>Local Government (General) Regulation 2021</i>).	Compliant
13.	Tenterfield Shire Council has adopted an internal audit charter that is informed by the model internal audit charter approved by the Departmental Chief Executive of the Office of Local Government and the internal audit function operates in accordance with the charter (section 216O of the <i>Local Government (General) Regulation 2021</i>).	Compliant
14.	Tenterfield Shire Council has appointed a member of staff to direct and coordinate internal audit activities (section 216P of the <i>Local Government (General) Regulation 2021</i>).	Compliant
15.	Internal audit activities are conducted in accordance with the International Professional Practices Framework (Core requirement 3 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>).	Compliant
16.	Tenterfield Shire Council provides the internal audit function with direct and unrestricted access to staff, the audit, risk and improvement committee, and the information and resources necessary to undertake internal audit activities (section 216P of the <i>Local Government (General) Regulation 2021</i>).	Compliant
17.	Tenterfield Shire Council internal audit function undertakes internal audit activities in accordance with a four-year strategic work plan that has been endorsed by the governing body and an annual work plan that has been developed in consultation with the governing body and senior management (Core requirement 3 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>).	Compliant – although the internal audit plan has been adopted for three-years (March 2024 to 2027)
18.	Tenterfield Shire Council's audit, risk and improvement committee reviews the effectiveness of the internal audit function and reports the outcome of the review to the governing body each council term (section 216R of the <i>Local Government (General) Regulation 2021</i>).	Compliant

Non-compliance with the *Local Government (General) Regulation 2021*

I advise that [Tenterfield Shire Council](#) has not complied with the following requirements prescribed under the *Local Government (General) Regulation 2021* with respect to the operation of its [\[audit, risk and improvement committee/risk management/internal audit processes\]](#) (omit where relevant):

Non-compliance	Reason	Alternative measures being implemented	How the alternative measures achieve equivalent outcomes
Nil.	N/A	N/A	N/A

These processes, including the alternative measures implemented, demonstrate that [Tenterfield Shire Council](#) has established and maintained frameworks, systems, processes and procedures for appropriately managing audit and risk within the Council.



[Hein Basson](#) – General Manager

17 November 2025