



**Liverpool
Plains**
Shire Council

BUSINESS PAPER

Ordinary Council Meeting Wednesday, 26 November 2025

I hereby give notice that an Ordinary Meeting of Council will be held on:

Date: Wednesday, 26 November 2025

Time: 2:30 PM

Location: Council Chambers

**Cian Middleton
General Manager**

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- 1 ACKNOWLEDGEMENT OF COUNTRY AND COUNCIL PRAYER**
- 2 APOLOGIES AND APPLICATIONS FOR A LEAVE OF ABSENCE BY COUNCILLORS
OR ATTENDANCE VIA AUDIO-VISUAL LINK BY COUNCILLORS**

3 CONFIRMATION OF MINUTES

3.1 MINUTES OF THE COUNCIL MEETING HELD ON 22 OCTOBER 2025

File Number: G2025/0524
Author: Roslyn ten Brink, Manager Corporate Governance (Public Officer)
Authoriser: Cian Middleton, General Manager
Annexures: A. Minutes of the Council Meeting held on 22 October 2025

RECOMMENDATION

1. That the Minutes of the Council Meeting held on 22 October 2025 be received and the recommendations therein be adopted.

BACKGROUND

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**MINUTES OF LIVERPOOL PLAINS SHIRE COUNCIL
ORDINARY COUNCIL MEETING
HELD AT THE COUNCIL CHAMBERS
ON WEDNESDAY, 22 OCTOBER 2025 AT 2:30 PM**

PRESENT: Cr Ken Cudmore, Cr Terry Cohen, Cr Donna Lawson, Cr Jason Allan, Cr Charlie Simkin, Cr Shawn Cain, Cr James Robertson

IN ATTENDANCE: Cian Middleton (General Manager), Julie Costa (Director Planning and Community), Daniel Smallwood (Director Corporate Performance & CFO), Tim Wark (Manager Operations), Christie Pearson (Executive Operations), Roslyn ten Brink (Manager Corporate Governance)

AUDIO RECORDING OF MEETINGS

The Mayor informed the meeting as follows:

This meeting of Liverpool Plains Shire Council is being live-streamed to Council's website, and a webcast of this meeting will be published to Council's website at <https://www.liverpoolplains.nsw.gov.au/Council/Council-Meetings/Council-meeting-livestreams> so that it is available for viewing by members of the public.

1 ACKNOWLEDGEMENT OF COUNTRY AND COUNCIL PRAYER

Cr Terry Cohen recited the Acknowledgement of Country and the Council Prayer.

2 APOLOGIES AND APPLICATIONS FOR A LEAVE OF ABSENCE BY COUNCILLORS OR ATTENDANCE VIA AUDIO-VISUAL LINK BY COUNCILLORS

The Mayor invited apologies and applications for leave of absence. No apologies or applications were received.

3 CONFIRMATION OF MINUTES

3.1 MINUTES OF THE COUNCIL MEETING HELD ON 24 SEPTEMBER 2025

RESOLUTION 2025/190

Moved: Cr Donna Lawson

Seconded: Cr Shawn Cain

1. That the Minutes of the Council Meeting held on 24 September 2025 be received and the recommendations therein be adopted.

CARRIED

4 DISCLOSURES OF INTERESTS

The Mayor requested Councillors disclose any conflicts of interest in matters under consideration at the Ordinary Meeting, in accordance with Part 4 and part 5 of the Code of Conduct.

Nil disclosures were made.

5 MAYORAL MINUTE(S)**5.1 MAYORAL MINUTE - MEETINGS, FUNCTIONS AND EVENTS - SEPTEMBER 2025**

RESOLUTION 2025/191

Moved: Cr Ken Cudmore

Seconded: Cr Charlie Simkin

That Council:

1. Note the meetings, functions and events attended by the Mayor in an official capacity on behalf of Liverpool Plains Shire Council for the month of September 2025, as detailed in this report.

CARRIED

5.2 MAYORAL MINUTE - OCTOBER 2025 CITIZENSHIP CEREMONY

RESOLUTION 2025/192

Moved: Cr Ken Cudmore

Seconded: Cr Donna Lawson

That Council:

1. Extend its congratulations to the 10 residents of the Liverpool Plains Shire who were conferred Australian Citizenship at the Citizenship Ceremony held 14 October 2025.

CARRIED

6 REPORTS OF THE GENERAL MANAGER**6.1 RESOLUTIONS REGISTER UPDATE**

RESOLUTION 2025/193

Moved: Cr Shawn Cain

Seconded: Cr James Robertson

That Council:

1. Receive and note the Resolutions Register as at 10 October 2025 as appended at *Annexure A* and the Resolution Register for 2024 as appended at *Annexure B*.

CARRIED

6.2 PUBLIC EXHIBITION OF DRAFT CODE OF MEETING PRACTICE

MOTION

Moved: Cr James Robertson

Seconded: Cr Donna Lawson

That Council:

1. Endorse the draft Code of Meeting Practice, appended at *Annexure B*, for public exhibition for a period of 28 days and allow a period of 42 days for public comments prior to formal adoption by Council, pursuant to section 361 of the *Local Government Act 1993*.

7 REPORTS OF THE DIRECTOR CORPORATE PERFORMANCE & CFO**7.1 MONTHLY STATEMENT OF INVESTMENTS - SEPTEMBER 2025**

RESOLUTION 2025/194

Moved: Cr Terry Cohen

Seconded: Cr Donna Lawson

That Council:

1. Receive and note the Statement of Investments as of 30 September 2025 as appended at *Annexure A*.
2. Receive and note the Imperium Markets Monthly Investment Review Report for Liverpool Plains Shire Council as of 30 September 2025 as appended at *Annexure B*.

CARRIED

7.2 AUTHORISE THE SIGNING OF THE DRAFT FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

RESOLUTION 2025/195

Moved: Cr Charlie Simkin

Seconded: Cr Terry Cohen

That Council:

1. Authorise the Mayor, Deputy Mayor, General Manager and Responsible Accounting Officer to sign the Statements by Councillors and Management as required for the Draft Financial Statements for the year ended 30 June 2025 as tabled.
2. Note that the draft Liverpool Plains Shire Council's Financial Statements for the year ended 30 June 2025 will be referred to Council's Auditor, the NSW Audit Office, in accordance with section 413(1) of the *Local Government Act 1993*.

CARRIED

8 REPORTS OF THE DIRECTOR INFRASTRUCTURE AND UTILITIES**8.1 MONTHLY WORKS REPORT**

RESOLUTION 2025/196

Moved: Cr Charlie Simkin

Seconded: Cr Shawn Cain

That Council:

1. Receive and note the Monthly Works Report for September 2025.

CARRIED

8.2 MONTHLY SHIRE PRESENTATION REPORT

RESOLUTION 2025/197

Moved: Cr Charlie Simkin

Seconded: Cr Shawn Cain

That Council:

1. Receive and note the Monthly Shire Presentation Report for September 2025.

CARRIED

8.3 MONTHLY WATER AND WASTE WATER STATUS

RESOLUTION 2025/198

Moved: Cr Terry Cohen

Seconded: Cr Charlie Simkin

That Council:

1. Receive and note the Monthly Water and Wastewater Status Report for October 2025.

CARRIED

9 REPORTS OF THE DIRECTOR PLANNING AND COMMUNITY**9.1 DEVELOPMENT AND BUILDING REPORT - SEPTEMBER 2025**

RESOLUTION 2025/199

Moved: Cr Charlie Simkin

Seconded: Cr James Robertson

That Council:

1. Receive and note the Development and Building Report for September 2025.

CARRIED

9.2 2025/26 POOL SEASON

Moved: Cr Donna Lawson

Seconded: Cr Shawn Cain

That Council:

1. Note that the Werris Creek Memorial Pool will open on Saturday, 1 November 2025 and the Quirindi Aquatic Centre will occur on Saturday, 22 November 2025.
2. Note that if the construction of the Quirindi Aquatic Centre occurs well in advance of Saturday, 22 November 2025, Management will endeavour to open the facility earlier than scheduled.
3. Note the hours of operation as detailed in the report for the Quirindi Aquatic Centre and the Werris Creek Memorial Pool for the 2025-2026 pool season with the hours being varied at the Quirindi Aquatic Centre to fit with the program events on 22 November 2025.
4. Apply a 10 per cent discount to all season ticket purchases until the close of business on 30 November 2025, in recognition of the community's support and patience during the construction of the Quirindi Aquatic Centre.

RESOLUTION 2025/200**AMENDMENT**

Moved: Cr Donna Lawson

Seconded: Cr Shawn Cain

That Council

1. Note that the Werris Creek Memorial Pool will open following completion of works and the Quirindi Aquatic Centre will open on Saturday, 22 November 2025.
2. Note that if the construction of the Quirindi Aquatic Centre occurs well in advance of Saturday, 22 November 2025, Management will endeavour to open the facility earlier than scheduled.
3. That the hours of operation for the Quirindi Aquatic Centre and Werris Creek Memorial Pool be amended by:
 - (a) Extending the hours of operation for both Quirindi Aquatic Centre and Werris Creek Memorial Pool to 7pm on weekdays and weekends
 - (b) Extending the pool season for both Quirindi Aquatic Centre and Werris Creek Memorial Pool until Friday 8 April 2026.
 - (c) Provide additional opening hours of 6:00 am until 8:00am for Werris Creek Memorial Pool.
4. Apply a 10 per cent discount to all season ticket purchases until the close of business on 30 November 2025, in recognition of the community's support and patience during the construction of the Quirindi Aquatic Centre.

-
5. Facilitate a complementary return Quirindi-Werris Creek afternoon bus service upon opening of the Werris Creek Memorial Pool until the Quirindi Aquatic Centre is opened for use, with ongoing operation subject to adequate community take-up during this period.
 6. That the pools reopen for the 2026/27 season on Saturday 3rd October 2026, being the October long weekend.

CARRIED

9.3 CONSTITUTION OF LOCAL ADVISORY COMMITTEES AND APPOINTMENT OF COMMUNITY MEMBERS

RESOLUTION 2025/201

Moved: Cr James Robertson

Seconded: Cr Donna Lawson

That Council:

1. Extend its appreciation to all members of the Liverpool Plains Shire community who submitted an Expression of Interest to serve on a Local Advisory Committee for the remainder of the current 2024-28 term of Council.
2. Establish the Quirindi, Willow Tree, Wallabadah and Western Plains Local Advisory Committees for the remainder of the 2024-28 term of Council and adopt the Terms of Reference appended at *Annexure B, C, D and E*.
3. Formally appoint those members of the community who have expressed their interest in serving on the Quirindi, Willow Tree, Wallabadah and Western Plains Local Advisory Committees to their relevant committee for the remainder of the 2024-28 term of Council.
4. Advise members of the Werris Creek community and the Werris Creek Progress Association who have expressed their interest in serving on the Local Advisory Committee that it will not be formed due to less than five (5) nominations being received, as required by the Terms of Reference, for the formation of a committee.

CARRIED

10 DELEGATES REPORTS

Nil

11 NOTICES OF MOTIONS/QUESTIONS WITH NOTICE

11.1 NOTICE OF MOTION - DEVELOPMENT OF PROJECT MANAGEMENT FRAMEWORK AND ESTABLISHMENT OF MAJOR PROJECTS COMMITTEE

RESOLUTION 2025/202

Moved: Cr Charlie Simkin

Seconded: Cr Shawn Cain

That Council:

1. Request the General Manager develop and implement an organisation-wide Project Management Framework.
2. Establish a Major Projects Committee, comprising the Mayor and three Councillors, along with the General Manager and relevant staff nominated by the General Manager, to:
 - (a) Oversee the development and implementation of Council's Project Management Framework,
 - (b) Provide strategic direction, review project scopes, and ensure that project objectives, budgets, timelines and risks are clearly identified and addressed during the planning phase,
 - (c) Monitor the application of the Project Management Framework throughout the lifecycle of major projects undertaken by Council, including both planning and delivery, and
 - (d) Meet regularly to review project progress, ensuring that any issues or risks identified during planning are proactively addressed during delivery.
3. Nominate Councillors Cr Simkin, Cr Cohen, and Cr Cain to serve as the three Councillor delegates to the Major Projects Committee through to September 2028, noting that all Committee appointments are traditionally reviewed mid-term following the election of the Mayor and Deputy Mayor.

CARRIED

Pursuant to clause 9.16 of the Code of Meeting Practice, the following questions were put during the meeting and subsequently taken on notice for response to be provided at the following meeting of Council:

11.2 DESIGN SPECIFICATIONS FOR THE REPLACEMENT OF SWINGING BRIDGE, QUIRINDI

Cr Shawn Cain requested an update on the design details for the proposed Swinging Bridge replacement.

11.3 YARRAMAN CREEK BRIDGE BYPASS DESIGN SPECIFICATIONS

Cr Donna Lawson requested detailed design information regarding the proposed bridgeworks bypass, with particular attention to flood mitigation measures to ensure resilience against potential flooding events during storm season.

11.4 MEN'S SHEDS INVOLVEMENT IN WASTE BIN SURROUND CONSTRUCTION AND MAINTENANCE

Cr James Robertson requested an update on the enagement of the Local Men's Sheds to assist with the construct and repair of waste bin surrounds.

11.5 CONTRACTOR ACCOUNTABILITY - POST-WORK STANDARDS

Cr Terry Cohen requested confirmation on whether contractors are responsible for cleaning up after themselves, specifically ensuring that grass clippings and other debris are not left in gutters.

12 CONFIDENTIAL MATTERS

Nil

REPORT ON CONFIDENTIAL MATTERS

There were no confidential matters.

The Meeting closed at 4:37.

The minutes of this meeting were confirmed at the Ordinary Council Meeting held on 26 November 2025.

.....
CHAIRPERSON

4 DISCLOSURES OF INTERESTS

5 MAYORAL MINUTE(S)

5.1 MAYORAL MINUTE - MEETINGS, FUNCTIONS AND EVENTS - SEPTEMBER 2025

File Number: G2025/0510
Author: Ken Cudmore, Mayor
Authoriser: Cian Middleton, General Manager
Annexures: Nil

RECOMMENDATION

That Council:

- Note the meetings, functions and events attended by the Mayor in an official capacity on behalf of Liverpool Plains Shire Council for the month of October 2025, as detailed in this report.

REPORT

As Mayor, I am often required to attend various meetings, functions, openings, and events on behalf of Liverpool Plains Shire Council. It is appropriate that these be reported to Council and publicly shared with the Liverpool Plains Shire community.

Date	Meeting, Function or Event
29 September 2025 to 2 October 2025	2025 Murray Darling Association National Conference
7 October 2025	Meeting re: Quirindi Aerodrome
8 October 2025	Triple R Water Security Alliance Meeting
9 October 2025	Meeting with Kevin Anderson
14 October 2025	Citizenship Ceremony
20 October 2025	Meeting re: Quirindi Royal Theatre EOI
22 October 2025	Liverpool Plains Business Chamber – Bizconnect Event
24 October 2025	Chanel 7 Media Interview re: Quirindi Aquatic Centre
24 October 2025	Radio Interview with FM 88.9
24 October 2025	Meeting with Whitehaven Coal re: Rehabilitation
25 October 2025	Quirindi High School 90 th Reunion



Cr Ken Cudmore

MAYOR

6 **REPORTS OF THE GENERAL MANAGER**

6.1	RESOLUTION	REGISTER
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IP&R Linkage:	Goal: Demonstrate good governance
	Strategy: Develop and implement a robust governance and integrity framework
Author:	Ros ten Brink, Manager Corporate Governance (Public Officer)
Authoriser:	Cian Middleton, General Manager
File Number:	G2025/0455
Annexures:	A. Resolution Register - 1 January 2025 to 31 October 2025 ↓ 
	B. 2024 Resolution Register ↓ 

RECOMMENDATION

That Council:

1. Receive and note the Resolution Register as at 31 October 2025 as appended at *Annexure A* and the Resolution Register for 2024 as appended at *Annexure B*.

BACKGROUND

Section 223 of the *Local Government Act 1993* (“the Act”) provides that Council’s governing body is responsible for directing and controlling the affairs of Council in accordance with the Act, including making decisions with respect to the exercise of Council’s functions. Decisions of Council’s governing body must be made at meetings of the Council, which must be conducted in accordance with Council’s Code of Meeting Practice.

Section 335 of the Act requires the General Manager to conduct the day-to-day management of Council in accordance with its strategic plans, programs, strategies and policies, and to implement, without undue delay, lawful decisions of the Council.

ISSUES AND COMMENTARY

The Resolutions Register appended at *Annexure A* lists all resolutions of Council, commencing 1 January 2025, that require further action by Officers in order to be implemented.

The Resolutions Register appended at *Annexure B* lists all outstanding resolutions of Council for 2024 that require further action by Officers in order to be implemented.

Each resolution has been assigned to the appropriate Officer, who is responsible for completing any actions required to effectively implement the respective resolution.

The register excludes those resolutions of Council that do not require further action.

Commencing 1 January 2025, Council has made sixty-eight resolutions requiring further action, including Questions Without Notice. As illustrated in *Table 1*, below, fifty-two have been

completed and actioned as at the date of this Business Paper being published, and eleven remain outstanding.

Table 1: Council Resolution Status Summary		
Status	Definition	Number
Complete	Action completed by date of Business Paper publication.	52
Outstanding	Action not completed by date of Business Paper publication.	16
TOTAL		68

LEGISLATIVE AND POLICY IMPLICATIONS

As detailed above, the Act requires the General Manager to implement, without undue delay, the lawful decisions of Council. The Resolutions Register clearly details how the General Manager is implementing Council's decisions, consistent with resolutions made at its meetings.

FINANCIAL IMPLICATIONS

There are no financial implications for Council associated with this report.

RISK IMPLICATIONS

Provision of the Resolutions Register mitigates the risk of actions not being implemented in a timely manner.

COMMUNITY CONSULTATION

There are no community consultation requirements for Council associated with this report.

CONCLUSION

The Resolutions Register appended at *Annexure A and Annexure B* lists all Council resolutions requiring further action, and the status of implementing each action, as at 31 October 2025. It is recommended that Council receive and note the Resolutions Register.

Action Sheets Report	Division: Committee: Council Officer:	Date From: 1/01/2025 Date To: 31/10/2025 Printed: 12 November 2025 5:52 PM
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Meeting	Officer/Director	Section	Subject
Council 19/02/2025	Pearson, Christie Inglis, Glenn	Reports to Council	Appointment of Councillor Delegates to 2025 Conferences
<p>RESOLUTION 2025/18</p> <p>Moved: Cr Donna Lawson Seconded: Cr James Robertson</p> <p>That Council:</p> <ol style="list-style-type: none"> Appoint the following Councillors to attend each of the following conferences being held in 2025: <ol style="list-style-type: none"> LGNSW Conference: Cr Ken Cudmore, Cr Terry Cohen and Cr Donna Lawson (<i>three Councillors</i>). LGNSW Tourism Conference: Cr Jason Allan (<i>one Councillor</i>). NSW Local Roads Congress: Cr Charlie Simkin (<i>one Councillor</i>). LGNSW Water Management Conference: Cr Shawn Cain (<i>one Councillor</i>). Australian Local Government Association National General Assembly: Cr Ken Cudmore (<i>one Councillor</i>). Approve reimbursement of out-of-pocket expenses incurred by Councillor delegates attending the above conferences, in accordance with the Councillors Expenses and Facilities Policy. Note that Councillor delegates are required to provide a written delegate's report to Council following each conference attended. <p style="text-align: right;">CARRIED</p> <p>UPDATE: In Progress</p>			

Action Sheets Report	Division:		Date From:	1/01/2025
	Committee:	Council	Date To:	31/10/2025
	Officer:			
				Printed: 12 November 2025 5:52 PM

Meeting	Officer/Director	Section	Subject
Council 19/02/2025	Neave, Ruth Frost, Dean	Reports to Council	Military Tattoo
RESOLUTION 2025/22			
AMENDMENT			
Moved: Cr Donna Lawson			
Seconded: Cr James Robertson			
That Council:			
1. Acknowledges that the Military Tattoo will not be held in the 2024/2025 financial year			
2. The funding of \$25,000 be realised as a saving in the 2024/2025 financial year and is transferred to 2025/2026 financial year			
3. Include the development of an Events Strategy in the revised Arts and Cultural Plan due for completion in July 2025.			
CARRIED			
UPDATE: To be reviewed in the 25/26 financial year			

Action Sheets Report	Division:		Date From: 1/01/2025
	Committee:	Council	Date To: 31/10/2025
	Officer:		Printed: 12 November 2025 5:52 PM

Meeting	Officer/Director	Section	Subject
Council 19/02/2025	Skelly, Nathan Batterham, Rodney	Confidential Matters	GP Practice - Real Estate Incentive
<p>RESOLUTION 2025/33</p> <p>Moved: Cr James Robertson Seconded: Cr Terry Cohen</p> <p>That Council:</p> <ol style="list-style-type: none"> Support the Rural Doctors Network (RDN) to try to recruit a doctor to Quirindi by offering the incentives identified within this report. <p style="text-align: right;">CARRIED</p> <p>UPDATE: Partnership with RDN still in place and to date there is still no Doctor</p>			

Meeting	Officer/Director	Section	Subject
Council 19/02/2025	Skelly, Nathan	Confidential Matters	Spring Ridge Cemetery - Land Acquisition
<p>RESOLUTION 2025/35</p> <p>Moved: Cr James Robertson Seconded: Cr Donna Lawson</p> <p>That Council:</p> <ol style="list-style-type: none"> Approve acquiring the land by agreement that the Spring Ridge Cemetery is sited on in accordance with the contents of this report. Authorise the General Manager to execute all documents related to the purchase of this land. <p style="text-align: right;">CARRIED</p> <p>UPDATE: Currently in Progress executing documentation</p>			

Action Sheets Report	Division:	Council	Date From:	1/01/2025
	Committee:		Date To:	31/10/2025
	Officer:		Printed: 12 November 2025 5:52 PM	

Meeting	Officer/Director	Section	Subject
Council 26/03/2025	Batterham, Rodney Batterham, Rodney	Reports to Council	Quirindi Golf Club - Request for Water Charges relief
RESOLUTION 2025/56			
Moved: Cr James Robertson			
Seconded: Cr Donna Lawson			
That Council:			
1. Decline the request to reduce water access charges at the Quirindi Golf Course from the existing 100mm water meter down to the 40mm water meter rate for a 3-4 year period.			
2. Agree to a final year of temporary reduction in access charge at the Quirindi Golf Club from the 100mm access charge rate to the 40mm access charge rate during 2024/25, subject to the following occurring within the first 90 days of the 2025/26 rating year:			
(a) Club Quirindi engage with Councils Water Services staff to develop a feasible strategy for putting in place legitimate cost reduction methods for irrigation purposes for water sourced from the Quirindi Water Supply used at the Quirindi Golf Course.			
(b) Club Quirindi's board provide a written commitment to Council acknowledging the administrative reduction in water Access Charges expires at the end of 2024/25 and that they undertake tangible work to their water systems in partnership with Council that facilitates the requested reduction in charges for water sourced from the Quirindi Water Supply for irrigation purposes.			
At 3:49pm, Cr James Robertson left the meeting.			
At 3:51pm, Cr James Robertson returned to the meeting.			
CARRIED			
UPDATE: Meeting held with Quirindi Golf Club on Thursday, 30 October 2025 to discuss potential changes to water storage and infrastructure and how Council may be able to assist in scoping potential solution. Communication between Council and Quirindi Golf Club ongoing.			

Action Sheets Report	Division:		Date From:	1/01/2025
	Committee:	Council	Date To:	31/10/2025
	Officer:		Printed:	12 November 2025 5:52 PM

Meeting	Officer/Director	Section	Subject
Council 23/07/2025	Middleton, Cian Middleton, Cian	Reports of the General Manager	Expressions of Interest for Liverpool Plains Shire Local Advisory Committees
RESOLUTION 2025/136			
Moved: Cr Donna Lawson			
Seconded: Cr Shawn Cain			
That Council:			
1. Invite nominations from interested members of the Liverpool Plains Shire community to serve on Local Advisory Committees for the remainder of the current 2024-2028 Council term.			
2. Receive a further report and determine the establishment of the Local Advisory Committee at the August Ordinary Meeting following conclusion of the proposed Expression of Interest period as detailed in this report.			
CARRIED			
UPDATE: Complete			

	Division: Committee: Council Officer:	Date From: 1/01/2025 Date To: 31/10/2025 Printed: 12 November 2025 5:52 PM
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Action Sheets Report

Meeting	Officer/Director	Section	Subject
Council 23/07/2025	McCulloch, Jared Middleton, Cian	Confidential Matters	Expression of Interest - Sale or Lease of the Royal Theatre Quirindi
RESOLUTION 2025/143			
Moved: Cr Donna Lawson			
Seconded: Cr Shawn Cain			
That Council:			
1. Note that one (1) response was received to the Expression of Interest for the Sale or Lease of the Royal Theatre, 115 Henry Street Quirindi.			
2. Decline to proceed to a Selective Tendering process for the Sale of the Royal Theatre, 115 Henry Street Quirindi in accordance with Section 178 (1)(b) of the <i>Local Government (General) Regulation 2021</i> .			
3. Enter into negotiations under Clause 178 (3)(e) of the <i>Local Government (General) Regulation 2021</i> for the following reasons:			
(a) that the initial Expression of Interest process resulted in one (1) submission and the process of inviting fresh submissions or applications will likely not result in additional submissions; and			
(b) that the response received to the Expression of Interest requested Council enter into collaborative negotiations, including a discussion around a structured handover, for the Sale of the Royal Theatre, 115 Henry Street Quirindi.			
4. Authorise the Mayor and General Manager, under Clause 178 (3)(e) of the <i>Local Government (General) Regulation 2021</i> , negotiate the Sale of the Royal Theatre, 115 Henry Street Quirindi with the Expression of Interest respondent.			
5. Following the negotiation of the proposed terms of sale for the Royal Theatre located at 115 Henry Street, Quirindi by the Mayor and General Manager, receive a further report at a future Ordinary Meeting of Council detailing the negotiated terms and seeking Council's approval for the Mayor and General Manager to enter into a Contract of Sale pursuant to Clause 178(3)(e) of the <i>Local Government (General) Regulation 2021</i> .			
At 3:24 pm, Cr Jason Allan left the meeting.			
At 3:57 pm, Cr Jason Allan returned to the meeting.			
CARRIED			
UPDATE: In progress working with EOI respondent			

Action Sheets Report	Division:		Date From:	1/01/2025
	Committee:	Council	Date To:	31/10/2025
	Officer:			
				Printed: 12 November 2025 5:52 PM

Meeting	Officer/Director	Section	Subject
Council 27/08/2025	Vorobieff , George Vorobieff, George	Reports of the Director Infrastructure and Utilities	Repeal of Kerb and Gutter Policy, Footpaths Policy, Disposal of Surplus Equipment Policy, and Corporate Property and Disposal of Land Policy
RESOLUTION 2025/156			
Moved: Cr James Robertson			
Seconded: Cr Terry Cohen			
That Council:			
That Council:			
1. Lay this item of business on the table.			
			CARRIED
UPDATE: Currently reviewing with a further report to come to Council			

Division:	Council	Date From:	1/01/2025
Committee:		Date To:	31/10/2025
Officer:		Printed:	12 November 2025 5:52 PM
Action Sheets Report			

Meeting	Officer/Director	Section	Subject
Council 27/08/2025	Middleton, Cian Middleton, Cian	Reports of the Director Planning and Community	Constitution of Local Advisory Committees and Appointment of Community Members
RESOLUTION 2025/163			
Moved: Cr Donna Lawson			
Seconded: Cr Charlie Simkin			
That Council:			
1. Extend its appreciation to all members of the Liverpool Plains Shire community who submitted an Expression of Interest to serve on a Local Advisory Committee for the remainder of the current 2024-28 term of Council.			
2. Establish the Currabubula Local Advisory Committee for the remainder of the 2024-28 term of Council and adopt the Terms of Reference appended at <i>Annexure A</i> .			
3. Formally appoint those members of the community who have expressed their interest in serving on the Currabubula Local Advisory Committee to that committee for the remainder of the 2024-28 term of Council.			
4. Note that Expressions of Interest ("EOI") from members of the Liverpool Plains Shire community to serve on locality-based Local Advisory Committees for the remainder of the current 2024-28 Council term has been extended to Sunday, 14 September 2025.			
			CARRIED
UPDATE: Complete			

Action Sheets Report	Division:		Date From:	1/01/2025
	Committee:	Council	Date To:	31/10/2025
	Officer:			
				Printed: 12 November 2025 5:52 PM

Meeting	Officer/Director	Section	Subject
Council 27/08/2025	Gresser, Katrina Middleton, Cian	Confidential Matters	Rates Legal Proceedings
RESOLUTION 2025/168			
Moved: Cr Jason Allan			
Seconded: Cr Charlie Simkin			
That Council:			
1. Receive and note the briefing on the legal matter detailed in this report.			
2. Authorise the General Manager to negotiate a settlement of the proceedings at the best possible terms to Council.			
			CARRIED
UPDATE: Complete			

Action Sheets Report	Division: Committee: Council Officer:	Date From: 1/01/2025 Date To: 31/10/2025 Printed: 12 November 2025 5:52 PM
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Meeting	Officer/Director	Section	Subject
Council 24/09/2025	Gresser, Katrina Smallwood, Daniel	Confidential Matters	Rates Legal Proceedings
RESOLUTION 2025/186 Moved: Cr James Robertson Seconded: Cr Charlie Simkin That Council: <ol style="list-style-type: none"> Write-off the rates which were levied on the Properties for 2025/2026 upon the issuance on 16 July 2025 of the Rates Notices, those rates and interest currently outstanding in the sum of \$47,430.87; Grants to the NLALC in relation to the Fourteen Properties an exemption from rates pursuant to section 556(1)(h) of the LGA on and from the 2026/2027 rating years subject to Council's discretion to later review this exemption as required; Authorise SR Law, the Council's solicitors, to negotiate with the NLALC's solicitors a resolution of the Proceedings on the best possible terms. That the Council enters into with the NLALC a Deed of Settlement & Release to give effect to the terms of the resolution of the Proceedings. <p style="text-align: right;">CARRIED</p>			
UPDATE: In Progress – Confidential			

Division:	Council	Date From:	1/01/2025
Committee:		Date To:	31/10/2025
Officer:		Printed:	12 November 2025 5:52 PM
Action Sheets Report			

Meeting	Officer/Director	Section	Subject
Council 22/10/2025	Wark, Tim Gallagher, Paul	Question without Notice	Design Specifications for the Replacement of Swinging Bridge, Quirindi
Cr Shawn Cain requested an update on the design details for the proposed Swinging Bridge replacement.			
UPDATE: In Progress. Response to Question on Notice to be provided at November Ordinary Meeting.			

Meeting	Officer/Director	Section	Subject
Council 22/10/2025	Wark, Tim Gallagher, Paul	Question without Notice	Yarraman Creek Bridge Infrastructure Works
Cr Donna Lawson requested detailed design information regarding the proposed bridgeworks bypass, with particular attention to flood mitigation measures to ensure resilience against potential flooding events during storm season.			
UPDATE: In Progress. Response to Question on Notice to be provided at November Ordinary Meeting.			

Meeting	Officer/Director	Section	Subject
Council 22/10/2025	Wark, Tim Gallagher, Paul	Question without Notice	Men's Sheds Involvement in Waste Bin Surround Construction and Maintenance
Cr James Robertson requested an update on the enagement of the Local Men's Sheds to assist with the construct and repair of waste bin surrounds.			
UPDATE: In Progress. Response to Question on Notice to be provided at November Ordinary Meeting.			

Meeting	Officer/Director	Section	Subject
Council 22/10/2025	Wark, Tim Gallagher, Paul	Question without Notice	Contractor Accountability - Post-work Standards
Cr Terry Cohen requested confirmation on whether contractors are responsible for cleaning up after themselves, specifically ensuring that grass clippings and other debris are not left in gutters.			
UPDATE: In Progress. Response to Question on Notice to be provided at November Ordinary Meeting.			

Division:	Council	Date From:	1/01/2025
Committee:		Date To:	31/10/2025
Officer:		Printed:	12 November 2025 5:52 PM
Action Sheets Report			

Meeting	Officer/Director	Section	Subject
Council 22/10/2025	ten Brink, Roslyn Smallwood, Daniel	Reports of the General Manager	Public Exhibition of draft Code of Meeting Practice
MOTION Moved: Cr James Robertson Seconded: Cr Donna Lawson That Council: 1. Endorse the draft Code of Meeting Practice, appended at <i>Annexure B</i> , for public exhibition for a period of 28 days and allow a period of 42 days for public comments prior to formal adoption by Council, pursuant to section 361 of the <i>Local Government Act 1993</i> . UPDATE: In Progress. Draft Code of Meeting Practice currently on public exhibition.			

Meeting	Officer/Director	Section	Subject
Council 22/10/2025	Smallwood, Daniel Smallwood, Daniel	Reports of the Director Corporate Performance & CF	Authorise the signing of the draft Financial Statements for the Year Ended 30 June 2025
RESOLUTION 2025/195 Moved: Cr Charlie Simkin Seconded: Cr Terry Cohen That Council: 1. Authorise the Mayor, Deputy Mayor, General Manager and Responsible Accounting Officer to sign the Statements by Councillors and Management as required for the Draft Financial Statements for the year ended 30 June 2025 as tabled. 2. Note that the draft Liverpool Plains Shire Council's Financial Statements for the year ended 30 June 2025 will be referred to Council's Auditor, the NSW Audit Office, in accordance with section 413(1) of the <i>Local Government Act 1993</i> . <div style="text-align: right;">CARRIED</div> UPDATE: Complete			

Division:	Council	Date From:	1/01/2025
Committee:		Date To:	31/10/2025
Officer:		Printed:	12 November 2025 5:52 PM
Action Sheets Report			

Meeting	Officer/Director	Section	Subject
Council 22/10/2025	Costa, Julie	Reports of the Director Planning and Community	2025/26 Pool Season
<p>Moved: Cr Donna Lawson</p> <p>Seconded: Cr Shawn Cain</p> <p>That Council:</p> <ol style="list-style-type: none"> Note that the Werris Creek Memorial Pool will open on Saturday, 1 November 2025 and the Quirindi Aquatic Centre will occur on Saturday, 22 November 2025. Note that if the construction of the Quirindi Aquatic Centre occurs well in advance of Saturday, 22 November 2025, Management will endeavour to open the facility earlier than scheduled. Note the hours of operation as detailed in the report for the Quirindi Aquatic Centre and the Werris Creek Memorial Pool for the 2025-2026 pool season with the hours being varied at the Quirindi Aquatic Centre to fit with the program events on 22 November 2025. Apply a 10 per cent discount to all season ticket purchases until the close of business on 30 November 2025, in recognition of the community's support and patience during the construction of the Quirindi Aquatic Centre. <p>RESOLUTION 2025/200</p> <p>AMENDMENT</p> <p>Moved: Cr Donna Lawson</p> <p>Seconded: Cr Shawn Cain</p> <p>That Council</p> <ol style="list-style-type: none"> Note that the Werris Creek Memorial Pool will open following completion of works and the Quirindi Aquatic Centre will open on Saturday, 22 November 2025. Note that if the construction of the Quirindi Aquatic Centre occurs well in advance of Saturday, 22 November 2025, Management will endeavour to open the facility earlier than scheduled. That the hours of operation for the Quirindi Aquatic Centre and Werris Creek Memorial Pool be amended by: 			

Action Sheets Report	Division:	Council	Date From:	1/01/2025
	Committee:		Date To:	31/10/2025
	Officer:		Printed: 12 November 2025 5:52 PM	

<ul style="list-style-type: none"> (a) Extending the hours of operation for both Quirindi Aquatic Centre and Werris Creek Memorial Pool to 7pm on weekdays and weekends (b) Extending the pool season for both Quirindi Aquatic Centre and Werris Creek Memorial Pool until Friday 8 April 2026. (c) Provide additional opening hours of 6:00 am until 8:00am for Werris Creek Memorial Pool. <ul style="list-style-type: none"> 4. Apply a 10 per cent discount to all season ticket purchases until the close of business on 30 November 2025, in recognition of the community's support and patience during the construction of the Quirindi Aquatic Centre. 5. Facilitate a complementary return Quirindi-Werris Creek afternoon bus service upon opening of the Werris Creek Memorial Pool until the Quirindi Aquatic Centre is opened for use, with ongoing operation subject to adequate community take-up during this period. 6. That the pools reopen for the 2026/27 season on Saturday 3rd October 2026, being the October long weekend. <p style="text-align: right;">CARRIED</p> <p>UPDATE: In Progress. Planning underway for the re-opening of both the Quirindi Aquatic Centre and Werris Creek Memorial Pool, with both facilities scheduled to re-open from Saturday, 22 November 2025. Information regarding operating hours and season pass discount published to Council's website and communicated via media release.</p>
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Action Sheets Report	Division:		Date From:	1/01/2025
	Committee:	Council	Date To:	31/10/2025
	Officer:			
				Printed: 12 November 2025 5:52 PM

Meeting	Officer/Director	Section	Subject
Council 22/10/2025	Costa, Julie Costa, Julie	Reports of the Director Planning and Community	Constitution of Local Advisory Committees and Appointment of Community Members
RESOLUTION 2025/201			
Moved: Cr James Robertson			
Seconded: Cr Donna Lawson			
That Council:			
1. Extend its appreciation to all members of the Liverpool Plains Shire community who submitted an Expression of Interest to serve on a Local Advisory Committee for the remainder of the current 2024-28 term of Council.			
2. Establish the Quirindi, Willow Tree, Wallabadah and Western Plains Local Advisory Committees for the remainder of the 2024-28 term of Council and adopt the Terms of Reference appended at <i>Annexure B, C, D</i> and <i>E</i> .			
3. Formally appoint those members of the community who have expressed their interest in serving on the Quirindi, Willow Tree, Wallabadah and Western Plains Local Advisory Committees to their relevant committee for the remainder of the 2024-28 term of Council.			
4. Advise members of the Werris Creek community and the Werris Creek Progress Association who have expressed their interest in serving on the Local Advisory Committee that it will not be formed due to less than five (5) nominations being received, as required by the Terms of Reference, for the formation of a committee.			
			CARRIED
UPDATE: In Progress.			

Division:	Council	Date From:	1/01/2025
Committee:		Date To:	31/10/2025
Officer:		Printed:	12 November 2025 5:52 PM

Action Sheets Report

Meeting	Officer/Director	Section	Subject
Council 22/10/2025	Simkin, Charlie Cudmore, Ken	Notices of Motions/Questions with Notice	Notice of Motion - Development of Project Management Framework and Establishment of Major Projects Committee
<p>RESOLUTION 2025/202</p> <p>Moved: Cr Charlie Simkin Seconded: Cr Shawn Cain</p> <p>That Council:</p> <ol style="list-style-type: none"> Request the General Manager develop and implement an organisation-wide Project Management Framework. Establish a Major Projects Committee, comprising the Mayor and three Councillors, along with the General Manager and relevant staff nominated by the General Manager, to: <ol style="list-style-type: none"> Oversee the development and implementation of Council's Project Management Framework, Provide strategic direction, review project scopes, and ensure that project objectives, budgets, timelines and risks are clearly identified and addressed during the planning phase, Monitor the application of the Project Management Framework throughout the lifecycle of major projects undertaken by Council, including both planning and delivery, and Meet regularly to review project progress, ensuring that any issues or risks identified during planning are proactively addressed during delivery. Nominate Councillors Cr Simkin, Cr Cohen, and Cr Cain to serve as the three Councillor delegates to the Major Projects Committee through to September 2028, noting that all Committee appointments are traditionally reviewed mid-term following the election of the Mayor and Deputy Mayor. <p style="text-align: right;">CARRIED</p> <p>UPDATE: In Progress</p>			


Liverpool Plains Shire Council Resolutions Register Update 2024

Commencing 01 January 2024, Council has made seventy four resolutions requiring further action. As illustrated in *Table 1*, below, seventy three resolutions have been completed and actioned as at the date of this Business Paper being published, and one remains outstanding.

Table 1: Council Resolution Status Summary		
Status	Definition	Number
Complete	Action completed by date of Business Paper publication.	73
Outstanding	Action not completed by date of Business Paper publication.	1
TOTAL		74

Meeting	Officer/Director	Section	Subject
Council 11/12/2024	Skelly, Nathan Batterham, Rodney	Reports to Council	Changes to School bus route and installation of bus bay at Quirindi Public School
RESOLUTION 2024/206			
Moved: Cr Donna Lawson			
Seconded: Cr James Robertson			
That Council:			
<ol style="list-style-type: none">1. Note that the proposed bus route change (detailed in res 2022/290) for Quirindi Public School is not supported by the Local Traffic Committee and Transport for NSW (TfNSW) and that as a result it is unnecessary to investigate funding options for infrastructure changes that would have been required.2. Note that the Traffic Committee is continuing to investigate options in relation to a crossing on Nowland St, adjacent to Quirindi Highschool.			
			CARRIED
UPDATE: The traffic committee continues to investigate options			

6.2 ADOPTION OF 2026 SCHEDULE OF ORDINARY COUNCIL MEETINGS

IP&R Linkage:	Goal: Demonstrate good governance
	Strategy: Develop and implement a robust governance and integrity framework
Author:	Ros ten Brink, Manager Corporate Governance (Public Officer)
Authoriser:	Cian Middleton, General Manager
File Number:	G2025/0448
Annexures:	A. Schedule of Ordinary Council Meetings - 2026 ↓ 

RECOMMENDATION

That Council:

1. Adopt the draft Schedule of Ordinary Meetings for 2026 appended at *Annexure A*, pursuant to section 365 of the *Local Government Act 1993* and clause 3.1 of the Code of Meeting Practice.
2. Request the General Manager provide public notice of the time, date and location of each scheduled Ordinary Meeting to be held in 2026, pursuant to section 9 of the *Local Government Act 1993* and clause 3.3 of the Code of Meeting Practice.

BACKGROUND

Section 365 of the *Local Government Act 1993* (“the Act”) requires Liverpool Plains Shire Council (“Council”) to meet at least 10 times each year, each time in a different month. Clause 3.1 of Council’s Code of Meeting Practice (“the Meeting Code”) provides that Council shall, by resolution, set the frequency, time, date and place of its Ordinary Meetings.

Section 9 of the Act and clause 3.4 of the Meeting Code require Council to give public notice of the times and places of its meetings. Clause 3.5 of the Meeting Code provides that the notice must be published on Council’s website, and in such other manner that Council is satisfied is likely to bring notice of the meetings to the attention of as many people as possible.

ISSUES AND COMMENTARY

The draft Schedule of Meetings for 2026 (“the Schedule”) appended at ***Annexure A*** lists the dates, times and locations of the 11 Ordinary Meetings proposed to be held in 2026. All meetings will be held at the Council Chambers at 60 Station Street, Quirindi and commence at 2.30pm.

Council traditionally holds its Ordinary Meetings on the fourth Wednesday of the month. In 2026 the exception to this will be:

- **May**, where the Ordinary Meeting of Council will be held the third Wednesday due to a clash with the Country Mayors Association meeting, and
- **December**, where the Ordinary Meeting of Council will be held on the third Wednesday due to Christmas Closedown.

Council is occasionally required to adjust the date of its Ordinary Meeting of Council for June due to a clash with the Australian Local Government Association National General Assembly (“NGA”). At the time of writing this report, the date for the NGA had not yet been determined. Accordingly,

the date of the June Ordinary Meeting of Council may need to be amended once the dates for the NGA have been confirmed and published.

Council may review and re-adopt the Schedule throughout the year, if and as required.

LEGISLATIVE AND POLICY IMPLICATIONS

As detailed above, the Act and the Meeting Code require Council to meet at least 10 times each year, and to resolve the frequency, time, date and place of its Ordinary Meetings. The Act and Meeting Code also require Council to give public notice of its meetings.

FINANCIAL IMPLICATIONS

There are no financial implications for Council associated with this report.

RISK IMPLICATIONS

There are no risk implications identified for Council with this report.

COMMUNITY CONSULTATION

Section 9 of the Act requires Council to give notice to the public of the times and places of its meeting and meetings of those of its committees of which all the members are councillors.

CONCLUSION

It is recommended that Council adopt the Schedule contained at **Annexure A** to ensure compliance with the Act and Meeting Code. Consistent with the legislative requirements detailed above, the Schedule will be published to Council's website at www.liverpoolplains.nsw.gov.au and promoted via public notice following its adoption.



Liverpool
Plains
Shire Council

Public Notice

Schedule of Ordinary Meetings 2026

Pursuant to the *Local Government Act 1993* and the *Model Code of Meeting Practice for Local Councils in NSW* prescribed by the NSW Office of Local Government, notice is hereby given of the following Ordinary Meetings of Liverpool Plains Shire for the 2026 calendar year:

- Wednesday, 25 February 2026
- Wednesday, 25 March 2026
- Wednesday, 22 April 2026
- Wednesday, 20 May 2026
- Wednesday, 24 June 2026
- Wednesday, 22 July 2026
- Wednesday, 26 August 2026
- Wednesday, 23 September 2026
- Wednesday, 28 October 2026
- Wednesday, 25 November 2026
- Wednesday, 16 December 2026

All meetings will be held at the **Liverpool Plains Shire Council Chambers** located at **60 Station Street, Quirindi** and commence at **2.30pm**.

Ordinary Meetings are held for the purpose of considering those items of business listed on the agenda for the meeting. Agendas and business papers are published five (5) days prior to each Ordinary Meeting. All agendas and business papers are made available for public inspection via publication to Council's website at www.liverpoolplains.nsw.gov.au.

Meetings are open to members of the public and press. Consistent with the *Model Code of Meeting Practice for Local Councils in NSW*, meetings are livestreamed and recordings made publicly available on Council's website. As such, members of the public and press attending may be recorded.



Cian Matthew Middleton
GENERAL MANAGER

Liverpool Plains Shire Council
ABN 97 810 717 370

60 Station Street
(PO Box 152)
Quirindi NSW 2343

T (02) 6746 1755
council@liverpoolplains.nsw.gov.au
liverpoolplains.nsw.gov.au

6.3 COUNCIL SERVICE PROVISION - CHRISTMAS-NEW YEAR CLOSURES 2025/26

IP&R Linkage:	Goal: Demonstrate good governance
	Strategy: Develop and implement a robust governance and integrity framework
Author:	Cian Middleton, General Manager
Authoriser:	Cian Middleton, General Manager
File Number:	G2025/0393
Annexures:	A. Christmas Closures and Operating Hours 2025/26  

RECOMMENDATION

That Council:

1. Receive and note the Christmas-New Year close-down arrangements for Liverpool Plains Shire Council's services and facilities, as detailed in this report.

BACKGROUND

Liverpool Plains Shire Council ("Council") is required to observe all gazetted public holidays. The *Public Holidays Act 2010* establishes the following public holidays within New South Wales:

- **Christmas Day:** Thursday, 25 December 2025
- **Boxing Day:** Friday, 26 December 2025
- **New Years Day:** Thursday, 01 January 2026

In addition to the gazetted public holidays of Christmas Day (25 December), Boxing Day (26 December) and New Year's Day (01 January), most of Council's services and facilities are either closed or partially closed on the intervening business days. The Christmas-New Year close-down reflects longstanding community usage patterns and aligns with community expectations, as demand for most local government services during this period is lower than usual. The closure also provides an opportunity to manage operational costs efficiently while enabling staff to take a well-deserved break.

ISSUES AND COMMENTARY

In addition to the gazetted public holidays of Christmas Day (25 December), Boxing Day (26 December) and New Year's Day (01 January), most of Council's services and facilities will be closed on the intervening business days during the Christmas-New Year period.

Operating hours for Council's various facilities and services over the Christmas-New Year holiday period are included in *Annexure A* and detailed as follows:

- (a) Council's **Customer Service Centre** will close from 5.00pm Tuesday, 23 December 2025 and re-open from 8.30am Monday, 05 January 2026.
- (b) Council's **Public Libraries** will close from 5.00pm Tuesday, 23 December 2025 and re-open from 8.30am Monday, 05 January 2026.
- (c) The **Quirindi Service NSW Agency** will close from 5.00pm Tuesday, 23 December 2025 and re-open from 8.30am Monday, 05 January 2026.

- (d) Council's **Visitor Information Centre** at Willow Tree will maintain normal operating hours over the Christmas-New Year period, in line with its Destination NSW Accredited Visitor Information Centre ("AVIC") requirements, closing only for Christmas Day.
- (e) Council's **Public Swimming Pools** at Quirindi and Werris Creek will maintain their respective operating hours, closing only for Christmas Day and Boxing Day.
- (f) The **Eastside Childcare Centre** will close from 6.00pm Wednesday, 24 December 2025 and re-open from 8.00am Monday, 05 January 2026.
- (g) The **Plains Fitness Recreation Centre** will be unstaffed from 12.00pm Midday Wednesday, 24 December 2025 until 6.00am Monday, 05 January 2026, however, members can continue to access the facility under existing 24/7 arrangements during this period.
- (h) Council's **Works Depot** will close from 12.00pm Wednesday, 25 December 2025 and resume standard operations from 7.00am Monday, 05 January 2026.

During the Christmas closure period, the telephone number for Council's Customer Service Centre (02 6746 1755) is diverted to the After-Hours Call Centre. The Call Centre maintains a list of emergency contacts, ensuring that any emergencies and urgent enquiries are promptly referred to the appropriate Council Officer for action and resolution, if and as required. Standard enquiries received during the closure period will be logged for action upon Council's Customer Service Centre resuming operations in the New Year.

While Council's Works Depot will close over the holiday period, skeleton crews and on-call arrangements are scheduled to enable continuity of essential services over the closure period and to ensure that any urgent matters that may arise can be addressed.

LEGISLATIVE AND POLICY IMPLICATIONS

Section 4 of the *Public Holidays Act 2010* ("the Act") establishes Christmas Day, Boxing Day, and New Year's Day as public holidays within New South Wales. The Act provides that where such holidays fall on a Saturday or Sunday; an additional public holiday is to fall on the following Monday or Tuesday, respectively.

FINANCIAL IMPLICATIONS

As detailed above, some essential services staff will be required to work during this closure period. The additional salaries and wages are included and budgeted for in Council's 2025/26 Operational Plan & Budget.

RISK IMPLICATIONS

Appropriate steps will be taken to ensure essential services remain available to the Liverpool Plains Shire community over the Christmas-New Year period and to mitigate the risk associated with service delivery interruptions.

COMMUNITY CONSULTATION

There are no community consultation requirements for Council associated with this report. However, details regarding the Christmas-New Year close-down period and service interruptions will be communicated via public notice and Council's website and social media accounts.

CONCLUSION

Arrangements have been made for the forthcoming Christmas-New Year period and to ensure continuity of service delivery, where possible, during this period. It is recommended that Council formally resolve to receive and note the information regarding the planned close-down arrangements for the organisation's services and facilities, as detailed in this report.



**Liverpool
Plains**
Shire Council

Christmas Closures and Operating Hours

Customer Service Centre

Closed from 5.00pm Tuesday, 23 December 2025. Resuming standard operating hours from Monday, 5 January 2026.

For assistance and emergencies during the Christmas–New Year period, please contact Council's **After-Hours Call Centre on (02) 6746 1755**.

Please note that any routine enquiries and service requests will be actioned upon resumption of standard operating hours in the New Year.

Domestic Kerbside Waste and Recycling Collection

No changes to collection dates, but please ensure bins are put out the night before your scheduled collection to avoid missing an early morning collection.

Eastside Long Day Centre

Closed from 6.00pm Wednesday, 24 December 2025. Resuming standard operating hours from Monday, 5 January 2026.

Liverpool Plains Visitor Information Centre

Closed on Christmas Day (25 December 2025), Boxing Day (26 December 2025) and New Year's Day (1 January 2026).

Plains Fitness Recreation Centre

Closed from 5.00pm Tuesday, 23 December 2025. Resuming standard operating hours from Monday, 5 January 2026.

Public Libraries – Quirindi and Werris Creek

Closed from 5.00pm Tuesday, 23 December 2025. Resuming standard operating hours from Monday, 5 January 2026.

Public Swimming Pools – Quirindi and Werris Creek

Closed on Christmas Day (25 December 2025) and New Year's Day (1 January 2026).

Service NSW Agency

Closed from 4.30pm Tuesday, 23 December 2025. Resuming standard operating hours from Monday, 5 January 2026.

The Mayor, Councillors and Staff of Liverpool Plains Shire Council wish all members of our community a safe and festive

Christmas and a Happy New Year

Liverpool Plains Shire Council
60 Station St, Quirindi NSW 2343

www.liverpoolplains.nsw.gov.au

P 02 6746 1755
E council@liverpoolplains.nsw.gov.au

7 REPORTS OF THE DIRECTOR CORPORATE PERFORMANCE & CFO

7.1 MONTHLY STATEMENT OF INVESTMENTS - OCTOBER 2025

IP&R Linkage:	Goal: Model collaborative and transparent leadership Strategy: Progress Council's long-term financial sustainability and prudently manage our expenditure
Author:	Katrina Gresser, Manager Finance
Authoriser:	Daniel Smallwood, Director Corporate Performance & CFO
File Number:	G2025/0458
Annexures:	A. Statement of Investments as at 31 October 2025 ↓  B. Imperium Markets Monthly Investment Review Report for Liverpool Plains Shire Council as at 31 October 2025 ↓ 

RECOMMENDATION

That Council:

1. Receive and note the Statement of Investments as of 31 October 2025 as appended at *Annexure A*.
2. Receive and note the Imperium Markets Monthly Investment Review Report for Liverpool Plains Shire Council as at 31 October 2025 as appended at *Annexure B*.

BACKGROUND

In accordance with clause 212 of the *Local Government (General) Regulation 2021* ("the Regulations"), the Responsible Accounting Officer must provide Council with a monthly written report setting out details of Council's investments under section 625 of the *Local Government Act 1993* ("the Act"). The report must also include certification that these investments have been made in accordance with the Act, the Regulations and Council's Investment Policy.

Council's Chief Financial Officer monitors the organisation's cash flow daily, with surplus funds being invested in accordance with Council's Investments Policy, as well the statutory requirements outlined in the Act and the Regulation. Subject to those constraints, Council's objective when investing funds is to obtain the most favourable rate of interest, whilst taking into consideration the risks and security associated with the investment, as well as ensuring that Council's liquidity requirements are also being met.

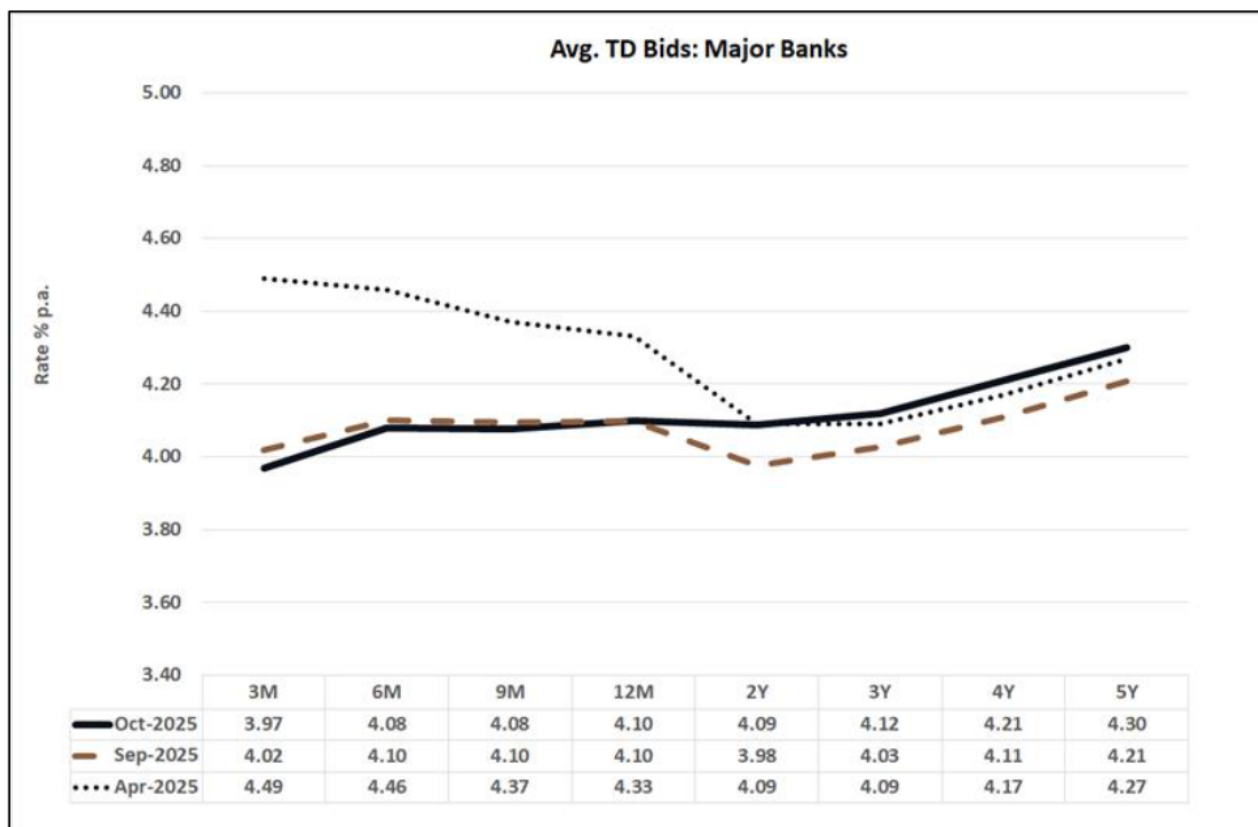
Council seeks independent advice for investments and consults with its investment advisor (Arlo Advisory Pty Ltd) in managing the portfolio to ensure that returns are maximised, considering diversification and risk. A complete analysis of the performance is addressed in the Monthly Investment Review Report, appended at ***Annexure B***, prepared by the investment advisor.

ISSUES AND COMMENTARY

The balance of Council's investments as of 31 October 2025 was \$35 million, which was an increase of \$6 million from the prior month.

The Council weighted average return remains above the RBA benchmark rate by 0.64 per cent at 4.24 per cent.

The RBA cash rate is considered the benchmark for evaluating Council's return on investment and remains at 3.60 per cent as at 31 October 2025. According to Council's Arlo Advisory Monthly Investment Review, the average deposit rates offered by the domestic major banks remained relatively flat compared to where they were the previous month (September), after the market pushed back on the timing (and potentially the last rate cut to be delivered) by the RBA to mid-2026. At the longer-end of the curve (2-5 years), the average rates were around ~10bp higher compared to where they were the previous month following the higher than expected quarterly inflation figure, see Table 1 below;



Source: Imperium Markets

As outlined in the Investment Review attached at **Annexure B**, Council's deposit portfolio was yielding 4.24 per cent per annum. (down 9bp from the previous month), with a weighted average duration of 261 days (~9 months). Council will take into consideration Arlo Advisory's recommendation to increase the weighted average duration between 9-12 months over the remainder of the calendar year to address reinvestment risk in the lower rate environment. The suggestion to achieve this without jeopardising liquidity requirements by potentially splitting deposit parcels down to \$1 million will be determined based on Council's cashflow requirements over this period.

Council's Term Deposit investments cover externally and internally restricted cash reserves.

Table 2 – outlines Councils Investment Portfolio Valuation as at 31 October 2025 based on the individual institutional exposure and credit rating of the institutions with which they are held:

Portfolio Valuation as at 31/10/2025

Issuer	Rating	Type	Allocation	Interest Paid	Purchase Date	Maturity Date	Rate (%)	Capital Value (\$)	Face Value (\$)
NAB	A-1+	TD	GENERAL	At Maturity	01/04/2025	04/11/2025	4.7000	2,000,000.00	2,000,000.00
Westpac	A-1+	TD	GENERAL	At Maturity	12/06/2025	12/12/2025	4.2000	2,000,000.00	2,000,000.00
Bendigo and Adelaide	A-2	TD	GENERAL	At Maturity	20/06/2025	19/12/2025	4.2500	2,000,000.00	2,000,000.00
BOQ	A-2	TD	GENERAL	At Maturity	08/07/2025	07/01/2026	4.2400	1,000,000.00	1,000,000.00
BOQ	A-2	TD	GENERAL	At Maturity	06/08/2025	04/02/2026	4.1900	2,000,000.00	2,000,000.00
NAB	A-1+	TD	GENERAL	At Maturity	06/08/2025	04/03/2026	4.1500	2,000,000.00	2,000,000.00
BOQ	A-2	TD	GENERAL	At Maturity	08/07/2025	07/04/2026	4.1400	1,000,000.00	1,000,000.00
NAB	A-1+	TD	GENERAL	At Maturity	30/07/2025	27/05/2026	4.1500	2,000,000.00	2,000,000.00
NAB	A-1+	TD	GENERAL	At Maturity	09/09/2025	09/06/2026	4.1600	2,000,000.00	2,000,000.00
Westpac	A-1+	TD	GENERAL	Annual	07/07/2025	07/07/2026	4.0700	1,000,000.00	1,000,000.00
NAB	A-1+	TD	GENERAL	At Maturity	14/10/2025	12/08/2026	4.2000	1,500,000.00	1,500,000.00
NAB	A-1+	TD	GENERAL	At Maturity	16/09/2025	16/09/2026	4.2000	2,000,000.00	2,000,000.00
NAB	A-1+	TD	GENERAL	At Maturity	07/10/2025	07/10/2026	4.2500	3,000,000.00	3,000,000.00
NAB	AA-	TD	GENERAL	At Maturity	16/10/2025	11/11/2026	4.2400	2,000,000.00	2,000,000.00
NAB	AA-	TD	GENERAL	At Maturity	10/10/2025	09/12/2026	4.2100	3,000,000.00	3,000,000.00
Westpac	AA-	TD	GENERAL	Annual	30/10/2025	13/01/2027	4.3200	2,000,000.00	2,000,000.00
Westpac	AA-	TD	GENERAL	Annual	30/10/2025	10/02/2027	4.3100	2,000,000.00	2,000,000.00
Westpac	AA-	TD	GENERAL	Annual	30/10/2025	17/03/2027	4.2900	2,000,000.00	2,000,000.00
Westpac	AA-	TD	GENERAL	Annual	07/07/2025	07/07/2027	3.8800	500,000.00	500,000.00
TOTALS								35,000,000.00	35,000,000.00

Table 3 – outlines Council's Counterparty Compliance by investment term.

Long Term Investments

Compliant	Bank Group	Term	Rating	Invested (\$)	Invested (%)	Limit (%)	Limit (\$)	Available (\$)
✓	Westpac	Long	AA-	6,500,000.00	18.57	50.00	-	11,000,000.00
✓	NAB	Long	AA-	5,000,000.00	14.29	50.00	-	12,500,000.00
TOTALS				11,500,000.00	32.86			

Short Term Investments

Compliant	Bank Group	Term	Rating	Invested (\$)	Invested (%)	Limit (%)	Limit (\$)	Available (\$)
✓	Westpac	Short	A-1+	3,000,000.00	8.57	80.00	-	25,000,000.00
✓	NAB	Short	A-1+	14,500,000.00	41.43	80.00	-	13,500,000.00
✓	BOQ	Short	A-2	4,000,000.00	11.43	20.00	-	3,000,000.00
✓	Bendigo and Adelaide	Short	A-2	2,000,000.00	5.71	20.00	-	5,000,000.00
TOTALS				23,500,000.00	67.14			

Legislative and Policy Implications

All of Council's investments are held in accordance with Council's Investment Policy which accords with the requirements of the:

- *Local Government Act 1993* – Section 625
- *Local Government Act 1993* – Order (of Minister) dated 16 November 2000
- *The Trustee Amendment (Discretionary Investments) Act 1997*–Sections 14A (2), 14C (1) and 2
- *Local Government (General) Regulation 2021* – Clauses 212 and 21.

FINANCIAL IMPLICATIONS

All returns on investments are included in Council's Operating Budget. Any amendment to budgeted interest income is affected through the Quarterly Budget Review ("QBR") process. Both the average level of funds invested, and the rate of return determine returns. In accordance with the Australian equivalent of International Accounting Standards, securities that are classified as held for trading are required to be valued at market value at each balance date. Investments in the form of cash or cash equivalents and held to maturity investments are valued at cost. Floating Rate Notes acquired on the secondary market are valued at cost. Where the purchase consideration is different to face value, the resulting premium or discount are amortised on a straight-line basis over the life of the Note.

RISK IMPLICATIONS

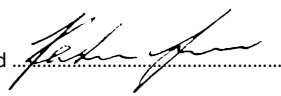
Council's investments are managed in accordance with Council's Investment Policy. As at the end of October 2025, all counterparties were within the Policy limits. Overall, the portfolio is diversified amongst the investment grade spectrum with no exposure to unrated ADI's.

COMMUNITY CONSULTATION

There are no community consultation requirements for Council associated with this report.

CONCLUSION

Council's investments continue to focus on capital protection and compliance with its Investment Policy whilst actively seeking the best return allowable within these parameters. It is recommended that Council receive and note the Statement of Investments as of 31 October 2025.

TERM DEPOSIT LISTINGS							
Liverpool Plains Shire Council Investment Register 31/10/2025							
Acquisition Date	Maturity Date	Face Value (\$) 30/09/25	Face Value (\$) 31/10/25	Rate	Financial Reporting Classification	Institution	Credit Rating
4/04/2025	7/10/2025	\$3,000,000	\$0	4.70%	Held to Maturity	National Australia Bank	A-1+
9/05/2025	9/10/2025	\$3,000,000	\$0	4.35%	Held to Maturity	Westpac Group	A-1+
14/04/2025	14/10/2025	\$1,500,000	\$0	4.50%	Held to Maturity	National Australia Bank	A-1+
17/03/2025	16/10/2025	\$2,000,000	\$2,000,000	4.70%	Held to Maturity	National Australia Bank	A-1+
1/04/2025	4/11/2025	\$2,000,000	\$2,000,000	4.70%	Held to Maturity	National Australia Bank	A-1+
12/06/2025	12/12/2025	\$2,000,000	\$2,000,000	4.20%	Held to Maturity	Westpac Group	A-1+
20/06/2025	19/12/2025	\$2,000,000	\$2,000,000	4.25%	Held to Maturity	Bendigo Bank	A-2
08/07/2025	07/01/2026	\$1,000,000	\$1,000,000	4.24%	Held to Maturity	Bank of Queensland	A-2
6/08/2025	4/02/2026	\$2,000,000	\$2,000,000	4.19%	Held to Maturity	Bank of Queensland	A-2
6/08/2025	4/03/2026	\$2,000,000	\$2,000,000	4.15%	Held to Maturity	National Australia Bank	A-1+
08/07/2025	07/04/2026	\$1,000,000	\$1,000,000	4.14%	Held to Maturity	Bank of Queensland	A-2
30/07/2025	27/05/2026	\$2,000,000	\$2,000,000	4.15%	Held to Maturity	National Australia Bank	A-1+
9/09/2025	9/06/2026	\$2,000,000	\$2,000,000	4.16%	Held to Maturity	National Australia Bank	A-1+
07/07/2025	07/07/2026	\$1,000,000	\$1,000,000	4.07%	Annual	Westpac Group	A-1+
19/09/2025	16/09/2026	\$2,000,000	\$2,000,000	4.20%	Held to Maturity	National Australia Bank	A-1+
07/07/2025	07/07/2027	\$500,000	\$500,000	3.88%	Annual	Westpac Group	AA-
7/10/2025	7/10/2026	\$0	\$3,000,000	4.25%	Held to Maturity	National Australia Bank	A-1+
10/10/2025	9/12/2026	\$0	\$3,000,000	4.21%	Held to Maturity	National Australia Bank	A-1+
14/10/2025	12/08/2026	\$0	\$1,500,000	4.20%	Held to Maturity	National Australia Bank	A-1+
30/10/2025	13/01/2027	\$0	\$2,000,000	4.32%	Annual	Westpac Group	AA-
30/10/2025	10/02/2027	\$0	\$2,000,000	4.31%	Annual	Westpac Group	AA-
30/10/2025	17/03/2027	\$0	\$2,000,000	4.29%	Annual	Westpac Group	AA-
		\$29,000,000	\$35,000,000				
I, Katrina Gresser, Liverpool Plains Shire Council Manager Finance, certify as required under Section 212 of the Local Government Regulations 2021, that Council's investments have been made in accordance with the Local Government Act 1993 and Liverpool Plains Shire Council Investment Policy.							
Signed 							



Monthly Investment Review



October 2025

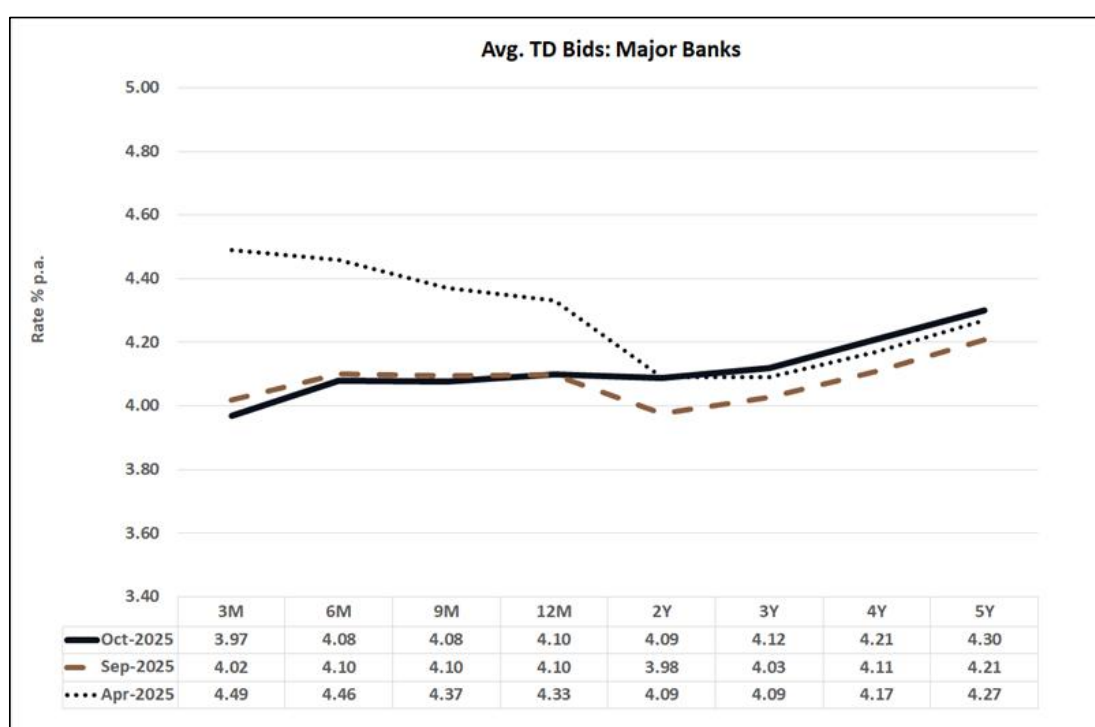
Arlo Advisory Pty Ltd
ABN: 55 668 191 795
Authorised Representative of InterPrac Financial Planning Pty Ltd
AFSL 246 638
Phone: +61 2 9053 2987
Email: michael.chandra@arloadvisory.com.au / melissa.villamin@arloadvisory.com.au
Level 3, Suite 304, 80 Elizabeth Street, Sydney NSW 2000



Market Update Summary

US and China trade headlines swung risk markets over the past month. Risk sentiment improved as the month progressed amid renewed optimism that US-China trade tensions may ease, whilst also being buoyed by another US rate cut.

In the deposit market, over October, at the short-end of the curve (under 12 months), the average deposit rates offered by the domestic major banks remained relatively flat compared to where they were the previous month (September), after the market pushed back on the timing (and potentially the last rate cut to be delivered) by the RBA to mid-2026. At the longer-end of the curve (2-5 years), the average rates were around ~10bp higher compared to where they were the previous month following the higher than expected quarterly inflation figure.



Source: Imperium Markets



Liverpool Plains Shire Council's Portfolio & Compliance

Asset Allocation

As at the end of October 2025, the portfolio was entirely directed to fixed term deposits, with a short weighted average duration (around 9 months), which is now susceptible to reinvestment risk in a falling interest rate environment. We strongly recommend Council to extend the weighted average duration of the term deposit portfolio immediately.

Separately, senior FRNs are now considered 'expensive' on a historical basis but new issuances should be considered on a case by case scenario. For fixed interest investments, staggering a mix of fixed assets between 12 months to 5 years remains a more optimal strategy to maximise returns over a longer-term cycle.

With global central banks remaining on an easing bias and further rate cuts priced in over the next 12 months, investors should choose to allocate a small proportion of longer-term funds and undertake an insurance policy against additional rate cuts by investing across 1-5 year fixed assets, locking in and targeting yields above 4% p.a. Should inflation be within the RBA's target band of 2-3% over the longer-term, returns around 4% p.a. or higher should outperform benchmark.

Asset Allocation	Invested (\$)	Percentage (%)
Term Deposits	\$35,000,000	100%
	\$35,000,000	100%

Term to Maturity

Overall, the portfolio remains relatively short-dated and liquid from a maturity perspective with the majority maturing within 12 months. We strongly recommend a more diversified maturity profile to improve the returns of the total investment portfolio in the long-run and to protect interest income from falling more rapidly.

Where ongoing liquidity requirements permit Council to invest a spread of 1-5 year investments (small allocation only), we recommend this be allocated fixed term deposits (refer to respective sections below).

Compliant	Horizon	Invested (\$)	Invested (%)	Min Limit (%)	Max Limit (%)	Available (\$)
✓	0 - 365 days	\$23,500,000	67.14%	0%	100%	\$11,500,000
✓	1 - 3 years	\$11,500,000	32.86%	0%	60%	\$9,500,000
✓	3 - 5 years	\$0	0.00%	0%	40%	\$14,000,000
✓	5 - 10 years	\$0	0.00%	0%	10%	\$3,500,000
		\$35,000,000	100.00%			



Counterparty

As at the end of October 2025, the portfolio was highly concentrated with only 4 ADIs utilised. All were within the policy limits. We highly recommend opening up more accounts with other banking counterparties to not only diversify, but in all likelihood, this will increase the overall returns of the portfolio.

Compliant	Issuer	Rating	Invested (\$)	Invested (%)	Max. Limit (%)	Available (\$)
✓	NAB Long Term	A-1+	\$5,000,000	14.29%	80%	\$23,000,000
✓	NAB	A-1+	\$14,500,000	41.43%	80%	\$13,500,000
✓	WBC	A-1+	\$3,000,000	8.57%	80%	\$25,000,000
✓	WBC Long Term	AA-	\$6,500,000	18.57%	50%	\$11,000,000
✓	Bendigo-Adelaide	A-2	\$2,000,000	5.71%	20%	\$5,000,000
✓	BOQ	A-2	\$4,000,000	11.43%	20%	\$3,000,000
			\$35,000,000	100.00%		

Credit Quality

As at the end of October, the portfolio remains lightly diversified across the investment grade spectrum, with the majority of assets directed to the higher rated banks (rated "A-1+/AA-"). All aggregate ratings categories are within the Policy limits, with high capacity to invest with the lower rated banks:

Compliant	Credit Rating	Invested (\$)	Invested (%)	Max. Limit (%)	Available (\$)
✓	A-1+ Category	\$22,500,000	64.29%	100%	\$12,500,000
✓	A-1 Category	\$0	0.00%	100%	\$35,000,000
✓	AA- Category	\$6,500,000	18.57%	100%	\$28,500,000
✓	A-2 Category	\$6,000,000	17.14%	50%	\$11,500,000
✓	A-3 Category	\$0	0.00%	30%	\$10,500,000
		\$35,000,000	100.00%		



Performance

Council's performance for the month ending October 2025 is summarised as follows:

Performance (Actual)	1 month	3 months	6 months	FYTD	1 year
Official Cash Rate	0.30%	0.90%	1.86%	1.22%	3.97%
AusBond Bank Bill Index	0.30%	0.91%	1.89%	1.22%	4.11%
Council's T/D Portfolio[^]	0.37%	1.09%	2.25%	1.47%	4.73%
Outperformance	0.07%	0.18%	0.36%	0.26%	0.62%

[^]Total portfolio performance excludes Council's cash account holdings.

Performance (Annualised)	1 month	3 months	6 months	FYTD	1 year
Official Cash Rate	3.60%	3.60%	3.72%	3.66%	3.97%
AusBond Bank Bill Index	3.55%	3.67%	3.78%	3.65%	4.11%
Council's Portfolio[^]	4.41%	4.40%	4.52%	4.43%	4.73%
Outperformance	0.86%	0.73%	0.74%	0.78%	0.62%

[^]Total portfolio performance excludes Council's cash account holdings.

For the month of October, the total investment portfolio (excluding cash) provided a solid return of +0.37% (actual) or +4.41% p.a. (annualised), outperforming the benchmark AusBond Bank Bill Index return of +0.30% (actual) or +3.55% p.a. (annualised).

Returns can be improved in the long-run by staggering deposit investments across a mixture of 9-12 months, potentially out to 5 years. The addition of new banking counterparties would also reduce concentration risk, whilst promoting diversification and in all likelihood, increase overall returns.



Recommendations for Council

Term Deposits

Council's interest income can be increased by undertaking a slightly longer duration position (12–24 months), with rates on offer along this part of the curve likely to be offered up to ¼–½% p.a. higher compared to shorter tenors in a normal market environment. There is ongoing belief that at least one more rate cut will be delivered over the next 12 months and so locking in rates above 4¼% p.a. across 1–3 year tenors may provide some income protection against a lower rate environment.

As at the end of October 2025, Council's deposit portfolio was yielding 4.24% p.a. (down 9bp from the previous month), with a weighted average duration of 261 days (~9 months). **We strongly recommend increasing the weighted average duration between 9–12 months over the remainder of the calendar year to address reinvestment risk in the lower rate environment. This can be achieved without jeopardising liquidity requirements by potentially splitting deposit parcels down to \$1m.**

Please refer to the section below for further details on the Term Deposit market.

Securities

Primary (new) **FRNs** (with maturities between 3–5 years) are expensive on a historical basis but remains an option (particularly for those investors with portfolios skewed towards fixed assets) and should be considered on a case by case scenario. **Fixed Bonds** may also provide attractive opportunities from new (primary) issuances.

Please refer to the sections below for further details on each market.



Term Deposit Market Review

Current Term Deposits Rates

As at the end of October, we see value in the following:

ADI	LT Credit Rating	Term	Rate % p.a.
ING	A	5 years	4.58%
Westpac	AA-	5 years	4.43%
NAB	AA-	5 years	4.35%
BoQ	A-	5 years	4.34%
ING	A	4 years	4.43%
Westpac	AA-	4 years	4.35%
NAB	AA-	4 years	4.30%
BoQ	A-	4 years	4.24%
ING	A	3 years	4.30%
Westpac	AA-	3 years	4.28%
NAB	AA-	3 years	4.25%
BoQ	A-	3 years	4.19%
ING	A	2 years	4.23%
Westpac	AA-	2 years	4.20%
Aus. Military Bank	BBB+	2 years	4.17%
NAB	AA-	2 years	4.15%

The above deposits are suitable for investors looking to maintain diversification and lock-in a slight premium compared to purely investing short-term.

For terms under 12 months, we believe the strongest value is currently being offered by the following ADIs (*we stress that rates are indicative, dependent on daily funding requirements and different for industry segments*):



ADI	LT Credit Rating	Term	Rate % p.a.
Westpac	AA-	12 months	4.32%
NAB	AA-	12 months	4.25%
ING Bank	A	12 months	4.22%
ICBC	A	12 months	4.21%
CBA	AA-	12 months	4.19%
Westpac	AA-	9 months	4.23%
Suncorp	AA-	9 months	4.21%
NAB	AA-	9 months	4.20%
BoQ	A-	9 months	4.19%
ING	A	9 months	4.17%
BoQ	A-	6 months	4.24%
Bendigo-Adelaide	A-	6 months	4.24%
Westpac	AA-	6 months	4.21%
Suncorp	AA-	6 months	4.21%
NAB	AA-	6 months	4.20%
NAB	AA-	3 months	4.10%
Heritage	BBB+	3 months	4.10%
Westpac	AA-	3 months	4.08%
Bendigo-Adelaide	A-	3 months	4.04%
Hume	BBB+	3 months	4.00%

For those investors that do not require high levels of liquidity and can stagger their investments longer term, they will be rewarded over a longer-term cycle if they roll for an average min. term of 12 months, with a spread of investments out to 5 years (this is where we see current value). In a normal market environment (upward sloping yield curve), investors could earn over a cycle, on average, up to ¼-½% p.a. higher compared to those investors that entirely invest in short-dated deposits.

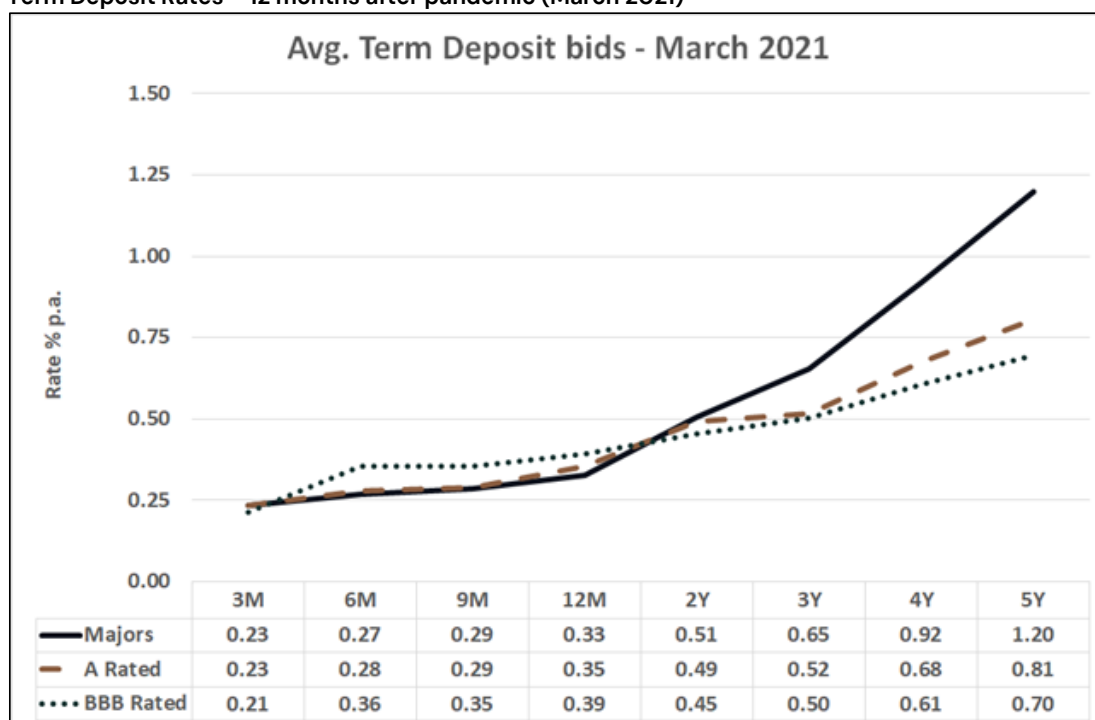
With the possibility for at least one more rate over the next 6-12 months domestically, investors should consider allocating some longer-term surplus funds and undertake an insurance policy by investing across 1-5 year fixed deposits and locking in rates above 4¼% p.a. This will provide some income protection if the RBA decides to continue cutting rates.



Term Deposits Analysis

Pre-pandemic (March 2020), a 'normal' marketplace meant the lower rated ADIs (i.e. BBB category) were offering higher rates on term deposits compared to the higher rated ADIs (i.e. A or AA rated). But due to the cheap funding available provided by the RBA via their Term Funding Facility (TFF) during mid-2020, allowing the ADIs to borrow as low as 0.10% p.a. fixed for 3 years, those lower rated ADIs (BBB rated) did not require deposit funding from the wholesale deposit. Given the higher rated banks had more capacity to lend (as they have a greater pool of mortgage borrowers), they subsequently were offering higher deposit rates. In fact, some of the lower rated banks were not even offering deposit rates at all. As a result, most investors placed a higher proportion of their deposit investments with the higher rated (A or AA) ADIs over the past three years.

Term Deposit Rates – 12 months after pandemic (March 2021)



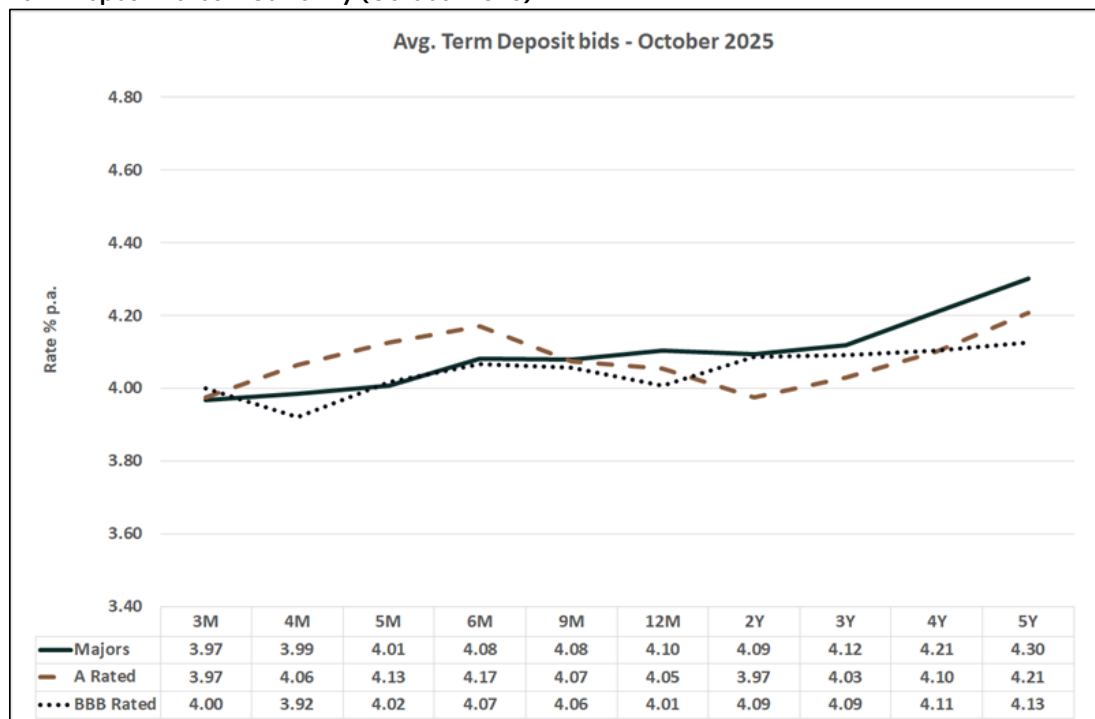
Source: Imperium Markets

The abnormal marketplace experienced during the pandemic is starting to reverse as the competition for deposits slowly increases, partially driven by the RBA's term funding facility coming to an end. In recent months, we have started to periodically see some of the lower rated ADIs ("A" and "BBB" rated) offering slightly higher rates compared to the domestic major banks ("AA" rated) on different parts of the curve (i.e. pre-pandemic environment). Some of this has been attributed to lags in adjusting their deposit rates as some banks (mainly the lower rated ADIs) simply set their rates for the week.



Going forward, investors should have a larger opportunity to invest a higher proportion of its funds with the lower rated institutions (up to Policy limits), from which the majority are not lending to the Fossil Fuel industry or considered 'ethical'. We are slowly seeing this trend emerge, although the major banks always seem to react more quickly than the rest of the market during periods of volatility:

Term Deposit Rates – Currently (October 2025)



Source: Imperium Markets

Financial Stability of the Banking (ADI) Sector

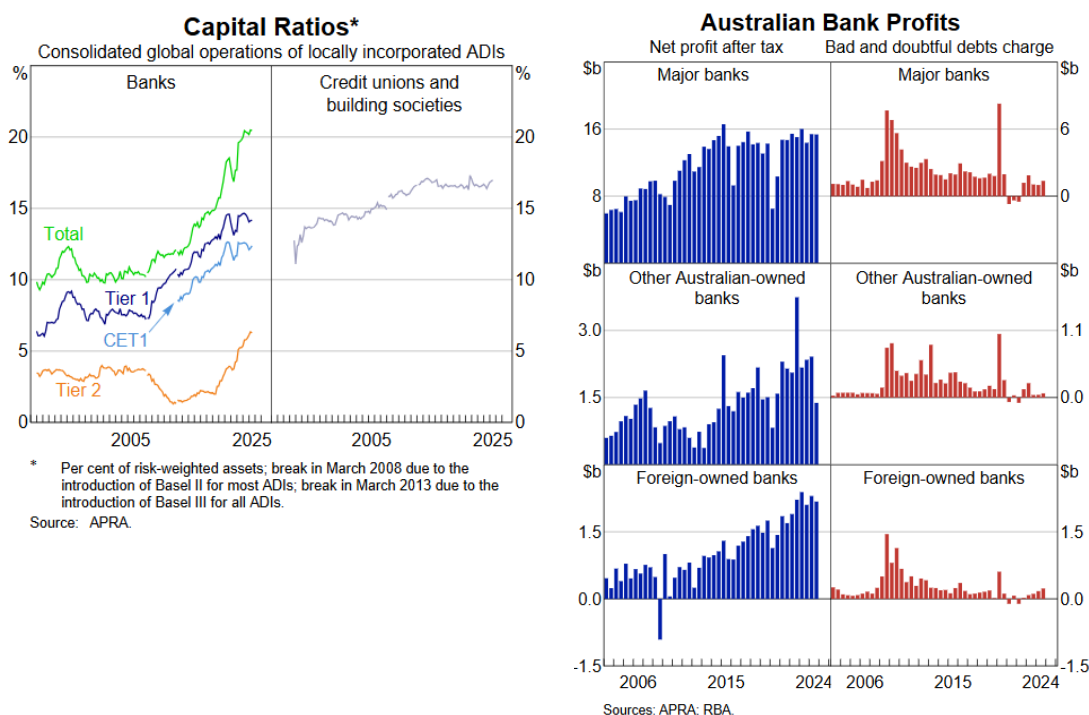
The RBA's Financial Stability reaffirms the strong balance sheet across the ADI sector. They noted that the risk of widespread financial stress remains limited due to the generally strong financial positions of most (individual) borrowers. Very few mortgage borrowers are in negative equity, limiting the impact on lenders (ADIs) in the event of default and supporting their ability to continue providing credit to the economy. Most businesses that have entered insolvency are small and have little debt, limiting the broader impact on the labour market and thus household incomes, and on the capital position of lenders (ADIs).

Australian banks (collectively the APRA regulated ADIs) have maintained prudent lending standards and are well positioned to continue supplying credit to the economy. A deterioration in economic conditions or temporary disruption to funding markets is unlikely to halt lending activity. Banks have anticipated an



increase in loan arrears and have capital and liquidity buffers well above regulatory requirements (see *Capita Ratios chart below*). APRA's mandate is to "protect depositors" and provide "financial stability".

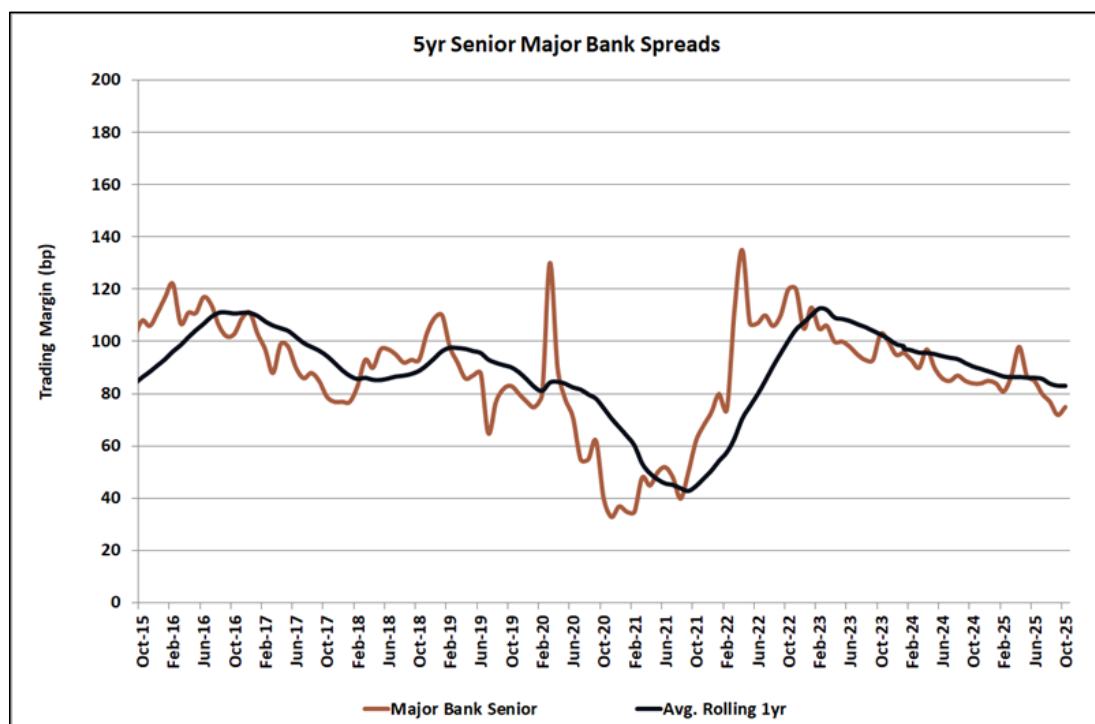
Over the past two decades, both domestic and international banks continue to operate and demonstrate high levels of profitability (see *Australian Bank Profits chart below*), which also covers two stress-test environments being the GFC (September 2008) and the COVID pandemic period (March 2020):





Senior FRNs Market Review

Over October, amongst the senior major bank FRNs, physical credit securities widened up to 3bp at the long-end of the curve. During the month, NAB (AA-) issued a new 3 year senior deal at +60bp. Long-term major bank senior securities are looking 'expensive' on a historical basis, noting the 5yr margin has averaged around the +90bp level over a cycle (currently around +75bp).



Source: IBS Capital

During the month, there was a handful of new issuances from the mutual banking sector:

- Great Southern Bank (BBB+): 3 year senior FRN at +93bp
- Police Bank (BBB+): 3 year senior FRN at +105bp
- Heritage & People's Choice (BBB+): 4 year senior FRN at +105bp

Amongst the "A" rated sector, the securities remained relatively flat across the 3-5 year part of the curve. Within the "BBB" rated sector, margins tightened up to 7bp at the 3 year part of the curve, partly driven by the new primary issuances.



Overall, credit securities are slightly expensive on a historical basis but remain a good option for diversification purposes. FRNs will continue to play a role in investors' portfolios mainly based on their liquidity and the ability to roll down the curve and gross up returns over ensuing years (in a relatively stable credit environment), whilst also providing some diversification to those investors skewed towards fixed assets.

Senior FRNs (ADIs)	31/10/2025	30/09/2025
"AA" rated – 5yrs	+75bp	+72bp
"AA" rated – 3yrs	+60bp	+60bp
"A" rated – 5yrs	+80bp	+80bp
"A" rated – 3yrs	+67bp	+70bp
"BBB" rated – 3yrs	+93bp	+100bp

Source: IBS Capital

We now generally recommend switches ('benchmark' issues only) into new primary issues, out of the following senior FRNs that are maturing:

- On or before mid-2028 for the "AA" rated ADIs (domestic major banks);
- On or before 2026 for the "A" rated ADIs; and
- Within 6–9 months for the "BBB" rated ADIs (consider case by case).

Investors holding onto the above senior FRNs ('benchmark' issues only) in their last few years are now generally holding sub optimal investments and are not maximising returns by foregoing realised capital gains. In the current challenging economic environment, any boost in overall returns should be locked in when it is advantageous to do so, particularly as switch opportunities become available.



Senior Fixed Bonds – ADIs (Secondary Market)

With global central banks remaining on an easing bias, investors may look at some opportunities in the secondary market. We currently see value in the following fixed bond lines (please note supply in the secondary market may be limited on any day):

ISIN	Issuer	Rating	Capital Structure	Maturity Date	~Remain. Term (yrs)	Fixed Coupon	Indicative Yield
AU3CB0314763	Bendigo	A-	Senior	24/10/2028	2.98	4.79%	4.41%
AU3CB0308955	BoQ	A-	Senior	30/04/2029	3.49	5.30%	4.54%
AU3CB0319879	Nova Sco.	A-	Senior	21/03/2030	4.38	5.23%	4.89%



Economic Commentary

International Market

US and China trade headlines swung risk markets over the past month. Risk sentiment improved as the month progressed amid renewed optimism that US-China trade tensions may ease, whilst also being buoyed by another US rate cut.

Across equity markets, the US S&P 500 Index rose +2.27%, whilst the NASDAQ surged +4.70%. Europe's main indices also provided solid returns, with gains in UK's FTSE (+3.92%), France's CAC (+2.85%) and Germany's DAX (+0.32%).

The US September headline CPI headline at +0.3% m/m and core gained +0.2%, both a tick below consensus. The annual rate on both headline and core came in at +3.0% y/y.

The US FOMC agreed to cut the Fed Funds rate target by 25bp to 3.75%-4.00%, as widely expected. The Fed agreed to end its Quantitative Tightening (QT) from December 1 but will continue to run down its Agency securities portfolio (by US\$35bn a month) instead reinvesting maturing proceeds into Treasuries.

The Bank of Canada cut by 25bp to 2.25% as expected and signalled that rates are now at "*about the right level*". Canada's unemployment rate came in steady at 7.1% against expectations for a lift to 7.2%.

UK headline CPI rose +3.8% y/y, below consensus for a +4.0% increase. Core and services inflation also came in below expectations.

The ECB held rates at 2.15% as expected in October. President Lagarde in the press conference repeated that policy was in "*a good place*", and that there was absolute unanimity on the ECB decision and that downside risks to growth have eased.

The RBNZ cut their official cash rate by an aggressive 50bp to 2.50%, its lowest level in three years, whilst signalling more cuts to come.

China's Q3 GDP beat expectations at +4.8% y/y, driven by strong exports and industrial production, but domestic demand remains soft, with retail sales and investment lagging.

The MSCI World ex-Aus Index rose +2.07% for the month of October:

Index	1m	3m	1yr	3yr	5yr	10yr
S&P 500 Index	+2.27%	+7.90%	+19.89%	+20.89%	+15.91%	+12.65%
MSCI World ex-AUS	+2.07%	+8.22%	+22.78%	+22.42%	+16.21%	+12.44%
S&P ASX 200 Accum. Index	+0.39%	+2.70%	+12.46%	+13.08%	+12.64%	+9.68%

Source: S&P, MSCI



Domestic Market

The consumer price index (CPI) rose +1.3% in the September 2025 quarter and +3.2% annually. The trimmed mean annual inflation figure surged up to +3.0% to the September quarter, up from +2.7% in the June quarter. The market has pushed back the timing of the next interest rate cut to around mid-2026, with some economists now forecasting no more rate cuts this cycle.

The seasonally adjusted unemployment rate rose to 4.5% in September, up from a revised 4.3% in August, the highest level since November 2021. The underemployment rate rose by 0.2% to 5.9% in September.

The latest RBA Minutes reaffirmed that future decisions will be *"cautious and data dependent"*. They consider policy to be *"probably still a little restrictive but acknowledged the extent of restriction was difficult to determine"*.

Dwelling prices rose +0.8% m/m in September, the strongest since October 2023, to be +4.8% higher over the year.

The monthly trade balance was lower than expected with a surplus of \$1.8bn for August, the lowest it has been since June 2018. The decline was driven by a sharp drop in non-monetary gold exports as well as a broad-based increase in goods imports. Exports fell -7.8% m/m, down by \$3.5bn.

Household spending rose +0.1% m/m in August and +5.0% over the year.

The Australian dollar fell around -0.77%, finishing the month at US65.51 cents (from US66.02 cents the previous month).

Credit Market

The global credit indices remained relatively flat this month. They remain near the levels seen in early-mid 2022 (prior to the rate hike cycle from most central banks):

Index	October 2025	September 2025
CDX North American 5yr CDS	52bp	52bp
iTraxx Europe 5yr CDS	54bp	56bp
iTraxx Australia 5yr CDS	66bp	66bp

Source: Markit



Fixed Interest Review

Benchmark Index Returns

Index	October 2025	September 2025
Bloomberg AusBond Bank Bill Index (0+YR)	+0.30%	+0.29%
Bloomberg AusBond Composite Bond Index (0+YR)	+0.36%	+0.15%
Bloomberg AusBond Credit FRN Index (0+YR)	+0.33%	+0.43%
Bloomberg AusBond Credit Index (0+YR)	+0.27%	+0.06%
Bloomberg AusBond Treasury Index (0+YR)	+0.34%	+0.09%
Bloomberg AusBond Inflation Gov't Index (0+YR)	+0.44%	+0.91%

Source: Bloomberg

Other Key Rates

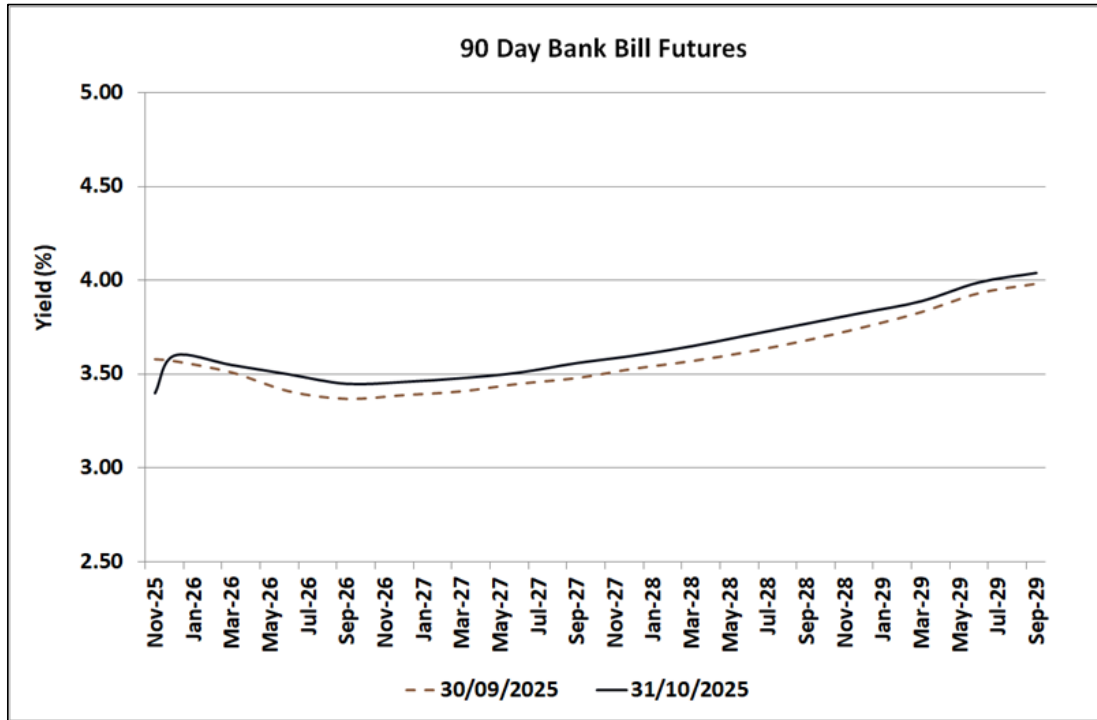
Index	October 2025	September 2025
RBA Official Cash Rate	3.60%	3.60%
90 Day (3 month) BBSW Rate	3.64%	3.58%
3yr Australian Government Bonds	3.58%	3.54%
10yr Australian Government Bonds	4.28%	4.31%
US Fed Funds Rate	3.75%-4.00%	4.00%-4.25%
2yr US Treasury Bonds	3.60%	3.60%
10yr US Treasury Bonds	4.11%	4.16%

Source: RBA, ASX, US Department of Treasury



90 Day Bill Futures

Bill futures rose across the board this month following the unexpected spike in inflation. The market has pushed back expectations of the next (potentially last) RBA rate cut at least until mid-2026:



Source: ASX

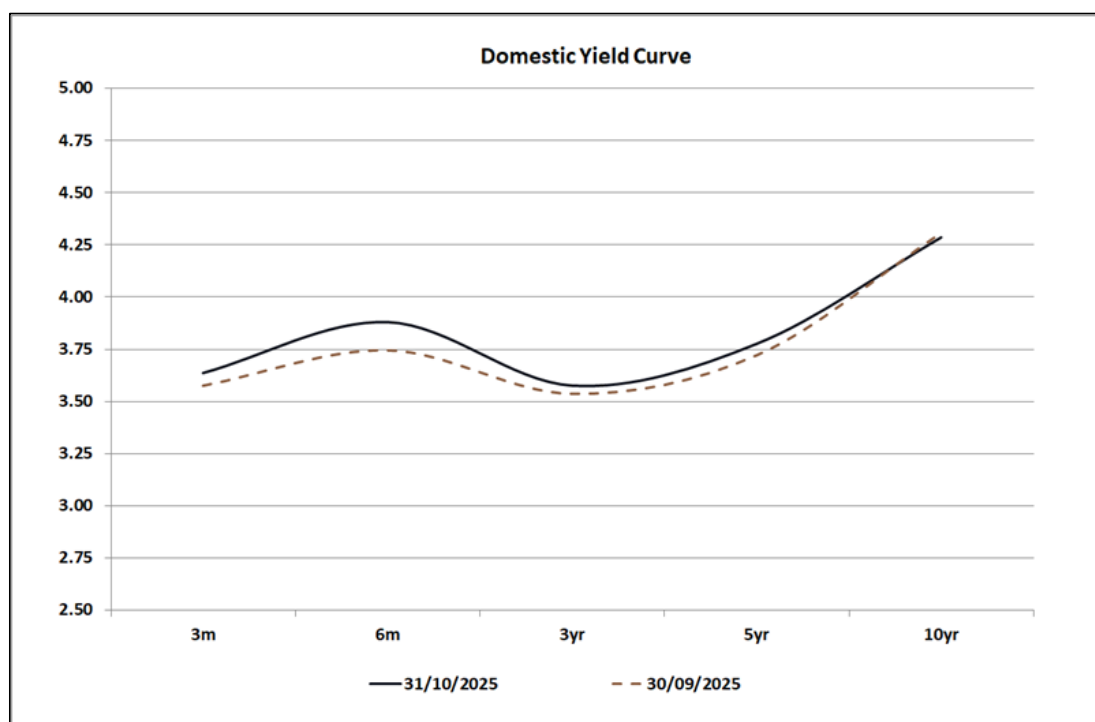


Fixed Interest Outlook

US Federal Reserve Chair Jerome Powell said that a rate cut in December is “*far from*” a foregone conclusion and that there were some strongly differing views amongst the members. Powell said he believes that the ex-tariff inflation is close to the Fed’s 2% target, commenting that they are seeing a continual “*very gradual*” cooling in the labour market. The clear inference is that labour market deterioration is at a somewhat faster pace that has been observed recently, and it will be a key indicator of how monetary policy evolves from here. Pricing for the December 10 meeting has come in to show around a 69% chance of a 25bp cut.

Domestically, the latest RBA Minutes reaffirmed that future decisions would be “*cautious and data dependent*”. Stronger than expected Q3 inflation is likely to leave the RBA on an extended pause as they rebuild confidence in the inflation outlook. With inflation printing higher than the previously forecasted, the RBA may well be on hold until at least late Q2 2026, although they admit ongoing monetary policy decisions will be data driven.

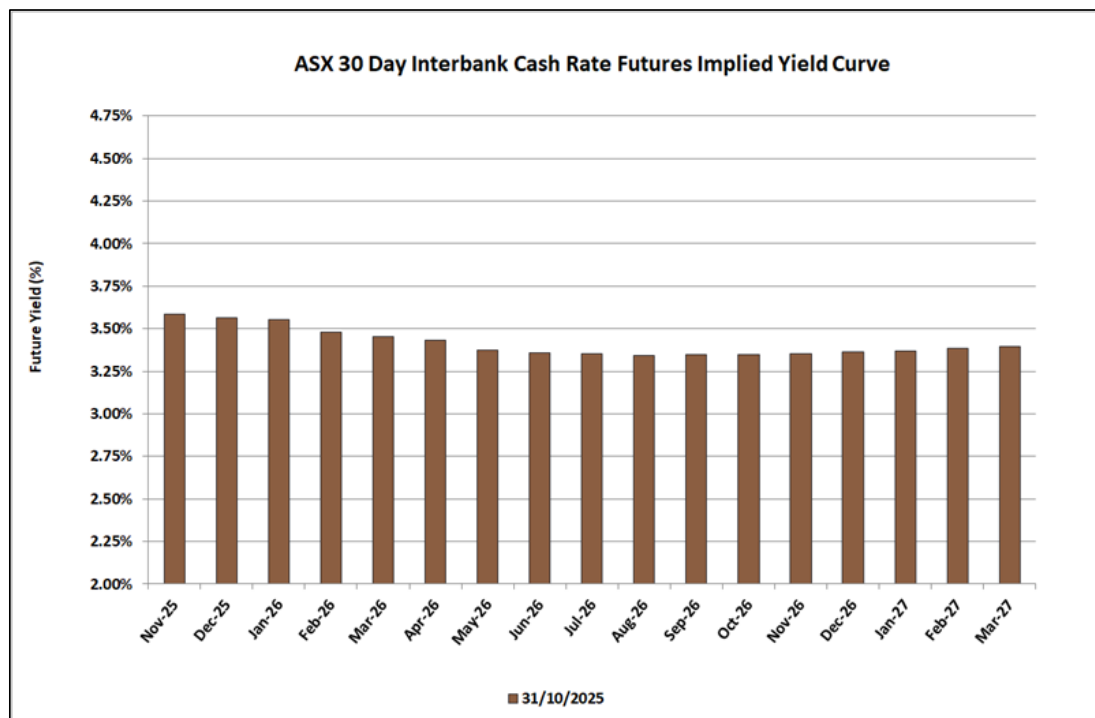
Yields rose up to 5bp at the longer-end of the curve this month:



Source: ASX, RBA



Financial markets are now only factoring one additional rate cut by mid-2026, potentially taking the official cash rate down to 3.35%:



Source: ASX

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7.2 PRESENTATION AND ADOPTION OF THE AUDITED 2024-2025 FINANCIAL STATEMENTS

IP&R Linkage:	Goal: Demonstrate good governance
	Strategy: Develop and implement a robust governance and integrity framework
Author:	Daniel Smallwood, Director Corporate Performance & CFO
Authoriser:	Cian Middleton, General Manager
File Number:	G2025/0387
Annexures:	A. Liverpool Plains Shire Council - Audited Financial Statements and Auditors Report - 2024-25  

RECOMMENDATION

That Council:

1. Receive and adopt the Audited Financial Statements and Auditor's Reports for the Year Ended 30 June 2025, incorporating the General Purpose Financial Statements, Special Purpose Financial Statements and Special Schedules, as tabled in *Annexure A*.
2. Publish the Audited Financial Statements and Auditor's Report on Council's Website.

BACKGROUND

Section 416 of the *Local Government Act 1993* ("the Act") provides that Liverpool Plains Shire Council's ("Council") Financial Statements for a year must be prepared, audited and filed with the Office of Local Government by 31 October. Council submitted the Audited Financial Statements for year end June 30th 2025 and the Auditor's Report to the Office of Local Government within the scheduled timeframe.

ISSUES AND COMMENTARY

The Auditor-General of New South Wales ("NSW Audit Office") are present at today's meeting to present the findings of the audit conducted against the LPSC Financial Statements which are comprised the following;

The Financial Statements comprise three components, being:

1. General Purpose Financial Statements;
2. Special Purpose Financial Statements; and
3. Special Schedules.

General Purpose Financial Statements

These Statements provide an overview of the operating result, financial position, changes in equity and cash flow movement of Council at 30 June 2025 on a consolidated basis with internal transactions between Council's General, Water and Sewerage Funds eliminated. The notes included within these reports provide details of major items of income and expenditure with comparisons to the previous financial year. The notes also highlight the cash position of Council and indicate which

funds are externally restricted (i.e. may be used for a specific purpose only), and those that may be used at Council's discretion.

Special Purpose Financial Statements

These Statements are a result of the implementation of the National Competition Policy and relate to those aspects of Council's operations that are business orientated and compete with other businesses with similar operations outside the Council. Mandatory disclosures in the Special Purpose Financial Reports are Water and Sewerage. Additional disclosure relates to Council business units that Council deems 'commercial'. In this regard, commercial business units must also be classified into the following categories:

- Category 1 – operating turnover is greater than \$2 million
- Category 2 – operating turnover is less than \$2 million

During the reporting period, Council had no other commercial business units operating. Another feature of the Special Purpose Financial Reports is to build in taxes and charges where not physically incurred into the financial results to measure the results in the sense of a level playing field with other organisations operating similar businesses, who are required to pay these additional taxes and charges.

Special Schedules

These Schedules are prepared essentially for use by the Office of Local Government ("the OLG") and are primarily used to gather information for comparative purposes. The Schedules comprise:

- **Special Schedule – Permissible Income for General Rates**, which is a disclosure regarding Council's compliance with General Rate revenue and rate pegging. It is also subject to separate external audit aside from the financial statements.
- **Special Schedule – Report on Infrastructure Assets**, which provides an approximate value of what funds are needed for the maintenance and renewal of Council assets in comparison to what is currently allocated in the Budget.

LEGISLATIVE AND POLICY IMPLICATIONS

As detailed above, section 416 of the Act requires Council to prepare and have its Financial Statements audited. Section 413 also provides that Council's Audited Financial Statements must include a General Purpose Financial Report, which must be prepared in accordance with the Act and accompanying *Local Government (General) Regulation 2021* ("the Regulation") as well as the applicable publications issued by the Australian Accounting Standards Board and the Local Government Code of Accounting Practice and Reporting.

Section 418 of the Act provides that Council must fix a date for the meeting at which it proposes to present its Audited Financial Statements, together with the Auditor's reports, to the public, and provide public notice of that meeting.

Section 420 of the Act provides that any member of the public may make a submission with respect to Council's audited Financial Statements. Such submissions must be made in writing and once lodged with Council, referred to the Auditor.

FINANCIAL IMPLICATIONS

To facilitate comparison, the Income Statement from the Draft Financial Statements is reformatted and summarised in *Table 1*, below:

Table 1: Income Statement			
Line No.		2023/24 (\$'000) Actual	2024/25 (\$'000) Actual
i)	Operating Income before Capital Grants and Contributions	32,543	29,283
ii)	Operating Expenditure before Depreciation	21,704	27,303
iii)	Operating Result before Depreciation/Capital Grants and Contributions	10,839	1,980
iv)	Depreciation, amortisation and impairment of non-financial assets	13,865	15,625
v)	Operating Deficit before Capital Grants and Contributions	(3,026)	(13,645)
vi)	Capital Grants and Contributions	10,535	10,524
vii)	Net Operating Result (Deficit) for the Year (as reported in the Income Statement)	7,509	(3,121)

Council's financial position shows net assets of \$628.176 million, compared to \$619.92 million in 2023-2024.

Council's total cash reserves at 30 June 2025 were \$40.28 million, including unrestricted cash reserves of \$0.185 million.

The operating result was a deficit of \$13.645 million (before grants and contributions for capital purposes) compared with a \$3.026 deficit in 2023-2024, Representing a decrease in operating result of \$10.619 million compared with the prior year. This was due to an increase in expenditure relating to costs of materials and services, employee benefits and on-costs, as well as a large unforeseen loss on disposal of assets creating a \$5.8 million increase in expenditure in this financial year along with a reduced income stream.

Total income (before grants and contributions for capital purposes) was \$29.283 million, which was \$3.260 million lower compared to Council's revenue in 2023-2024. This decrease in income was due to a reduction in operating grants and contributions of \$5.783 million from prior year.

Council received \$10.524 million in grants and contributions for capital purposes in 2024-2025, compared to \$10.535 million in the prior year.

Total operating expenditure was \$27.303 million, \$5.599 million higher than 2023/2024.

Council's operating performance has deteriorated over the past twelve months. The performance ratio measurement by fund is shown in the table below:

H1-2 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}	(56.14)%	(12.98)%	(6.77)%	4.81%	34.38%	27.42%	> 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	53.68%	48.09%	99.50%	52.25%	99.54%	100.00%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	2.03x	37.34x	36.90x	33.99x	∞	1,047.80x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	0.50x	11.55x	4.04x	11.06x	∞	∞	> 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	7.01%	10.87%	10.60%	0.00%	10.58%	0.00%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	18.20 months	18.29 months	∞	∞	∞	∞	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

RISK IMPLICATIONS

Council must submit its Audited Financial Statements to the Office of Local Government by 31st October 2025 to ensure compliance with the relevant provisions of the Act.

COMMUNITY CONSULTATION

As noted above, Council is required to publicly exhibit its Audited Financial Statements and accompanying Auditor's Report and invite public submissions on those documents. The audited Financial Statements will be presented to the public at the Ordinary Meeting of Council scheduled to be held 26th November 2025.

CONCLUSION

The Audited Financial Statements and Auditor's Report for year ending 30th June 2025 will be presented at the November Ordinary Council Meeting by the NSW Audit Office.

Liverpool Plains Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2025



Liverpool Plains Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2025



Liverpool Plains Shire Council

General Purpose Financial Statements

for the year ended 30 June 2025

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Liverpool Plains 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* (NSW)

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

- the *Local Government Act 1993* and the regulations made thereunder,
- the Australian Accounting Standards 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:

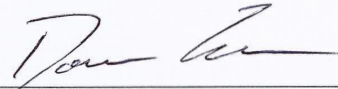
- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

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 22 October 2025.



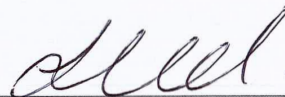
Ken Cudmore
Mayor
22 October 2025



Donna Lawson
Councillor
22 October 2025



Cian Middleton
General Manager
22 October 2025



Daniel Smallwood
Director Corporate Performance & CFO
22 October 2025

Liverpool Plains Shire Council | Income Statement | for the year ended 30 June 2025

Liverpool Plains Shire Council

Income Statement

for the year ended 30 June 2025

Original unaudited budget 2025	\$ '000	Notes	Actual 2025	Actual 2024
	Income from continuing operations			
15,526	Rates and annual charges	B2-1	15,578	14,449
6,478	User charges and fees	B2-2	6,180	4,705
8,866	Grants and contributions provided for operating purposes	B2-4	4,622	10,405
33,988	Grants and contributions provided for capital purposes	B2-4	10,524	10,535
541	Other revenues	B2-3	807	720
571	Interest and investment income	B2-5	2,081	2,252
—	Other income	B2-6	15	12
<u>65,970</u>	Total income from continuing operations		39,807	<u>43,078</u>
	Expenses from continuing operations			
11,030	Employee benefits and on-costs	B3-1	11,260	9,807
13,645	Materials and services	B3-2	12,885	10,416
778	Borrowing costs	B3-3	895	417
658	Other expenses	B3-5	630	629
—	Net loss from the disposal of assets	B4-1	1,633	435
<u>26,111</u>	Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		27,303	<u>21,704</u>
<u>39,859</u>	Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		12,504	<u>21,374</u>
13,346	Depreciation, amortisation and impairment of non-financial assets	B3-4	15,625	13,865
<u>26,513</u>	Operating result from continuing operations		(3,121)	<u>7,509</u>
<u>26,513</u>	Net operating result for the year attributable to Council		(3,121)	<u>7,509</u>
<u>(7,475)</u>	Net operating result for the year before grants and contributions provided for capital purposes		(13,645)	<u>(3,026)</u>

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

Liverpool Plains Shire Council | Statement of Comprehensive Income | for the year ended 30 June 2025

Liverpool Plains Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2025

\$ '000	Notes	2025	2024
Net operating result for the year – from Income Statement		(3,121)	7,509
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	11,805	22,340
Total items which will not be reclassified subsequent to operating result		11,805	22,340
Total other comprehensive income for the year		11,805	22,340
Total comprehensive income for the year attributable to Council		8,684	29,849

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

Liverpool Plains Shire Council | Statement of Financial Position | as at 30 June 2025

Liverpool Plains Shire Council

Statement of Financial Position

as at 30 June 2025

\$ '000	Notes	2025	2024
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	5,280	8,216
Investments	C1-2	35,000	35,500
Receivables	C1-4	3,196	3,164
Inventories	C1-5	1,775	2,445
Contract assets and contract cost assets	C1-6	2,779	5,449
Other	C1-9	328	290
Total current assets		48,358	55,064
Non-current assets			
Receivables	C1-4	—	9
Infrastructure, property, plant and equipment (IPPE)	C1-7	602,052	593,559
Investment property	C1-8	1,190	1,190
Right of use assets	C2-1	157	179
Total non-current assets		603,399	594,937
Total assets		651,757	650,001
LIABILITIES			
Current liabilities			
Payables	C3-1	3,899	2,301
Contract liabilities	C3-2	2,572	7,785
Lease liabilities	C2-1	24	76
Borrowings	C3-3	397	386
Employee benefit provisions	C3-4	2,070	1,873
Provisions	C3-5	603	560
Total current liabilities		9,565	12,981
Non-current liabilities			
Lease liabilities	C2-1	—	17
Borrowings	C3-3	10,144	10,541
Employee benefit provisions	C3-4	156	139
Provisions	C3-5	3,716	6,831
Total non-current liabilities		14,016	17,528
Total liabilities		23,581	30,509
Net assets		628,176	619,492
EQUITY			
Accumulated surplus	C4-1	245,265	248,386
IPPE revaluation surplus	C4-1	382,911	371,106
Council equity interest		628,176	619,492
Total equity		628,176	619,492

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

Liverpool Plains Shire Council | Statement of Changes in Equity | for the year ended 30 June 2025

Liverpool Plains Shire Council

Statement of Changes in Equity

for the year ended 30 June 2025

\$ '000	Notes	2025			2024		
		Accumulated surplus	IPPE revaluation surplus	Total equity	Accumulated surplus	IPPE revaluation surplus	Total equity
Opening balance at 1 July		248,386	371,106	619,492	240,877	348,766	589,643
Opening balance		248,386	371,106	619,492	240,877	348,766	589,643
Net operating result for the year		(3,121)	–	(3,121)	7,509	–	7,509
Net operating result for the period		(3,121)	–	(3,121)	7,509	–	7,509
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	11,805	11,805	–	22,340	22,340
Other comprehensive income		–	11,805	11,805	–	22,340	22,340
Total comprehensive income		(3,121)	11,805	8,684	7,509	22,340	29,849
Closing balance at 30 June		245,265	382,911	628,176	248,386	371,106	619,492

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

Liverpool Plains Shire Council

Statement of Cash Flows

for the year ended 30 June 2025

Original unaudited budget 2025 ¹	\$ '000	Notes	Actual 2025	Actual 2024
	Cash flows from operating activities			
	Receipts:			
15,485	Rates and annual charges		15,484	14,493
6,744	User charges and fees		6,333	5,442
571	Interest received		2,235	1,800
42,855	Grants and contributions		12,603	22,934
—	Bonds, deposits and retentions received		—	11
6,065	Other		3,298	3,994
	Payments:			
(11,030)	Payments to employees		(10,946)	(9,790)
(13,833)	Payments for materials and services		(13,425)	(17,483)
(778)	Borrowing costs		(658)	(199)
—	Bonds, deposits and retentions refunded		(5)	(6)
(698)	Other		(1,069)	(728)
45,381	Net cash flows from operating activities	G1-1	13,850	20,468
	Cash flows from investing activities			
	Receipts:			
—	Redemption of term deposits		35,500	—
—	Proceeds from sale of IPPE		184	—
—	Deferred debtors receipts		1	—
	Payments:			
—	Purchase of term deposits		(35,000)	(2,500)
(56,587)	Payments for IPPE		(17,015)	(20,074)
(56,587)	Net cash flows from investing activities		(16,330)	(22,574)
	Cash flows from financing activities			
	Receipts:			
2,000	Proceeds from borrowings		—	—
	Payments:			
(586)	Repayment of borrowings		(386)	(371)
—	Principal component of lease payments		(70)	(109)
1,414	Net cash flows from financing activities		(456)	(480)
(9,792)	Net change in cash and cash equivalents		(2,936)	(2,586)
8,216	Cash and cash equivalents at beginning of year		8,216	10,802
(1,576)	Cash and cash equivalents at end of year	C1-1	5,280	8,216
31,584	plus: Investments on hand at end of year	C1-2	35,000	35,500
30,008	Total cash, cash equivalents and investments		40,280	43,716

(1) Please refer Note B5-1 for more details regarding the original unaudited budget

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

Liverpool Plains Shire Council

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Liverpool Plains Shire Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 22 October 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), *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) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-7
- (ii) estimated landfill and quarry remediation provisions – refer Note C3-5
- (iii) employee benefit provisions – refer Note C3-4

Significant judgements in applying the Council's accounting policies

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

Monies and other assets received by Council

The Consolidated Fund

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

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

- General purpose operations
- Water service
- Sewerage service

A1-1 Basis of preparation (continued)

The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993*, a separate and distinct Trust Fund is maintained to account for all money received by Council in trust. Trust monies subject to Council's control have been included in these reports.

Trust monies are provisioned for expenditure to unclaimed monies. Funds relate to the excess above recovered rates and charges for the Sale of Land for Unpaid Rates held in May 2024. Funds are to be returned to the original owner of the property or to unclaimed monies where no details for the owner is current.

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 makes use of volunteers for the community events and library services. Such volunteer services have not been recognised in the income statement for the year ended on 30 June 2024, the services would not be purchased if not donated and are not material.

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.

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
Functions or activities										
Community	5,996	2,976	5,210	4,805	786	(1,829)	4,887	1,974	59,198	65,895
Governance	14,842	13,955	6,522	4,661	8,320	9,294	2,687	3,388	11,185	14,746
Environment	18,276	25,478	29,708	24,916	(11,432)	562	7,572	15,425	579,686	568,305
Economic	693	669	1,488	1,187	(795)	(518)	–	153	1,190	1,055
Other	–	–	–	–	–	–	–	–	498	–
Total functions and activities	39,807	43,078	42,928	35,569	(3,121)	7,509	15,146	20,940	651,757	650,001

B1-2 Components of functions or activities

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

Community

A great rural lifestyle with access to quality services and facilities.

- We value beautiful landscapes, dynamic towns and villages and safe communities.
- Our community is embracing and inclusive of all cultures.
- Our health services meet our needs.
- Education services meets our needs and provide school, tertiary study and career pathways that support the community.
- Our transport and telecommunications expand to improve support for our business, lifestyle and remote working.
- Recreation facilities support our communities sporting, health and physical activity needs.
- We build on our strong community spirit, resilience, and sense of belonging.

Governance

Our governance has strong community, Council and business leadership.

- Our Council, community and business leaders work together effectively.
- Our leaders represent the diversity of our community.
- We encourage our youth to become involved in the community as the leaders of tomorrow.
- We partner with State and Federal Government, the private sector and community organisations in the provision of facilities and services.

Environment

A sustainable environment.

- Our infrastructure is well planned and maintained and will meet our growth needs now, and in the future.
- We have access to affordable, clean water supplies.
- We actively manage impacts on our natural environment.
- Our local farming is sustainable.
- We protect our environment and reduce our environmental footprint.

Economic

A thriving economy.

- Our agricultural economy is thriving, and we must pursue secondary industry to support all potential growth areas across the broader regional economy.
- We grow our population, diversity and employment opportunities.
- Our town centres are attractive and vibrant places.
- We foster new residential and business development built on our local strengths.
- Our planning reflects the diversity of our towns and villages and enables future development.
- We develop our business community to support small and medium-sized business and remote working.
- We develop our visitor economy.

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2025	2024
Ordinary rates		
Residential	2,796	2,692
Farmland	5,717	5,402
Mining	564	376
Business	697	431
Less: pensioner rebates (mandatory)	(68)	(60)
Rates levied to ratepayers	9,706	8,841
Pensioner rate subsidies received	156	95
Total ordinary rates	9,862	8,936
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	1,683	1,583
Water supply services	2,412	2,409
Sewerage services	1,523	1,418
Waste management services (non-domestic)	136	132
Less: pensioner rebates (mandatory)	(107)	(105)
Annual charges levied	5,647	5,437
Pensioner annual charges subsidies received:		
– Water	31	34
– Sewerage	24	26
– Domestic waste management	14	16
Total annual charges	5,716	5,513
Total rates and annual charges	15,578	14,449

Council has used 2022 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

\$ '000	2025	2024
Specific user charges (per s502 - specific 'actual use' charges)		
Water supply services	2,064	1,363
Sewerage services	183	107
Waste management services (non-domestic)	291	300
Total specific user charges	2,538	1,770
Other user charges and fees		
(i) Fees and charges – statutory and regulatory functions (per s608)		
Building regulation	87	133
Building services – other	11	9
Inspection services	26	36
Private works – section 67	148	38
Regulatory/ statutory fees	2	1
Section 10.7 certificates (EP&A Act)	40	30
Section 603 certificates	26	20
Total fees and charges – statutory/regulatory	340	267
(ii) Fees and charges – other (incl. general user charges (per s608))		
Aerodrome	15	10
Caravan park	132	126
Cemeteries	175	170
Child care	684	626
Leaseback fees – Council vehicles	5	8
Library	4	5
Transport for NSW works (state roads not controlled by Council)	1,643	1,194
Theatre	3	2
Swimming centres	54	58
Room/Facility Hire	220	243
Water connection fees	21	18
Other	2	5
Sporting and recreation	344	203
Total fees and charges – other	3,302	2,668
Total other user charges and fees	3,642	2,935
Total user charges and fees	6,180	4,705
Timing of revenue recognition for user charges and fees		
User charges and fees recognised at a point in time	6,180	4,705
Total user charges and fees	6,180	4,705

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

Where an upfront fee is charged such as annual membership to the Plains Fitness Centre the fee is recognised on receipt. There is no material obligation for Council in relation to refunds or returns for upfront fees.

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

B2-3 Other revenues

\$ '000	2025	2024
Legal fees recovery – rates and charges (extra charges)	116	85
Sale of Council Developed Land	–	201
Commissions and agency fees	147	141
Insurance claims recoveries	–	107
Insurance discounts	31	29
Sales – general	41	27
Other	472	130
Total other revenue	807	720
Timing of revenue recognition for other revenue		
Other revenue recognised at a point in time	807	720
Total other revenue	807	720

Material accounting policy information for other revenue

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

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

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

B2-4 Grants and contributions

\$ '000	Capital 2025	Capital 2024	Operating 2025	Operating 2024
General purpose grants and non-developer contributions (untied)				
General purpose (untied)				
Current year allocation				
Financial assistance – general component	–	–	537	184
Financial assistance – local roads component	–	–	289	99
Payment in advance - future year allocation				
Financial assistance – general component	–	–	1,809	2,887
Financial assistance – local roads component	–	–	949	1,554
Amount recognised as income during current year	–	–	3,584	4,724
Special purpose grants and non-developer contributions (tied)				
Cash contributions				
Water supplies	–	4,087	–	18
Bushfire and emergency services	–	–	243	237
Child care	–	–	120	98
Community care	–	–	28	32
Waste Management Strategy	–	105	–	–
Library	–	–	95	124
Noxious weeds	–	–	116	82
Recreation and culture	4,346	1,607	156	–
Storm/flood damage	–	–	56	(314)
Planning portal	–	80	–	5
Transport for NSW contributions (regional roads, block grant)	1,869	–	–	–
Transport (other roads and bridges funding)	2,422	2,574	–	5,255
Local Road and Community Infrastructure	1,413	571	–	–
Transport (roads to recovery)	–	815	–	–
Other specific grants	296	–	224	144
Total special purpose grants and non-developer contributions – cash	10,346	9,839	1,038	5,681
Non-cash contributions				
Assets recognised for the first time	–	153	–	–
Total other contributions – non-cash	–	153	–	–
Total special purpose grants and non-developer contributions (tied)	10,346	9,992	1,038	5,681
Total grants and non-developer contributions	10,346	9,992	4,622	10,405
Comprising:				
– Commonwealth funding	2,501	3,712	3,584	4,741
– State funding	7,671	6,049	949	5,663
– Other funding	174	231	89	1
	10,346	9,992	4,622	10,405

continued on next page

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B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Capital 2025	Capital 2024	Operating 2025	Operating 2024
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):				
Cash contributions				
S 7.11 – contributions towards amenities/services	138	409	–	–
S 7.12 – fixed development consent levies	40	134	–	–
Total developer contributions – cash	178	543	–	–
Total developer contributions	178	543	–	–
Total contributions	178	543	–	–
Total grants and contributions	10,524	10,535	4,622	10,405
Timing of revenue recognition				
Grants and contributions recognised over time	8,655	6,677	–	199
Grants and contributions recognised at a point in time	1,869	3,858	4,622	10,206
Total grants and contributions	10,524	10,535	4,622	10,405

Unspent grants and contributions

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

\$ '000	Operating 2025	Operating 2024	Capital 2025	Capital 2024
Unspent grants and contributions				
Unspent funds at 1 July	4,880	3,652	6,961	8,195
Prior year presentation error correction	(4,321)	–	4,321	–
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	189	3,433	–	–
Add: Funds received and not recognised as revenue in the current year	29	177	1,712	1,810
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(95)	(2,382)	(254)	(3,044)
Less: Funds received in prior year but revenue recognised and funds spent in current year	(192)	–	(6,065)	–
Unspent funds at 30 June	490	4,880	6,675	6,961

B2-4 Grants and contributions (continued)

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

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

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

Capital grants

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

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

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

Developer contributions

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

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

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

Other grants and contributions

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

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

B2-5 Interest and investment income

\$ '000	2025	2024
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	140	109
– Cash and investments	1,941	2,143
Total interest and investment income (losses)	2,081	2,252

Material accounting policy information

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

B2-6 Other income

\$ '000	Notes	2025	2024
Rental income			
Investment properties			
Land rental		15	12
Total investment properties	C2-2	15	12
Total rental income		15	12
Total other income		15	12

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2025	2024
Salaries and wages	8,397	8,016
Travel expenses	4	5
Employee leave entitlements (ELE)	1,512	1,126
Superannuation	1,097	939
Superannuation – defined contribution plans	18	36
Workers' compensation insurance	176	230
Fringe benefit tax (FBT)	–	6
Training costs	184	139
Protective clothing	51	48
Recruitment/Relocation	–	40
Other	76	25
Total employee costs	11,515	10,610
Less: capitalised costs	(255)	(803)
Total employee costs expensed	11,260	9,807

Material accounting policy information

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

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

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

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

B3-2 Materials and services

\$ '000	Notes	2025	2024
Raw materials and consumables		2,975	168
Contractor costs		6,745	7,672
Audit Fees	F2-1	66	97
Councillor and Mayoral fees and associated expenses	F1-2	126	132
Advertising		7	24
Bank charges		59	55
Electricity and heating		633	696
Insurance		993	836
Postage		29	27
Printing and stationery		48	67
Street lighting		74	98
Subscriptions and publications		155	130
Telephone and communications		74	77
Travel expenses		30	16
Library (Central Northern Regional Library)		130	142
Rates and user charges		591	–
Other expenses		42	40
Legal expenses:			
- Legal expenses: other		108	139
Total materials and services		12,885	10,416

Material accounting policy information

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

B3-3 Borrowing costs

\$ '000	Notes	2025	2024
(i) Interest bearing liability costs			
Interest on leases		7	7
Interest on loans		651	671
Total interest bearing liability costs		658	678
Less: capitalised costs		–	(479)
Total interest bearing liability costs expensed		658	199
(ii) Other borrowing costs			
Fair value adjustments on recognition of advances and deferred debtors			
– Remediation liabilities	C3-5	237	218
Total other borrowing costs		237	218
Total borrowing costs expensed		895	417

Material accounting policy information

Borrowing costs incurred for the construction of a qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use, for e.g. Quipolly Water Security Project. Other borrowing costs are expensed as incurred.

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

\$ '000	Notes	2025	2024
Depreciation and amortisation			
Plant and equipment		898	1,158
Office equipment		69	66
Furniture and fittings		25	25
Infrastructure:	C1-7		
– Buildings		1,923	847
– Other structures		716	821
– Roads		6,756	6,464
– Bridges		1,128	1,066
– Footpaths		82	76
– Stormwater drainage		593	564
– Water supply network		2,244	1,427
– Sewerage network		869	828
Right of use assets	C2-1	23	23
Other assets:			
– Other		122	122
Reinstatement, rehabilitation and restoration assets:			
– Landfill assets	C3-5, C1-7	148	321
– Quarry assets	C3-5, C1-7	29	57
Total depreciation and amortisation costs		15,625	13,865
Total depreciation, amortisation and impairment for non-financial assets		15,625	13,865

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.

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.

Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date. Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement.

B3-5 Other expenses

\$ '000	Notes	2025	2024
Impairment of receivables			
Other		–	(16)
Total impairment of receivables	C1-4	–	(16)
Other			
Contributions/levies to other levels of government			
– Emergency services levy (includes FRNSW, SES, and RFS levies)		610	627
Donations, contributions and assistance to other organisations (Section 356)		20	18
Total other expenses		630	629

Material accounting policy information

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

B4 Gains or losses

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

\$ '000	Notes	2025	2024
Gain (or loss) on disposal of land and building	C1-7		
Proceeds from disposal - land and building		—	—
Less: carrying amount of land and building assets sold/written off		(234)	—
Gain (or loss) on disposal		(234)	—
Gain (or loss) on disposal of infrastructure	C1-7		
Proceeds from disposal – infrastructure		—	—
Less: carrying amount of infrastructure assets sold/written off		(1,418)	(435)
Gain (or loss) on disposal		(1,418)	(435)
Gain (or loss) on disposal of Plant and Equipment			
Proceeds from disposal – Plant and Equipment		184	—
Less: carrying amount of Plant and Equipment assets sold/written off		(165)	—
Gain (or loss) on disposal		19	—
Net gain (or loss) from disposal of assets		(1,633)	(435)

Material accounting policy information

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

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 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				
User charges and fees	6,478	6,180	(298)	(5)% U
Other revenues	541	807	266	49% F
Insignificant item - hard to budget.				
Operating grants and contributions	8,866	4,622	(4,244)	(48)% U
Lesser amount of advance payment of FAG in this year.				
Capital grants and contributions	33,988	10,524	(23,464)	(69)% U
The budgeted Werris Creek Industrial Precinct Southern Access \$10.5 million project was cancelled, \$8.5 million of funding was budgeted for the Quirindi Aquatic Centre however was received during FY2024 and only \$2.4 million was received for the Quipolly Water Treatment Plant during the financial year.				
Interest and investment revenue	571	2,081	1,510	264% F
Budgeted interest rate was 3.5% in anticipation of RBA interest rate cuts, average investment rates varied between 5.04% and 4.35% throughout the year.				
Other income	–	15	15	∞ F
Expenses				
Employee benefits and on-costs	11,030	11,260	(230)	(2)% U
Materials and services	13,645	12,885	760	6% F
Depreciation, amortisation and impairment of non-financial assets	13,346	15,625	(2,279)	(17)% U
New water treatment plant was put into operations in this financial year.				
Other expenses	658	630	28	4% F
Net losses from disposal of assets	–	1,633	(1,633)	∞ U
Non-cash transaction to reflect loss from write off of undepreciated value of replaced assets. Hard to budget.				

C Financial position**C1 Assets we manage****C1-1 Cash and cash equivalents**

\$ '000	2025	2024
Cash assets		
Cash on hand and at bank	5,280	8,216
Total cash and cash equivalents	5,280	8,216

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	5,280	8,216
Balance as per the Statement of Cash Flows	5,280	8,216

Material accounting policy information

For Statement of Cash Flow presentation purposes, cash and cash equivalents include: cash on hand; deposits held at call with financial institutions; other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to any insignificant risk of changes in value.

C1-2 Financial investments

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Debt securities at amortised cost				
Term deposits	35,000	–	35,500	–
Total	35,000	–	35,500	–
Total financial investments	35,000	–	35,500	–
Total cash assets, cash equivalents and investments	40,280	–	43,716	–

Material accounting policy information

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

On initial recognition, all financial instruments are measured at fair value, Council at June 30, only held funds in term deposits.

Classification

Given the nature of Council's investments, all financial assets are classified as Financial assets measured at Amortised Cost and are not reclassified subsequent to their initial recognition.

Amortised cost

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

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

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

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

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

(a) Externally restricted cash, cash equivalents and investments

Total cash, cash equivalents and investments	40,280	43,716
Less: Externally restricted cash, cash equivalents and investments	(35,731)	(35,120)
Cash, cash equivalents and investments not subject to external restrictions	4,549	8,596

External restrictions**External restrictions – included in liabilities**

External restrictions included in cash, cash equivalents and investments above comprise:

Deposits, retentions and bonds	67	–
Specific purpose unexpended grants – general fund	2,574	11,565
External restrictions – included in liabilities	2,641	11,565

External restrictions – other

External restrictions included in cash, cash equivalents and investments above comprise:

Developer contributions – general	2,185	2,008
Developer contributions – water fund	654	653
Developer contributions – sewer fund	45	45
Specific purpose unexpended grants (recognised as revenue) – general fund	4,591	–
Specific purpose unexpended grants (recognised as revenue) – water fund	–	266
Specific purpose unexpended grants (recognised as revenue) – sewer fund	–	10
Water fund	12,214	8,575
Sewer fund	11,871	10,271
Remediation - Waste	1,530	1,700
Deposits, Retentions & Bonds	–	27
External restrictions – other	33,090	23,555
Total external restrictions	35,731	35,120

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

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

(b) Internal allocations

Cash, cash equivalents and investments not subject to external restrictions	4,549	8,596
Less: Internally restricted cash, cash equivalents and investments	(5,398)	(8,528)
Unrestricted and unallocated cash, cash equivalents and investments	(849)	68

Internal allocations

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

Employees leave entitlement	840	805
Carryover capital works	–	327
Assets management replacement reserve	–	1,374
Remediation - Quarry	100	100
Financial Assistance Grant Operational - Received in Advance	1,809	2,887
Financial Assistance Grant Road - Received in Advance	949	1,554
Information Technology	–	250

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

\$ '000	2025	2024
Plant and vehicle replacement	1,500	–
Plant and vehicle replacement reserve	–	1,231
Business system remediation	200	–
Total internal allocations	5,398	8,528

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

C1-4 Receivables

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Rates and annual charges	1,220	–	1,195	9
Interest and extra charges	271	–	239	–
User charges and fees	445	–	406	–
Accrued revenues				
– Interest on investments	391	–	577	–
Deferred debtors	10	–	11	–
Net GST receivable	366	–	144	–
Other levels of government	843	–	942	–
Total	3,546	–	3,514	9
Less: provision for impairment				
Rates and annual charges	(136)	–	(136)	–
User charges and fees	(214)	–	(214)	–
Total provision for impairment – receivables	(350)	–	(350)	–
Total net receivables	3,196	–	3,164	9

\$ '000	2025	2024
Movement in provision for impairment of receivables		
Balance at the beginning of the year	350	368
+ new provisions recognised during the year	–	(3)
– amounts already provided for and written off this year	–	(15)
Balance at the end of the year	350	350

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 estimating ECL, Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

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

When considering the ECL for rates and annual charges debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rates debtors, Council uses the presumption that an asset which is more than 90 days past due has seen a significant increase in credit risk.

C1-4 Receivables (continued)

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

- the other party is unlikely to pay its credit obligations to 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 at the present value of the difference between the cash flows due to the entity in accordance with the contract, and the cash flows expected to be received. This is applied using a probability weighted approach.

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

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

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

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

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

Rates and annual charges outstanding are secured against the property.

C1-5 Inventories

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
(i) Inventories at cost				
Stores and materials	1,775	—	2,445	—
Total inventories at cost	1,775	—	2,445	—
Total inventories	1,775	—	2,445	—

Material accounting policy information

Raw materials and stores, work in progress and finished goods

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

C1-6 Contract assets and Contract cost assets

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Contract assets	2,779	–	5,449	–
Total contract assets and contract cost assets	2,779	–	5,449	–

Significant changes in contract assets

Drop in contract assets was mostly applicable to receipt of funds (\$2.4M) for the works done in the previous year on Liverpool District Water Security Project project.

Material accounting policy information

Contract assets

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

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

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

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 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	Transfers to opex	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000															
Capital work in progress	45,391	–	45,391	7,860	2,212	–	–	(39,043)	–	(867)	–	–	15,553	–	15,553
Plant and equipment	17,954	(14,089)	3,865	–	1,661	(164)	(898)	42	–	–	–	–	18,674	(14,168)	4,506
Office equipment	345	(223)	122	–	19	–	(69)	–	–	–	–	–	364	(292)	72
Furniture and fittings	355	(204)	151	–	–	–	(25)	–	–	–	–	–	355	(229)	126
Land:															
– Operational land	10,758	–	10,758	–	–	–	–	–	–	–	–	233	10,991	–	10,991
– Community land	5,359	–	5,359	–	–	–	–	–	–	–	–	–	5,359	–	5,359
Infrastructure:															
– Buildings	70,331	(37,081)	33,250	688	83	(252)	(1,923)	29	–	–	–	675	72,203	(39,653)	32,550
– Other structures	28,444	(14,883)	13,561	90	52	(144)	(716)	343	–	–	–	216	29,154	(15,752)	13,402
– Roads	291,607	(67,626)	223,981	4,441	–	(743)	(6,756)	1,761	–	–	–	5,797	303,871	(75,387)	228,484
– Bridges	98,751	(32,402)	66,349	8	–	–	(1,128)	–	–	–	–	845	101,001	(34,927)	66,074
– Footpaths	7,734	(2,416)	5,318	153	–	–	(82)	–	–	–	–	121	8,065	(2,555)	5,510
– Bulk earthworks (non-depreciable)	75,179	–	75,179	–	–	–	–	–	–	–	–	1,737	76,915	–	76,915
– Stormwater drainage	44,849	(17,893)	26,956	74	–	(3)	(593)	–	–	–	–	608	45,953	(18,911)	27,042
– Water supply network	111,901	(54,112)	57,789	–	533	–	(2,244)	36,868	–	–	–	1,396	152,023	(57,681)	94,342
– Sewerage network	39,433	(20,064)	19,369	–	–	–	(869)	–	–	–	–	463	40,419	(21,456)	18,963
Other assets:															
– Other	4,452	(3,238)	1,214	6	–	(511)	(122)	–	–	–	(286)	–	4,404	(4,103)	301
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):															
– Landfill assets	5,738	(1,454)	4,284	–	–	–	(148)	–	(2,274)	–	–	–	3,464	(1,602)	1,862
– Quarry assets	1,244	(581)	663	–	–	–	(29)	–	(634)	–	–	–	610	(610)	–
Total infrastructure, property, plant and equipment	859,825	(266,266)	593,559	13,320	4,560	(1,817)	(15,602)	–	(2,908)	(867)	(286)	12,091	889,378	(287,326)	602,052

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

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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	Additions new assets	Carrying value of disposals	Depreciation expense	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														
Capital work in progress	36,104	–	36,104	3,569	8,090	–	–	(2,372)	–	–	–	45,391	–	45,391
Plant and equipment	17,954	(12,931)	5,023	–	–	–	(1,158)	–	–	–	–	17,954	(14,089)	3,865
Office equipment	323	(157)	166	22	–	–	(66)	–	–	–	–	345	(223)	122
Furniture and fittings	355	(179)	176	–	–	–	(25)	–	–	–	–	355	(204)	151
Land:														
– Operational land	9,067	–	9,067	–	154	–	–	–	–	–	1,537	10,758	–	10,758
– Community land	5,248	–	5,248	–	–	–	–	–	–	–	111	5,359	–	5,359
Infrastructure:														
– Buildings	67,753	(32,766)	34,987	130	188	–	(847)	520	–	(1,728)	–	70,331	(37,081)	33,250
– Other structures	26,373	(13,456)	12,917	886	27	(17)	(821)	67	–	–	502	28,444	(14,883)	13,561
– Roads	272,796	(58,102)	214,694	4,712	67	–	(6,464)	303	–	–	10,669	291,607	(67,626)	223,981
– Bridges	92,789	(30,157)	62,632	1,210	–	(97)	(1,066)	368	–	–	3,302	98,751	(32,402)	66,349
– Footpaths	7,339	(2,216)	5,123	–	–	–	(76)	–	–	–	271	7,734	(2,416)	5,318
– Bulk earthworks (non-depreciable)	71,293	–	71,293	–	62	–	–	–	–	–	3,824	75,179	–	75,179
– Stormwater drainage	42,558	(16,448)	26,110	74	–	(34)	(564)	–	–	–	1,370	44,849	(17,893)	26,956
– Water supply network	108,474	(51,515)	56,959	454	16	(287)	(1,427)	535	–	(32)	1,571	111,901	(54,112)	57,789
– Sewerage network	36,570	(18,268)	18,302	565	–	–	(828)	443	–	–	887	39,433	(20,064)	19,369
Other assets:														
– Other	4,233	(3,089)	1,144	–	–	–	(122)	136	–	–	56	4,452	(3,238)	1,214
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):														
– Landfill assets	7,075	(1,133)	5,942	–	–	–	(321)	–	(1,337)	–	–	5,738	(1,454)	4,284
– Quarry assets	1,587	(524)	1,063	–	–	–	(57)	–	(343)	–	–	1,244	(581)	663
Total infrastructure, property, plant and equipment	807,891	(240,941)	566,950	11,622	8,604	(435)	(13,842)	–	(1,680)	(1,760)	24,100	859,825	(266,266)	593,559

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

Material accounting policy information

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

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

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

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

Useful lives of IPPE

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

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 15	Playground equipment	5 to 15
Office furniture	5 to 20	Benches, seats etc.	15 to 50
Computer equipment	5		
Vehicles	5 to 15	Buildings	
Heavy plant/road making equipment	5 to 15	Buildings	14 to 100
Other plant and equipment	5 to 20		
Water and sewer assets		Stormwater assets	
Dams and reservoirs	20 to 150	Drains	70 to 80
Bores	20 to 50	Culverts	40 to 100
Reticulation pipes: PVC	100		
Reticulation pipes: other	55 to 100		
Pumps and telemetry	15 to 25		
Transportation assets		Other infrastructure assets	
Sealed roads: surface	12 to 100	Bulk earthworks	N/A
Sealed roads: structure	12 to 100	Swimming pools	50
Bridges	40 to 100	Other open space/recreational assets	5 to 100
Kerb, gutter and footpaths	50 to 100	Other infrastructure	5 to 100

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

Revaluation model

Infrastructure, property, plant and equipment are held at fair value. Comprehensive valuations are performed at least every 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.

Building and Operating Land assets were externally revalued, resulting in a decrease in Buildings value of \$1,727 thousand. and Operating Land assets increased in value by \$1,649 thousand.

With the escalation of costs, Council has indexed all other Infrastructure. Water and Sewer assets by the NSW Water Supply & Sewerage Construction cost indices at 5.07%. Other Structure by the Building Construction producer price index for NSW at 5.47% and Bridges, Footpaths, Stormwater, Roads and Other Assets by the Road and Bridge Construction producer price index for NSW at 5.37%.

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

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

Land under roads

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

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

Crown reserves

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

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

Rural Fire Service assets

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

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

C1-8 Investment properties

\$ '000	2025	2024
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Owned investment property

Investment property on hand at fair value

	1,190	1,190
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Total owned investment property	1,190	1,190
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Owned investment property

At fair value

Opening balance at 1 July

	1,190	1,190
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Closing balance at 30 June	1,190	1,190
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Material accounting policy information

Council owns one investment property being grazing land, it is held for long-term rental yield and is not occupied by Council. The fair value measurement of the property is the NSW Valuer General value at the last valuation date being 1 July 2022.

Changes in fair values are recorded in the Income Statement as part of other income.

C1-9 Other

Other assets

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Prepayments	328	—	290	—
Total other assets	328	—	290	—

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C2 Leasing activities

C2-1 Council as a lessee

(i) Council as a lessee

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

Terms and conditions of leases

Vehicles

Council lease motor vehicles with lease terms varying from 2 to 3 years; the lease payments are fixed during the lease term and there is generally no renewal option.

Office and IT Equipment

Leases for office and IT equipment are generally for low value assets. Council has reviewed existing arrangements associated with the leasing of these assets and it has been determined that Council does not require to report under AASB16 for this financial year, as most of the current leases are for a period of 12 or less months and/or the value of the total lease contracts collectively is not material.

(a) Right of use assets

\$ '000	Plant & Equipment	Ready to use	Total
2025			
Opening balance at 1 July	179	–	179
Depreciation charge	(22)	–	(22)
Balance at 30 June	157	–	157
2024			
Opening balance at 1 July	202	–	202
Depreciation charge	(23)	–	(23)
Balance at 30 June	179	–	179

(b) Lease liabilities

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Lease liabilities	24	–	76	17
Total lease liabilities	24	–	76	17

C2-1 Council as a lessee (continued)

(c) (i) The maturity analysis

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

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
2025					
Cash flows	24	–	–	24	24
2024					
Cash flows	76	17	–	93	93

(ii) Lease liabilities relating to restricted assets

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Total lease liabilities relating to unrestricted assets	24	–	76	17
Total lease liabilities	24	–	76	17

(d) Income Statement

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

\$ '000	2025	2024
Interest on lease liabilities	14	7
Depreciation of right of use assets	23	23
	37	30

(e) Statement of Cash Flows

Total cash outflow for leases	16	17
	16	17

Material accounting policy information

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

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

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

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

C2-1 Council as a lessee (continued)

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

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

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

Exceptions to lease accounting

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

Leases at significantly below market value / Concessionary leases

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

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties for staff housing, health services, emergency services and community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included as investment property (refer note C1-8) and/or IPP&E (refer note C1-7).

\$ '000	2025	2024
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(i) Assets held as investment property

Investment property operating leases relates to one investment property being grazing land, it is held for long-term rental yields and is owned by Council.

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

Lease income (excluding variable lease payments not dependent on an index or rate)	15	12
Total income relating to operating leases for investment property assets	15	12
Investment property expenses		
Repairs and maintenance: investment property	19	10
Total expenses relating to investment property	19	10

(ii) Assets held as property, plant and equipment

Council provides operating leases on Council properties for the purpose of staff housing, health services, emergency services and community groups.

Material accounting policy information

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

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

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

C2-2 Council as a lessor (continued)

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

C3 Liabilities of Council

C3-1 Payables

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Goods and services – operating expenditure	2,925	–	1,360	–
Accrued expenses:				
– Salaries and wages	410	–	294	–
Security bonds, deposits and retentions	67	–	72	–
Prepaid rates	497	–	575	–
Total payables	3,899	–	2,301	–

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

C3-2 Contract Liabilities

\$ '000	Notes	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	2,512	–	7,314	–
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	60	–	471	–
Total grants received in advance		2,572	–	7,785	–
Total contract liabilities		2,572	–	7,785	–

Notes

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

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

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

\$ '000	2025	2024
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	6,066	–

continued on next page

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C3-2 Contract Liabilities (continued)

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

6,066	—
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Significant changes in contract liabilities

Council spent large component of grants previously held as liabilities, including \$2.2M on projects under FLR program and \$4.6M on new aquatic centre.

Material accounting policy information

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

C3-3 Borrowings

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Loans – secured ¹	397	10,144	386	10,541
Total borrowings	397	10,144	386	10,541

(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.

C3-3 Borrowings (continued)

(a) Changes in liabilities arising from financing activities

	2024		Non-cash movements				2025
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
\$ '000							
Loans – secured	10,927	(386)	–	–	–	–	10,541
Lease liability (Note C2-1)	93	(69)	–	–	–	–	24
Total liabilities from financing activities	11,020	(455)	–	–	–	–	10,565

	2023		Non-cash movements				2024
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
\$ '000							
Loans – secured	11,298	(371)	–	–	–	–	10,927
Lease liability (Note C2-1)	202	(109)	–	–	–	–	93
Total liabilities from financing activities	11,500	(480)	–	–	–	–	11,020

(b) Financing arrangements

\$ '000	2025	2024
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Total facilities

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

Credit cards/purchase cards

60	60
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Total financing arrangements

60	60
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Drawn facilities

Financing facilities drawn down at the reporting date are:

Undrawn facilities

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

– Credit cards/purchase cards

45	39
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Total undrawn financing arrangements

45	39
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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.

Security over loans

Loans are secured over the general rating income of Council.

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.

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

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

C3-4 Employee benefit provisions

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Annual leave	805	–	799	–
Sick leave	33	–	33	–
Long service leave	922	156	769	131
Other Leave	165	–	137	–
ELE on-costs	145	–	135	8
Total employee benefit provisions	2,070	156	1,873	139

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

\$ '000	2025	2024
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	757	632
	757	632

Material accounting policy information

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

Short-term obligations

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

Other long-term employee benefit obligations

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

On-costs

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

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

C3-5 Provisions

\$ '000	2025 Current	2025 Non-Current	2024 Current	2024 Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	603	3,716	560	6,831
Sub-total – asset remediation/restoration	603	3,716	560	6,831
Total provisions	603	3,716	560	6,831

continued on next page

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C3-5 Provisions (continued)

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
2025		
At beginning of year	7,391	7,391
Unwinding of discount	237	237
Effect of change of estimates through assets (see C1-7)	(2,908)	(2,908)
Change of estimates through profit and loss (see B3-2)	(401)	(401)
Total other provisions at end of year	4,319	4,319
2024		
At beginning of year	8,854	8,854
Unwinding of discount	218	218
Remeasurement effects	(1,681)	(1,681)
Effect of change of estimates through assets (see C1-7)	–	–
Change of estimates through profit and loss (see B3-2)	–	–
Total other provisions at end of year	7,391	7,391

Nature and purpose of provisions

Asset remediation

The asset remediation provision represents the present value estimate of future costs Council will incur to restore, rehabilitate and reinstate the various landfill sites and gravel quarries as a result of past operations.

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 – landfill and quarries

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs.

Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations.

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

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, 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

\$ '000	General 2025	Water 2025	Sewer 2025
Income from continuing operations			
Rates and annual charges	11,750	2,351	1,477
User charges and fees	3,911	2,084	185
Interest and investment revenue	1,027	556	498
Other revenues	807	–	–
Grants and contributions provided for operating purposes	4,612	–	10
Grants and contributions provided for capital purposes	10,499	25	–
Other income	15	–	–
Total income from continuing operations	32,621	5,016	2,170
Expenses from continuing operations			
Employee benefits and on-costs	10,221	766	273
Materials and services	10,910	1,693	282
Borrowing costs	269	626	–
Other expenses	630	–	–
Net losses from the disposal of assets	1,633	–	–
Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	23,663	3,085	555
Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	8,958	1,931	1,615
Depreciation, amortisation and impairment of non-financial assets	12,512	2,244	869
Operating result from continuing operations	(3,554)	(313)	746
Net operating result for the year	(3,554)	(313)	746
Net operating result attributable to each council fund	(3,554)	(313)	746
Net operating result for the year before grants and contributions provided for capital purposes	(14,053)	(338)	746

D1-2 Statement of Financial Position by fund

\$ '000	General 2025	Water 2025	Sewer 2025
ASSETS			
Current assets			
Cash and cash equivalents	5,280	—	—
Investments	10,216	12,868	11,916
Receivables	2,550	477	169
Inventories	1,775	—	—
Contract assets and contract cost assets	2,546	233	—
Other	328	—	—
Total current assets	22,695	13,578	12,085
Non-current assets			
Infrastructure, property, plant and equipment	486,842	95,145	20,065
Investment property	1,190	—	—
Right of use assets	157	—	—
Total non-current assets	488,189	95,145	20,065
Total assets	510,884	108,723	32,150
LIABILITIES			
Current liabilities			
Payables	3,865	34	—
Contract liabilities	2,572	—	—
Lease liabilities	24	—	—
Borrowings	63	334	—
Employee benefit provision	2,070	—	—
Provisions	603	—	—
Total current liabilities	9,197	368	—
Non-current liabilities			
Borrowings	255	9,889	—
Employee benefit provision	156	—	—
Provisions	3,716	—	—
Total non-current liabilities	4,127	9,889	—
Total liabilities	13,324	10,257	—
Net assets	497,560	98,466	32,150
EQUITY			
Accumulated surplus	174,177	56,028	15,060
IPPE revaluation surplus	323,383	42,438	17,090
Council equity interest	497,560	98,466	32,150
Total equity	497,560	98,466	32,150

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. Council has an investment policy which complies with section 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 Council.

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

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings.

(a) Market risk – interest rate and price risk

\$ '000	2025	2024
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	297	355

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

(b) Credit risk

Council's major receivables comprise rates and annual charges and user charges and fees.

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

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

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

Council makes suitable provision for doubtful receivables as required.

The maximum exposure to credit risk at the reporting date is the carrying amount of each class of receivable in the financial statements.

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

Credit risk profile

Receivables – rates and annual charges

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

\$ '000	Not yet overdue	overdue rates and annual charges < 5 years	≥ 5 years	Total
2025				
Gross carrying amount	639	490	91	1,220
2024				
Gross carrying amount	827	286	91	1,204

Receivables - non-rates and annual charges and contract assets

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

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

\$ '000	Not yet overdue	0 - 30 days	Overdue debts 31 - 60 days	61 - 90 days	> 91 days	Total
2025						
Gross carrying amount	4,131	10	6	9	949	5,105
Expected loss rate (%)	0.00%	0.00%	0.50%	0.85%	84.60%	5.73%
ECL provision	—	—	—	—	803	803
2024						
Gross carrying amount	7,256	4	3	5	500	7,768
Expected loss rate (%)	0.00%	0.00%	0.50%	0.85%	84.60%	5.45%
ECL provision	—	—	—	—	423	423

(c) Liquidity risk

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

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

Council manages this risk by monitoring its cash flow requirements and liquidity levels, and by maintaining an adequate cash buffer. Payment terms can be extended.

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

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

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

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

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in: 1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
2025							
Payables	0.00%	67	3,335	–	–	3,402	3,899
Borrowings	5.47%	–	386	1,771	8,384	10,541	10,541
Total financial liabilities		67	3,721	1,771	8,384	13,943	14,440
2024							
Payables	0.00%	72	2,216	–	–	2,288	2,301
Borrowings	5.90%	–	386	1,770	8,771	10,927	10,927
Total financial liabilities		72	2,602	1,770	8,771	13,215	13,228

E2-1 Fair value measurement

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

- Infrastructure, property, plant and equipment
- Investment property
- Financial assets and liabilities

Fair value hierarchy

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 for Plant and Equipment, Office Equipment and Furniture and Fittings are measured at depreciated historical cost which for these assets approximate fair value and are not actually subject to a comprehensive fair market valuation.

The table below shows the assigned level for each asset and liability held at fair value by Council:

Fair value measurement hierarchy									
\$ '000	Notes	Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2025	2024	2025	2024	2025	2024	2025	2024
Recurring fair value measurements									
Investment property	C1-8								
Investment properties		30/6/2023		1,190	1,190	–	–	1,190	1,190
Total investment property				1,190	1,190	–	–	1,190	1,190
Infrastructure, property, plant and equipment									
	C1-7								
Plant and equipment				–	–	4,506	3,865	4,506	3,865
Office equipment				–	–	72	122	72	122
Furniture and fittings				–	–	126	151	126	151
Operational land		30/06/24	30/6/24	10,991	10,758	–	–	10,991	10,758
Community land		30/06/23	30/6/23	–	–	5,359	5,359	5,359	5,359
Buildings		30/06/24	30/6/24	–	–	32,550	33,250	32,550	33,250
Other structures		30/06/22	30/6/22	–	–	13,402	13,561	13,402	13,561
Roads		30/06/21	30/6/21	–	–	228,482	223,981	228,482	223,981
Bridges		30/06/21	30/6/21	–	–	66,074	66,349	66,074	66,349
Footpaths		30/06/21	30/6/21	–	–	5,510	5,318	5,510	5,318
Bulk earthworks (non-depreciable)		30/06/21	30/6/21	–	–	76,915	75,179	76,915	75,179
Stormwater drainage		30/06/21	30/6/21	–	–	27,042	26,956	27,042	26,956
Water supply network		30/06/23	30/6/23	–	–	94,342	57,789	94,342	57,789
Sewerage network		30/06/23	30/6/23	–	–	18,963	19,369	18,963	19,369
Other assets		30/06/25	30/6/10	–	–	301	1,214	301	1,214
Total infrastructure, property, plant and equipment				10,991	10,758	573,644	532,463	584,635	543,221

Non-recurring fair value measurements

Valuation techniques

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E2-1 Fair value measurement (continued)

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:

Investment property

The Investment property was last valued using Level 2 inputs as at 30 June 2023. The value was derived from the NSW Valuer General values published as at 1 July 2022. The Valuer General is an independent statutory officer appointed by the Governor of NSW to oversee the valuation system. The Valuer General is responsible for providing fair and consistent land values in NSW, in line with the Valuation of Land Act 1916. Valuation contractors prepare land values for Valuation NSW. Valuation NSW staff then check the quality and consistency of these values before they are issued by the Valuer General. Land value is the market value of the land only, as if it was sold on 1 July in the valuing year.

The prior year valuation was at 30 June 2018 by Scott Fullarton registered valuer NSW No 67557, where observable inputs used in determining the valuation included net rentals in order to provide a rate per m2 this value was then used in conjunction with sales of comparable properties. Unobservable inputs include a limited number of sales evidence on the open market.

As the investment property is land only, the higher value is market value of the land for sale, not the net present value of the cash flow from investment activity.

Infrastructure, property, plant and equipment (IPPE)

Community Land

Community Land was last valued using Level 3 inputs as at 30 June 2023. The values were derived from the NSW Valuer General values published as at 1 July 2022. The Valuer General is an independent statutory officer appointed by the Governor of NSW to oversee the valuation system. The Valuer General is responsible for providing fair and consistent land values in NSW, in line with the Valuation of Land Act 1916. Valuation contractors prepare land values for Valuation NSW. Valuation NSW staff then check the quality and consistency of these values before they are issued by the Valuer General. Land value is the market value of the land only, as if it was sold on 1 July in the valuing year. The fair value of Land not valued by the Valuer General was valued using the average per measurement valuation of land within this category.

Operational Land

Council's operational land includes all of Council's land and managed Crown Land, that has been classified as operational by the Department of Lands. Council's operational land is valued on an annual basis with a valuation completed in 2024. Council's operational land was valued using the market approach. This asset class is categorised as level 2 as some inputs used in the valuation of these assets require significant professional judgement and are therefore unobservable.

Buildings, Infrastructure and Other Assets

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets - There is no known market for these assets and they are valued at depreciated current replacement cost. This method involves:

The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.

The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

E2-1 Fair value measurement (continued)

Fair value measurements using significant unobservable inputs (level 3)

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

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

	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and equipment		
Community Land	Land values obtained from the NSW Valuer General	Land values obtained from the NSW Valuer General
Buildings	External valuation	Using depreciable replacement cost given limited comparable sales information
Roads, bridges, Footpaths, stormwater	Internal valuation using cost approach	Derived using asset condition and remaining useful life
Sewer Infrastructure	Internal valuation using cost approach	Derived using asset condition and remaining useful life
Water infrastructure	Internal valuation using cost approach	Derived using asset condition and remaining useful life
Other Structures	Internal valuation using cost approach	Derived using asset condition and remaining useful life
Remaining Classes	At cost but disclosed at fair value	No observable or unobservable inputs were used

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 AASB 119 *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 formula and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

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

Description of the funding arrangements.

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

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

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

* For 180 Point Members, Employers are required to contribute 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 past service 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.

The amount of Council employer contributions to the defined benefit section of Fund and recognised as an expense for the year ending 30 June 2025 was \$75 thousand. The last formal valuation of the Scheme was undertaken by Fund Actuary,

continued on next page

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E3-1 Contingencies (continued)

Richard Boyfield, FIAA as at 30 June 2024.

Council's expected contribution to the plan for the next annual reporting period is \$10 thousand.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2025 is:

Defined Benefit reserves only *	\$millions	Asset Coverage
Assets	2,197.6	
Past Service Liabilities	2,092.0	105.0%
Vested Benefits	2,130.4	103.2%

* excluding other accumulation 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 the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation 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 June 2008.

(ii) Infringement notices/fines

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

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

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

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

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

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

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

\$ '000	2025	2024
Compensation:		
Short-term benefits	836	809
Post-employment benefits	76	71
Other long-term benefits	41	8
Total	953	888

Other transactions with KMP and their related parties

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

F1-2 Councillor and Mayoral fees and associated expenses

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

The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:

Mayoral fee	24	21
Councillors' fees	90	97
Other Councillors' expenses (including Mayor)	12	14
Total	126	132

F2 Other relationships

F2-1 Audit fees

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

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

	66	97
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Remuneration for audit and other assurance services

	66	97
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Total Auditor-General remuneration

Non NSW Auditor-General audit firms

	66	97
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Total audit fees

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of Operating Result

\$ '000	Notes	2025	2024
Net operating result from Income Statement		(3,121)	7,509
Add / (less) non-cash items:			
Depreciation and amortisation		15,625	13,865
(Gain) / loss on disposal of assets		1,633	435
Non-cash capital grants and contributions		–	(153)
Remediation Re-measurement		–	1,681
Unwinding of discount rates on reinstatement provisions		237	218
Movements in operating assets and liabilities and other cash items:			
(Increase) / decrease of receivables		(24)	195
Increase / (decrease) in provision for impairment of receivables		–	(18)
(Increase) / decrease of inventories		670	(1,369)
(Increase) / decrease of other current assets		(38)	(83)
(Increase) / decrease of contract asset		2,670	3,035
Increase / (decrease) in payables		1,565	(2,518)
Increase / (decrease) in other accrued expenses payable		116	(17)
Increase / (decrease) in other liabilities		(83)	213
Increase / (decrease) in contract liabilities		(5,213)	(920)
Increase / (decrease) in employee benefit provision		214	76
Increase / (decrease) in other provisions		(401)	(1,681)
Net cash flows from operating activities		13,850	20,468

G2-1 Commitments

Capital commitments (exclusive of GST)

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

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

Property, plant and equipment

Water Infrastructure	451	7
Sewer Infrastructure	36	–
Road Infrastructure	570	600
Council Buildings	33	70
Waste Management Strategy	1,922	–
Recreational Assets	2,222	131
Other	925	–
Total commitments	6,159	808

These expenditures are payable as follows:

Within the next year	6,159	808
Total payable	6,159	808

Sources for funding of capital commitments:

Future grants and contributions	6,159	571
Unexpended grants	–	230
Externally restricted reserves	–	7
Internally restricted reserves	–	–
Total sources of funding	6,159	808

Details of capital commitments

Council has accepted funding under the Commonwealth and State Grant Program and is working on improving recreational assets within the community. Roadworks are continuing across the Council area and work is also being conducted on Council's water assets.

G3-1 Events occurring after the reporting date

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

\$ '000	Opening balance at 1 July 2024	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2025	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
Liverpool Plains Section 7.12 Contribution Plan	1,066	40	-	-	-	-	-	1,106	-
Liverpool Plains Section 7.11 Contribution Plan	941	138	-	-	-	-	-	1,079	-
Liverpool Plains Section 64 - Contribution Plan - Water	654	-	-	-	-	-	-	654	-
Liverpool Plains Section 64 - Contribution Plan - Sewer	45	-	-	-	-	-	-	45	-
Total contributions	2,706	178	-	-	-	-	-	2,884	-

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. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

Council resolved in September 2023 to (1) formally confirm the repeal of all contribution plans except for (a) Liverpool Plains Section 7.12 Contributions Plan 2022 and (b) Heavy Haulage Contribution Plan 2023, and (2) Reallocate all funds held in the Quirindi, Werris Creek and Willow Tree Section 94 plan account to the account of the Liverpool Plains Section 7.12 Contribution Plan 2022 and for these funds to be used towards the proposed works under this Plan.

End of the audited financial statements

H1 Statement of performance measures

H1-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2025	Indicator 2025	Indicator 2024	Benchmark
1. Operating performance ratio				
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(12,012)	(41.02)%	(8.01)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	29,283			
2. Own source operating revenue ratio				
Total continuing operating revenue excluding all grants and contributions ¹	24,661	61.95%	51.39%	> 60.00%
Total continuing operating revenue ¹	39,807			
3. Unrestricted current ratio				
Current assets less all external restrictions	11,748	2.03x	37.34x	> 1.50x
Current liabilities less specific purpose liabilities	5,799			
4. Debt service cover ratio				
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	4,508	3.34x	13.02x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	1,351			
5. Rates and annual charges outstanding percentage				
Rates and annual charges outstanding	1,355	7.91%	8.28%	< 10.00%
Rates and annual charges collectable	17,141			
6. Cash expense cover ratio				
Current year's cash and cash equivalents plus all term deposits	40,280	18.20	18.29	> 3.00
Monthly payments from cash flow of operating and financing activities	2,213	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

H1-2 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}	(56.14)%	(12.98)%	(6.77)%	4.81%	34.38%	27.42%	> 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	53.68%	48.09%	99.50%	52.25%	99.54%	100.00%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	2.03x	37.34x	36.90x	33.99x	∞	1,047.80x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	0.50x	11.55x	4.04x	11.06x	∞	∞	> 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	7.01%	10.87%	10.60%	0.00%	10.58%	0.00%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	18.20 months	18.29 months	∞	∞	∞	∞	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(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.



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Liverpool Plains Shire Council

To the Councillors of Liverpool Plains Shire Council

Opinion

I have audited the accompanying financial statements of Liverpool Plains 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 special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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



Jan-Michael Perez
Delegate of the Auditor-General for New South Wales

30 October 2025
SYDNEY



Cr Kenneth Cudmore
Mayor
Liverpool Plains Shire Council
PO Box 152
QUIRINDI NSW 2343

Contact: Jan-Michael Perez
Phone no: 02 9275 7115
Our ref: R008-1981756498-6192

30 October 2025

Dear Mayor Cudmore

**Report on the Conduct of the Audit
for the year ended 30 June 2025
Liverpool Plains Shire Council**

I have audited the general purpose financial statements (GPFS) of the Liverpool Plains 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	15.6	14.4	8.3
Grants and contributions provided for operating purposes revenue	4.6	10.4	55.8
Grants and contributions provided for capital purposes revenue	10.5	10.5	0.0
Operating result from continuing operations	(3.1)	7.5	141.3
Net Operating result for the year before grants and contributions provided for capital purposes	(13.6)	(3.0)	353.3

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 for the year was \$10.6 million lower than the 2023-24 result.

The result was largely driven by lower operating grants and contributions recognised during the year; higher materials and services expenditure; and higher depreciation charges driven by increases in the fair value of Council non-financial assets in 2023-24.

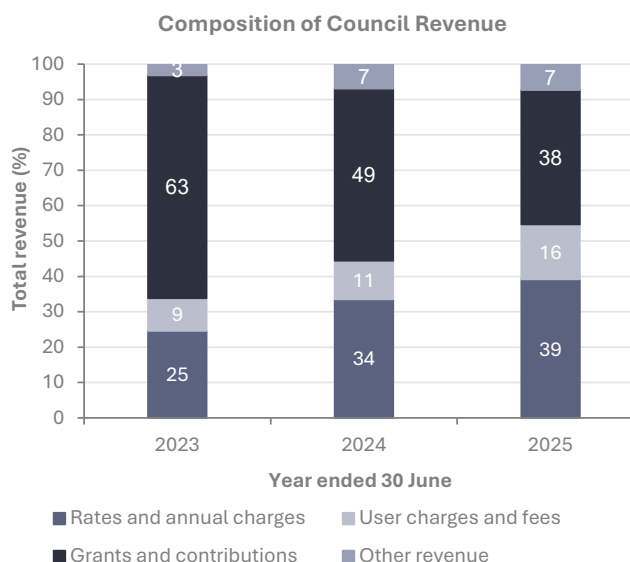


Income

Council revenue

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

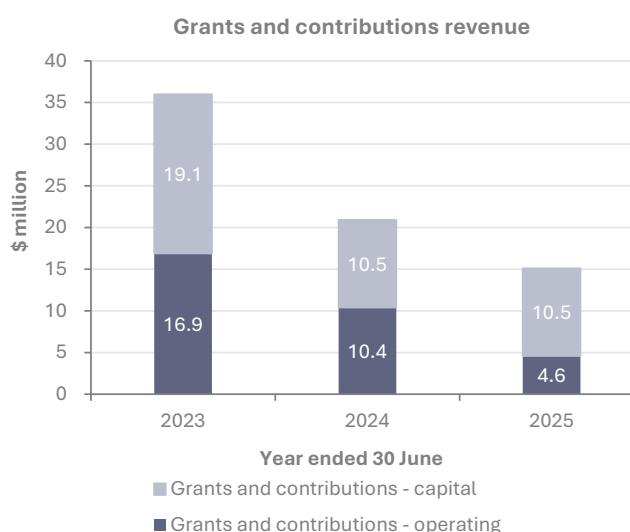
Council's proportion of revenue from grants and contributions decreased from 63 per cent in 2023 to 38 per cent in 2025 mainly due to a reduction in operating grants and contributions recognised during the year. As a result, the proportion of Council revenue generated from rates and annual charges, and user charges and fees increased from 34 per cent in 2023 to 55 per cent in 2025.



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 (\$15.1 million) decreased by \$5.8 million (55.7 per cent) in 2024–25 largely due to a decrease of \$5.3 million in grants recognised for the Regional and Local Roads Repair Program.



CASH FLOWS

Statement of cash flows

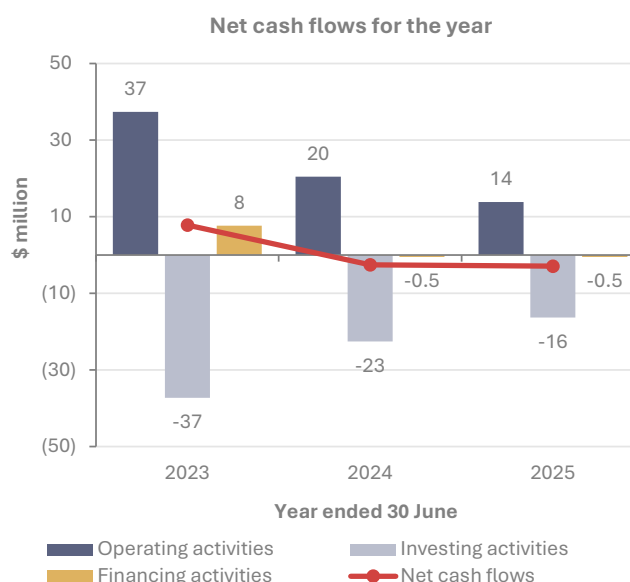
The Statement of Cash Flows details the Council's inflows and outflows of cash over a specific period. It helps in assessing the Council's ability to generate cash to fund its operations, pay off debts, and support future projects. It also aids in identifying any pressures or issues in the Council operating 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 \$2.9 million (negative \$2.6 million in 2023–24).

In 2024–25 net cash:

- inflows from operating activities decreased by \$6.6 million mainly due to lower grants and contributions received
- outflows from investing activities decreased by \$6.3 million influenced by the redemption of term deposits and lower payments for IPPE
- flows from financing activities remained consistent with last year.



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	40.3	43.7		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:				

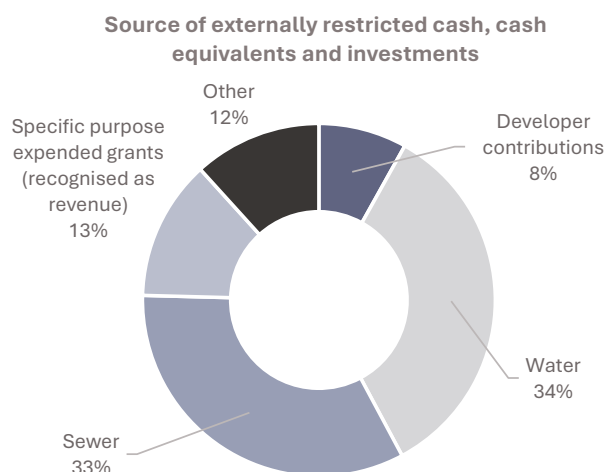
	\$m	\$m	%	
• External restrictions	34.7	35.1	86.1	Internal allocations are determined by council policies or decisions, which are subject to change. At 30 June 2025 the Council holds \$185,000 in unrestricted and unallocated cash, cash equivalents and investments.
• Internal allocations	5.4	8.5	13.4	

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:

- water charges of \$12.2 million which increased by \$3.6 million
- sewer charges of \$11.9 million which increased by \$1.6 million
- specific purpose unexpended grants included in revenue of \$4.6 million which increased by \$4.3 million.

Other externally restricted cash, cash equivalents comprise of developer contributions, specific purpose unexpended grants included in liabilities, and waste remediation.

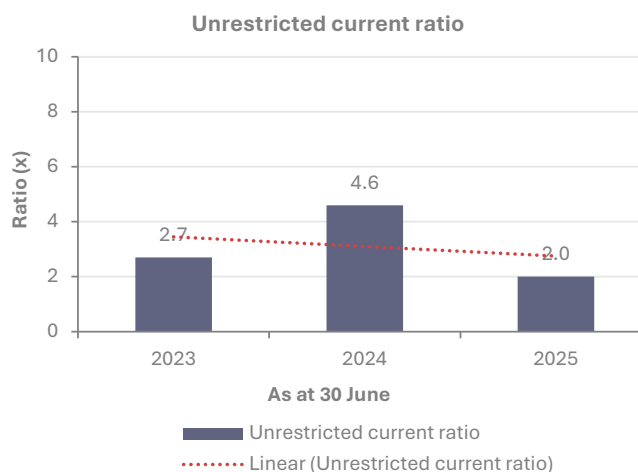


Council liquidity

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.

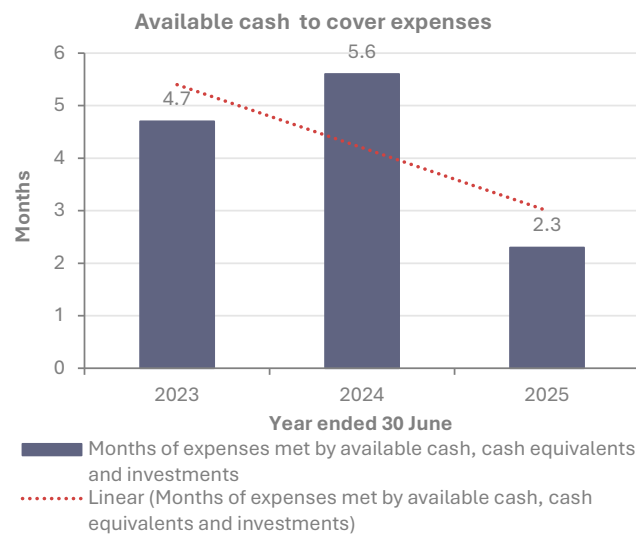
The reduction of \$5.2 million in Council's contract liabilities impacted the 2024–25 ratio.



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.

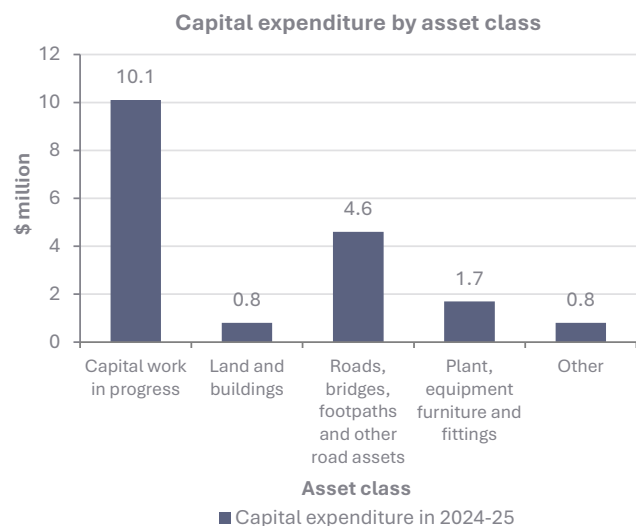
Council's available cash, cash equivalents and investments are sufficient to cover 2.3 months of further expenses.



Infrastructure, property, plant and equipment

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

Council renewed \$13.3 million of infrastructure, property, plant and equipment during the 2024–25 financial year. This was mainly spent on roads and large capital projects such as the Aquatic Centre construction. A further \$4.6 million was spent on new assets across variety of asset classes during the current year.



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.

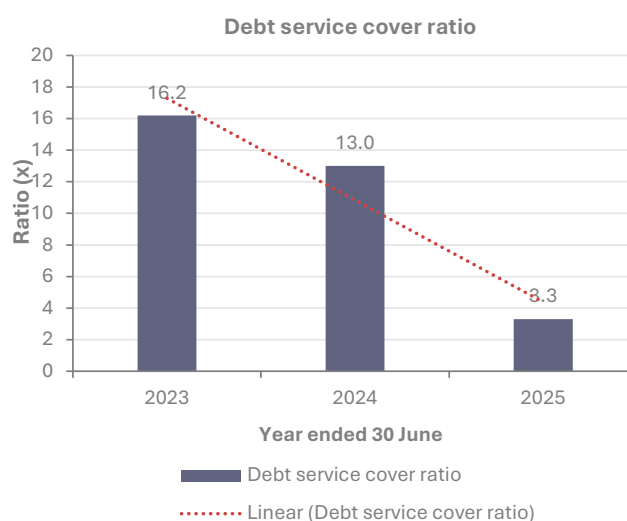
Debt	2025	2024	Commentary
	\$'000	\$'000	
Loans	10,541	10,927	The existing loans remained largely unchanged, with no new loans entered into during the year.
Credit card facility	60	60	The credit card facility remained unchanged during the year, with \$15,000 used as at 30 June 2025.

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 decrease in the operating result before capital excluding interest and depreciation at 30 June 2025 has resulted in a significant decrease in the current year ratio.



JMP

Jan-Michael Perez
Director, Financial Audit

Delegate of the Auditor-General

Liverpool Plains Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2025



Liverpool Plains Shire Council

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).

Liverpool Plains 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:

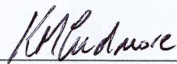
- the NSW Government Policy Statement '*Application of National Competition Policy to Local Government*',
- the Division of Local Government Guidelines '*Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*',
- the Local Government *Code of Accounting Practice and Financial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

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

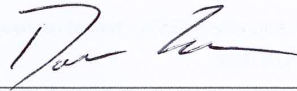
- present fairly the operating result and financial position for each of Council's declared business activities for the year,
- accord with Council's accounting and other records
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

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

Signed in accordance with a resolution of Council made on 23rd October 2024.



Ken Cudmore
Mayor
22 October 2025



Donna Lawson
Councillor
22 October 2025



Cian Middleton
General Manager
22 October 2025



Daniel Smallwood
Director Corporate Performance & CFO
22 October 2025

Liverpool Plains Shire Council | Income Statement of water supply business activity | for the year ended 30 June 2025

Liverpool Plains Shire Council**Income Statement of water supply business activity**

for the year ended 30 June 2025

\$ '000	2025	2024
Income from continuing operations		
Access charges	2,351	2,371
User charges	2,059	1,536
Fees	25	20
Interest and investment income	556	455
Grants and contributions provided for operating purposes	–	18
Other income	–	3
Total income from continuing operations	4,991	4,403
Expenses from continuing operations		
Employee benefits and on-costs	766	718
Borrowing costs	626	163
Materials and services	1,693	1,596
Depreciation, amortisation and impairment	2,244	1,427
Net loss from the disposal of assets	–	287
Total expenses from continuing operations	5,329	4,191
Surplus (deficit) from continuing operations before capital amounts	(338)	212
Grants and contributions provided for capital purposes	25	3,989
Surplus (deficit) from continuing operations after capital amounts	(313)	4,201
Surplus (deficit) from all operations before tax	(313)	4,201
Less: corporate taxation equivalent (25%) [based on result before capital]	–	(53)
Surplus (deficit) after tax	(313)	4,148
Plus accumulated surplus	56,577	52,376
Less: other adjustments	(236)	–
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	–	53
Closing accumulated surplus	56,028	56,577
Return on capital %	0.3%	0.4%
Subsidy from Council	3,670	3,733
Calculation of dividend payable:		
Surplus (deficit) after tax	(313)	4,148
Less: capital grants and contributions (excluding developer contributions)	(25)	(3,989)
Surplus for dividend calculation purposes	–	159
Potential dividend calculated from surplus	–	80

Liverpool Plains Shire Council | Income Statement of sewerage business activity | for the year ended 30 June 2025

Liverpool Plains Shire Council**Income Statement of sewerage business activity**

for the year ended 30 June 2025

\$ '000	2025	2024
Income from continuing operations		
Access charges	1,477	1,389
Liquid trade waste charges	185	183
Fees	–	1
Interest and investment income	498	491
Grants and contributions provided for operating purposes	10	–
Total income from continuing operations	2,170	2,064
Expenses from continuing operations		
Employee benefits and on-costs	273	253
Materials and services	282	418
Depreciation, amortisation and impairment	869	827
Total expenses from continuing operations	1,424	1,498
Surplus (deficit) from continuing operations before capital amounts	746	566
Surplus (deficit) from continuing operations after capital amounts	746	566
Surplus (deficit) from all operations before tax	746	566
Less: corporate taxation equivalent (25%) [based on result before capital]	(187)	(142)
Surplus (deficit) after tax	559	424
Plus accumulated surplus	14,319	13,753
Less: other adjustments	(5)	–
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	187	142
Closing accumulated surplus	15,060	14,319
Return on capital %	3.7%	2.8%
Subsidy from Council	89	315
Calculation of dividend payable:		
Surplus (deficit) after tax	560	424
Surplus for dividend calculation purposes	560	424
Potential dividend calculated from surplus	280	212

Liverpool Plains Shire Council | Statement of Financial Position of water supply business activity | as at 30 June 2025

Liverpool Plains Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2025

\$ '000	2025	2024
ASSETS		
Current assets		
Investments	12,868	9,494
Receivables	477	502
Contract assets and contract cost assets	233	2,623
Inventories	–	61
Total current assets	13,578	12,680
Non-current assets		
Infrastructure, property, plant and equipment	95,145	95,535
Total non-current assets	95,145	95,535
Total assets	108,723	108,215
LIABILITIES		
Current liabilities		
Contract liabilities	–	11
Payables	34	38
Borrowings	334	324
Total current liabilities	368	373
Non-current liabilities		
Borrowings	9,889	10,223
Total non-current liabilities	9,889	10,223
Total liabilities	10,257	10,596
Net assets	98,466	97,619
EQUITY		
Accumulated surplus	56,028	56,577
IPPE revaluation surplus	42,438	41,042
Total equity	98,466	97,619

Liverpool Plains Shire Council | Statement of Financial Position of sewerage business activity | as at 30 June 2025

Liverpool Plains Shire Council**Statement of Financial Position of sewerage business activity**

as at 30 June 2025

\$ '000	2025	2024
ASSETS		
Current assets		
Investments	11,916	10,326
Receivables	169	152
Total current assets	12,085	10,478
Non-current assets		
Infrastructure, property, plant and equipment	20,065	20,479
Total non-current assets	20,065	20,479
Total assets	32,150	30,957
LIABILITIES		
Current liabilities		
Contract liabilities	—	10
Total current liabilities	—	10
Total liabilities	—	10
Net assets	32,150	30,947
EQUITY		
Accumulated surplus	15,060	14,319
IPPE revaluation surplus	17,090	16,628
Total equity	32,150	30,947

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. Water Supply Network

Is comprised of water supply operations and net assets system servicing the towns of Quirindi, Werris Creek, Wallabadah, Willow Tree, Spring Ridge, Wahallow, Blackville, Caroonna and Premier.

Category 2

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

b. Sewerage Service

Is comprised of sewerage reticulation and treatment operations and net asset system servicing the towns of Quirindi and Werris Creek

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%)

continued on next page

Page 8 of 13

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. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

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

Loan and debt guarantee fees

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

(i) Subsidies

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

(ii) Return on investments (rate of return)

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

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

The rate of return is calculated as follows:

Operating result before capital income + interest expense

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

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.16% at 30/6/25.

Note – Material accounting policy information (continued)

(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).

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

Liverpool Plains Shire Council

To the Councillors of Liverpool Plains Shire Council

Opinion

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



Jan-Michael Perez
Delegate of the Auditor-General for New South Wales

30 October 2025
SYDNEY

Liverpool Plains Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2025



Liverpool Plains Shire Council

Special Schedules

for the year ended 30 June 2025

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Report on infrastructure assets as at 30 June 2025	7

Liverpool Plains Shire Council | Permissible income for general rates | for the year ended 30 June 2025

Liverpool Plains Shire Council

Permissible income for general rates

\$ '000	Notes	Calculation 2024/25	Calculation 2025/26
Notional general income calculation ¹			
Last year notional general income yield	a	9,390	9,914
Plus or minus adjustments ²	b	(169)	(2)
Notional general income	c = a + b	9,221	9,912
Permissible income calculation			
Percentage increase	d	4.80%	4.00%
Plus percentage increase amount ³	f = d x (c + e)	443	396
Sub-total	g = (c + e + f)	9,664	10,308
Plus (or minus) last year's carry forward total	h	73	(178)
Sub-total	j = (h + i)	73	(178)
Total permissible income	o = k + n	9,737	10,130
Less notional general income yield	l	9,914	10,121
Catch-up or (excess) result	m = k - l	(178)	9
Carry forward to next year ⁶	p = m + n + o	(178)	9

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.

Liverpool Plains Shire Council | Permissible income for general rates | for the year ended 30 June 2025



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Liverpool Plains Shire Council

To the Councillors of Liverpool Plains Shire Council

Opinion

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

Liverpool Plains Shire Council | Permissible income for general rates | for the year ended 30 June 2025

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.



Jan-Michael Perez
Delegate of the Auditor-General for New South Wales

30 October 2025
SYDNEY

Liverpool Plains Shire Council

Report on infrastructure assets as at 30 June 2025

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	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				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Other	14,558	14,558	200	277	32,550	72,203	19.0%	18.0%	0.0%	43.0%	20.0%
	Sub-total	14,558	14,558	200	277	32,550	72,203	19.0%	18.0%	0.0%	43.0%	20.0%
Other structures	Other structures	3,934	3,934	587	676	13,402	29,154	48.0%	12.0%	10.0%	4.0%	26.0%
	Sub-total	3,934	3,934	587	676	13,402	29,154	48.0%	12.0%	10.0%	4.0%	26.0%
Roads	Sealed roads	3,140	3,140	2,074	2,097	148,129	191,679	70.0%	11.0%	12.0%	5.0%	2.0%
	Unsealed roads	4,281	4,281	680	1,713	80,355	112,192	69.0%	6.0%	11.0%	12.0%	2.0%
	Bridges	348	348	5	1	66,074	101,001	2.0%	97.0%	0.0%	0.0%	1.0%
	Footpaths	—	—	20	1	5,510	8,065	6.0%	94.0%	0.0%	0.0%	0.0%
	Bulk earthworks	—	—	—	—	79,915	79,915	100.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	7,769	7,769	2,779	3,812	376,983	492,852	59.7%	27.1%	7.2%	4.7%	1.3%
Water supply network	Water supply network	16,095	16,095	649	1,022	94,342	152,023	22.0%	9.0%	31.0%	18.0%	20.0%
	Sub-total	16,095	16,095	649	1,022	94,342	152,023	22.0%	9.0%	31.0%	18.0%	20.0%
Sewerage network	Sewerage network	5,877	5,877	143	291	18,963	40,419	12.0%	6.0%	45.0%	15.0%	22.0%
	Sub-total	5,877	5,877	143	291	18,963	40,419	12.0%	6.0%	45.0%	15.0%	22.0%
Stormwater drainage	Stormwater drainage	—	—	75	58	27,042	45,953	0.0%	53.0%	44.0%	0.0%	3.0%
	Sub-total	—	—	75	58	27,042	45,953	0.0%	53.0%	44.0%	0.0%	3.0%
Total – all assets		48,233	48,233	4,433	6,136	563,282	832,604	43.2%	22.9%	14.9%	10.7%	8.3%

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

Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Liverpool Plains Shire Council

Report on infrastructure assets as at 30 June 2025


Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2025	Indicator 2025	Indicator 2024	Benchmark
Buildings and infrastructure renewals ratio				
Asset renewals ¹	13,320	93.08%	96.11%	> 100.00%
Depreciation, amortisation and impairment	14,311			
Infrastructure backlog ratio				
Estimated cost to bring assets to a satisfactory standard	48,233	8.33%	8.50%	< 2.00%
Net carrying amount of infrastructure assets	578,835			
Asset maintenance ratio				
Actual asset maintenance	6,136	138.42%	138.42%	> 100.00%
Required asset maintenance	4,433			
Cost to bring assets to agreed service level				
Estimated cost to bring assets to an agreed service level set by Council	48,233	5.79%	6.28%	
Gross replacement cost	832,604			

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

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

7.3 ENDORSEMENT OF 2024/25 ANNUAL REPORT

IP&R Linkage:	Goal: Model collaborative and transparent leadership
	Strategy: Provide strong long-term direction for the community via the Integrated Planning and Reporting framework
Author:	Ros ten Brink, Manager Corporate Governance (Public Officer)
Authoriser:	Daniel Smallwood, Director Corporate Performance & CFO
File Number:	G2025/0435
Annexures:	A. 2025-2026 Annual Report ↓ 

RECOMMENDATION

That Council:

1. Endorse the 2024/25 Annual Report, appended at *Annexure A*, pursuant to section 428 of the *Local Government Act 1993*.
2. Note that the Annual Report 2024/25 will be submitted to the Minister for Local Government and published to Council's website by 30 November 2025, pursuant to section 428(5) of the *Local Government Act 1993*.

BACKGROUND

The Integrated Planning and Reporting ("IP&R") provisions of the *Local Government Act 1993* ("the Act") require Council to produce an Annual Report each year. As with all documents included within the IP&R framework, the Annual Report must be prepared in accordance with the IP&R Guidelines ("the Guidelines") prescribed by the Office of Local Government ("the OLG").

The Annual Report must focus on Council's achievements in implementing its adopted Delivery Program and Operational Plan and include a copy of Council's audited Financial Statements for the year, in addition to a range of other information as specified in the Act and accompanying *Local Government (General) Regulation 2021* ("the Regulation") as well as other legislation.

Once adopted by Council, the Annual Report must be submitted to the Minister for Local Government and published to Council's website within five (5) months of the end of the financial year, being 30 November.

ISSUES AND COMMENTARY

The Annual Report appended at *Annexure A* summarises Council's performance over the prior 2024/25 year and highlights the projects, services, programs and events delivered during the reporting period to support the implementation of Council's Delivery Program as well as the adopted Operational Plan & Budget for the 2024/25 year.

The Annual Report also contains information on several other statutory and regulatory matters, including Council's financial performance for the reporting period.

The Annual Report comprises the following sections:

- **Part 1 – Introduction:** Includes a message from the Mayor and General Manager and outlines the IP&R framework, including the role and purpose of the Annual Report, and

provides an overview of Council, including Councillors, Council meetings and committees, and its organisation structure during the 2022/23 reporting period.

- **Part 2 – 2024/25 Year in Review:** Reports on the financial performance of Council's 2024/25 Operational Plan, demonstrated the distribution of operational expenditure for our key services, and provides a snapshot of our major projects and programs as well as our 2024/25 highlights.
- **Part 3 - Statutory Reporting:** Reports on Council's general reporting requirements set out in section 428 of the Act and clause 217 of the Regulation, as well as other reporting requirements imposed on Council by other legislation
- **Part 4 – Capital Works Program:** reports on Council's Capital works Program for the 2024/25 reporting period, as required under the Capital Expenditure Guidelines issued by the OLG pursuant to section 23A of the Act.
- **Appendix 1 - Government Information (Public Access) Act Reporting:** Contains Council's *Government Information (Public Access) Act 2009* Annual Report for the 2024/25 reporting period.
- **Appendix 2 – Annual Risk Management Attestation:** Contains Council's attestation demonstrating our commitment for continuous improvement through our Audit Risk and Improvement Committee activities.
- **Appendix 3 - Audited Financial Statements:** Contains Council's audited Financial Statements for the Year Ended 30 June 2025 and Independent Auditor's Report.

LEGISLATIVE AND POLICY IMPLICATIONS

As detailed above, the Act and Regulation require Council to prepare and endorse an Annual Report for the 2024/25 year. Accordingly, the Annual Report has been prepared to comply with the applicable legislative requirements. In addition to detailing the information prescribed under clause 217 of the Regulation, the Annual Report addresses those requirements prescribed by other legislation, including the:

- (a) *Companion Animals Act 1998* and *Companion Animals Regulation 2008*,
- (b) *Government Information (Public Access) Act 2009* and *Government Information (Public Access) Regulation 2018*,
- (c) *Environmental Planning and Assessment Act 1979*, and
- (d) *Public Interest Disclosures Act 2022* and *Public Interest Disclosures Regulation 2022*.

FINANCIAL IMPLICATIONS

There are no financial implications for Council associated with this report. However, the Annual Report does present a summary of Council's performance over the prior 2024/25 financial year and as required under the Regulation, contains a copy of the organisation's audited Financial Statements for that year.

RISK IMPLICATIONS

Council is required to prepare and endorse an Annual Report within five months of the end of each financial year (30 November). As such, adoption of the Officer's Recommendation mitigates the risk of non-compliance.

COMMUNITY CONSULTATION

There are no community consultation requirements for Council associated with this report.

CONCLUSION

The Annual Report provides the Liverpool Plains Shire community with an overview of the organisation's performance over the prior 2024/25 year and has been prepared to comply with relevant legislative requirements. It is recommended that Council endorse the Annual Report as presented and note that the Annual Report will be submitted to the Minister for Local Government and published to Council's website by 30 November 2025, consistent with section 428 of the Act.



2024–2025

Annual Report



**Liverpool
Plains**
Shire Council

Acknowledgement of Country

The Liverpool Plains Shire local government area sits within Kamilaroi Country.

In the spirit of reconciliation, Liverpool Plains Shire Council acknowledges the Kamilaroi people as the traditional custodians of the land and pays respect to Elders past, present and future and we extend our respect to all Indigenous Australians in the Liverpool Plains Shire.

We recognise and respect their cultural heritage, beliefs and continuing connection with the land and waterways. We also recognise the resilience, strength, and pride of the Kamilaroi community.

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Message from the Mayor

On my behalf of my fellow Councillors, I am pleased to present Liverpool Plains Shire Council’s Annual Report for 2024-2025. I take great pride in leading a council committed to ensuring the Liverpool Plains Shire continues to provide the best of country living.

This Annual Report covers the first year of the current Council’s four-year term, and the first to be delivered following my appointment as Mayor following the September 2024 local elections. I thank our Councillors for their trust and support they have given me in this role and pay tribute to my predecessor, Doug Hawkins OAM, for his service as Mayor over four years from 2020 to 2024.

Following the local government elections, the incoming group of Councillors endorsed our new long-term Community Strategic Plan, Horizon 2040, marking a refreshed strategic direction for both Council and our community. Horizon 2040 serves to guide our direction, shaping the services that Council provides and the programs, projects and events that we deliver. I extend our appreciation to all residents, visitors, businesses and stakeholders who participated and provided input to the development of this document. We are looking forward to bringing our community’s vision to life and implementing Horizon 2040 in 2025/26 and beyond.

Over the past year, we’ve witnessed significant progress on several major projects, most notably the new Quirindi Aquatic Centre. Funded through the NSW Government’s Resource for Regions Program, this project includes replacing the old pool — nearly 100 years old — with a new six-lane, 50-metre pool and constructing a wading pool, splash pad and meeting room, and installing new shade sales and seating. The Quirindi Aquatic Centre is on track to open prior to Christmas for the 2025/26 swim season, and we are confident that locals and visitors alike will enjoy the new facility and all it has to offer.

This year marked the 20th anniversary of Liverpool Plains Shire Council’s sister city partnership with Blacktown City Council, the most populous council in New South Wales. Since its inception, this partnership has fostered strong connections between our two local governments area in education, economic development, sport, culture and youth exchange. It was a pleasure to travel to Blacktown with my wife, Sue, in May to celebrate partnership at a civic reception.



This year has been one of change for Council’s organisation and operations. Significantly, Council recruited and appointed a new General Manager in early 2025, with Cian Middleton joining us in May. This appointment has brought renewed focus, energy and clarity to a number of long-standing issues and under Cian’s leadership, Council has been able to make progress on several significant decisions, including a comprehensive review of our organisation structure. This change reflects our commitment to good governance, increased accountability, and effective service delivery to our community.

I want to thank my fellow Councillors, Council’s staff, and the many community groups, industry associations, sporting clubs and government agencies that have partnered with Council over the course of 2024-2025 to achieve quality outcomes for the people of Liverpool Plains Shire. Our success is the sum of many parts and our results in 2024-2025 are a testament to the contributions of everyone involved.

Ken Cudmore

Councillor Ken Cudmore
Mayor

Message from the General Manager

It is an honour to present my first Annual Report to Council and our community as General Manager of Liverpool Plains Shire Council. Since commencing in May 2025, I have been overwhelmed by the goodwill and level of engagement in the Liverpool Plains Shire. Our elected Councillors, community and staff are all incredibly proud of our local area and passionate about our region’s future. It is this energy that will see us rise to the challenges and seize the opportunities ahead of us.

Firstly, I must also recognise the service and contribution of my predecessor, Gary Murphy, who led the organisation for the first half of this financial year, and Glenn Inglis, who acted in the role of General Manager prior to my arrival. Gary and Glenn were significant in delivering many of the outcomes within this Annual Report, and I thank them both for their service to our council and community.

My focus this year has been one of review and renewal. In accepting a leadership role, it is prudent to start by reviewing the underlying foundational strength of the organisation to determine what is working well, identify opportunities for improvement, and focus on where you can make a difference.

Structures, systems, skills and technology are all important in fostering a high-performing workforce, which in turn supports a high-performing organisation. In April, we embarked on a process of reviewing our organisation structure to ensure that we are

well positioned to achieve our community’s aspirations and respond to the challenges ahead.

This review resulted in significant change, including the establishment of a dedicated Planning and Community directorate to help ensure that we are planning effectively for the growth and development of our shire. This reflects Council’s genuine commitment to tackling the big challenges ahead, including growing our population, developing our economy, and attracting large-scale investment to our region.

This structural change, while significant, has not distracted Council from delivering the quality services our community has come to expect, and delivering a number of genuinely transformational projects across our shire. As you read through this Annual Report, you will see the many achievements of Council which would not have been possible without the efforts and commitment of our hard-working staff.



Whether it’s been progressing major projects such as construction of the new Quirindi Aquatic Centre and Willow Tree Waste Management Facility; delivering our routine roads, parks and gardens, water and wastewater capital programs; educating and caring for local children at our Eastside Childcare Centre, or providing responsive services at our Customer Service Centre and engaging programs and events at our Quirindi and Werris Creek public libraries – none of this would have been possible without our staff.

Finally, I would thank our Mayor and Councillors for their leadership and collaboration, and the support they have shown me and our staff over the past year. Together, we are working hard to make the Liverpool Plains Shire an even better place to live, work, visit and invest. I look forward to another productive year ahead.

Cian Middleton

Cian Middleton
General Manager

04

Integrated planning and reporting

Under the *Local Government Act 1993*, Liverpool Plains Shire Council is required to undertake long-term strategic planning, informed by comprehensive community engagement, known as the Integrated Planning and Reporting (IP&R) framework.

The IP&R framework allows Council to bring all of our plans and strategies together so that we have a clear vision and an agreed roadmap for delivering community priorities and aspirations. The framework requires us to take a long-term approach to planning and decision-making based on community engagement.

Community Strategic Plan

The Community Strategic Plan is the highest-level plan that Council prepares through its IP&R framework. The purpose of the Community Strategic Plan is to identify the community's main priorities and aspirations for the future and to plan strategies for achieving these goals. All other strategies developed as part of the IP&R framework relate to, and support, the Community Strategic Plan.

Community Engagement Strategy

The Community Engagement Strategy outlines how Council engages with the Liverpool Plains Shire community and other stakeholders to develop the Community Strategic Plan, as well as other plans, policies, programs and key activities undertaken from time-to-time.

Delivery Program

The Delivery Program is prepared by the incoming governing body and identifies the principal activities and functions to be undertaken by Council to perform all its functions — including the strategies established by the Community Strategic Plan — using the resources identified in the Resourcing Strategy. All plans, projects, activities, and funding allocations made by Council over its four-year term must be directly linked to the Delivery Program. Resourcing Strategy

The Resourcing Strategy

demonstrates how the four-year Delivery Program and annual Operational Plans will be resourced from an asset, financial and workforce perspective. The Resourcing Strategy comprises three individual, but related, plans: the Strategic Asset Management Plan, Long-Term Financial Plan, and Strategic Workforce Management Plan.

Operational Plans

Annual Operational Plans support the four-year Delivery Program. The Operational Plan outlines the individual projects and actions that will be undertaken in a specific financial year to achieve the commitments made in the Delivery Program. The Operational Plan includes Council's Budget for that financial year, and details the rates, fees and charges to be levied by Council during that year.

Informing strategies

Council develops a range of other strategies to inform our IP&R framework and guide the priorities and actions in our four-year Delivery Program and annual Operational Plan. Some strategies, such as our Disability Inclusion Action Plan and Economic Development Strategy, are externally focused, whereas others, such as our Information and Communication Technology Strategy, are internally focused.

05

Integrated Planning and Reporting (IP&R) framework



The Liverpool Plains Shire is centrally located in the New England-North West region of New South Wales, strategically nestled in the foothills of the Great Dividing Range. Stretching across 5,086 square kilometres, the Liverpool Plains is home to a vibrant community and offers the best of country living.

The main population centres of Quirindi and Werris Creek are located at the heart of the Shire and are supported by several smaller villages and hamlets including Blackville, Caroona, Currabubula, Pine Ridge, Premier, Spring Ridge, Wallabadah, and Willow Tree.

Extending across the traditional lands of the Kamilaroi people, the Liverpool Plains Shire has a strong Indigenous heritage. Approximately 15 per cent of the local population identify as Aboriginal or Torres Strait Islander, which is significantly higher than the NSW average of 3.4 per cent.

Renowned as the food bowl of New South Wales, the Liverpool Plains Shire is a food and fibre-producing powerhouse. Home to some of the most fertile soils in the world, the shire is known for its rich agricultural land and produces a wide range of crops such as wheat, sorghum, and sunflowers. Livestock farming, including beef cattle, sheep and poultry, also play an important role in the local economy.

Sitting at the junction of the New England and Kamilaroi Highways, the Liverpool Plains Shire is approximately 350 kilometres north of Sydney, 250 kilometres north-west of Newcastle and 60 kilometres south of Tamworth. The shire is bordered by Gunnedah Shire to the north, Tamworth Region to the west, Upper Hunter Shire to the south, and Warrumbungle Shire to the west.

Our Liverpool Plains Shire



Community and economic profile

Liverpool Plains Shire Council | Annual Report 2024–2025



Population

Population:	7,667
Families:	1,937
Median age:	48
Aboriginal and Torres Strait Islander:	14.8%
Born overseas:	16.9%



Workforce

Workforce participation:	52%
Median annual income:	\$40,419
Local businesses:	1,014
Local jobs:	5,985



Education

Preschool students:	5.8%
Primary school students:	24.9%
Secondary school students:	19.8%
Highest educational attainment:	
Vocational:	19.6%
Advanced diploma or diploma:	6.0%
Bachelor degree or higher:	9.3%



Economy

Top industries of employment:	
Agriculture, forestry and fishing:	22.7%
Health care and social assistance:	11.7%
Transport, postal and warehousing:	7.8%
Education and training:	7.8%
Retail trade:	7.2%



Housing

Median house price:	\$320,000
Median weekly rent:	\$230
Average household size:	2.3 people



Land use

Total land area:	508,224 hectares
Protected land area:	11,369 hectares

Annual Report 2024–2025 | Liverpool Plains Shire Council



Liverpool Plains Shire Council | Annual Report 2024-2025

Vision, mission and priorities

Community vision
The Liverpool Plains Shire provides the best of country living.

Our community is active, engaged and inclusive, and we benefit from strong leadership to carry us into the future.

Our unique landscapes and natural environment are valued and preserved, and our quality services and infrastructure support a thriving economy and growing population.

Organisational mission
Provide strong leadership and sustainable services to the Liverpool Plains, while developing our shire as an attractive destination to live, work, visit and invest.

Corporate priorities
As we continue to evolve to meet the needs of our community and the challenges of the future, it is essential that our workforce planning reflects a clear and shared direction. To ensure we deliver on our commitments to our community and achieve our Delivery Program, we are focusing organisational effort and culture around the four key priorities below:



Financial sustainability

Exercising prudent financial management, managing our resources wisely and responsibly, and striving for financial sustainability.



Customer experience

Putting the customer at the heart of everything we do and ensuring our technologies, systems and processes provide a quality customer experience.



Project management

Embedding a robust project management framework and ensuring we're delivering on our commitments — on time and to budget and quality.



Community partnerships

Forging genuine community partnerships and effectively engaging the community in shaping strategy, developing policy, and delivering projects.

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13

Councillors are your elected representatives for the Liverpool Plains Shire. Your elected representatives work and advocate for you, the residents of our Shire.

Councillors are responsible for managing the Shire's assets, providing a wide range of services and facilities and ensuring finances are allocated in the best interest of the whole community.

The Councillors featured to the right were elected during the September 2024 Elections and will serve the community until the next elections in September 2028.



Hawkins OAM
Mayor



Ken Cudmore
Deputy Mayor



Donna Lawson
Councillor



Jason Allan
Councillor



Paul Moules
Councillor



Terry Cohen
Councillor



Yvonne Wynne
Councillor



Ken Cudmore
Mayor



Donna Lawson
Deputy Mayor



Jason Allan
Councillor



Shawn Cain
Councillor



Terry Cohen
Councillor



James Robertson
Councillor



Charlie Simkin
Councillor

Elected representatives prior to the 2024 elections

2024-2028 Elected Councillors

Our
Councillors

Liverpool Plains Shire Council | Annual Report 2024-2025

Annual Report 2024-2025 | Liverpool Plains Shire Council

Item 7.3 - Annexure 1

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What we manage



1,321km road (199km regional roads, 310km sealed local roads and 812km unsealed local roads)

23km footpaths

87 bridges/culverts

1 airport



19km stormwater piping infrastructure

60km kerb and gutter

1 water treatment plants

2 sewerage treatment plants

56km wastewater and **183km** water pipes

9 wastewater and **22** water pumping stations



3,375km roadside weed inspections

203,421 hectares of private and public lands inspected for weeds

9 waste facilities (including 8 transfer stations and 1 landfill)

3,025 weekly bin collections



8 cemeteries

20 special purpose buildings (public amenities, waste centres)

47 building assets for community use (childcare, halls, libraries, commercial properties)



17 playgrounds and parks

49 sporting and recreational areas

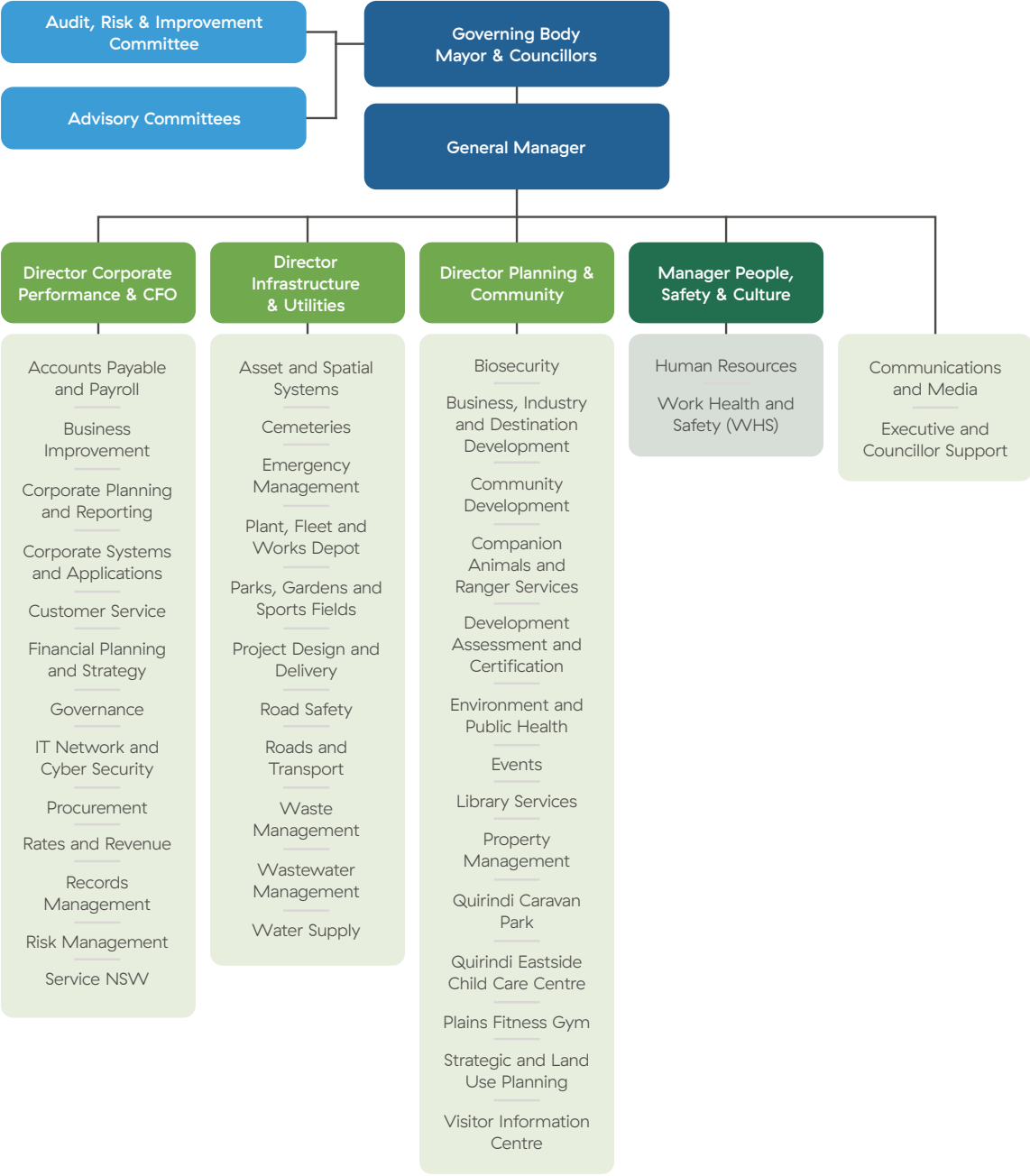
6 camping grounds

5 roadside rest areas

2 swimming pools

Organisation structure

The General Manager is responsible for the efficient and effective operation of our organisation and implementing the decisions of Council's governing body. Our General Manager is supported by three Directors, each of whom leads a department with various service delivery responsibilities. Together, our General Manager and Directors comprise our Executive Leadership Team.



2024-2025 Year in review



Liverpool Plains Shire Council | Annual Report 2024-2025

Our financial performance

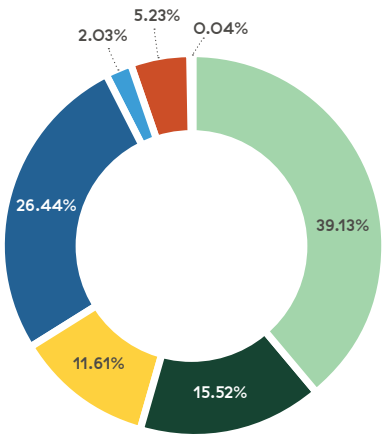
The 2024–2025 operating result was a deficit of \$13.645 million (before grants and contributions for capital purposes) compared with a \$3.026 deficit in 2023–2024, which is a decrease in the operating result of \$10.619 million compared with the prior year. This is due to an increase in expenditure relating to costs of materials and services, employee benefits and on-costs as well as a large unforeseen loss on disposal

of assets creating a \$5.8 million increase in expenditure in this financial year along with a reduced income stream.

Total income (before grants and contributions for capital purposes) was \$29.283 million, which was \$3.260 million lower compared to Council's revenue in 2023–2024. This decrease in income was due to a reduction in operating grants and contributions of \$5.783 million from prior year.

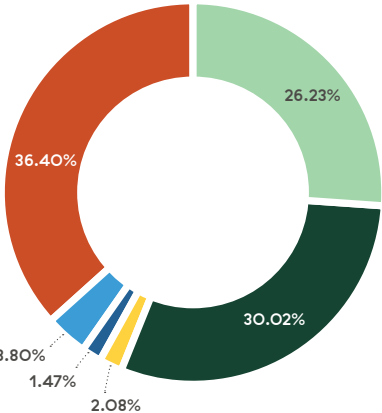
Council received \$10.524 million in grants and contributions for capital purposes in 2024–2025, compared to \$10.535 million in the prior year.

Total operating expenditure was \$27.303 million, \$5.599 million higher than 2023–2024



Income from continuing operations 2024–2025

- Rates and annual charges
- User charges and fees
- Grants and contributions provided for operating purposes
- Grants and contributions provided for capital purposes
- Other revenues
- Interest and investment income
- Other income



Expenses from continuing operations including depreciation, amortisation and impairment of non-financial assets 2024–2025

- Employee benefits and on-costs
- Materials and services
- Borrowing costs
- Other expenses
- Net loss from the disposal of assets
- Depreciation, amortisation and impairment of non-financial assets

Funding services for our community

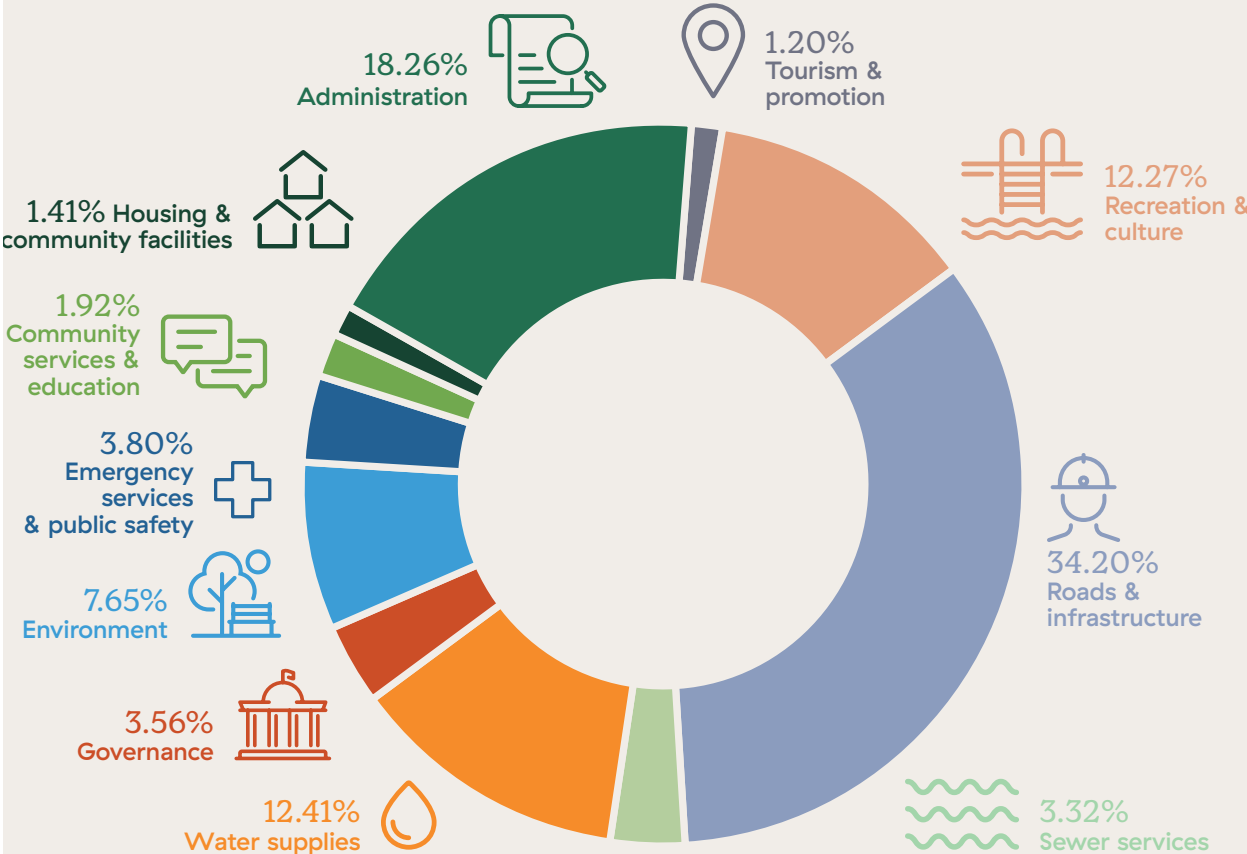
Liverpool Plains Shire Council delivers a wide range of services to our community every day.

Service delivery has long since evolved beyond the traditional narrow emphasis on ‘roads, rates and rubbish’ towards broader objectives to promote the social, economic, environmental, and

cultural wellbeing of the Liverpool Plains Shire and our community.

The below chart illustrates the distribution of operating expenditure under key service groupings, it does not account for income from fees and charges for each service.

Your rates expenditure per \$100 income FY 2024-2025



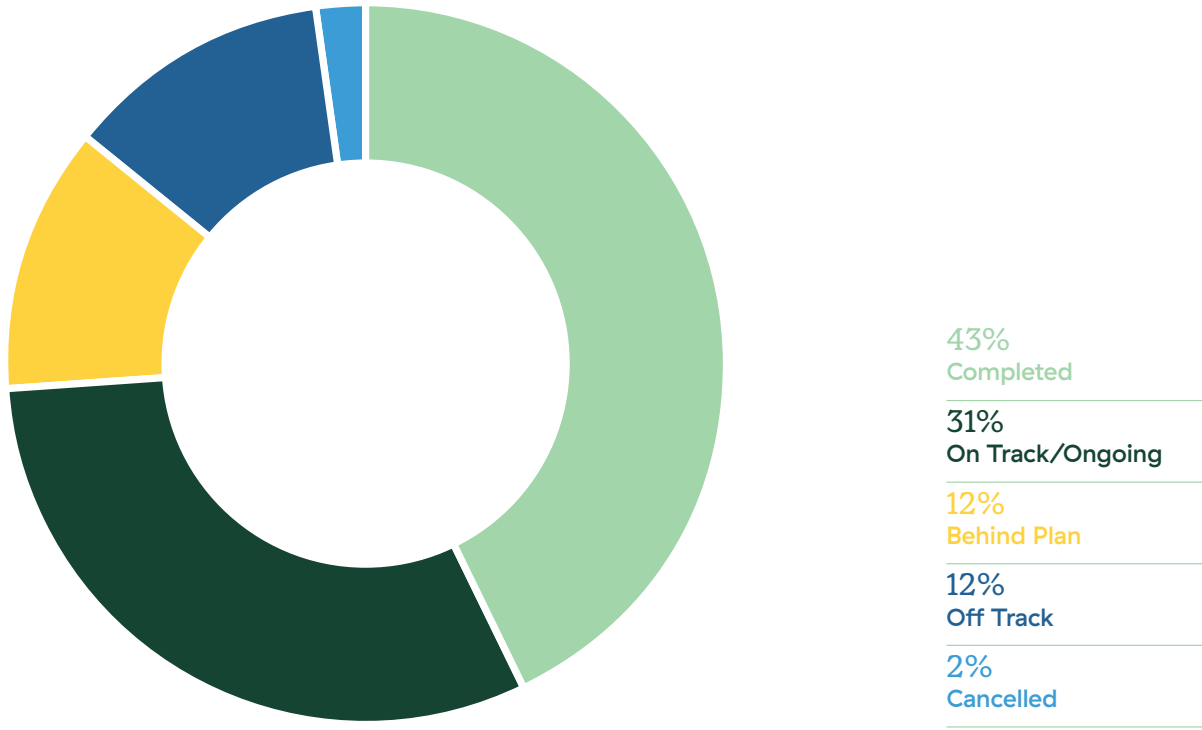
Achieving our operational plan

In 2024-2025, Liverpool Plains Shire Council committed to delivering 60 actions focused on achieving our community’s vision across the four key strategic outcome areas of Community, Environment, Governance and Economy.

Of these actions 43 per cent were completed, with a further 31 per cent on track at the end of the financial year and carried across into 2025/26 for completion.

A combined 24 per cent were either off track or behind plan at the end of the year, with 2 per cent cancelled.

Operational plan FY 2024-2025



Snapshot of our major projects and programs



Quirindi Aquatic Centre

Construction of the upgraded Quirindi Pool continues and all the concrete works for the pool structure have been completed. The new pump house, and its equipment have been installed. It is anticipated that the project will be completed in 2025 in time for the summer season.



Quirindi Water Supply Control System Upgrade

Hardware and control system improvements to operation and monitoring equipment across the Quirindi Town Water Supply infrastructure ensuring reliable automatic operations have been completed. This work has increased the ability to improve pump efficiency and minimise energy costs through being able to proactively manage pump operation within the majority of off-peak time.



Quipolly Water Treatment Plant

The Quipolly Water Treatment Plant has celebrated almost 18 months of reliable operation, with consistent and compliant water quality outcomes being achieved at all times, delivered to the Werris Creek water reticulation. Challenging raw water quality varying from extremely large algae blooms through to highly turbid events from flooding have all been competently treated by the new plant.



Quirindi Watermain Rehabilitations

Construction on the rehabilitation of critical segments of watermain on Whittaker Street and Warrah Ridge Road in Quirindi have now been completed, with the Ray Carter Dr reservoir pipework the only outstanding item which is nearing completion. This work improved aged and susceptible pipework across the Quirindi Creek improving distribution reliability.



Blackville and Premier Bore Upgrades

Planning continued with the required regulators to develop options to address new water quality standards as part of the planned upgrades.



Quirindi Wastewater Treatment Plant Upgrade

Planning continued with the required stakeholders on approvals for this important upgrade to improve the facilities capacity and wastewater quality.



Road Infrastructure Maintenance

Maintenance of the road network consisted of re-sheeted 11 km of gravel roads, 100% reseal and heavy patching completed on sealed roads.



Road Rehabilitation

The third section of Borah Creek Road and various sections of Blackville Road was completed with the last section of Borah Creek Road, spayed sealing completed in early July.



Fleet Management

Successfully maintained fleet; procured and received front end loader and grader as part of the plant strategy.



Landfill Operations

Willow Tree Landfill works commenced in January 2025 and has progressed well.



Wyalabahn, NSW

Our highlights

Our awards

- Our Council, as part of the Kamilaroi Highway Group, won the 2025 Business NSW New England North West Outstanding Visitor Economy Collaboration award. The Kamilaroi Highway Group is a strategic alliance of seven local Councils working collaboratively to position the Kamilaroi Highway as a premier regional road trip experience. The program promotes the Kamilaroi Highway as a unique, multi-stop road trip destination, showcasing the rich Aboriginal heritage, rural charm and scenic variety over the 600km trip.
- The Quipolly Water Project was awarded the Excellence in Water Supply and Wastewater Award in April 2025. The project was commended for its sustainability and innovative design, ensuring a reliable water supply, enhanced drought resilience and a diversified water source for the region. It is the second award for the Project, after receiving the Infrastructure Project Innovation Award in March 2025, being recognised among the top projects shaping the future of the NSW water sector.

Our commercial services

- Membership at Plains Fitness has tripled over the past year, after a refurbishment of the facilities and equipment in late 2023. This growth is a testament to the growing enthusiasm for health and fitness within the Liverpool Plains Community, as well as the commitment of Plains Fitness staff to delivery quality services and facilities.
- Council continues to be an approved provider of childcare services with Eastside Day Care Centre celebrating 20 years, providing childcare to preschool aged children in the Liverpool Plains.
- Considerable repairs were undertaken on a damaged unit at Summerhill Lodge, Werris Creek, which has now enabled the full occupation of this rental facility.
- Quirindi Caravan Park has seen an increase in visitor numbers compared to last year with a total occupancy of 46% This included:
 - › 648 Cabin bookings (3 cabins)
 - › 3801 powered site bookings (18 sites)
 - › 205 unpowered site bookings (5 sites)

Our activities

- Residents put on a great display for the Annual Christmas Lights Competition, making a tight competition for the judges. There were also an amazing array of displays throughout the Shire that did not enter the competition but were still enjoyed by all.
- Our community was celebrated at the Australia Day Awards and Citizenship Ceremony in Quirindi in January 2025. The Australia Day Awards recognise the hardworking community members that are always ready to lend a hand and go the extra mile. Their efforts make our community a better place. The Quirindi Australia Day Awards included a Citizenship ceremony for two new Australians.

Other Australia Day celebrations were held at Warrah Creek and Werris Creek, capped off by a fireworks display.
- Over 100 people attended the Youth Sports Day in Quirindi and Werris Creek for Youth Week in April 2025, a joint event with Winanga-li. Attendees were offered a free sausage sizzle, cooked by the Lions Clubs of Quirindi and Werris Creek. Special guest, Robbie Farah, lead ball games and tip throughout the day with a game of tag footy to finish the sports activities.

- Council teams worked hard, with the support of SES, VRA and RFS volunteers and contractors to clear fallen trees that blocked roads and streets following severe storms in February 2025. Trees were cleared from major routes, including the Kamilaroi Highway and Werris Creek Road as well as numerous Council roads and infrastructure. To support clean-up efforts, Council waived disposal fees for green waste from the storm.
- Council recognised the outstanding contributions of a number of staff at its Annual Staff Awards Presentation in November 2024. 17 staff were acknowledged for their 305 combined years commitment to our community.

Partnering with our community

- Partnership projects have been delivered with Winganga Li, Quirindi High School, Werris Creek Football Club, Quirindi CWA , Werris Creek Lions Club, Quirindi Lions Club, Tamworth Family Support Services, Friends of Werris Creek Library, Werris Creek Pre School, Werris Creek Community Garden, St Joseph's Primary School, Currabubula Pre School, Walhallow Local Aboriginal Land Council, Sydney Writers Festival, North West Legal Service, NAIDOC Committee, Oxley Community Transport, Go Co, Sunflowers on the Plains, Quirindi Pre School, Bamara Parent Pathways, and Werris Creek Magpie Female Team.
- Council continued to provide opportunities for young people within our workforce, employing seven (7) cadets, apprentices and trainees throughout 2024–2025. Of these, six (6) positions were funded by the Office of Local Government via the Fresh Start Program. Council also engaged four (4) school-based apprentices during the year. In 2025–2026, we will continue to provide opportunities for young people to join our workforce and pursue a career in the local government sector.
- The Community Funding Program aims to assist local organisations in contributing to the community's vision for 'a great rural lifestyle that is inclusive of all cultures, with access to quality services and facilities.' The Community Funding Program provides financial assistance of up to \$2,000 to individual not-for profit community organisations operating within the Liverpool Plains Shire. The program enables Council to partner with local groups and supports many volunteers across the shire to deliver a broad range of activities.
- Extended trading hours at Service NSW Agency introduced in September 2024 provided opportunity for an additional 1,291 customers to utilise this facility. Annual totals for customer interactions (to 25 June 2025):
 - › Phone calls – 10,506
 - › Front counter – 3,628

- › Visitor Information Centre – 3,747
- › Service NSW Agency – 13,808
- › Customer Requests – 5,238

Our property

- Council's Property team has initiated proactive contracted maintenance programs for pest control and air conditioner servicing across Council facilities.
- We continue to liaise with community groups for better management of our facilities and have filled staff vacancies in the cleaning and maintenance areas.
- Our Community Crown Land Plan of Management has been finalised and was adopted by Council in June 2025. This Plan covers the operation of Council managed Crown Land across the local government area.
- Electronic Vehicle (EV) Chargers have been installed at Currabubula, Willow Tree and Quirindi, meaning EV travellers can conveniently recharge while enjoying the attractions and hospitality of these locations.
- NBN Fibre to the Node upgrades have occurred throughout Quirindi. Although not a function of Council, Council has continued to lobby State and Federal governments for improved internet services.

- Council's Administration Building undertook accessibility upgrades, including the building access ramp, internal amenities and door widening.
- New guttering and poly carbonate wall sheeting were replaced at the Quirindi Council Depot, allowing for better lighting and reduced the risk of costly water damage to this building.
- Repairs and replacements took place to the rear wall and front floor area of the Spring Ridge Hall after damage was reported by the community. Further repairs were undertaken, and completed, at the Spring Ridge Freedom Camping Ground after a vehicle damaged the amenities on this site.

Our water facilities

- Quipolly Water Treatment Plant passed its final performance test during the period and continues to provide safe and consistent drinking water despite many changes in the raw water quality being experienced within Quipolly Dam during flooding and significant algal out breaks.
- Focus on continual improvement of the Dam Safety system for both of Council's dams occurred with the updated Dam Emergency Plan being prepared for each dam. Successful Annual reporting of the Dam Safety Standards Report for both Old Quipolly, and Quipolly dams, shows Council's continued commitment to the safety

of those residents who may be affected by a dam safety incident.

Our biosecurity

- 365 animals were processed through Council's Companion Animal Facility — a 25 per cent increase on last Financial Year. While the number of dogs decreased, there was a doubling of the cats processed.
- Due to the strong relationship between Council staff and animal rescue organisations across NSW and Queensland, 67 per cent of animals were rehomed. While the majority of rehoming is undertaken through these animal rescue organisations, priority is given to local residents seeking a pet.
- Council's biosecurity team continue to engage with landholders to help manage State and Regional priority weeds as well as pro-actively manage weeds on council managed land. The team also continues to engage with adjoining Councils and Department of Primary Industries and Regional Development (DPIRD) to jointly manage existing regional weed threats and to identify potential new ones.
- We hosted the Regional Weeds Committee meeting in February 2025, attended by over 40 participants, including Councillors from Tamworth Regional Council and Liverpool Plains Shire Council. The agenda for the meeting was focussed around priority weeds across the North–West

region and their successful control and elimination.

- Extra Weed Action Program funding was secured from DPIRD by Council for 2024–2025 which allowed an increase in the number of inspections and the delivery of educational awareness information to our landholders.
- We collaborated with Traffic NSW in March 2025 for the control of weeds along the New England Highway. Traffic NSW provided a crucial safety net of traffic control while Council's biosecurity officers undertook the spraying of a variety of weeds, mainly blackberries.
- New incursion funding was granted by DPIRD to provide surveillance on known parthenium sights. Parthenium was introduced in donated drought fodder from Queensland in 2019. This funding allowed the use of detection dogs, which cover ground quicker and more effectively than humans, to locate parthenium infestations.
- We have an increase in capacity to address priority weeds with the addition of a new Biosecurity Officer.
- Our current challenge is the suppression of an outbreak of Green Cestrum due to excellent growing conditions. Council's Biosecurity team has undertaken control works and continues to work with landholders for the suppression of the weed on private property.

Our planning

- The Regional Drought Resilience Plan was submitted to the NSW and Commonwealth Governments and was endorsed by both levels of Government in February 2025. Confirmation of funding for Stage 2 Implementation, has been received from the NSW Government.
- The Liverpool Plains Shire Community Strategic Plan (CSP) has been endorsed, following a community consultation process to help shape our community's long-term vision, priorities and aspirations. Council has a custodial role in initiating, preparing and maintaining the CSP on behalf of the community, ensuring it reflects the community's needs and values through extensive engagement. The CSP can be accessed from Council's website.
- Council's suite of strategic integrated planning and reporting plans, including the Long-Term Financial Plan, Asset Management Plans, Workforce Management Plan, and combined Delivery Program and Operational Plan, have been adopted. Together, these plans outline the work Council will undertake to deliver on the community's aspirations set out in the CSP, including the services, projects, programs and events to be delivered over the coming 2025/26 year. All documents can be accessed from Council's website.

Our waste management

- Both a Bulky Waste and Green Waste collection campaign was carried out during the 2024-2025 financial year.
- In November 2024, the Quirindi Return and Earn machine saw an incredible 9,000,000 eligible drink containers returned since its installation in 2023. This remarkable effort by our community equates to approximately 640 tonnes of recycled materials no longer going to waste.
- Landfill operations continue to be managed through a contract extension with Merinda Recyclers. The Willow Tree Landfill project has commenced construction and is set to be completed late in 2025. As part of the transition to the new Willow Tree Landfill, an operation and management contract is being prepared for Tender at this facility. Council remains committed to delivering waste services and infrastructure to meet the needs of the community and its regulators.

Our infrastructure and works services

- The Parks and Gardens team has worked diligently to maintain parks, gardens, and council facilities. There has been a slight increase in the number of burials undertaken at the cemeteries.
- Council's workshop team continues to effectively maintain the fleet. A grader and front-end loader have joined the fleet and has been used on the road network.

Our libraries


- Werris Creek Library celebrated its 17th birthday in its current building. Werris Creek Pre-school, SORA, Friends of Werris Creek Library and the community enjoyed cake, hat making and a dance by the pre-school children.
- NSW Grandparents Day was celebrated at Quirindi and Werris Creek Libraries on 29 October 2024. Our Grandparents Day celebrates the contributions our grandparents make to our families and communities and aims to recognise the diversity of grandparent relationships and roles older people play in our community. Both Libraries invited our local pre-schools to visit and bring their grandparents with 140 visitors across the 2 libraries participating in craft, LEGO, reading, a puppet show, colouring-in, singing and a morning tea.
- School Holiday programs have been held across the year at both Werris Creek and Quirindi libraries. Some of the activities included library bag painting, woven raffia bracelets, construction straws, UNO challenges, LEGO, wind skateboards, kids movie morning, mixed games, robot soccer, earthquake simulator, a playdoh party, Easter craft and Race and Chase. Activities were also held in partnership with Winanga-Li, who ran a weaving workshop and Landcare, who ran a bee hotel workshop.

- Quirindi Library hosted an Author Talk, with popular Australian Author Maya Linnell visiting on a Saturday morning. It was well attended with a number of books sold on the day. Maya was interviewed by the Library Services Coordinator with many interesting questions asked and discussed. The audience also had great questions and loved having their books signed and chatting with Maya after the event while enjoying a delicious afternoon tea.
- Our Seniors Festival was celebrated at Werris Creek Library with a Ukelele concert. It was well attended with song sheets handed out so that audience members could sing along. Quirindi Library celebrated with a trivia afternoon. Teams competed against each other and in the end the final team only won by one point.

Our customer service

- Council provides customer service to our community through the Council Administration Building, Service NSW and the Visitor Information Centre in Willow Tree. During the 2024-2025 financial year, we had
 - › 3737 front counter enquiries
 - › 3809 Visitor Information Centre enquiries
 - › 14,039 Service NSW Agency transactions
 - › 10,530 phone calls answered
 - › 5,320 customer requests entered.

- Extended trading hours were implemented at our Service NSW Agency in September 2024. The additional 1.5 hours each day allows community members to conduct business they would have otherwise missed out on. Since the introduction of extended trading hours, an additional 1285 transactions were made, which represents 11.7% of all transactions since inception.
- Our Visitor Information Centre had a mini-facelift by re-organising the internal layout to better utilise space, including better grouping of regional information and merchandise and replacement of fading signage showcasing the Gomeroi traditional owners.
- The Liverpool Plain region was included in the Great Aussie Road Trips two-part television series which followed the Kamilaroi Highway from Willow Tree to Bourke.



Our statutory reporting

Our general reporting requirements

Liverpool Plains Shire Council’s general reporting requirements are set out in section 428 of the *Local Government Act 1993 (the Act)* and Part 9, Division 7 of the *Local Government (General) Regulation 2021 (the Regulation)*. The Act and Regulation can be accessed from www.legislation.nsw.gov.au.

This section also meets Council’s reporting requirements under the *Companion Animals Act 1998 and Companion Animals Regulation 2008*, as well as the *Environmental Planning and Assessment Act 1979*.

Audited financial reports

Local Government Act 1993, Section 428(4)(a)

The Liverpool Plains Shire Council annual financial statements for the year ended 30 June 2024 are enclosed in Appendix B and is also available on Council’s website liverpoolplains.nsw.gov.au.

Council’s audited financial reports are prepared in accordance with the Local Government Code of Accounting Practice and Financial Reporting.

Modern slavery

Local Government Act 1993, Section 428 (4), (c) and (d)

No issues have been raised by the Anti-slavery Commissioner during 2024–2025 concerning the operations of Council and identified by the Commissioner as being a significant issue.

Through Council’s Procurement Policy, reasonable steps have been undertaken to ensure that procurement throughout Council is not the product of modern slavery within the meaning of the Modern Slavery Act 2018.

Environmental upgrade agreements

Local Government Act 1993, section 54P(1)

Council is required to detail in the Annual Report the particulars of any environmental upgrade agreements entered into during the year.

Council did not enter into any environmental upgrade agreements during the reporting period.



Rates and charges written off

Local Government (General) Regulation 2021, section 132

Council is required to include in the Annual Report the amount of rates and charges written off during the year.

Table A, below, details the rates and charges written off by Council in the reporting period:

Table A: Rates and Charges Written Off	
Category	Amount \$
Charges	0.00
Interest	0.00
Pensioner Rebates – Mandatory	310,943.28
Pensioner Rebates – Voluntary	0.00
Rates – Other	2,164.12
Total	313,107.40

Special Rate Variation

Special Rate Variation Guidelines 7.1

Council’s Special Rate Variation report for the year ended 30 June 2024 are enclosed at Section 7 of this report.

Subsidised private works

Local Government Act 1993 (Act), section 67, 67(2)(b),67(3)

Local Government (General) Regulation 2021, clause 217(1)(a4)

Council is required to provide a summary of resolutions during the reporting period under section 67 of the Act concerning work carried out on private land, including details of such work if the cost of the work has been fully or partly subsidised by Council.

During the reporting period, Council did not undertake any subsidised works on private land.

Councillor expenses and provision of facilities

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

Council’s Councillor Expenses and Facilities Policy allows for the payment of expenses incurred by, and provision of facilities to, Councillors in relation to their roles as elected representatives and members of the governing body of Council.

The total amount of fees paid to the Councillors in 2024–2025 was \$113,272.32.

Table B, below, details the amount spent on providing facilities and expenses for Councillors during the reporting period.

Table B: Councillor Expenses and Provision of Facilities	
Category	Amount \$
Provision of dedicated office equipment allocated to Councillors	15,836.45
Telephone calls made by Councillors	948.90
Attendance of Councillors at conferences and seminars	11,350.88
The provision of induction training and professional development for Mayor and other Councillors	15,543.64
Other training of Councillors and provision of skill development	420.00

Interstate visits by Councillors, including transport, accommodation and other out-of-pocket travelling expenses	-
Overseas visits by Councillors, including transport, accommodation and other out-of-pocket travelling expenses	-
Expenses of any spouse, partner or other person who accompanied a Councillor in the performance of his or her civic functions, being expenses payable in accordance with the Guidelines for the payment of expenses and the provision of facilities for the Mayor and Councillors	-
Expenses involved in the provision of care for a child of, or an immediate family member of a Councillor	-
Total	44,099.87

Overseas visits

Local Government (General) Regulation 2021, clause 217(1)(a)

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

There were no overseas visits undertaken by Councillors, Staff or other persons representing Council in the 2024–2025 year.

Mayor and Councillor professional development

Local Government (General) Regulation 2021, clause 186 under section 232(1)(g) of the Act, the Mayor and Councillors have a responsibility to make all reasonable efforts to acquire and maintain the skills necessary to perform their roles.

Our General Manager is required under the Regulation to ensure the delivery of an ongoing Professional Development Program to assist our Councillors in acquiring and maintaining the skills necessary to perform their roles.

Our Councillor Induction and Professional Development Policy

is modelled on the model policy published by the Office of Local Government.

Details of our Councillor Professional Development Program for the reporting period are contained in Table C, below:

Table C: Councillor Professional Development – 2024–2025							
	Cr Ken Cudmore	Cr Donna Lawson	Cr Jason Allan	Cr Shawn Cain	Cr Terry Cohen	Cr James Roberston	Cr Charlie Simkin
Information Technology (IT) Induction	✓	✓	✓	✓	✓	✓	✓
Understanding Business Papers	✓	✓	✓	✓	✓	✓	✓
Councillor Support, Expenses and Facilities	✓	✓	✓	✓	✓	✓	✓
Customer Service and Complaints Handling	✓	✓	✓	✓	✓	✓	✓
Legislation affecting Council and Legal Responsibility of Councillors	✓	✓	✓	✓	✓	✓	✓
Roles and Responsibilities of Mayor, Councillors, General Manager and Public Officer	✓	✓	✓	✓	✓	✓	✓
Code of Conduct	✓	✓	✓	✓	✓	✓	✓
Preparing for Council Meetings	✓	✓	✓	✓	✓	✓	✓
Mayoral Induction Program	✓						
Integrated Planning and Reporting (IP&R) Framework	✓	✓	✓	✓	✓	✓	✓
Understanding Local Government Finances for Councillors	✓	✓	✓	✓	✓	✓	✓
Council Finances and the Budget	✓	✓	✓	✓	✓	✓	✓
Asset Management Plans	✓	✓	✓	✓	✓	✓	✓
Council’s Structure and Staffing	✓	✓	✓	✓	✓	✓	✓
Understanding Development Applications	✓	✓	✓	✓	✓	✓	✓
Audit Risk and Improvement Committee	✓	✓	✓	✓	✓	✓	✓

Throughout the 2024–2025 year Councillors were provided with the opportunity to attend the following professional development:

- Councillor Induction Program
 - LGNSW Water Management Conference
 - LGNSW Annual Conference
 - LGNSW Destination and Visitor Economy Conference
- Floodplain Management Australia National Conference
 - NSW Local Roads Congress
 - ALGWA NSW Conference

Council meetings

Council is required to hold a minimum of 10 Ordinary Council meetings per year.

Ordinary meetings are held on the fourth Wednesday of the month (except January), or as otherwise determined by Council. Extraordinary meetings may be held to deal with urgent matters that may arise throughout the year.

Council meetings are held from 2:30pm in the Council Chambers at 60 Station Street, Quirindi and are conducted in accordance with the Code of Meeting Practice. Copies of meeting business papers, including agendas and minutes, as well as audio-visual recordings of the meetings are available online from Council's website for members of the public to view.

Ten Ordinary Meeting and four Extraordinary Meetings were held during 2024–2025. Table D indicates the total number of meetings attended by each elected member:

Table D: Council Meeting Attendance					
	Ordinary Meetings		Extraordinary Meetings		Total Number Attended
	Ordinary Meetings	Extraordinary Meetings	Ordinary Meetings	Extraordinary Meetings	
Cr Ken Cudmore	2	NIL	8	4	14
Cr Jason Allan	2	NIL	8	3	13
Cr Shawn Cain	N/A	N/A	8	4	12
Cr Terry Cohen	2	NIL	8	4	14
Cr Donna Lawson	–	NIL	8	4	14
Cr Paul Moules	2	NIL	N/A	N/A	2
Cr Charlie Simkin	N/A	N/A	6	3	9
Cr James Robertson	N/A	N/A	8	4	12
Cr Yvonne Wynn	2	NIL	N/A	N/A	2
Cr Doug Hawkins OAM	2	NIL	N/A	N/A	2
	Pre- 2024 Council Elections		Post 2024 Council Elections		

Council committees

Council supports and administers the following internal committees and panel and is also represented on a number of external committees and organisations. The elected council delegate for each committee, panel or organisation is indicated in the following tables.

Table E: Internal Committees and Panel				
Committee	Elected Delegate/s		Alternate Delegate	Alternate Delegate
Audit, Risk and Improvement Committee	Cr Donna Lawson, Cr Terry Cohen		Cr Terry Cohen	Cr Donna Lawson
General Managers Performance Review Panel	Cr Doug Hawkins OAM, Cr Ken Cudmore, Cr Terry Cohen, Cr Donna Lawson		Cr Cr Ken Cudmore, Cr Terry Cohen, Cr Donna Lawson, Cr Shawn Cain	
Local Traffic Committee	Cr Ken Cudmore	Cr Jason Allan	Cr Jason Allan	Cr Charlie Simkin
	2021 to 2024 Term of Council		2024 to 2028 Term of Council	

Table F: External Committees and Organisations				
Committee	Elected Delegate/s		Alternate Delegate	Alternate Delegate
Australian Railway Monument (ARM) Inc. Management Committee	Cr Yvonne Wynn		Cr Paul Moules	Cr Cain
Central Northern Regional Library (CNRL)	Cr Yvonne Wynn		Cr Paul Moules	Cr Robertson
Joint Regional Planning Panel	–		–	Cr Lawson
Mid North Weight of Loads	Cr Ken Cudmore		Cr Paul Moules	Cr Simkin
Namoi Unlimited	Cr Doug Hawkins OAM			Cr Cudmore
North West Regional Weed Committee	Cr Ken Cudmore		Cr Terry Cohen	Cr Robertson
Rural Fire Service (RFS) Liaison Committee	Cr Doug Hawkins OAM		Cr Jason Allan	Cr Cain
Werris Creek Coal Mine Community Consultative Committee (CCC)	Cr Terry Cohen		Cr Donna Lawson	Cr Cohen
	2021 to 2024 Term of Council		2024 to 2028 Term of Council	

Contracts — finance

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

Council is required to disclose the details of each contract awarded for amounts greater than \$150,000, including the name of the contractor, the nature of

goods or services supplied, and the total amount payable under the contract.

As detailed in Table G, below, Council awarded twenty contracts during the reporting period for an amount greater than \$150,000:

Table G: Council Awarded Contracts During Reporting Period for Amounts Greater Than \$150,000		
Contractor	Contract	Amount \$
360 Engineering Pty Ltd	Scada and telemetry support services	150,106
AMB Earthworks Pty Ltd	Provision of plant and equipment on a dry and wet hire arrangement	300,000
Beau Corp Projects Pty Ltd	Design and construction of Quirindi Aquatic Centre	7,467,321
BMR Quarries Pty Ltd	Supply of aggregates	203,500
Boral Construction Materials Group Ltd	Supply of aggregates	3,181,338
Civica Pty Ltd	Saas services	278,395
GHD Pty Ltd	Project management for willow tree landfill	400,732
Gongues Constructions Pty Ltd	Quipolly water project	1,041,263
Hoswell Constructions	Construction projects	655,966
Hunter H2O Holdings Pty Ltd	Period consultancy provision for water and wastewater services	432,536
JR Richards & Sons	Provision of plant and equipment on a dry and wet hire arrangement	709,316
Keane Civil and Construction Pty Ltd	Design and construction of Quirindi watermain replacements	632,901
Merinda Recyclers (Quirindi) Unit Trust	Site management services for Quirindi, Willow Tree and Werris Creek waste facilities	1,420,172
PK's Pool Care	Werris Creek pool tiling	317,947
Regional Quarries Australia Pty Ltd	Supply of aggregates	854,927
RNR Earthworks Pty Ltd	Provision of plant and equipment on a dry and wet hire arrangement	800,900
Rollers Australia Pty Ltd	Provision of plant and equipment on a dry and wet hire arrangement	435,954
Sefton Partners Pty Ltd	Regional drought resilience program	225,000
Synergy Resource Management Pty Ltd	Willow Tree regional landfill extension — stage 1	3,308,153
The Stabilising Pty Ltd	Provision of plant and equipment on a dry and wet hire arrangement	1,060,251
Total		23,876,677

Legal proceedings

Local Government (General)
Regulation 2021, clause 217(1)(a3)

The table below provides a summary of the expenditure incurred in relation to legal proceedings taken by or against Council during the 2024–2025 period. Also included is the state of progress for each category of legal proceeding.

Table H: Legal Proceedings Expenses		
Item	Status	Expenditure \$
Debt Recovery	Complete	105,409.72
Industrial Relations	Nil	–
Other	Ongoing	6,120.00
Planning and Environment	Ongoing	(5,127.15)
Property	Ongoing	1,216.93
Total		107,619.50

Financial assistance to others

Local Government Act 1993 (Act), section 356 AND Local Government (General) Regulation 2021, clause 217(1)(a5)

Under section 356 of the Act, Council can provide financial assistance to others, through cash donations, sponsorships and reductions in charges. All financial assistance provided by Council must be disclosed in the Annual Report.

As detailed in Table I and J, below and to the right, Council provided \$33,788.50 in financial assistance to others during 2024–2025.

Table I: Financial Assistance: Community Funding Program		
Recipient	Event/Purpose	Amount \$
Werris Creek Community Garden Inc	Instillation of a stand-alone Abor.	2,000.00
Lions Club of Werris Creek	Instillation of 2 x picnic tables with bench seats.	2,000.00
Sunflowers on the Plains	Annual Sunflower Throwing Competition — Live entertainment.	2,000.00
Werris Creek Rugby League Football Club	"Old Boys" reunion event — Part funding of historic game day kit that is auctioned off after the match.	750.00
Quirindi Rural Heritage Village	To re-sheet with gravel and grade the existing entrance road to Quirindi Rural Heritage Village.	2,000.00
Quirindi District Cricket Association	Purchase of white cricket balls for current competition under lights and for addition of 2 new teams into Tamworth Competition.	800.00
Spring Ridge Rifle Club	Purchase of extra electric target to fulfill increasing demand as memberships and visitors grow.	1,500.00
Quirindi Rotary Club	Annual Joan Carpenter Awards	600.00
Quota International of Quirindi	Add protective and promotional side walls to gazebo used for community fundraising events.	500.00
Plains Inc	Breakfast Workshop for business owners and managers.	1,500.00
Challenge Community Services	Supporting the collaboration between Challenge and TRLA planting 96 river red gums along Quirindi creek at Harrold Golland Fields.	1,190.00
Quirindi District Historical Society	To construct a protective covering for the Clayton Shuttleworth Steam Engine in preparation for its return to Station Street.	2,000.00
Club Willow Tree	Annual Willow Tree Roundup event.	1,000.00
Quirindi Pony Club	Quirindi Pony Club Annual Pony Camp.	1,000.00
Wallabadah Racecourse Trust	Annual "Wallabadah the Way It Was" event.	1,160.00
Total for community funding program		20,000.00

Table J: Financial Assistance: Community Fees Waived		
Recipient	Event/Purpose	Amount \$
Quirindi High School	15 August 2024 – Royal Theatre use discount	744.00
Warrah Creek Community	14 May 2025 – Willow Tree hall hire fee for Australia's Biggest Morning Tea fundraiser	431.00
Toogee Martial Arts	11 August 2024 – Weekly fee reduction for hire of Wallabadah Hall	711.75
Upper Mooki Landcare	August 2024 – Discount on Community Hub hire Fee	15.00
Rotary Club Quirindi	September 2024 – Discount on Community Hub hire Fee	15.00
Rural Doctors Network	September 2024 – Discount on Community Hub hire Fee	15.00
Walhealth	December 2024 – Discount on Community Hub hire Fee	15.00
Push for Paliative Care	May 2025 – Fee waiver on Community Hub hire	150.00
Total for community fees waived		2,096.75
Total		22,093.75

Delegated external bodies

Local Government (General)
Regulation 2021, clause 217(1)(a6)

Council is required to include in the Annual Report a statement of all external bodies that exercise functions delegated by the Council. No external bodies exercised functions delegated by Council during the reporting period.

Controlling interest in companies

Local Government (General)
Regulation 2021, clause 217(1)(a7)

Council is required to include in the Annual Report a statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which it holds a controlling interest.

Council did not hold a controlling interest in any companies during the reporting period.

Participation in corporations, partnerships, joint ventures or other bodies

Local Government (General)
Regulation 2021, clause 217(1)(a8)

Council is required to include in the Annual Report a statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies (whether or no incorporated) in which it participates.

During the reporting period, Council participated in the following corporations, partnerships and other organisations:

- Central Northern Regional Library
- Country Mayors Association
- Local Government NSW
- Namoi Joint Organisation (Namoi Unlimited)
- StateCover Mutual Limited
- StateWide Mutual Limited

Stormwater management services

Local Government (General)
Regulation 2021, clause 217(1)(e)

Council has not implemented a Stormwater Management Plan and did not levy a Stormwater Management Charge in the reporting period.

Coastal Protection Services

Local Government (General)
Regulation 2021, clause 217(1)(e1)

Council has not implemented a Coastal Management Plan and did not levy an annual charge for coastal protection services in the reporting period.

Equal employment opportunity management plan

Local Government (General)
Regulation 2021, clause 217(1)(a9)

Equal Employment Opportunity Management Plan Local Government (General) Regulation 2021, clause 217(1)(a9)

Council is required to include in the Annual Report a statement of all activities undertaken to implement its endorsed Equal Employment Opportunity (EEO) Management Plan 2022–2026.

During the reporting period, the following actions were undertaken:

- Recruitment: EEO principles included in on-line training for hiring managers and panel members to ensure a fair and equitable recruitment process.
- Recruitment: Shortlisting of job applications structured to remove any unconscious bias errors in the process
- Induction: All new staff hires received information on their rights and responsibilities for promoting EEO and preventing bullying and harassment through the Employee Induction Program.
- Council's EEO Policy was reviewed and updated.
- Council's EEO Management Plan was updated.
- Wellbeing: Council provides an Employee Assistance Program, providing staff and their immediate family members access to a free, professional counselling service.

Total number of persons who performed paid work

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

Total number of persons who performed paid work on Wednesday, 4 December 2024 was 116. Table K represents the breakdown of the total number of persons employed in the following categories:

Table K: Total Number of Persons who Performed Paid Work — 4 December 2024	
Category	No. of Persons
Persons employed by the council on a permanent full-time, permanent part-time or casual basis or under a fixed-term contract	107
Persons employed by the council as senior staff members	2
Persons engaged by the council, under a contract or other arrangement with the person's employer, wholly or principally for the labour of the person	6
Persons supplied to the council, under a contract or other arrangement with the person's employer, as an apprentice or trainee	1

Remuneration package for the general manager

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

For the period 1 July 2024 to 30 June 2025, Council employed three (3) staff members in the position of General Manager. The General Managers total remuneration package for 2024–2025 is detailed in Table L below:

Table L: Total General Manager Remuneration Package	
Description	Remuneration \$
Total value of the salary component of the package	300,559.00
Total amount of any bonus, performance or other payments that do not form part of the salary component	0.00
Total amount payable by way of the employer's contribution or salary sacrifice to any superannuation scheme to which the General Manager may be a contributor	26,449.17
Total value of any non-cash benefits for which the General Manager may elect under the package	0.00
Total amount payable by way of fringe benefits tax for any such non-cash benefits.	22,728.44
Total	349,736.61

Total remuneration packages for senior staff

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

During this year, Council had two senior staff as defined by the Local Government Act comprising of two Directors.

For the period 1 July 2022 to 30 June 2023, Council employed two (2) staff members in positions designated by Council as Senior Officers for the purposes of section 332 of the Act, see Table M below:

Table M: Total Senior Staff Remuneration Package	
Description	Remuneration \$
Total value of salary components of their packages	435,461.40
Total amount of any bonus, performance or other payments that do not form part of salary components of their packages	0.00
Total amount payable by the council by way of the employer's contribution or salary sacrifice to any superannuation scheme to which any of them may be a contributor	50,078.06
Total value of any non-cash benefits for which any of them may elect under the package	0.00
Total amount payable by way of fringe benefits tax for any such non-cash benefits.	31,562.33
Total	517,101.79

Development contributions

Environmental Planning and Assessment Regulation 2021 (EPA Reg) cl218A(1)

EPA Reg 218A (2) (a),(b),(c),(d),(e),(f),(g)

EPA Reg 218A(3)(a),(b)

Under the NSW Environmental Planning and Assessment Act 1979 and accompanying Regulation, Development Contributions provide funding for local infrastructure including community facilities, libraries, new open spaces, open space embellishment and traffic management projects.

Council continues to plan, manage and monitor development contributions to ensure infrastructure is being developed when needed. In this financial year Council expended nil contributions and received the following contributions:

- (a) S7.11 Contributions \$138,559.67
- (b) S7.12 Contributions \$ 39,317.34

Companion animal management

Local Government (General) Regulation 2021, clause 217(1)(f)

Council is required to report on its activities in enforcing and ensuring compliance with the Companion

Animals Act 1998 (“Companion Animals Act”) and Companion Animals Regulation 2008.

Council’s companion animal collection data for 2023–2024 is summarised in Table N, below:

Table N: Summary of Companion Animal Collection Data 2024–25			
Category	Cats	Dogs	Total
Animals dealt without transfer to Companion Animal Facility			
Returned directly to owner	0	0	0
Taken to Companion Animal Facility			
Seized	9	13	22
Surrendered	67	89	156
Taken to pound	136	72	208
Subtotal	212	174	386
Released from Companion Animal Facility			
Released to owner	7	45	52
Rehomed via Council sale	14	13	27
Rehomed via rehoming organisations	125	95	220
Other	3	0	3
Euthanised	55	10	65
Subtotal	204	163	367
Balance of Animals still in Companion Animal Facility at end of Period	–	–	–
Balance of Animals still in Companion Animal Facility	8	11	19

It is mandatory for all dog attack data to be lodged with the Office of Local Government in accordance with the Companion Animals Act. This legislation requires a dog attack to be reported within 72 hours of the incident. In the 2023–2024 reporting period, three dog attack incident’s that involved people or animals were recorded.

The Companion Animals Act provides that microchipped animals be held for a period of 14 days and unidentified animals for seven days. Council releases animals to shelters where those animals are considered to be suitable for rehousing. Council has developed strong relationships with a number of re–housing programs as evident by the Pound Data return.

Council employs one (1) full–time equivalent Ranger and (2) casual Rangers for weekends, both roles include local laws compliance and companion animals’ functions. The total expense for this service during the reporting period was \$208,788.

Our Ranger attended Councils stall at the Quirindi Show to promote changes to the registration process and to answer any questions participants may have regarding registration. Council rangers promote desexing of cats and dogs to people who adopt animals from the pound or while surrendering puppies or kittens. We suggest they contact agencies who may be able to assist them with some of the cost of desexing, for example the Prevention of Cruelty to Animals NSW (RSPCS) or the Animal Welfare League NSW (AWL) if they are unable to meet the full cost themselves.

Under the Companion Animals Act, Council must provide at least one off–leash area where dogs can be exercised off–leash during certain hours. Council has eight designated off–leash areas throughout the Liverpool Plains Shire as follows:

- Currabubula Recreation Grounds – Currabubula
- David Taylor Park — Werris Creek

- First Fleet Memorial Picnic Area – Wallabadah
- Golland Sporting Fields, RSL Park and Rose Lee Park – Quirindi
- Premier Sports Grounds – Premier
- Willow Tree Recreation Ground – Willow Tree

Please refer to the LPSC website for further details: www.liverpoolplains.nsw.gov.au/Services/Pets-and-animals/Off-leash-dog-exercise-areas.

Planning agreements

Environmental Planning and Assessment Act 1979, section 7.5(5)

Council is required to detail in the Annual Report the particulars of compliance with, and the effect of, any planning agreements in place.

Council did not have any planning agreements in place during the reporting period.



Inspection of private swimming pools

Swimming Pools Act 1992 (SP Act), s 22F(2)

Swimming Pools Regulation 2018, clause 23

Council is required to undertake a program of private swimming pool inspections and detail in the Annual Report the number

of inspections of carried out in the year that were of a tourist and visitor accommodation; of premises with two or more dwellings; and that resulted in certificates of compliance and non–compliance being issued.

As detailed in Table O, below, Council undertook the following inspections in 2023–2024:

Table O: Inspections of Private Swimming Pools — 2024–25	
Inspections	Number
Of tourist and visitor accommodation	0
Of premises with more than two dwellings	0
That resulted in issuance of a certificate of compliance under section 22D of the Act	6
That resulted in issuance of a certificate of non–compliance under clause 21 of the Regulation	9
Total	15

Accessibility inclusion plan reporting

Disability Inclusion Act 2014, section 13(1)

Council is required to develop and implement an Inclusion Plan setting out how it will improve access for people with a accessibility issues and support them in participating in full in the community. Council adopted our new Inclusion Plan in April 2024 and an update on our progress in implementing this plan is shown below:

The Inclusion Plan 2024–2026 builds on our community’s vision for a lifestyle that is inclusive of all cultures with access to quality services and facilities. Previously, this document has been referred to as the Disability Inclusion Action Plan, the renaming of the document reflects a holistic approach to Inclusion and recognises that barriers to full inclusion can be physical, non-physical, visible and invisible.

The Inclusion Plan 2024 — 2026 reflects best practice advice as it;

- adopts a broad and intersectional approach to Inclusion.
- embeds inclusive approaches in all areas of the Community Strategic Plan.
- applies universally inclusive design practices to the built environment, programs and services.
- focuses on outcomes.
- is available in accessible formats.
- targets meaningful employment for people

The Inclusion Plan 2024–2026 was adopted in April 2024. Since that time, Council has:

- Asked Community Funding Program applicants to show how their idea reflects an inclusive approach.
- Run a number of events at inclusive and accessible venues including Quirindi Library, Werris Creek Library, Club Quirindi and the Nancy Gray OAM Pavilion Quirindi. The events included NAIDOC Family Fun Day, Adult Learners Week, Grandparents Day, Australia Day, Seniors Festival, Youth Week, Streaming of the Sydney Writers Festival, NBN Scams Awareness talk, Author Talk.
- Completed the Liverpool Plains Shire Council Accessibility Upgrades at the Council Administration Building thanks to funding from the State Government through Stronger Country Communities Funding. The completed works included demolition and upgrade of existing amenities to include disabled access toilets, widening of five internal doors for better accessibility and upgrades to the access ramp into the building.
- Added the accessible toilets at the Nancy Gray OAM Pavilion to the Changing Place register. People looking for an accessible toilet can now find this facility on the map at <https://changingplaces.org.au/find>.

- Built ramp access to both pools at the Quirindi Aquatic Centre and a hoist for the children’s pool.
- Installed an electric BBQ at Werris Creek Memorial Pool that has wheelchair access. Improved pathways at the pool to ensure smoother and more accessible movement around the facility, particularly for families with prams, elderly visitors, and individuals with mobility challenges. There was also removal of trip hazards, addressing aged and uneven surfaces that posed a safety risk to patrons.
- Increased membership at Plains Fitness and hold programs such as Young at Heart which enables senior residents to participate in group fit classes. NDIS providers also utilise Plains Fitness staff’s expertise and equipment to make fitness available to all.
- Removed the entry fees for people in carers roles, reducing the barriers encountered by carers to fully support the people they assist. Carers can be defined as NSW Companion Card Holders and Commonwealth Concession Card Holders (Carers Pension recipients).
- Included a submission to the Parliamentary Inquiry in Public Toilets, advocating for Inclusive design as a mandated standard.

Public interest disclosures reporting – Governance

Public Interest Disclosures Act 2022

Public Interest Disclosures Regulation 2011, clause 4

Liverpool Plains Shire Council is required to report annually on its obligations under section 31 of the Public Interest Disclosures Act 1994 and Clause 4 of the Public Interest Disclosures Regulation 2011. The table below meets our obligations under this legislation.

Table P: Statistical Information on Public Interest Disclosures	
Inspections	Number
Number of public officials who made PIDs directly	0
Total number of PIDs received by Liverpool Plains Shire Council	1
Of the total received, the number in each of the following categories:	
• Corrupt conduct	1
• Maladministration	0
• Serious or substantial waste	0
• Government intervention contravention	0
• Local government pecuniary interest contravention	0
Number of PIDs finalised in this reporting period	1

The revised policy, adopted in September 2023, reflects the requirements of the Public Interest Disclosures Act 2022. This policy is closely aligned to the NSW Ombudsman’s model and Council’s Code of Conduct.



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Liverpool Plains Shire Council is required to provide a Capital Works Report under the Capital Expenditure Guidelines, issued by the Office of Local Government pursuant to section 23A of the Local Government Act 1993.

During 2024-2025 Council delivered a Capital Works Program totalling \$11.65 million.

Roads and transport infrastructure

Total \$7,182,145

Gravel road re-sheeting

Council’s program of gravel re-sheeting work included:

- Cattle Lane
- Phillips Creek Rd
- Bundella Rd
- Tribella Rd
- Dry Creek Rd
- McDonalds Creek Rd
- Meyns Lane
- 4D Rd
- Staplegrove Rd
- Glen Moan Rd
- Carinya Rd

Resealing

Council undertook a number of resealing works on local roads during the 2024–2025 year.

As indicated by its name, this work seals the road surface to prevent water from entering the underlying pavement, thereby reducing the likelihood the road will need costly rehabilitation and reconstruction in the near future.

Reseals were undertaken on:

- Werris Creek Rd
- Coonabarabran Rd
- Wallabadah Rd
- Gap Rd
- Nelson St
- Davis St

Road infrastructure construction

Council has successfully completed various road rehabilitation and heavy patching works across the region. These projects were funded through different sources, including Transport for NSW Block Grant

Allocation, Special Rate Variation (SRV), and the Regional and Local Roads Repair Program. Below is a detailed breakdown of the completed works.

Road rehabilitation projects funded by Transport for NSW (block grant allocation)

The following rehabilitation works have been completed under the Transport for NSW Block Grant Allocation:

- Waverly Rd
- Blackville Rd
- Borah Creek Rd

Road rehabilitation projects funded by special rate variation (SRV)

The Council has also completed road rehabilitation projects funded through the SRV scheme:

- Wallabadah Rd
- Waverly Rd
- Gaspard Rd

- Rockgedgiel Rd
- Lowes Creek Rd
- Werris Creek Rd
- Merriwa Rd
- Coonabarabran Rd

Heavy Patching Works under the Regional and Local Roads Repair Program

In addition to the rehabilitation projects, the following heavy patching works have been completed under the Regional and Local Roads Repair Program:

Stormwater infrastructure

Total \$51,316

Council has undertaken the renewal of the Fern Street, Quirindi footpath.



Waste, water and wastewater

Total \$3,091,929

Waste

Construction of the new landfill facility at Willow Tree commenced during the period with engagement of the civil contractor. The new landfill cell will enable compliant waste management of general waste for the entire shire into the future and enable the reallocation of the purpose of the Quirindi Landfill which is nearing the end of its operational life.

Water

Significant work to build resilience into crossing points (such as creek crossings and the railway line) for critical distribution mains was undertaken. Utilisation of the previously installed pedestrian bridge over Quirindi Ck with the intended role of supporting both water and wastewater mains formed part of the project. Rationalisation and improvements for the operation of the distribution pipework into and out of the reservoir on Ray Carter Dr was also included in the scope of works.

The replacement of the roof on several reservoirs in village water supplies was carried out to maintain the integrity of the structures and ensure water quality was not compromised by the entry of vermin.

Implementation of water quality monitoring equipment to either provide additional devices, or

upgrade existing equipment continued to improve the management of water quality.

Wastewater

Planning for upcoming works in subsequent years for wastewater projects was undertaken. Projects such as the proposed upgrade of the Quirindi Wastewater Treatment Plant, various pump station upgrades, and the specific maintenance of sludge removal from both treatment plants lagoons are now well advanced.

The procurement of renewal work on the Werris Creek wastewater aqueduct pipeline into the treatment plant has been delayed due to unexpected higher costs indicated by the market when invited to carry out the work. Alternate strategies are now being explored.

Improved monitoring through telemetry has been undertaken in some wastewater pump sites.

Buildings, parks and reserves infrastructure

Total \$1,324,335

Council undertook the following capital works on its buildings, parks and reserves in the 2023-2024 year:

Disabled access and amenities

Council was successful in obtaining a SCCF grant to upgrade the disabled access ramp to Council's Administration Building, as well as upgrading the amenities to include appropriate disabled access for customers in line with Council's Inclusion Plan.

Electric vehicle chargers

Drive Electric NSW granted Council the funds to install EV chargers in our LGA. These are located at the Willow Tree Information Centre, Quirindi Library and the Currabubula Recreation Grounds.

Milner Parade Tennis Clubhouse

The final fit out of this facility was completed during 2024. This facility now plays host to tennis events, coaching and casual hires for parties, classes, etc.

Energy efficiency

In an effort to reduce operational costs, solar panels were installed at the Quirindi Library, Werris Creek Library and the Pryor Street Depot.

Werris Creek pool

The pool went through some upgrades over the closed period, which included an upgrade to the

lighting, sandblasting and painting of pool shell and the relining of the pressure pipes. Various equipment was purchased for use by the community and users, which included customised dive blocks, pool steps, bike rack and lane ropes. A new BBQ has been purchased as well as PA system and other minor items.

Hoamm Park — Werris Creek

The softfall material at Hoamm Park was replaced, providing a safer play area for local and visiting children.

Other capital

Total NIL

There was no other capital expenditure during the 2024-2025 Financial Year.

Visitor Information Centre, Quirindi, NSW



Our special rate variation report



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Special rate variation

Liverpool Plains Shire Council is required under sections 508(2) and 508A of the Local Government Act 1993 to report on Special Rate Variation (SRV) expenditure during 2024-2025. Councils reporting currently covers the following SRV, see below;

In 2021–2020, Council applied to the Independent Pricing and Regulatory Tribunal (IPART) for a compounded SRV of 25.9 per cent to be implemented at 8 per cent for three years. IPART approved a temporary SRV of 8 per cent per year for two years (compounded

= 16.64 per cent). Council was successful with its application to IPART in February 2023 to convert this temporary SRV into a permanent increase commencing from 2023–2024.

The SRV increase focus is towards meeting Council's asset renewal targets for its road assets. Council utilised \$1.07 million of SRV funds in the 2024–2025 financial year on the following programs, see Table 1.

Table 1: Special Rate Variation Projects		
Project	SRV Proposed Budget \$	Actual Expenditure \$
Road rehabilitation		
Waverly Road		677,442
Wallabadah Road		160,955
Road resheeting		
Gaspard Road		89,430
Rockgedgiel Road		66,563
Lowes Creek Road		29,468
Kerb and guttering		
Fern Street		51,316
Total	1,071,275	1,075,173

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Our audit, risk and improvement committee performance report

Liverpool Plains Shire Council | Annual Report 2024-2025

About our audit risk and improvement report

This report documents the operation and activities of Liverpool Plains Shire Council’s Audit, Risk and Improvement Committee and Internal Audit function for the 2024-2025 financial year.

Under clause 7.2 of the Audit, Risk and Improvement Committee Charter; the Committee is required to report regularly, and at least annually, to the governing body of Council on the management of risk and internal controls.

As the Committee’s achievements are closely linked to the organisation’s Internal Audit activities, it is appropriate that both are recounted in the same report.

Clause 9.1 of the Audit, Risk and Improvement Committee Charter provides that:

The Chairperson, in consultation with the General Manager, will initiate a review of the performance of the Committee every two (2) years. The outcomes of this review will be presented to both the Committee and Council.

In preparing this Annual Report, the Chairperson undertook a review of the performance of the Committee and is satisfied that all committee members exercised a very high level of professionalism and dedication to the duties and responsibilities outlined in the committee’s charter. In addition, an ARIC survey was conducted in June 2023. The detailed report will be presented to the Committee at the November 2024 meeting.

About the audit, risk and improvement committee

The Audit, Risk and Improvement Committee has been established in accordance with the requirements under section 428A of the Local Government Amendment (Governance and Planning) Act 2016.

The objective of the Committee is to promote good corporate governance through the provision of independent objective assurance to Council on:

- (a) Compliance;
- (b) Risk management;
- (c) Fraud control;
- (d) Financial management;
- (e) Governance;
- (f) Implementation of the Community Strategic Plan; Delivery Program and strategies;
- (g) Service reviews;
- (h) Collection of performance management data by Council; and
- (i) Any other matters prescribed by the Local Government (General) Regulation 2021.

The Committee operates under the Audit, Risk and Improvement Committee Charter adopted by Council at its Ordinary Meeting held 24 May 2023. The Charter sets out the objective, authority, composition, roles and responsibilities, and reporting and administrative arrangements of the Committee.

Membership of the Committee comprises two Councillor representatives and three Independent External Members, all of whom are appointed to the Committee by resolution of Council.

Following the 2024 Local Government Elections, Council changed the number of Councillor representatives on the Committee to one, in line with the Office of Local Government Risk Management and Internal Audit for Local Government in NSW Guidelines 2022. The current Councillor is appointed for the full Council term, 14 September 2024 until 14 September 2028. The Committee’s three Independent External Members, including the Chairperson and Deputy Chairperson, are appointed for a three-year term.

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Councillor Representatives

Councillor Terry Cohen is the Councillor representative on the Audit, Risk and Improvement Committee.

Independent External Members

The Committee's three Independent External Members are Mr Michael O'Connor, Mr Tony Harb and Mr Les Hullick.

Mr Les Hullick was appointed to the Committee on 27 July 2022 for a three (3) year term. Mr Michael O'Connor and Mr Tony Harb initially appointed to the Committee on 28 August 2020 for a three (3) year term and on 23 August 2023 were reappointed to the Committee for a final three (3) year term.

Michael O'Connor – Chairperson

Mr O'Connor is a qualified auditor and experienced manager in the Local Government, financial services and disability services sectors, with expertise in performance audit and risk management.

He currently serves on four (4) other councils' Audit, Risk and Improvement Committees, including as chairperson of one of those committees.

Mr O'Connor is a graduate of the Australian Institute of Company Directors and member of the Institute of Internal Auditors Australia.



Tony Harb — Deputy Chairperson

Mr Harb is the Managing Director of InConsult, a professional services firm with experience in risk management, business continuity, fraud and corruption prevention, and internal audit.

Prior to establishing InConsult, Mr Harb worked in the private sector, including positions at one of the Big Four accounting firms and one of the nation's largest insurance companies. He currently serves on one other council's Audit, Risk and Improvement Committee.

Mr Harb is a Chartered Accountant and holds a Bachelor of Business and Master of Business Administration and is a member of the institute of Internal Auditors Australia.

Les Hullick — External Member

Mr. Hullick has had extensive experience in Local government including seventeen (17) years as General Manager both in rural and metropolitan Councils. He's had ten (10) years' experience as Chief Financial Officer as well as other senior executive roles including two (2) years as Senior Auditor at Fairfield City Council. He also spent ten (10) years as a consultant/contractor to Local Government mainly in the areas of Governance and compliance.

He is prequalified as an independent member under the NSW Prequalification Scheme: Audit and Risk Committee Independent Chairs and Members.

Committee Performance

The Audit, Risk and Improvement Committee met four (4) times during 2024–25.

Over the four meetings, the Committee reviewed the Internal Audit Program and Council's audited financial statements, as well as receive progress reports detailing Council's progress in implementing its Performance Improvement Action Plan

issued by the Office of Local Government.

The Committee also received briefings on major projects resourced for delivery in the organisation's combined Delivery Program and Operational Plan and consider the how the risks of those projects were being managed by Council.

Table 1: Participation in Committee Meetings 2023–24

Member	Role	02/08/24	15/11/24	21/02/25	16/05/25
Mr Michael O'Connor	Independent (Chair)	Present	Present	Present	Present
Mr Tony Harb	Independent (Deputy Chair)	Present	Present	Present	Present
Mr Les Hullick	Independent	Present	Present	Present	Present
Cr Terry Cohen	Councillor	Present	Present	Present	Present
Cr Donna Lawson	Councillor	Present	Reduced to one Councillor		

Table 2: Business Papers and Reports reviewed

Meeting Date	Reports Reviewed
2 August 2024	6
15 November 2024	9
21 February 2025	14
16 May 2025	10
Total	39

Internal Audit

Internal Audit plays a key role in helping Council to achieve its objectives by testing how effectively controls are operating across specific systems, processes and activities in order to manage the associated risks.

Internal Audit Plan

During 2024–2025, two (2) Internal Audits were carried out, Procurement and Credit Cards and Staff Training. The Committee also developed an Audit Plan for 2025 — 2026.

External Audit

The Audit, Risk and Improvement Committee receives an annual report from the External Auditor, being the Audit Office of New South Wales, on the status of Council's financial statements.

Representatives from the Audit Office, as well as its representative service provider firm, are invited to attend all Committee meetings as observers and advisers with regard to the External Audit process.

During the 2024–2025 year, the External Auditor attended all meetings of the Committee to discuss the 2024–25 External Audit Engagement.

The Committee will review the Engagement Closing Report for the year ending 30 June 2025 and request regular reports from Management on their progress in implementing any agreed actions identified.

Conclusion

Liverpool Plains Shire Council has taken significant steps to establish our Audit, Risk and Improvement Committee and is committed to strengthening its governance and risk management frameworks.



Aerial view of Quirundi, NSW

Appendix 1

Government information (public access) reporting

Government Information (Public Access) Act 2009

Council has an obligation under the *Government Information (Public Access) Act 2009* (GIPA) to submit annual reports to the Information and Privacy Commissioner NSW (IPC) by 31 October each year, in order to meet the requirements under section 125 of the GIPA Act and Clause 8 of the GIPA Regulation.

Review of proactive release program

Council continually reviews its proactive release program to identify the kinds of information that we make publicly available. This occurs through publication on Councils website or through inspection and/or provision of information in response to a written application.

Number of access applications received

During the reporting period, Council received one (1) formal access request which was granted in part. Information was withheld under Section 14 Clause 4 of the Government Information (Public Access) Act 2009.

Number of refused applications for Schedule 1 information

During the reporting period, no formal access applications were refused.

Table 1 (below) shows the number of applications by application type and application outcome.

Table 1: Number of Applications by Type and Applicant 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 held	Application Withdrawn	Total	% of Total
Media	0	0	0	0	0	0	0	0	0	0%
Members of Parliament	0	0	0	0	0	0	0	0	0	0%
Private Sector Business	0	0	0	0	0	0	0	0	0	0%
Not for Profit Organisations or Public Sector Groups	0	0	0	0	0	0	0	0	0	0%
Members of the Public (by Legal Representative)	0	0	0	0	0	0	0	0	0	0%
Members of the Public (Other)	0	1	0	0	0	0	0	0	1	100%
Total	0	0	0	0	0	0	0	0	1	
% of Total	0%	100%	0%	0%	0%	0%	0%	0%	100%	

Appendix 2

Annual risk management attestation

Annual Risk Management Framework Attestation

Annual Attestation by General Manager

Internal audit and risk management attestation statement for the 2024-2025 financial year for Liverpool Plains Shire Council.

I am of the opinion that Liverpool Plains 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

Audit, risk and improvement statement 2024–2025		
Requirement		Compliance
1.	Liverpool Plains 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 Local Government Act 1993, section 216C of the Local Government (General) Regulation 2021).	Compliant
2.	The chairperson and all members of Liverpool Plains Shire Council's Audit, Risk and Improvement Committee meet the relevant independence and eligibility criteria prescribed under the Local Government (General) Regulation 2021 and have not exceeded the membership term limits prescribed under the Regulation (sections 216D, 216E, 216F, 216G of the Local Government (General) Regulation 2021).	Compliant
3.	Liverpool Plains 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 Local Government (General) Regulation 2021).	Compliant
4.	Liverpool Plains 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 Local Government (General) Regulation 2021).	Compliant
5.	Liverpool Plains 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 Guidelines for Risk Management and Internal Audit for Local Government in NSW).	Compliant

Audit, risk and improvement statement 2024–2025		
Requirement		Compliance
6.	Liverpool Plains 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 Local Government Act 1993 reviewed during that term (Core requirement 1 of the Office of Local Government’s Guidelines for Risk Management and Internal Audit for Local Government in NSW).	Compliant
7.	The governing body of 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 Guidelines for Risk Management and Internal Audit for Local Government in NSW).	Non-compliant

Membership

The chairperson and membership of the Audit, Risk and Improvement Committee are:

Chairperson Mr Michael O’Connor – September 2023 to September 2026

Independent member Mr Tony Harb – September 2023 to September 2026

Independent member Mr Les Hullick — August 2022 to August 2025

Councillor member — Cr Terry Cohen — September 2024 to September 2028

Risk Management

Audit, risk and improvement statement 2024–2025		
Requirement		Compliance
8.	Liverpool Plains Shire Council has adopted a risk management framework that is consistent with current Australian risk management standard and that is appropriate for the [council’s/joint organisation’s] risks (section 216S of the Local Government (General) Regulation 2021).	Compliant
9.	Liverpool Plains Shire 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 Local Government (General) Regulation 2021).	Non-compliant

Internal Audit

Audit, risk and improvement statement 2024–2025		
Requirement		Compliance
10.	Liverpool Plains Shire Council has an internal audit function that reviews the council’s operations and risk management and control activities (section 216O of the Local Government (General) Regulation 2021).	Compliant
11.	Liverpool Plains 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 Local Government (General) Regulation 2021).	Compliant
12.	Liverpool Plains Shire Council’s internal audit function is independent and internal audit activities are not subject to direction by the Liverpool Plains Shire Council (section 216P of the Local Government (General) Regulation 2021).	Compliant
13.	Liverpool Plains 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 Local Government (General) Regulation 2021).	Compliant
14.	Liverpool Plains Shire Council has appointed a member of staff to direct and coordinate internal audit activities or is part of a shared arrangement where a participating Liverpool Plains Shire Council has appointed a staff member to direct and coordinate internal audit activities for all participating councils (section 216P of the Local Government (General) Regulation 2021).	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 Guidelines for Risk Management and Internal Audit for Local Government in NSW).	Compliant
16.	Liverpool Plains 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 Local Government (General) Regulation 2021).	Compliant
17.	Liverpool Plains Shire Council’s 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 Guidelines for Risk Management and Internal Audit for Local Government in NSW).	Non-compliant
18.	Liverpool Plains 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 Local Government (General) Regulation 2021).	Non-compliant

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

I advise that Liverpool Plains 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				
Non-compliance	Reason	Alternative measures being implemented	How the alternative measures achieve equivalent outcomes	
7	The governing body of 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 Guidelines for Risk Management and Internal Audit for Local Government in NSW).	Due to the timing of the of the finalisation and adoption of the OLG Guidelines for Risk Management and Internal Audit for Local Government in NSW, Council did not completed this review. A review will be completed in 25/26 prior to the completion of the term of the Chairperson and Deputy Chairperson.	NIL	NIL

Risk management				
9	Liverpool Plains Shire 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 Local Government (General) Regulation 2021).	The Risk Management Framework was adopted by Council in June 2024. A strategic assessment will be completed following the finalisation of the first operational risk assessments. This is due for mid 2025/26	NIL	NIL

Internal audit				
Non-compliance	Reason	Alternative measures being implemented	How the alternative measures achieve equivalent outcomes	
17	Liverpool Plains Shire Council's 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 Guidelines for Risk Management and Internal Audit for Local Government in NSW).	Council did not have a Risk Management Framework in place until June 2024. The development of a strategic work plan was not completed as the ARIC did not have enough information to prepare a forward plan.	The ARIC reviewed and adopted at two-year strategic plan for 24/25 and 25/26.	The two-year strategic plan covered the requirement in the short term. ARIC and Senior Management will develop and approve a four-year strategic workplan by the end of 2025/26
18	Liverpool Plains 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 Local Government (General) Regulation 2021).	This requirement was not completed during the previous term. Following the finalisation of the Organisation Structure, a review of the Internal Audit Function be completed by the ARIC and submitted to the Council.	NIL	NIL

These processes, including the alternative measures implemented, demonstrate that Liverpool Plains Shire Council has established and maintained frameworks, systems, processes and procedures for appropriately managing audit and risk within Liverpool Plains Shire Council.


Cian Middleton
General Manager

A stylized landscape graphic in shades of blue. It features a large, rounded hill on the left, a smaller tree on the right, and a winding path or road that leads from the foreground towards the base of the hill.

Appendix 3

Audited Financial Statements

Liverpool Plains Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2025



Liverpool Plains Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2025



Liverpool Plains Shire Council

General Purpose Financial Statements

for the year ended 30 June 2025

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Liverpool Plains 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 (NSW)*

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

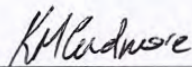
- the *Local Government Act 1993* and the regulations made thereunder,
- the Australian Accounting Standards issued by the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

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

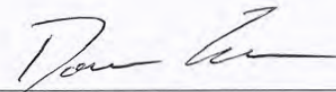
- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

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

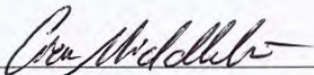
Signed in accordance with a resolution of Council made on 22 October 2025.



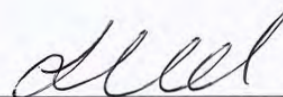
Ken Cudmore
Mayor
22 October 2025



Donna Lawson
Councillor
22 October 2025



Cian Middleton
General Manager
22 October 2025



Daniel Smallwood
Director Corporate Performance & CFO
22 October 2025

Liverpool Plains Shire Council | Income Statement | for the year ended 30 June 2025

Liverpool Plains Shire Council

Income Statement

for the year ended 30 June 2025

Original unaudited budget 2025	\$ '000	Notes	Actual 2025	Actual 2024
	Income from continuing operations			
15,526	Rates and annual charges	B2-1	15,578	14,449
6,478	User charges and fees	B2-2	6,180	4,705
8,866	Grants and contributions provided for operating purposes	B2-4	4,622	10,405
33,988	Grants and contributions provided for capital purposes	B2-4	10,524	10,535
541	Other revenues	B2-3	807	720
571	Interest and investment income	B2-5	2,081	2,252
—	Other income	B2-6	15	12
<u>65,970</u>	Total income from continuing operations		39,807	<u>43,078</u>
	Expenses from continuing operations			
11,030	Employee benefits and on-costs	B3-1	11,260	9,807
13,645	Materials and services	B3-2	12,885	10,416
778	Borrowing costs	B3-3	895	417
658	Other expenses	B3-5	630	629
—	Net loss from the disposal of assets	B4-1	1,633	435
<u>26,111</u>	Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		27,303	<u>21,704</u>
<u>39,859</u>	Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		12,504	<u>21,374</u>
13,346	Depreciation, amortisation and impairment of non-financial assets	B3-4	15,625	13,865
<u>26,513</u>	Operating result from continuing operations		(3,121)	<u>7,509</u>
<u>26,513</u>	Net operating result for the year attributable to Council		(3,121)	<u>7,509</u>
<u>(7,475)</u>	Net operating result for the year before grants and contributions provided for capital purposes		(13,645)	<u>(3,026)</u>

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

Liverpool Plains Shire Council | Statement of Comprehensive Income | for the year ended 30 June 2025

Liverpool Plains Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2025

\$ '000	Notes	2025	2024
Net operating result for the year – from Income Statement		(3,121)	7,509
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	11,805	22,340
Total items which will not be reclassified subsequent to operating result		11,805	22,340
Total other comprehensive income for the year		11,805	22,340
Total comprehensive income for the year attributable to Council		8,684	29,849

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

Liverpool Plains Shire Council | Statement of Financial Position | as at 30 June 2025

Liverpool Plains Shire Council

Statement of Financial Position

as at 30 June 2025

\$ '000	Notes	2025	2024
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	5,280	8,216
Investments	C1-2	35,000	35,500
Receivables	C1-4	3,196	3,164
Inventories	C1-5	1,775	2,445
Contract assets and contract cost assets	C1-6	2,779	5,449
Other	C1-9	328	290
Total current assets		48,358	55,064
Non-current assets			
Receivables	C1-4	—	9
Infrastructure, property, plant and equipment (IPPE)	C1-7	602,052	593,559
Investment property	C1-8	1,190	1,190
Right of use assets	C2-1	157	179
Total non-current assets		603,399	594,937
Total assets		651,757	650,001
LIABILITIES			
Current liabilities			
Payables	C3-1	3,899	2,301
Contract liabilities	C3-2	2,572	7,785
Lease liabilities	C2-1	24	76
Borrowings	C3-3	397	386
Employee benefit provisions	C3-4	2,070	1,873
Provisions	C3-5	603	560
Total current liabilities		9,565	12,981
Non-current liabilities			
Lease liabilities	C2-1	—	17
Borrowings	C3-3	10,144	10,541
Employee benefit provisions	C3-4	156	139
Provisions	C3-5	3,716	6,831
Total non-current liabilities		14,016	17,528
Total liabilities		23,581	30,509
Net assets		628,176	619,492
EQUITY			
Accumulated surplus	C4-1	245,265	248,386
IPPE revaluation surplus	C4-1	382,911	371,106
Council equity interest		628,176	619,492
Total equity		628,176	619,492

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

Liverpool Plains Shire Council | Statement of Changes in Equity | for the year ended 30 June 2025

Liverpool Plains Shire Council

Statement of Changes in Equity

for the year ended 30 June 2025

		2025			2024		
		Accumulated surplus	IPPE revaluation surplus	Total equity	Accumulated surplus	IPPE revaluation surplus	Total equity
\$ '000	Notes						
Opening balance at 1 July		248,386	371,106	619,492	240,877	348,766	589,643
Opening balance		248,386	371,106	619,492	240,877	348,766	589,643
Net operating result for the year		(3,121)	–	(3,121)	7,509	–	7,509
Net operating result for the period		(3,121)	–	(3,121)	7,509	–	7,509
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	11,805	11,805	–	22,340	22,340
Other comprehensive income		–	11,805	11,805	–	22,340	22,340
Total comprehensive income		(3,121)	11,805	8,684	7,509	22,340	29,849
Closing balance at 30 June		245,265	382,911	628,176	248,386	371,106	619,492

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

Liverpool Plains Shire Council

Statement of Cash Flows

for the year ended 30 June 2025

Original unaudited budget 2025 ¹	\$ '000	Notes	Actual 2025	Actual 2024
Cash flows from operating activities				
Receipts:				
15,485	Rates and annual charges		15,484	14,493
6,744	User charges and fees		6,333	5,442
571	Interest received		2,235	1,800
42,855	Grants and contributions		12,603	22,934
—	Bonds, deposits and retentions received		—	11
6,065	Other		3,298	3,994
Payments:				
(11,030)	Payments to employees		(10,946)	(9,790)
(13,833)	Payments for materials and services		(13,425)	(17,483)
(778)	Borrowing costs		(658)	(199)
—	Bonds, deposits and retentions refunded		(5)	(6)
(698)	Other		(1,069)	(728)
45,381	Net cash flows from operating activities	G1-1	13,850	20,468
Cash flows from investing activities				
Receipts:				
—	Redemption of term deposits		35,500	—
—	Proceeds from sale of IPPE		184	—
—	Deferred debtors receipts		1	—
Payments:				
—	Purchase of term deposits		(35,000)	(2,500)
(56,587)	Payments for IPPE		(17,015)	(20,074)
(56,587)	Net cash flows from investing activities		(16,330)	(22,574)
Cash flows from financing activities				
Receipts:				
2,000	Proceeds from borrowings		—	—
Payments:				
(586)	Repayment of borrowings		(386)	(371)
—	Principal component of lease payments		(70)	(109)
1,414	Net cash flows from financing activities		(456)	(480)
(9,792)	Net change in cash and cash equivalents		(2,936)	(2,586)
8,216	Cash and cash equivalents at beginning of year		8,216	10,802
(1,576)	Cash and cash equivalents at end of year	C1-1	5,280	8,216
31,584	plus: Investments on hand at end of year	C1-2	35,000	35,500
30,008	Total cash, cash equivalents and investments		40,280	43,716

(1) Please refer Note B5-1 for more details regarding the original unaudited budget

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

Liverpool Plains Shire Council

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Liverpool Plains Shire Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 22 October 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), *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) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-7
- (ii) estimated landfill and quarry remediation provisions – refer Note C3-5
- (iii) employee benefit provisions – refer Note C3-4

Significant judgements in applying the Council's accounting policies

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

Monies and other assets received by Council

The Consolidated Fund

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

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

- General purpose operations
- Water service
- Sewerage service

A1-1 Basis of preparation (continued)

The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993*, a separate and distinct Trust Fund is maintained to account for all money received by Council in trust. Trust monies subject to Council's control have been included in these reports.

Trust monies are provisioned for expenditure to unclaimed monies. Funds relate to the excess above recovered rates and charges for the Sale of Land for Unpaid Rates held in May 2024. Funds are to be returned to the original owner of the property or to unclaimed monies where no details for the owner is current.

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 makes use of volunteers for the community events and library services. Such volunteer services have not been recognised in the income statement for the year ended on 30 June 2024, the services would not be purchased if not donated and are not material.

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.

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
Functions or activities										
Community	5,996	2,976	5,210	4,805	786	(1,829)	4,887	1,974	59,198	65,895
Governance	14,842	13,955	6,522	4,661	8,320	9,294	2,687	3,388	11,185	14,746
Environment	18,276	25,478	29,708	24,916	(11,432)	562	7,572	15,425	579,686	568,305
Economic	693	669	1,488	1,187	(795)	(518)	–	153	1,190	1,055
Other	–	–	–	–	–	–	–	–	498	–
Total functions and activities	39,807	43,078	42,928	35,569	(3,121)	7,509	15,146	20,940	651,757	650,001

B1-2 Components of functions or activities

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

Community

A great rural lifestyle with access to quality services and facilities.

- We value beautiful landscapes, dynamic towns and villages and safe communities.
- Our community is embracing and inclusive of all cultures.
- Our health services meet our needs.
- Education services meets our needs and provide school, tertiary study and career pathways that support the community.
- Our transport and telecommunications expand to improve support for our business, lifestyle and remote working.
- Recreation facilities support our communities sporting, health and physical activity needs.
- We build on our strong community spirit, resilience, and sense of belonging.

Governance

Our governance has strong community, Council and business leadership.

- Our Council, community and business leaders work together effectively.
- Our leaders represent the diversity of our community.
- We encourage our youth to become involved in the community as the leaders of tomorrow.
- We partner with State and Federal Government, the private sector and community organisations in the provision of facilities and services.

Environment

A sustainable environment.

- Our infrastructure is well planned and maintained and will meet our growth needs now, and in the future.
- We have access to affordable, clean water supplies.
- We actively manage impacts on our natural environment.
- Our local farming is sustainable.
- We protect our environment and reduce our environmental footprint.

Economic

A thriving economy.

- Our agricultural economy is thriving, and we must pursue secondary industry to support all potential growth areas across the broader regional economy.
- We grow our population, diversity and employment opportunities.
- Our town centres are attractive and vibrant places.
- We foster new residential and business development built on our local strengths.
- Our planning reflects the diversity of our towns and villages and enables future development.
- We develop our business community to support small and medium-sized business and remote working.
- We develop our visitor economy.

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2025	2024
Ordinary rates		
Residential	2,796	2,692
Farmland	5,717	5,402
Mining	564	376
Business	697	431
Less: pensioner rebates (mandatory)	(68)	(60)
Rates levied to ratepayers	9,706	8,841
Pensioner rate subsidies received	156	95
Total ordinary rates	9,862	8,936
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	1,683	1,583
Water supply services	2,412	2,409
Sewerage services	1,523	1,418
Waste management services (non-domestic)	136	132
Less: pensioner rebates (mandatory)	(107)	(105)
Annual charges levied	5,647	5,437
Pensioner annual charges subsidies received:		
– Water	31	34
– Sewerage	24	26
– Domestic waste management	14	16
Total annual charges	5,716	5,513
Total rates and annual charges	15,578	14,449

Council has used 2022 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

\$ '000	2025	2024
Specific user charges (per s502 - specific 'actual use' charges)		
Water supply services	2,064	1,363
Sewerage services	183	107
Waste management services (non-domestic)	291	300
Total specific user charges	2,538	1,770
Other user charges and fees		
(i) Fees and charges – statutory and regulatory functions (per s608)		
Building regulation	87	133
Building services – other	11	9
Inspection services	26	36
Private works – section 67	148	38
Regulatory/ statutory fees	2	1
Section 10.7 certificates (EP&A Act)	40	30
Section 603 certificates	26	20
Total fees and charges – statutory/regulatory	340	267
(ii) Fees and charges – other (incl. general user charges (per s608))		
Aerodrome	15	10
Caravan park	132	126
Cemeteries	175	170
Child care	684	626
Leaseback fees – Council vehicles	5	8
Library	4	5
Transport for NSW works (state roads not controlled by Council)	1,643	1,194
Theatre	3	2
Swimming centres	54	58
Room/Facility Hire	220	243
Water connection fees	21	18
Other	2	5
Sporting and recreation	344	203
Total fees and charges – other	3,302	2,668
Total other user charges and fees	3,642	2,935
Total user charges and fees	6,180	4,705
Timing of revenue recognition for user charges and fees		
User charges and fees recognised at a point in time	6,180	4,705
Total user charges and fees	6,180	4,705

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

Where an upfront fee is charged such as annual membership to the Plains Fitness Centre the fee is recognised on receipt. There is no material obligation for Council in relation to refunds or returns for upfront fees.

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

B2-3 Other revenues

\$ '000	2025	2024
Legal fees recovery – rates and charges (extra charges)	116	85
Sale of Council Developed Land	–	201
Commissions and agency fees	147	141
Insurance claims recoveries	–	107
Insurance discounts	31	29
Sales – general	41	27
Other	472	130
Total other revenue	807	720
Timing of revenue recognition for other revenue		
Other revenue recognised at a point in time	807	720
Total other revenue	807	720

Material accounting policy information for other revenue

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

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

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

B2-4 Grants and contributions

\$ '000	Capital 2025	Capital 2024	Operating 2025	Operating 2024
General purpose grants and non-developer contributions (untied)				
General purpose (untied)				
Current year allocation				
Financial assistance – general component	–	–	537	184
Financial assistance – local roads component	–	–	289	99
Payment in advance - future year allocation				
Financial assistance – general component	–	–	1,809	2,887
Financial assistance – local roads component	–	–	949	1,554
Amount recognised as income during current year	–	–	3,584	4,724
Special purpose grants and non-developer contributions (tied)				
Cash contributions				
Water supplies	–	4,087	–	18
Bushfire and emergency services	–	–	243	237
Child care	–	–	120	98
Community care	–	–	28	32
Waste Management Strategy	–	105	–	–
Library	–	–	95	124
Noxious weeds	–	–	116	82
Recreation and culture	4,346	1,607	156	–
Storm/flood damage	–	–	56	(314)
Planning portal	–	80	–	5
Transport for NSW contributions (regional roads, block grant)	1,869	–	–	–
Transport (other roads and bridges funding)	2,422	2,574	–	5,255
Local Road and Community Infrastructure	1,413	571	–	–
Transport (roads to recovery)	–	815	–	–
Other specific grants	296	–	224	144
Total special purpose grants and non-developer contributions – cash	10,346	9,839	1,038	5,681
Non-cash contributions				
Assets recognised for the first time	–	153	–	–
Total other contributions – non-cash	–	153	–	–
Total special purpose grants and non-developer contributions (tied)	10,346	9,992	1,038	5,681
Total grants and non-developer contributions	10,346	9,992	4,622	10,405
Comprising:				
– Commonwealth funding	2,501	3,712	3,584	4,741
– State funding	7,671	6,049	949	5,663
– Other funding	174	231	89	1
	10,346	9,992	4,622	10,405

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B2-4 Grants and contributions (continued)**Developer contributions**

\$ '000	Capital 2025	Capital 2024	Operating 2025	Operating 2024
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):				
Cash contributions				
S 7.11 – contributions towards amenities/services	138	409	–	–
S 7.12 – fixed development consent levies	40	134	–	–
Total developer contributions – cash	178	543	–	–
Total developer contributions	178	543	–	–
Total contributions	178	543	–	–
Total grants and contributions	10,524	10,535	4,622	10,405
Timing of revenue recognition				
Grants and contributions recognised over time	8,655	6,677	–	199
Grants and contributions recognised at a point in time	1,869	3,858	4,622	10,206
Total grants and contributions	10,524	10,535	4,622	10,405

Unspent grants and contributions

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

\$ '000	Operating 2025	Operating 2024	Capital 2025	Capital 2024
Unspent grants and contributions				
Unspent funds at 1 July	4,880	3,652	6,961	8,195
Prior year presentation error correction	(4,321)	–	4,321	–
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	189	3,433	–	–
Add: Funds received and not recognised as revenue in the current year	29	177	1,712	1,810
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(95)	(2,382)	(254)	(3,044)
Less: Funds received in prior year but revenue recognised and funds spent in current year	(192)	–	(6,065)	–
Unspent funds at 30 June	490	4,880	6,675	6,961

B2-4 Grants and contributions (continued)

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

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

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

Capital grants

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

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

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

Developer contributions

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

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

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

Other grants and contributions

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

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

B2-5 Interest and investment income

\$ '000	2025	2024
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	140	109
– Cash and investments	1,941	2,143
Total interest and investment income (losses)	2,081	2,252

Material accounting policy information

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

B2-6 Other income

\$ '000	Notes	2025	2024
Rental income			
Investment properties			
Land rental		15	12
Total investment properties	C2-2	15	12
Total rental income		15	12
Total other income		15	12

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2025	2024
Salaries and wages	8,397	8,016
Travel expenses	4	5
Employee leave entitlements (ELE)	1,512	1,126
Superannuation	1,097	939
Superannuation – defined contribution plans	18	36
Workers' compensation insurance	176	230
Fringe benefit tax (FBT)	–	6
Training costs	184	139
Protective clothing	51	48
Recruitment/Relocation	–	40
Other	76	25
Total employee costs	11,515	10,610
Less: capitalised costs	(255)	(803)
Total employee costs expensed	11,260	9,807

Material accounting policy information

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

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

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

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

B3-2 Materials and services

\$ '000	Notes	2025	2024
Raw materials and consumables		2,975	168
Contractor costs		6,745	7,672
Audit Fees	F2-1	66	97
Councillor and Mayoral fees and associated expenses	F1-2	126	132
Advertising		7	24
Bank charges		59	55
Electricity and heating		633	696
Insurance		993	836
Postage		29	27
Printing and stationery		48	67
Street lighting		74	98
Subscriptions and publications		155	130
Telephone and communications		74	77
Travel expenses		30	16
Library (Central Northern Regional Library)		130	142
Rates and user charges		591	–
Other expenses		42	40
Legal expenses:			
- Legal expenses: other		108	139
Total materials and services		12,885	10,416

Material accounting policy information

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

B3-3 Borrowing costs

\$ '000	Notes	2025	2024
(i) Interest bearing liability costs			
Interest on leases		7	7
Interest on loans		651	671
Total interest bearing liability costs		658	678
Less: capitalised costs		–	(479)
Total interest bearing liability costs expensed		658	199
(ii) Other borrowing costs			
Fair value adjustments on recognition of advances and deferred debtors			
– Remediation liabilities	C3-5	237	218
Total other borrowing costs		237	218
Total borrowing costs expensed		895	417

Material accounting policy information

Borrowing costs incurred for the construction of a qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use, for e.g. Quipolly Water Security Project. Other borrowing costs are expensed as incurred.

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

\$ '000	Notes	2025	2024
Depreciation and amortisation			
Plant and equipment		898	1,158
Office equipment		69	66
Furniture and fittings		25	25
Infrastructure:	C1-7		
– Buildings		1,923	847
– Other structures		716	821
– Roads		6,756	6,464
– Bridges		1,128	1,066
– Footpaths		82	76
– Stormwater drainage		593	564
– Water supply network		2,244	1,427
– Sewerage network		869	828
Right of use assets	C2-1	23	23
Other assets:			
– Other		122	122
Reinstatement, rehabilitation and restoration assets:			
– Landfill assets	C3-5, C1-7	148	321
– Quarry assets	C3-5, C1-7	29	57
Total depreciation and amortisation costs		15,625	13,865
Total depreciation, amortisation and impairment for non-financial assets		15,625	13,865

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.

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.

Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date. Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement.

B3-5 Other expenses

\$ '000	Notes	2025	2024
Impairment of receivables			
Other		–	(16)
Total impairment of receivables	C1-4	–	(16)
Other			
Contributions/levies to other levels of government			
– Emergency services levy (includes FRNSW, SES, and RFS levies)		610	627
Donations, contributions and assistance to other organisations (Section 356)		20	18
Total other expenses		630	629

Material accounting policy information

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

B4 Gains or losses

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

\$ '000	Notes	2025	2024
Gain (or loss) on disposal of land and building	C1-7		
Proceeds from disposal - land and building		—	—
Less: carrying amount of land and building assets sold/written off		(234)	—
Gain (or loss) on disposal		(234)	—
Gain (or loss) on disposal of infrastructure	C1-7		
Proceeds from disposal – infrastructure		—	—
Less: carrying amount of infrastructure assets sold/written off		(1,418)	(435)
Gain (or loss) on disposal		(1,418)	(435)
Gain (or loss) on disposal of Plant and Equipment			
Proceeds from disposal – Plant and Equipment		184	—
Less: carrying amount of Plant and Equipment assets sold/written off		(165)	—
Gain (or loss) on disposal		19	—
Net gain (or loss) from disposal of assets		(1,633)	(435)

Material accounting policy information

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

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 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				
User charges and fees	6,478	6,180	(298)	(5)% U
Other revenues	541	807	266	49% F
Insignificant item - hard to budget.				
Operating grants and contributions	8,866	4,622	(4,244)	(48)% U
Lesser amount of advance payment of FAG in this year.				
Capital grants and contributions	33,988	10,524	(23,464)	(69)% U
The budgeted Werris Creek Industrial Precinct Southern Access \$10.5 million project was cancelled, \$8.5 million of funding was budgeted for the Quirindi Aquatic Centre however was received during FY2024 and only \$2.4 million was received for the Quipolly Water Treatment Plant during the financial year.				
Interest and investment revenue	571	2,081	1,510	264% F
Budgeted interest rate was 3.5% in anticipation of RBA interest rate cuts, average investment rates varied between 5.04% and 4.35% throughout the year.				
Other income	–	15	15	∞ F
Expenses				
Employee benefits and on-costs	11,030	11,260	(230)	(2)% U
Materials and services	13,645	12,885	760	6% F
Depreciation, amortisation and impairment of non-financial assets	13,346	15,625	(2,279)	(17)% U
New water treatment plant was put into operations in this financial year.				
Other expenses	658	630	28	4% F
Net losses from disposal of assets	–	1,633	(1,633)	∞ U
Non-cash transaction to reflect loss from write off of undepreciated value of replaced assets. Hard to budget.				

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2025	2024
Cash assets		
Cash on hand and at bank	5,280	8,216
Total cash and cash equivalents	5,280	8,216

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	5,280	8,216
Balance as per the Statement of Cash Flows	5,280	8,216

Material accounting policy information

For Statement of Cash Flow presentation purposes, cash and cash equivalents include: cash on hand; deposits held at call with financial institutions; other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to any insignificant risk of changes in value.

C1-2 Financial investments

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Debt securities at amortised cost				
Term deposits	35,000	—	35,500	—
Total	35,000	—	35,500	—
Total financial investments	35,000	—	35,500	—
Total cash assets, cash equivalents and investments	40,280	—	43,716	—

Material accounting policy information

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

On initial recognition, all financial instruments are measured at fair value, Council at June 30, only held funds in term deposits.

Classification

Given the nature of Council's investments, all financial assets are classified as Financial assets measured at Amortised Cost and are not reclassified subsequent to their initial recognition.

Amortised cost

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

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

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

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

\$ '000	2025	2024
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(a) Externally restricted cash, cash equivalents and investments

Total cash, cash equivalents and investments	40,280	43,716
Less: Externally restricted cash, cash equivalents and investments	(35,731)	(35,120)
Cash, cash equivalents and investments not subject to external restrictions	4,549	8,596

External restrictions**External restrictions – included in liabilities**

External restrictions included in cash, cash equivalents and investments above comprise:

Deposits, retentions and bonds	67	–
Specific purpose unexpended grants – general fund	2,574	11,565
External restrictions – included in liabilities	2,641	11,565

External restrictions – other

External restrictions included in cash, cash equivalents and investments above comprise:

Developer contributions – general	2,185	2,008
Developer contributions – water fund	654	653
Developer contributions – sewer fund	45	45
Specific purpose unexpended grants (recognised as revenue) – general fund	4,591	–
Specific purpose unexpended grants (recognised as revenue) – water fund	–	266
Specific purpose unexpended grants (recognised as revenue) – sewer fund	–	10
Water fund	12,214	8,575
Sewer fund	11,871	10,271
Remediation - Waste	1,530	1,700
Deposits, Retentions & Bonds	–	27
External restrictions – other	33,090	23,555
Total external restrictions	35,731	35,120

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

\$ '000	2025	2024
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(b) Internal allocations

Cash, cash equivalents and investments not subject to external restrictions	4,549	8,596
Less: Internally restricted cash, cash equivalents and investments	(5,398)	(8,528)
Unrestricted and unallocated cash, cash equivalents and investments	(849)	68

Internal allocations

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

Employees leave entitlement	840	805
Carryover capital works	–	327
Assets management replacement reserve	–	1,374
Remediation - Quarry	100	100
Financial Assistance Grant Operational - Received in Advance	1,809	2,887
Financial Assistance Grant Road - Received in Advance	949	1,554
Information Technology	–	250

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

\$ '000	2025	2024
Plant and vehicle replacement	1,500	–
Plant and vehicle replacement reserve	–	1,231
Business system remediation	200	–
Total internal allocations	5,398	8,528

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

C1-4 Receivables

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Rates and annual charges	1,220	–	1,195	9
Interest and extra charges	271	–	239	–
User charges and fees	445	–	406	–
Accrued revenues				
– Interest on investments	391	–	577	–
Deferred debtors	10	–	11	–
Net GST receivable	366	–	144	–
Other levels of government	843	–	942	–
Total	3,546	–	3,514	9
Less: provision for impairment				
Rates and annual charges	(136)	–	(136)	–
User charges and fees	(214)	–	(214)	–
Total provision for impairment – receivables	(350)	–	(350)	–
Total net receivables	3,196	–	3,164	9

\$ '000	2025	2024
Movement in provision for impairment of receivables		
Balance at the beginning of the year	350	368
+ new provisions recognised during the year	–	(3)
– amounts already provided for and written off this year	–	(15)
Balance at the end of the year	350	350

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 estimating ECL, Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

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

When considering the ECL for rates and annual charges debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rates debtors, Council uses the presumption that an asset which is more than 90 days past due has seen a significant increase in credit risk.

C1-4 Receivables (continued)

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

- the other party is unlikely to pay its credit obligations to 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 at the present value of the difference between the cash flows due to the entity in accordance with the contract, and the cash flows expected to be received. This is applied using a probability weighted approach.

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

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

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

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

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

Rates and annual charges outstanding are secured against the property.

C1-5 Inventories

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
(i) Inventories at cost				
Stores and materials	1,775	—	2,445	—
Total inventories at cost	1,775	—	2,445	—
Total inventories	1,775	—	2,445	—

Material accounting policy information

Raw materials and stores, work in progress and finished goods

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

C1-6 Contract assets and Contract cost assets

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Contract assets	2,779	–	5,449	–
Total contract assets and contract cost assets	2,779	–	5,449	–

Significant changes in contract assets

Drop in contract assets was mostly applicable to receipt of funds (\$2.4M) for the works done in the previous year on Liverpool District Water Security Project project.

Material accounting policy information

Contract assets

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

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

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

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 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	Transfers to opex	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000															
Capital work in progress	45,391	–	45,391	7,860	2,212	–	–	(39,043)	–	(867)	–	–	15,553	–	15,553
Plant and equipment	17,954	(14,089)	3,865	–	1,661	(164)	(898)	42	–	–	–	–	18,674	(14,168)	4,506
Office equipment	345	(223)	122	–	19	–	(69)	–	–	–	–	–	364	(292)	72
Furniture and fittings	355	(204)	151	–	–	–	(25)	–	–	–	–	–	355	(229)	126
Land:															
– Operational land	10,758	–	10,758	–	–	–	–	–	–	–	–	233	10,991	–	10,991
– Community land	5,359	–	5,359	–	–	–	–	–	–	–	–	–	5,359	–	5,359
Infrastructure:															
– Buildings	70,331	(37,081)	33,250	688	83	(252)	(1,923)	29	–	–	–	675	72,203	(39,653)	32,550
– Other structures	28,444	(14,883)	13,561	90	52	(144)	(716)	343	–	–	–	216	29,154	(15,752)	13,402
– Roads	291,607	(67,626)	223,981	4,441	–	(743)	(6,756)	1,761	–	–	–	5,797	303,871	(75,387)	228,484
– Bridges	98,751	(32,402)	66,349	8	–	–	(1,128)	–	–	–	–	845	101,001	(34,927)	66,074
– Footpaths	7,734	(2,416)	5,318	153	–	–	(82)	–	–	–	–	121	8,065	(2,555)	5,510
– Bulk earthworks (non-depreciable)	75,179	–	75,179	–	–	–	–	–	–	–	–	1,737	76,915	–	76,915
– Stormwater drainage	44,849	(17,893)	26,956	74	–	(3)	(593)	–	–	–	–	608	45,953	(18,911)	27,042
– Water supply network	111,901	(54,112)	57,789	–	533	–	(2,244)	36,868	–	–	–	1,396	152,023	(57,681)	94,342
– Sewerage network	39,433	(20,064)	19,369	–	–	–	(869)	–	–	–	–	463	40,419	(21,456)	18,963
Other assets:															
– Other	4,452	(3,238)	1,214	6	–	(511)	(122)	–	–	–	(286)	–	4,404	(4,103)	301
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):															
– Landfill assets	5,738	(1,454)	4,284	–	–	–	(148)	–	(2,274)	–	–	–	3,464	(1,602)	1,862
– Quarry assets	1,244	(581)	663	–	–	–	(29)	–	(634)	–	–	–	610	(610)	–
Total infrastructure, property, plant and equipment	859,825	(266,266)	593,559	13,320	4,560	(1,817)	(15,602)	–	(2,908)	(867)	(286)	12,091	889,378	(287,326)	602,052

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

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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	Additions new assets	Carrying value of disposals	Depreciation expense	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														
Capital work in progress	36,104	–	36,104	3,569	8,090	–	–	(2,372)	–	–	–	45,391	–	45,391
Plant and equipment	17,954	(12,931)	5,023	–	–	–	(1,158)	–	–	–	–	17,954	(14,089)	3,865
Office equipment	323	(157)	166	22	–	–	(66)	–	–	–	–	345	(223)	122
Furniture and fittings	355	(179)	176	–	–	–	(25)	–	–	–	–	355	(204)	151
Land:														
– Operational land	9,067	–	9,067	–	154	–	–	–	–	–	1,537	10,758	–	10,758
– Community land	5,248	–	5,248	–	–	–	–	–	–	–	111	5,359	–	5,359
Infrastructure:														
– Buildings	67,753	(32,766)	34,987	130	188	–	(847)	520	–	(1,728)	–	70,331	(37,081)	33,250
– Other structures	26,373	(13,456)	12,917	886	27	(17)	(821)	67	–	–	502	28,444	(14,883)	13,561
– Roads	272,796	(58,102)	214,694	4,712	67	–	(6,464)	303	–	–	10,669	291,607	(67,626)	223,981
– Bridges	92,789	(30,157)	62,632	1,210	–	(97)	(1,066)	368	–	–	3,302	98,751	(32,402)	66,349
– Footpaths	7,339	(2,216)	5,123	–	–	–	(76)	–	–	–	271	7,734	(2,416)	5,318
– Bulk earthworks (non-depreciable)	71,293	–	71,293	–	62	–	–	–	–	–	3,824	75,179	–	75,179
– Stormwater drainage	42,558	(16,448)	26,110	74	–	(34)	(564)	–	–	–	1,370	44,849	(17,893)	26,956
– Water supply network	108,474	(51,515)	56,959	454	16	(287)	(1,427)	535	–	(32)	1,571	111,901	(54,112)	57,789
– Sewerage network	36,570	(18,268)	18,302	565	–	–	(828)	443	–	–	887	39,433	(20,064)	19,369
Other assets:														
– Other	4,233	(3,089)	1,144	–	–	–	(122)	136	–	–	56	4,452	(3,238)	1,214
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):														
– Landfill assets	7,075	(1,133)	5,942	–	–	–	(321)	–	(1,337)	–	–	5,738	(1,454)	4,284
– Quarry assets	1,587	(524)	1,063	–	–	–	(57)	–	(343)	–	–	1,244	(581)	663
Total infrastructure, property, plant and equipment	807,891	(240,941)	566,950	11,622	8,604	(435)	(13,842)	–	(1,680)	(1,760)	24,100	859,825	(266,266)	593,559

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

Material accounting policy information

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

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

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

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

Useful lives of IPPE

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

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 15	Playground equipment	5 to 15
Office furniture	5 to 20	Benches, seats etc.	15 to 50
Computer equipment	5		
Vehicles	5 to 15	Buildings	
Heavy plant/road making equipment	5 to 15	Buildings	14 to 100
Other plant and equipment	5 to 20		
Water and sewer assets		Stormwater assets	
Dams and reservoirs	20 to 150	Drains	70 to 80
Bores	20 to 50	Culverts	40 to 100
Reticulation pipes: PVC	100		
Reticulation pipes: other	55 to 100		
Pumps and telemetry	15 to 25		
Transportation assets		Other infrastructure assets	
Sealed roads: surface	12 to 100	Bulk earthworks	N/A
Sealed roads: structure	12 to 100	Swimming pools	50
Bridges	40 to 100	Other open space/recreational assets	5 to 100
Kerb, gutter and footpaths	50 to 100	Other infrastructure	5 to 100

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

Revaluation model

Infrastructure, property, plant and equipment are held at fair value. Comprehensive valuations are performed at least every 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.

Building and Operating Land assets were externally revalued, resulting in a decrease in Buildings value of \$1,727 thousand. and Operating Land assets increased in value by \$1,649 thousand.

With the escalation of costs, Council has indexed all other Infrastructure. Water and Sewer assets by the NSW Water Supply & Sewerage Construction cost indices at 5.07%. Other Structure by the Building Construction producer price index for NSW at 5.47% and Bridges, Footpaths, Stormwater, Roads and Other Assets by the Road and Bridge Construction producer price index for NSW at 5.37%.

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

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

Land under roads

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

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

Crown reserves

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

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

Rural Fire Service assets

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

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

C1-8 Investment properties

\$ '000	2025	2024
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Owned investment property

Investment property on hand at fair value

	1,190	1,190
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Total owned investment property	1,190	1,190
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Owned investment property

At fair value

Opening balance at 1 July

	1,190	1,190
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Closing balance at 30 June	1,190	1,190
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Material accounting policy information

Council owns one investment property being grazing land, it is held for long-term rental yield and is not occupied by Council. The fair value measurement of the property is the NSW Valuer General value at the last valuation date being 1 July 2022.

Changes in fair values are recorded in the Income Statement as part of other income.

C1-9 Other

Other assets

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Prepayments	328	—	290	—
Total other assets	328	—	290	—

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C2 Leasing activities

C2-1 Council as a lessee

(i) Council as a lessee

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

Terms and conditions of leases

Vehicles

Council lease motor vehicles with lease terms varying from 2 to 3 years; the lease payments are fixed during the lease term and there is generally no renewal option.

Office and IT Equipment

Leases for office and IT equipment are generally for low value assets. Council has reviewed existing arrangements associated with the leasing of these assets and it has been determined that Council does not require to report under AASB16 for this financial year, as most of the current leases are for a period of 12 or less months and/or the value of the total lease contracts collectively is not material.

(a) Right of use assets

\$ '000	Plant & Equipment	Ready to use	Total
2025			
Opening balance at 1 July	179	–	179
Depreciation charge	(22)	–	(22)
Balance at 30 June	157	–	157
2024			
Opening balance at 1 July	202	–	202
Depreciation charge	(23)	–	(23)
Balance at 30 June	179	–	179

(b) Lease liabilities

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Lease liabilities	24	–	76	17
Total lease liabilities	24	–	76	17

C2-1 Council as a lessee (continued)**(c) (i) The maturity analysis**

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

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
2025					
Cash flows	24	–	–	24	24
2024					
Cash flows	76	17	–	93	93

(ii) Lease liabilities relating to restricted assets

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Total lease liabilities relating to unrestricted assets	24	–	76	17
Total lease liabilities	24	–	76	17

(d) Income Statement

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

\$ '000	2025	2024
Interest on lease liabilities	14	7
Depreciation of right of use assets	23	23
	37	30

(e) Statement of Cash Flows

Total cash outflow for leases	16	17
	16	17

Material accounting policy information

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

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

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

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

C2-1 Council as a lessee (continued)

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

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

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

Exceptions to lease accounting

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

Leases at significantly below market value / Concessionary leases

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

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties for staff housing, health services, emergency services and community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included as investment property (refer note C1-8) and/or IPP&E (refer note C1-7).

\$ '000	2025	2024
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(i) Assets held as investment property

Investment property operating leases relates to one investment property being grazing land, it is held for long-term rental yields and is owned by Council.

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

Lease income (excluding variable lease payments not dependent on an index or rate)	15	12
Total income relating to operating leases for investment property assets	15	12
Investment property expenses		
Repairs and maintenance: investment property	19	10
Total expenses relating to investment property	19	10

(ii) Assets held as property, plant and equipment

Council provides operating leases on Council properties for the purpose of staff housing, health services, emergency services and community groups.

Material accounting policy information

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

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

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

C2-2 Council as a lessor (continued)

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

C3 Liabilities of Council

C3-1 Payables

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Goods and services – operating expenditure	2,925	–	1,360	–
Accrued expenses:				
– Salaries and wages	410	–	294	–
Security bonds, deposits and retentions	67	–	72	–
Prepaid rates	497	–	575	–
Total payables	3,899	–	2,301	–

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

C3-2 Contract Liabilities

\$ '000	Notes	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	2,512	–	7,314	–
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	60	–	471	–
Total grants received in advance		2,572	–	7,785	–
Total contract liabilities		2,572	–	7,785	–

Notes

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

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

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

\$ '000	2025	2024
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	6,066	–

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C3-2 Contract Liabilities (continued)

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

6,066	—
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Significant changes in contract liabilities

Council spent large component of grants previously held as liabilities, including \$2.2M on projects under FLR program and \$4.6M on new aquatic centre.

Material accounting policy information

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

C3-3 Borrowings

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Loans – secured ¹	397	10,144	386	10,541
Total borrowings	397	10,144	386	10,541

(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.

C3-3 Borrowings (continued)

(a) Changes in liabilities arising from financing activities

	2024		Non-cash movements				2025
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
\$ '000							
Loans – secured	10,927	(386)	–	–	–	–	10,541
Lease liability (Note C2-1)	93	(69)	–	–	–	–	24
Total liabilities from financing activities	11,020	(455)	–	–	–	–	10,565

	2023		Non-cash movements				2024
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
\$ '000							
Loans – secured	11,298	(371)	–	–	–	–	10,927
Lease liability (Note C2-1)	202	(109)	–	–	–	–	93
Total liabilities from financing activities	11,500	(480)	–	–	–	–	11,020

(b) Financing arrangements

\$ '000	2025	2024
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Total facilities

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

Credit cards/purchase cards

60	60
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Total financing arrangements

60	60
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Drawn facilities

Financing facilities drawn down at the reporting date are:

Undrawn facilities

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

– Credit cards/purchase cards

45	39
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Total undrawn financing arrangements

45	39
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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.

Security over loans

Loans are secured over the general rating income of Council.

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.

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

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

C3-4 Employee benefit provisions

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Annual leave	805	–	799	–
Sick leave	33	–	33	–
Long service leave	922	156	769	131
Other Leave	165	–	137	–
ELE on-costs	145	–	135	8
Total employee benefit provisions	2,070	156	1,873	139

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

\$ '000	2025	2024
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	757	632
	757	632

Material accounting policy information

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

Short-term obligations

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

Other long-term employee benefit obligations

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

On-costs

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

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

C3-5 Provisions

\$ '000	2025 Current	2025 Non-Current	2024 Current	2024 Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	603	3,716	560	6,831
Sub-total – asset remediation/restoration	603	3,716	560	6,831
Total provisions	603	3,716	560	6,831

continued on next page

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C3-5 Provisions (continued)

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
2025		
At beginning of year	7,391	7,391
Unwinding of discount	237	237
Effect of change of estimates through assets (see C1-7)	(2,908)	(2,908)
Change of estimates through profit and loss (see B3-2)	(401)	(401)
Total other provisions at end of year	4,319	4,319
2024		
At beginning of year	8,854	8,854
Unwinding of discount	218	218
Remeasurement effects	(1,681)	(1,681)
Effect of change of estimates through assets (see C1-7)	—	—
Change of estimates through profit and loss (see B3-2)	—	—
Total other provisions at end of year	7,391	7,391

Nature and purpose of provisions

Asset remediation

The asset remediation provision represents the present value estimate of future costs Council will incur to restore, rehabilitate and reinstate the various landfill sites and gravel quarries as a result of past operations.

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 – landfill and quarries

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs.

Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations.

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

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, 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

\$ '000	General 2025	Water 2025	Sewer 2025
Income from continuing operations			
Rates and annual charges	11,750	2,351	1,477
User charges and fees	3,911	2,084	185
Interest and investment revenue	1,027	556	498
Other revenues	807	–	–
Grants and contributions provided for operating purposes	4,612	–	10
Grants and contributions provided for capital purposes	10,499	25	–
Other income	15	–	–
Total income from continuing operations	32,621	5,016	2,170
Expenses from continuing operations			
Employee benefits and on-costs	10,221	766	273
Materials and services	10,910	1,693	282
Borrowing costs	269	626	–
Other expenses	630	–	–
Net losses from the disposal of assets	1,633	–	–
Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	23,663	3,085	555
Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	8,958	1,931	1,615
Depreciation, amortisation and impairment of non-financial assets	12,512	2,244	869
Operating result from continuing operations	(3,554)	(313)	746
Net operating result for the year	(3,554)	(313)	746
Net operating result attributable to each council fund	(3,554)	(313)	746
Net operating result for the year before grants and contributions provided for capital purposes	(14,053)	(338)	746

D1-2 Statement of Financial Position by fund

\$ '000	General 2025	Water 2025	Sewer 2025
ASSETS			
Current assets			
Cash and cash equivalents	5,280	—	—
Investments	10,216	12,868	11,916
Receivables	2,550	477	169
Inventories	1,775	—	—
Contract assets and contract cost assets	2,546	233	—
Other	328	—	—
Total current assets	22,695	13,578	12,085
Non-current assets			
Infrastructure, property, plant and equipment	486,842	95,145	20,065
Investment property	1,190	—	—
Right of use assets	157	—	—
Total non-current assets	488,189	95,145	20,065
Total assets	510,884	108,723	32,150
LIABILITIES			
Current liabilities			
Payables	3,865	34	—
Contract liabilities	2,572	—	—
Lease liabilities	24	—	—
Borrowings	63	334	—
Employee benefit provision	2,070	—	—
Provisions	603	—	—
Total current liabilities	9,197	368	—
Non-current liabilities			
Borrowings	255	9,889	—
Employee benefit provision	156	—	—
Provisions	3,716	—	—
Total non-current liabilities	4,127	9,889	—
Total liabilities	13,324	10,257	—
Net assets	497,560	98,466	32,150
EQUITY			
Accumulated surplus	174,177	56,028	15,060
IPPE revaluation surplus	323,383	42,438	17,090
Council equity interest	497,560	98,466	32,150
Total equity	497,560	98,466	32,150

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. Council has an investment policy which complies with section 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 Council.

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

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings.

(a) Market risk – interest rate and price risk

\$ '000	2025	2024
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	297	355

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

(b) Credit risk

Council's major receivables comprise rates and annual charges and user charges and fees.

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

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

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

Council makes suitable provision for doubtful receivables as required.

The maximum exposure to credit risk at the reporting date is the carrying amount of each class of receivable in the financial statements.

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

Credit risk profile

Receivables – rates and annual charges

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

\$ '000	Not yet overdue	overdue rates and annual charges < 5 years	≥ 5 years	Total
2025				
Gross carrying amount	639	490	91	1,220
2024				
Gross carrying amount	827	286	91	1,204

Receivables - non-rates and annual charges and contract assets

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

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

\$ '000	Not yet overdue	0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	Total
2025						
Gross carrying amount	4,131	10	6	9	949	5,105
Expected loss rate (%)	0.00%	0.00%	0.50%	0.85%	84.60%	5.73%
ECL provision	—	—	—	—	803	803
2024						
Gross carrying amount	7,256	4	3	5	500	7,768
Expected loss rate (%)	0.00%	0.00%	0.50%	0.85%	84.60%	5.45%
ECL provision	—	—	—	—	423	423

(c) Liquidity risk

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

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

Council manages this risk by monitoring its cash flow requirements and liquidity levels, and by maintaining an adequate cash buffer. Payment terms can be extended.

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

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

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

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

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in: 1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
2025							
Payables	0.00%	67	3,335	–	–	3,402	3,899
Borrowings	5.47%	–	386	1,771	8,384	10,541	10,541
Total financial liabilities		67	3,721	1,771	8,384	13,943	14,440
2024							
Payables	0.00%	72	2,216	–	–	2,288	2,301
Borrowings	5.90%	–	386	1,770	8,771	10,927	10,927
Total financial liabilities		72	2,602	1,770	8,771	13,215	13,228

E2-1 Fair value measurement

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

- Infrastructure, property, plant and equipment
- Investment property
- Financial assets and liabilities

Fair value hierarchy

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 for Plant and Equipment, Office Equipment and Furniture and Fittings are measured at depreciated historical cost which for these assets approximate fair value and are not actually subject to a comprehensive fair market valuation.

The table below shows the assigned level for each asset and liability held at fair value by Council:

Fair value measurement hierarchy									
\$ '000	Notes	Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2025	2024	2025	2024	2025	2024	2025	2024
Recurring fair value measurements									
Investment property	C1-8								
Investment properties		30/6/2023		1,190	1,190	—	—	1,190	1,190
Total investment property				1,190	1,190	—	—	1,190	1,190
Infrastructure, property, plant and equipment									
	C1-7								
Plant and equipment				—	—	4,506	3,865	4,506	3,865
Office equipment				—	—	72	122	72	122
Furniture and fittings				—	—	126	151	126	151
Operational land		30/06/24	30/6/24	10,991	10,758	—	—	10,991	10,758
Community land		30/06/23	30/6/23	—	—	5,359	5,359	5,359	5,359
Buildings		30/06/24	30/6/24	—	—	32,550	33,250	32,550	33,250
Other structures		30/06/22	30/6/22	—	—	13,402	13,561	13,402	13,561
Roads		30/06/21	30/6/21	—	—	228,482	223,981	228,482	223,981
Bridges		30/06/21	30/6/21	—	—	66,074	66,349	66,074	66,349
Footpaths		30/06/21	30/6/21	—	—	5,510	5,318	5,510	5,318
Bulk earthworks (non-depreciable)		30/06/21	30/6/21	—	—	76,915	75,179	76,915	75,179
Stormwater drainage		30/06/21	30/6/21	—	—	27,042	26,956	27,042	26,956
Water supply network		30/06/23	30/6/23	—	—	94,342	57,789	94,342	57,789
Sewerage network		30/06/23	30/6/23	—	—	18,963	19,369	18,963	19,369
Other assets		30/06/25	30/6/10	—	—	301	1,214	301	1,214
Total infrastructure, property, plant and equipment				10,991	10,758	573,644	532,463	584,635	543,221

Non-recurring fair value measurements

Valuation techniques

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E2-1 Fair value measurement (continued)

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:

Investment property

The Investment property was last valued using Level 2 inputs as at 30 June 2023. The value was derived from the NSW Valuer General values published as at 1 July 2022. The Valuer General is an independent statutory officer appointed by the Governor of NSW to oversee the valuation system. The Valuer General is responsible for providing fair and consistent land values in NSW, in line with the Valuation of Land Act 1916. Valuation contractors prepare land values for Valuation NSW. Valuation NSW staff then check the quality and consistency of these values before they are issued by the Valuer General. Land value is the market value of the land only, as if it was sold on 1 July in the valuing year.

The prior year valuation was at 30 June 2018 by Scott Fullarton registered valuer NSW No 67557, where observable inputs used in determining the valuation included net rentals in order to provide a rate per m2 this value was then used in conjunction with sales of comparable properties. Unobservable inputs include a limited number of sales evidence on the open market.

As the investment property is land only, the higher value is market value of the land for sale, not the net present value of the cash flow from investment activity.

Infrastructure, property, plant and equipment (IPPE)

Community Land

Community Land was last valued using Level 3 inputs as at 30 June 2023. The values were derived from the NSW Valuer General values published as at 1 July 2022. The Valuer General is an independent statutory officer appointed by the Governor of NSW to oversee the valuation system. The Valuer General is responsible for providing fair and consistent land values in NSW, in line with the Valuation of Land Act 1916. Valuation contractors prepare land values for Valuation NSW. Valuation NSW staff then check the quality and consistency of these values before they are issued by the Valuer General. Land value is the market value of the land only, as if it was sold on 1 July in the valuing year. The fair value of Land not valued by the Valuer General was valued using the average per measurement valuation of land within this category.

Operational Land

Council's operational land includes all of Council's land and managed Crown Land, that has been classified as operational by the Department of Lands. Council's operational land is valued on an annual basis with a valuation completed in 2024. Council's operational land was valued using the market approach. This asset class is categorised as level 2 as some inputs used in the valuation of these assets require significant professional judgement and are therefore unobservable.

Buildings, Infrastructure and Other Assets

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets - There is no known market for these assets and they are valued at depreciated current replacement cost. This method involves:

The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.

The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

E2-1 Fair value measurement (continued)

Fair value measurements using significant unobservable inputs (level 3)

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

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

	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and equipment		
Community Land	Land values obtained from the NSW Valuer General	Land values obtained from the NSW Valuer General
Buildings	External valuation	Using depreciable replacement cost given limited comparable sales information
Roads, bridges, Footpaths, stormwater	Internal valuation using cost approach	Derived using asset condition and remaining useful life
Sewer Infrastructure	Internal valuation using cost approach	Derived using asset condition and remaining useful life
Water infrastructure	Internal valuation using cost approach	Derived using asset condition and remaining useful life
Other Structures	Internal valuation using cost approach	Derived using asset condition and remaining useful life
Remaining Classes	At cost but disclosed at fair value	No observable or unobservable inputs were used

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 AASB 119 *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 formula and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

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

Description of the funding arrangements.

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

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

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

* For 180 Point Members, Employers are required to contribute 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 past service 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.

The amount of Council employer contributions to the defined benefit section of Fund and recognised as an expense for the year ending 30 June 2025 was \$75 thousand. The last formal valuation of the Scheme was undertaken by Fund Actuary,

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E3-1 Contingencies (continued)

Richard Boyfield, FIAA as at 30 June 2024.

Council's expected contribution to the plan for the next annual reporting period is \$10 thousand.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2025 is:

Defined Benefit reserves only *	\$millions	Asset Coverage
Assets	2,197.6	
Past Service Liabilities	2,092.0	105.0%
Vested Benefits	2,130.4	103.2%

* excluding other accumulation 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 the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation 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 June 2008.

(ii) Infringement notices/fines

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

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

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

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

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

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

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

\$ '000	2025	2024
Compensation:		
Short-term benefits	836	809
Post-employment benefits	76	71
Other long-term benefits	41	8
Total	953	888

Other transactions with KMP and their related parties

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

F1-2 Councillor and Mayoral fees and associated expenses

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

The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:

Mayoral fee	24	21
Councillors' fees	90	97
Other Councillors' expenses (including Mayor)	12	14
Total	126	132

F2 Other relationships

F2-1 Audit fees

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

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

	66	97
--	----	----

Remuneration for audit and other assurance services

	66	97
--	----	----

Total Auditor-General remuneration

Non NSW Auditor-General audit firms

	66	97
--	----	----

Total audit fees

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of Operating Result

\$ '000	Notes	2025	2024
Net operating result from Income Statement		(3,121)	7,509
Add / (less) non-cash items:			
Depreciation and amortisation		15,625	13,865
(Gain) / loss on disposal of assets		1,633	435
Non-cash capital grants and contributions		–	(153)
Remediation Re-measurement		–	1,681
Unwinding of discount rates on reinstatement provisions		237	218
Movements in operating assets and liabilities and other cash items:			
(Increase) / decrease of receivables		(24)	195
Increase / (decrease) in provision for impairment of receivables		–	(18)
(Increase) / decrease of inventories		670	(1,369)
(Increase) / decrease of other current assets		(38)	(83)
(Increase) / decrease of contract asset		2,670	3,035
Increase / (decrease) in payables		1,565	(2,518)
Increase / (decrease) in other accrued expenses payable		116	(17)
Increase / (decrease) in other liabilities		(83)	213
Increase / (decrease) in contract liabilities		(5,213)	(920)
Increase / (decrease) in employee benefit provision		214	76
Increase / (decrease) in other provisions		(401)	(1,681)
Net cash flows from operating activities		13,850	20,468

G2-1 Commitments

Capital commitments (exclusive of GST)

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

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

Property, plant and equipment

Water Infrastructure	451	7
Sewer Infrastructure	36	–
Road Infrastructure	570	600
Council Buildings	33	70
Waste Management Strategy	1,922	–
Recreational Assets	2,222	131
Other	925	–
Total commitments	6,159	808

These expenditures are payable as follows:

Within the next year	6,159	808
Total payable	6,159	808

Sources for funding of capital commitments:

Future grants and contributions	6,159	571
Unexpended grants	–	230
Externally restricted reserves	–	7
Internally restricted reserves	–	–
Total sources of funding	6,159	808

Details of capital commitments

Council has accepted funding under the Commonwealth and State Grant Program and is working on improving recreational assets within the community. Roadworks are continuing across the Council area and work is also being conducted on Council's water assets.

G3-1 Events occurring after the reporting date

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

\$ '000	Opening balance at 1 July 2024	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2025	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
Liverpool Plains Section 7.12 Contribution Plan	1,066	40	-	-	-	-	-	1,106	-
Liverpool Plains Section 7.11 Contribution Plan	941	138	-	-	-	-	-	1,079	-
Liverpool Plains Section 64 - Contribution Plan - Water	654	-	-	-	-	-	-	654	-
Liverpool Plains Section 64 - Contribution Plan - Sewer	45	-	-	-	-	-	-	45	-
Total contributions	2,706	178	-	-	-	-	-	2,884	-

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. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

Council resolved in September 2023 to (1) formally confirm the repeal of all contribution plans except for (a) Liverpool Plains Section 7.12 Contributions Plan 2022 and (b) Heavy Haulage Contribution Plan 2023, and (2) Reallocate all funds held in the Quirindi, Werris Creek and Willow Tree Section 94 plan account to the account of the Liverpool Plains Section 7.12 Contribution Plan 2022 and for these funds to be used towards the proposed works under this Plan.

End of the audited financial statements

H1 Statement of performance measures

H1-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2025	Indicator 2025	Indicator 2024	Benchmark
1. Operating performance ratio				
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(12,012)	(41.02)%	(8.01)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	29,283			
2. Own source operating revenue ratio				
Total continuing operating revenue excluding all grants and contributions ¹	24,661	61.95%	51.39%	> 60.00%
Total continuing operating revenue ¹	39,807			
3. Unrestricted current ratio				
Current assets less all external restrictions	11,748	2.03x	37.34x	> 1.50x
Current liabilities less specific purpose liabilities	5,799			
4. Debt service cover ratio				
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	4,508	3.34x	13.02x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	1,351			
5. Rates and annual charges outstanding percentage				
Rates and annual charges outstanding	1,355	7.91%	8.28%	< 10.00%
Rates and annual charges collectable	17,141			
6. Cash expense cover ratio				
Current year's cash and cash equivalents plus all term deposits	40,280	18.20	18.29	> 3.00
Monthly payments from cash flow of operating and financing activities	2,213	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

H1-2 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}	(56.14)%	(12.98)%	(6.77)%	4.81%	34.38%	27.42%	> 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	53.68%	48.09%	99.50%	52.25%	99.54%	100.00%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	2.03x	37.34x	36.90x	33.99x	∞	1,047.80x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	0.50x	11.55x	4.04x	11.06x	∞	∞	> 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	7.01%	10.87%	10.60%	0.00%	10.58%	0.00%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	18.20 months	18.29 months	∞	∞	∞	∞	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(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.



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Liverpool Plains Shire Council

To the Councillors of Liverpool Plains Shire Council

Opinion

I have audited the accompanying financial statements of Liverpool Plains 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 special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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



Jan-Michael Perez
Delegate of the Auditor-General for New South Wales

30 October 2025
SYDNEY



Cr Kenneth Cudmore
Mayor
Liverpool Plains Shire Council
PO Box 152
QUIRINDI NSW 2343

Contact: Jan-Michael Perez
Phone no: 02 9275 7115
Our ref: R008-1981756498-6192

30 October 2025

Dear Mayor Cudmore

**Report on the Conduct of the Audit
for the year ended 30 June 2025
Liverpool Plains Shire Council**

I have audited the general purpose financial statements (GPFS) of the Liverpool Plains 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	15.6	14.4	8.3
Grants and contributions provided for operating purposes revenue	4.6	10.4	55.8
Grants and contributions provided for capital purposes revenue	10.5	10.5	0.0
Operating result from continuing operations	(3.1)	7.5	141.3
Net Operating result for the year before grants and contributions provided for capital purposes	(13.6)	(3.0)	353.3

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 for the year was \$10.6 million lower than the 2023–24 result.

The result was largely driven by lower operating grants and contributions recognised during the year; higher materials and services expenditure; and higher depreciation charges driven by increases in the fair value of Council non-financial assets in 2023-24.

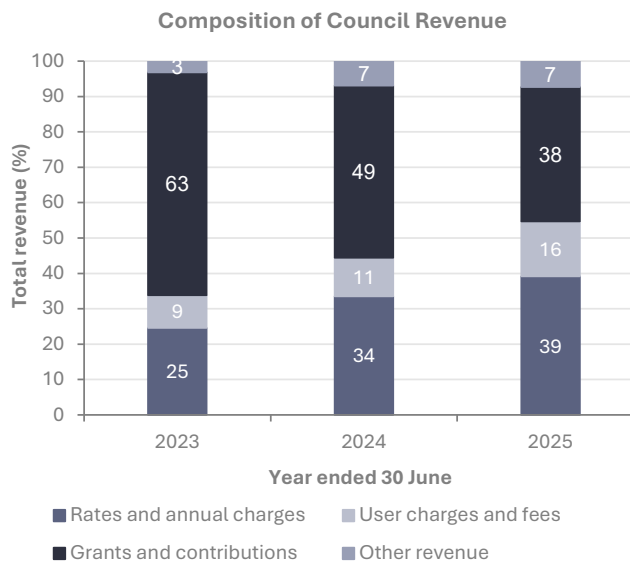


Income

Council revenue

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

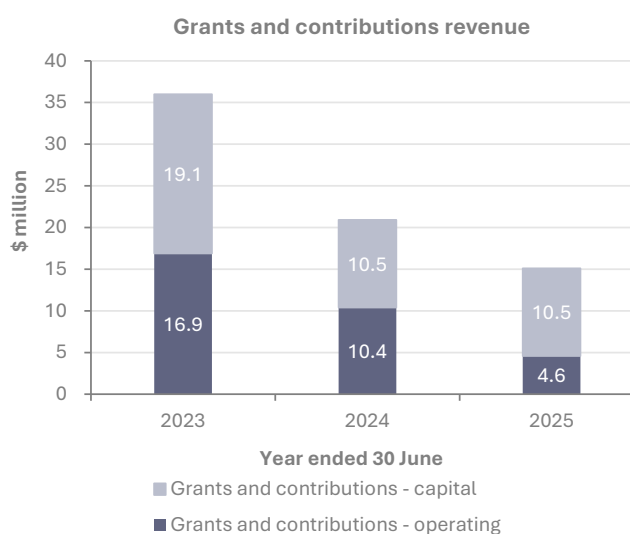
Council's proportion of revenue from grants and contributions decreased from 63 per cent in 2023 to 38 per cent in 2025 mainly due to a reduction in operating grants and contributions recognised during the year. As a result, the proportion of Council revenue generated from rates and annual charges, and user charges and fees increased from 34 per cent in 2023 to 55 per cent in 2025.



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 (\$15.1 million) decreased by \$5.8 million (55.7 per cent) in 2024–25 largely due to a decrease of \$5.3 million in grants recognised for the Regional and Local Roads Repair Program.



CASH FLOWS

Statement of cash flows

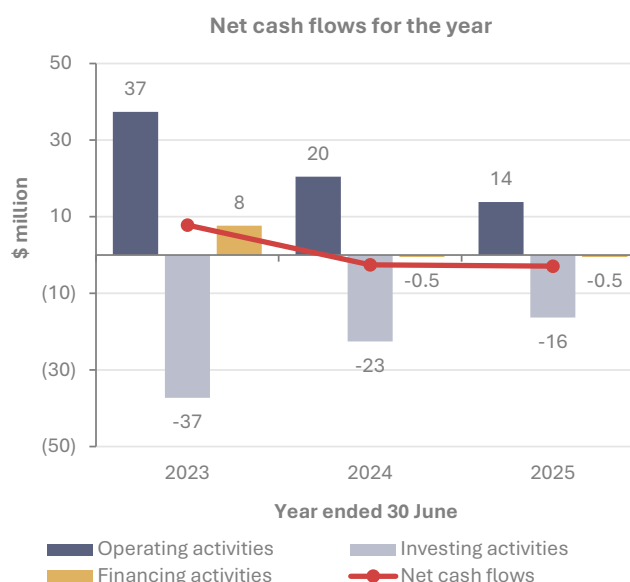
The Statement of Cash Flows details the Council's inflows and outflows of cash over a specific period. It helps in assessing the Council's ability to generate cash to fund its operations, pay off debts, and support future projects. It also aids in identifying any pressures or issues in the Council operating 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 \$2.9 million (negative \$2.6 million in 2023–24).

In 2024–25 net cash:

- inflows from operating activities decreased by \$6.6 million mainly due to lower grants and contributions received
- outflows from investing activities decreased by \$6.3 million influenced by the redemption of term deposits and lower payments for IPPE
- flows from financing activities remained consistent with last year.



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	40.3	43.7		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:				

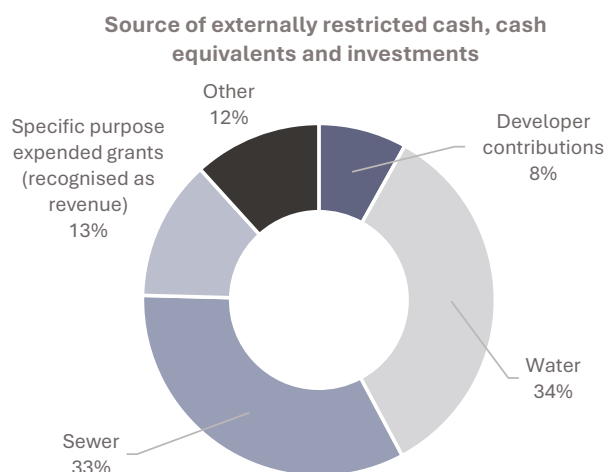
	\$m	\$m	%	
• External restrictions	34.7	35.1	86.1	Internal allocations are determined by council policies or decisions, which are subject to change. At 30 June 2025 the Council holds \$185,000 in unrestricted and unallocated cash, cash equivalents and investments.
• Internal allocations	5.4	8.5	13.4	

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:

- water charges of \$12.2 million which increased by \$3.6 million
- sewer charges of \$11.9 million which increased by \$1.6 million
- specific purpose unexpended grants included in revenue of \$4.6 million which increased by \$4.3 million.

Other externally restricted cash, cash equivalents comprise of developer contributions, specific purpose unexpended grants included in liabilities, and waste remediation.

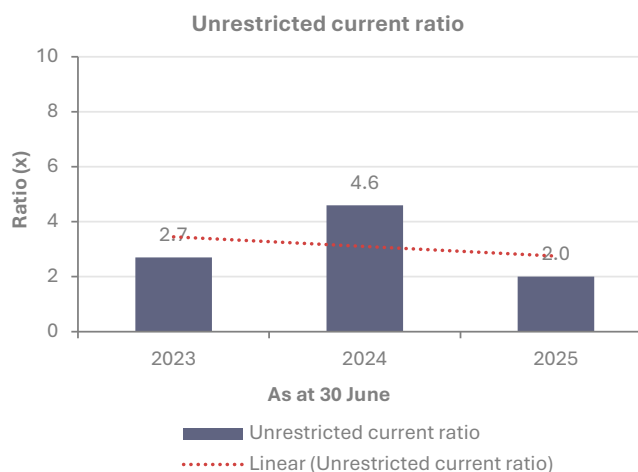


Council liquidity

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.

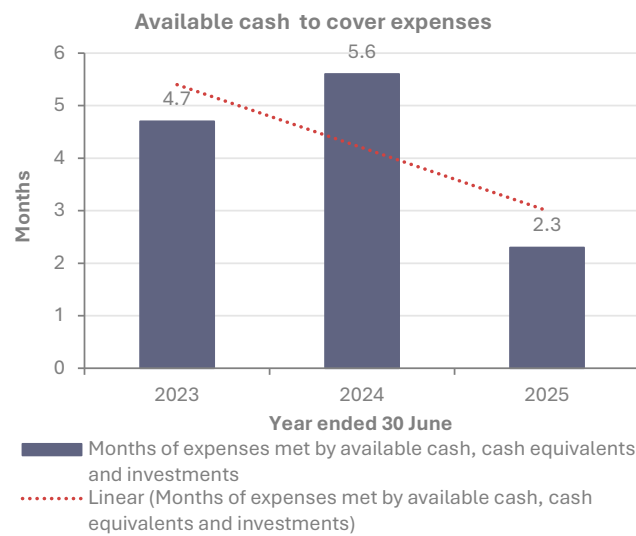
The reduction of \$5.2 million in Council's contract liabilities impacted the 2024–25 ratio.



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.

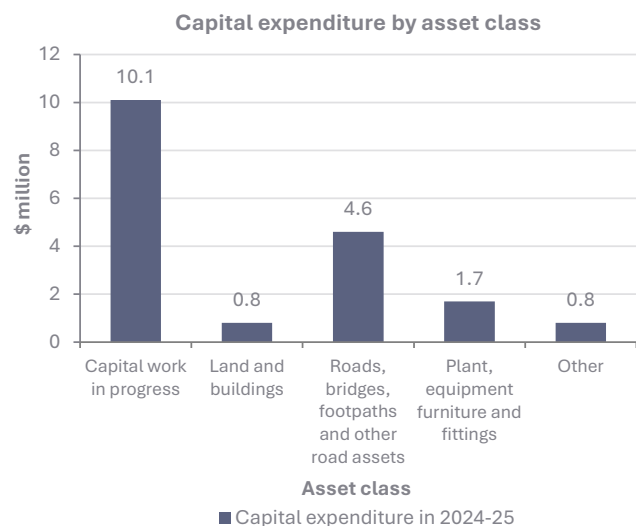
Council's available cash, cash equivalents and investments are sufficient to cover 2.3 months of further expenses.



Infrastructure, property, plant and equipment

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

Council renewed \$13.3 million of infrastructure, property, plant and equipment during the 2024–25 financial year. This was mainly spent on roads and large capital projects such as the Aquatic Centre construction. A further \$4.6 million was spent on new assets across variety of asset classes during the current year.



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.

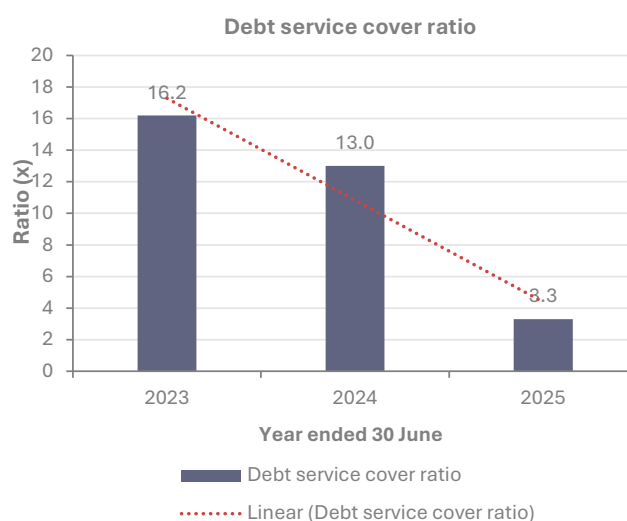
Debt	2025	2024	Commentary
	\$'000	\$'000	
Loans	10,541	10,927	The existing loans remained largely unchanged, with no new loans entered into during the year.
Credit card facility	60	60	The credit card facility remained unchanged during the year, with \$15,000 used as at 30 June 2025.

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 decrease in the operating result before capital excluding interest and depreciation at 30 June 2025 has resulted in a significant decrease in the current year ratio.



JMP

Jan-Michael Perez
Director, Financial Audit

Delegate of the Auditor-General

Liverpool Plains Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2025



Liverpool Plains Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2025

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Statement of Financial Position of water supply business activity	6
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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).

Liverpool Plains 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:

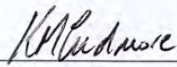
- the NSW Government Policy Statement '*Application of National Competition Policy to Local Government*',
- the Division of Local Government Guidelines '*Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*',
- the Local Government *Code of Accounting Practice and Financial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

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

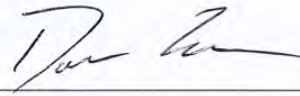
- present fairly the operating result and financial position for each of Council's declared business activities for the year,
- accord with Council's accounting and other records
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

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

Signed in accordance with a resolution of Council made on 23rd October 2024.



Ken Cudmore
Mayor
22 October 2025



Donna Lawson
Councillor
22 October 2025



Cian Middleton
General Manager
22 October 2025



Daniel Smallwood
Director Corporate Performance & CFO
22 October 2025

Liverpool Plains Shire Council | Income Statement of water supply business activity | for the year ended 30 June 2025

Liverpool Plains Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2025

\$ '000	2025	2024
Income from continuing operations		
Access charges	2,351	2,371
User charges	2,059	1,536
Fees	25	20
Interest and investment income	556	455
Grants and contributions provided for operating purposes	–	18
Other income	–	3
Total income from continuing operations	4,991	4,403
Expenses from continuing operations		
Employee benefits and on-costs	766	718
Borrowing costs	626	163
Materials and services	1,693	1,596
Depreciation, amortisation and impairment	2,244	1,427
Net loss from the disposal of assets	–	287
Total expenses from continuing operations	5,329	4,191
Surplus (deficit) from continuing operations before capital amounts	(338)	212
Grants and contributions provided for capital purposes	25	3,989
Surplus (deficit) from continuing operations after capital amounts	(313)	4,201
Surplus (deficit) from all operations before tax	(313)	4,201
Less: corporate taxation equivalent (25%) [based on result before capital]	–	(53)
Surplus (deficit) after tax	(313)	4,148
Plus accumulated surplus	56,577	52,376
Less: other adjustments	(236)	–
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	–	53
Closing accumulated surplus	56,028	56,577
Return on capital %	0.3%	0.4%
Subsidy from Council	3,670	3,733
Calculation of dividend payable:		
Surplus (deficit) after tax	(313)	4,148
Less: capital grants and contributions (excluding developer contributions)	(25)	(3,989)
Surplus for dividend calculation purposes	–	159
Potential dividend calculated from surplus	–	80

Liverpool Plains Shire Council | Income Statement of sewerage business activity | for the year ended 30 June 2025

Liverpool Plains Shire Council

Income Statement of sewerage business activity
for the year ended 30 June 2025

\$ '000	2025	2024
Income from continuing operations		
Access charges	1,477	1,389
Liquid trade waste charges	185	183
Fees	–	1
Interest and investment income	498	491
Grants and contributions provided for operating purposes	10	–
Total income from continuing operations	2,170	2,064
Expenses from continuing operations		
Employee benefits and on-costs	273	253
Materials and services	282	418
Depreciation, amortisation and impairment	869	827
Total expenses from continuing operations	1,424	1,498
Surplus (deficit) from continuing operations before capital amounts	746	566
Surplus (deficit) from continuing operations after capital amounts	746	566
Surplus (deficit) from all operations before tax	746	566
Less: corporate taxation equivalent (25%) [based on result before capital]	(187)	(142)
Surplus (deficit) after tax	559	424
Plus accumulated surplus	14,319	13,753
Less: other adjustments	(5)	–
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	187	142
Closing accumulated surplus	15,060	14,319
Return on capital %	3.7%	2.8%
Subsidy from Council	89	315
Calculation of dividend payable:		
Surplus (deficit) after tax	560	424
Surplus for dividend calculation purposes	560	424
Potential dividend calculated from surplus	280	212

Liverpool Plains Shire Council | Statement of Financial Position of water supply business activity | as at 30 June 2025

Liverpool Plains Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2025

\$ '000	2025	2024
ASSETS		
Current assets		
Investments	12,868	9,494
Receivables	477	502
Contract assets and contract cost assets	233	2,623
Inventories	–	61
Total current assets	13,578	12,680
Non-current assets		
Infrastructure, property, plant and equipment	95,145	95,535
Total non-current assets	95,145	95,535
Total assets	108,723	108,215
LIABILITIES		
Current liabilities		
Contract liabilities	–	11
Payables	34	38
Borrowings	334	324
Total current liabilities	368	373
Non-current liabilities		
Borrowings	9,889	10,223
Total non-current liabilities	9,889	10,223
Total liabilities	10,257	10,596
Net assets	98,466	97,619
EQUITY		
Accumulated surplus	56,028	56,577
IPPE revaluation surplus	42,438	41,042
Total equity	98,466	97,619

Liverpool Plains Shire Council | Statement of Financial Position of sewerage business activity | as at 30 June 2025

Liverpool Plains Shire Council**Statement of Financial Position of sewerage business activity**

as at 30 June 2025

\$ '000	2025	2024
ASSETS		
Current assets		
Investments	11,916	10,326
Receivables	169	152
Total current assets	12,085	10,478
Non-current assets		
Infrastructure, property, plant and equipment	20,065	20,479
Total non-current assets	20,065	20,479
Total assets	32,150	30,957
LIABILITIES		
Current liabilities		
Contract liabilities	—	10
Total current liabilities	—	10
Total liabilities	—	10
Net assets	32,150	30,947
EQUITY		
Accumulated surplus	15,060	14,319
IPPE revaluation surplus	17,090	16,628
Total equity	32,150	30,947

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. Water Supply Network

Is comprised of water supply operations and net assets system servicing the towns of Quirindi, Werris Creek, Wallabadah, Willow Tree, Spring Ridge, Wahallow, Blackville, Caroon and Premier.

Category 2

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

b. Sewerage Service

Is comprised of sewerage reticulation and treatment operations and net asset system servicing the towns of Quirindi and Werris Creek

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%)

continued on next page

Page 8 of 13

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. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

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

Loan and debt guarantee fees

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

(i) Subsidies

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

(ii) Return on investments (rate of return)

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

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

The rate of return is calculated as follows:

Operating result before capital income + interest expense

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

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.16% at 30/6/25.

Note – Material accounting policy information (continued)

(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).

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

Liverpool Plains Shire Council

To the Councillors of Liverpool Plains Shire Council

Opinion

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



Jan-Michael Perez
Delegate of the Auditor-General for New South Wales

30 October 2025
SYDNEY

Liverpool Plains Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2025



Liverpool Plains Shire Council

Special Schedules

for the year ended 30 June 2025

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Liverpool Plains Shire Council

Permissible income for general rates

\$ '000	Notes	Calculation 2024/25	Calculation 2025/26
Notional general income calculation ¹			
Last year notional general income yield	a	9,390	9,914
Plus or minus adjustments ²	b	(169)	(2)
Notional general income	c = a + b	9,221	9,912
Permissible income calculation			
Percentage increase	d	4.80%	4.00%
Plus percentage increase amount ³	f = d x (c + e)	443	396
Sub-total	g = (c + e + f)	9,664	10,308
Plus (or minus) last year's carry forward total	h	73	(178)
Sub-total	j = (h + i)	73	(178)
Total permissible income	o = k + n	9,737	10,130
Less notional general income yield	l	9,914	10,121
Catch-up or (excess) result	m = k - l	(178)	9
Carry forward to next year ⁶	p = m + n + o	(178)	9

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.

Liverpool Plains Shire Council | Permissible income for general rates | for the year ended 30 June 2025



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Liverpool Plains Shire Council

To the Councillors of Liverpool Plains Shire Council

Opinion

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

Liverpool Plains Shire Council | Permissible income for general rates | for the year ended 30 June 2025

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.



Jan-Michael Perez
Delegate of the Auditor-General for New South Wales

30 October 2025
SYDNEY

Liverpool Plains Shire Council

Report on infrastructure assets as at 30 June 2025

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	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				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Other	14,558	14,558	200	277	32,550	72,203	19.0%	18.0%	0.0%	43.0%	20.0%
	Sub-total	14,558	14,558	200	277	32,550	72,203	19.0%	18.0%	0.0%	43.0%	20.0%
Other structures	Other structures	3,934	3,934	587	676	13,402	29,154	48.0%	12.0%	10.0%	4.0%	26.0%
	Sub-total	3,934	3,934	587	676	13,402	29,154	48.0%	12.0%	10.0%	4.0%	26.0%
Roads	Sealed roads	3,140	3,140	2,074	2,097	148,129	191,679	70.0%	11.0%	12.0%	5.0%	2.0%
	Unsealed roads	4,281	4,281	680	1,713	80,355	112,192	69.0%	6.0%	11.0%	12.0%	2.0%
	Bridges	348	348	5	1	66,074	101,001	2.0%	97.0%	0.0%	0.0%	1.0%
	Footpaths	–	–	20	1	5,510	8,065	6.0%	94.0%	0.0%	0.0%	0.0%
	Bulk earthworks	–	–	–	–	79,915	79,915	100.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	7,769	7,769	2,779	3,812	376,983	492,852	59.7%	27.1%	7.2%	4.7%	1.3%
Water supply network	Water supply network	16,095	16,095	649	1,022	94,342	152,023	22.0%	9.0%	31.0%	18.0%	20.0%
	Sub-total	16,095	16,095	649	1,022	94,342	152,023	22.0%	9.0%	31.0%	18.0%	20.0%
Sewerage network	Sewerage network	5,877	5,877	143	291	18,963	40,419	12.0%	6.0%	45.0%	15.0%	22.0%
	Sub-total	5,877	5,877	143	291	18,963	40,419	12.0%	6.0%	45.0%	15.0%	22.0%
Stormwater drainage	Stormwater drainage	–	–	75	58	27,042	45,953	0.0%	53.0%	44.0%	0.0%	3.0%
	Sub-total	–	–	75	58	27,042	45,953	0.0%	53.0%	44.0%	0.0%	3.0%
Total – all assets		48,233	48,233	4,433	6,136	563,282	832,604	43.2%	22.9%	14.9%	10.7%	8.3%

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

Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Liverpool Plains Shire Council

Report on infrastructure assets as at 30 June 2025

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2025	Indicator 2025	Indicator 2024	Benchmark
Buildings and infrastructure renewals ratio				
Asset renewals ¹	13,320	93.08%	96.11%	> 100.00%
Depreciation, amortisation and impairment	14,311			
Infrastructure backlog ratio				
Estimated cost to bring assets to a satisfactory standard	48,233	8.33%	8.50%	< 2.00%
Net carrying amount of infrastructure assets	578,835			
Asset maintenance ratio				
Actual asset maintenance	6,136	138.42%	138.42%	> 100.00%
Required asset maintenance	4,433			
Cost to bring assets to agreed service level				
Estimated cost to bring assets to an agreed service level set by Council	48,233	5.79%	6.28%	
Gross replacement cost	832,604			

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

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

Liverpool Plains Shire Council

General Purpose Financial Statements

for the year ended 30 June 2025

Public Notice – Presentation of Financial Statements

Public notice – Presentation of financial statements

as per Section 418 (3) of the Local Government Act.

In accordance with Section 418 (3) of the *Local Government Act 1993 (NSW)*, Liverpool Plains Shire Council advises that the Council meeting to be held on 26/11/2025 will include the presentation of the audited Financial Statements and the Auditor's Reports for the year ending 30/06/2025.

A summary of the Financial Statements is provided below.

	2025 \$ '000	2024 \$ '000
Income Statement		
Total income from continuing operations	39,807	43,078
Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	27,303	21,704
Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	12,504	21,374
Depreciation, amortisation and impairment of non-financial assets	15,625	13,865
Net operating result for the year	(3,121)	7,509
Net operating result before grants and contributions provided for capital purposes	(13,645)	(3,026)
Statement of Financial Position		
Total current assets	48,358	55,064
Total current liabilities	(9,565)	(12,981)
Total non-current assets	603,399	594,937
Total non-current liabilities	(14,016)	(17,528)
Total equity	628,176	619,492
Other financial information		
Unrestricted current ratio (times)	2.03	37.34
Operating performance ratio (%)	(41.02)%	(8.01)%
Debt service cover ratio (times)	3.34	13.02
Rates and annual charges outstanding ratio (%)	7.91%	8.28%
Infrastructure renewals ratio (%)	93.08%	96.11%
Own source operating revenue ratio (%)	61.95%	51.39%
Cash expense cover ratio (months)	18.20	18.29

The 2024-25 Financial Reports can be viewed at:

- Council's Customer Service Centre, 60 Station Street Quirindi, between 8.30am and 5.00pm Monday to Friday
- Council's website at www.liverpoolplains.nsw.gov.au

In accordance with Section 420 of the *Local Government Act 1993 (NSW)*, any person may make a submission in writing to Council with respect to the Council's Audited Financial Statements or the Auditor's Reports. Submissions, clearly headed '2024-25 Financial Reports' can be email to council@liverpoolplains.nsw.gov.au or sent to the General Manager, Liverpool Plains Shire Council, 60 Station Street, and are to be received no later than 5.00pm 21/11/2025.



60 Station Street
(PO Box 152)
Quirindi NSW 2343

T (02) 6746 1755
council@liverpoolplains.nsw.gov.au
liverpoolplains.nsw.gov.au

7.4 INTERNALLY RESTRICTED FUNDS AS AT 30 JUNE 2025

IP&R Linkage: **Goal:** Model collaborative and transparent leadership

Strategy: Progress Council's long-term financial sustainability and prudently manage our expenditure

Author: Katrina Gresser, Manager Finance

Authoriser: Daniel Smallwood, Director Corporate Performance & CFO

File Number: G2025/0459

Annexures: Nil

RECOMMENDATION

That Council:

- Note the following amounts in internally restricted funds at 30 June 2025 for approval, as detailed below:

Reserve	Purpose	Amount
Assets Management	Funds set aside for replacement of existing property other than road or IT infrastructure, plant and equipment.	\$0
Employee Leave Entitlement	Funds that have been restricted to cover proportion of Council's discounted leave liability.	\$840,000
Quarry Remediation	Funds set aside to remediate quarry.	\$100,000
Financial Assistant Grant Operational	Advance payment received for operational purpose from the Local Government Grants Commission.	\$1,808,948
Financial Assistant Grant Road	Advance payment received for Local Road maintenance from the Local Government Grants Commission.	\$948,871
Business System Remediation	Funds allocated by the Council for the Business Remediation Project – upgrade to Civica Authority.	\$200,000
Funds Carryover	Funds unspent on work in progress projects.	\$0
Plant and Vehicle Replacement	Funds set aside for replacement of existing vehicle, plant, and equipment of the Council.	\$1,500,000

BACKGROUND

Liverpool Plains Shire Council ("Council") has cash reserves which are used to support its operations, including situations where expense exceeds forecast or income is less than anticipated. Reserves are accumulated to fund future capital works and pay for liabilities that are accumulating, but not yet due for payment.

ISSUES AND COMMENTARY

The *Local Government Code of Accounting Practice and Financial Reporting* requires:

Internal restrictions shall include those assets, the uses of which are only restricted by a resolution of the elected council, these assets are disclosed with details of the nature of internal restrictions.

Council's internal restrictions at 30 June 2025 total \$5,397,819. *Table 1*, below, provides a summary of each internal restriction and its purpose:

Table 1 – Summary of Internal Restrictions			
Reserve	Purpose	Balance	
		30/06/2024	30/06/2025
Assets Management	Funds set aside for replacement of existing property other than road infrastructure, plant and equipment, IT infrastructure.	\$1,373,620	\$0
Employee Leave Entitlement	Funds that have been restricted to cover proportion of Council's discounted leave liability, which equates to 40 percent coverage.	\$804,616	\$840,000
Quarry Remediation	Funds set aside to remediate quarry.	\$100,000	\$100,000
Financial Assistant Grant Operational	Advance payment received for operational purpose from the Local Government Grants Commission.	\$2,886,879	\$1,808,948
Financial Assistant Grant Road	Advance payment received for Local Road maintenance from the Local Government Grants Commission.	\$1,554,473	\$948,871
Information Technology	Funds allocated by the Council for the Business Remediation Project – upgrade to Civica Authority.	\$250,000	\$0
Funds Carryover	Funds unspent on work in progress projects.	\$327,500	\$0
Plant and Vehicle Replacement	Funds set aside for replacement of existing vehicle, plant and equipment of the Council.	\$1,231,360	\$1,500,000
Business System Remediation	Funds allocated by the Council for the Business Remediation Project – upgrade to Civica Authority.	\$0	\$200,000
TOTAL		\$8,528,448	\$5,397,819

Council's total cash as at 30 June 2025 was \$40.280 million. Of this, \$34.697 million is externally restricted, \$5.398 million allocated in this report to internally restricted, leaving \$185,000 unrestricted at year end.

LEGISLATIVE AND POLICY IMPLICATIONS

Financial reserves are established as per the Financial Reserves Policy 2025 and supported by the resolution of the Council.

FINANCIAL IMPLICATIONS

As these internally restricted funds are fully cash-backed and are at the discretion of Council, there are no financial implications.

RISK IMPLICATIONS

There are no risk implications for Council associated with this report.


COMMUNITY CONSULTATION

There are no community consultation requirements for Council associated with this report.

CONCLUSION

This report provides a comprehensive listing of Council's internally restricted funds at 30 June 2025, which will be subject to an annual review at the time of preparation and finalisation of the 2025-2026 Financial Statements. It is recommended that Council formally approve, by resolution, internally restricted funds as at 30 June 2025.

7.5 QUARTERLY BUDGET REVIEW STATEMENT FOR THE PERIOD ENDING 30 SEPTEMBER 2025

IP&R Linkage:	Goal: Model collaborative and transparent leadership
	Strategy: Progress Council's long-term financial sustainability and prudently manage our expenditure
Author:	Katrina Gresser, Manager Finance
Authoriser:	Daniel Smallwood, Director Corporate Performance & CFO
File Number:	G2025/0460
Annexures:	A. Quarterly Budget Review Statement as at 30 September 2025 ↓ 

RECOMMENDATION

That Council:

1. Adopts the Quarterly Budget Review Financial Statement as appended at *Annexure A* for the period ending 30 September 2025, incorporating the variations disclosed as the revised budget.

BACKGROUND

Clause 203 of the *Local Government (General) Regulation 2021* requires that a quarterly budget review be considered by Council which shows revised estimates for income and expenditure for the year and indicates whether Council's financial position is satisfactory and makes recommendations for remedial action where needed.

ISSUES AND COMMENTARY

Council's focus for the first quarter of the financial year has been on the Capital Works Program to address the carry forward amounts included in the current budget and the likelihood of works commencing this financial year. This review has resulted in a number of proposed amendments to both deferred capital projects and increases to some current capital projects.

See below detailed adjustments by capital project per Asset Category, resulting in a total capital budget reduction of \$18,102,372;

Increase (Decrease) in Capital Expenses by Asset Class			
3.1	Buildings	(632,000)	Bill McNamara Park for LSCA Program 18k - new grant funding received Plains Fitness Roof Replacement (650k) - re-allocation of budget for Quirindi Aquatic Centre
3.2	Office Equipment	(79,884)	Plains Fitness - Gym Equipment (80k) & New Televisions (10k) - re-allocation of budget for Quirindi Aquatic Centre Business System 7.5k & NSW Planning Portal 2.6k - increase to cover existing projects nearing completion
3.3	Furniture & Fittings	(10,000)	Council Office Furniture (10k) - project completed, budget reduced

Increase (Decrease) in Capital Expenses by Asset Class		
3.4	Other Structures (2,518,886)	Quirindi Aquatic Centre (4.63M) adjustment to carry forward budget amount for prior years expenditure (5.13M) plus increase of additional costs 500k Quirindi Waste Transfer Station (300k) carry forward FY2028 Werris Creek Pool Betterment Project 225.8k - new grant funding received Waste Transfer Station - Werris Creek 200k - new grant funding received New Landfill Willow Tree 1.99M - grant funding received
3.5	Roads 1,243,023	Resealing Rural Unsealed Roads (178k) - capital budget reallocated to other roads Merriwa Road - Slope Remediation 22.3k - increase to complete rock material slip prevention fencing to be installed Merriwa Road Rehabilitation 762.7k - increase for unbudgeted works Barnbrook Road Gravel Re-sheeting 9.4k - increase for unbudgeted works Glen Moan Woolshed Road Re-Sheeting 43k - carry forward budget to complete works Borah Creek Road - Stage 1 202.6k - increase to cover completed works Coonabarabran Road Resealing 8k - increase to cover completed works Waverly Road Rehabilitation 159.8k - increase to cover completed works Wallabadah Road Resealing 88.3k - increase to cover completed works Transport Revaluation 125k - increase for unbudgeted works
3.6	Footpath 10,326	Kerb & Gutter 10.3k - increase to cover completed works
3.7	Water (2,670,214)	Watermain Replacement 61k - ongoing program requiring additional funding Village Bore Replacement Program 633k FY2026 - (1.3M) carry forward to FY2027 Werris Creek High Zone Pump Station Replacement (567k) - carry forward to FY2027 Water Asset Renewal (884.7k) - double up of prior project, refer to Watermain Replacement project Quirindi Water Control System Upgrade 13.7k - increase to cover completed works Pattern Approved Water Meter Upgrade 6.7k - funding increase to commence project
3.8	Sewer (13,444,737)	Quirindi Wastewater Treatment Stage 4 (13M) - carry forward 12.8M to FY2027 Wastewater Network Renewals (398k) - carry forward to FY2027 Quirindi Wastewater Pumpstation 1 Upgrade (254k) - carry forward to FY2027 Quirindi STP Stage 4 Detailed Design and Tender Documentation 207.3k - funding assigned from 13M
Total Change in Capital Expenses (18,102,372)		

Council's consolidated forecast net operating result from continuing operations before capital items is tracking ahead of budget for the quarter due largely to the timing difference between the budget allocation and receipt of revenue from rates and annual charges (74%) offsetting capital grants not yet received (5%).

Expenses are tracking to budget as anticipated, see the Consolidated Income Statement below;

Consolidated Income Statement For the period ending 30 Sep 25	Original Budget 2025-2026 \$	Actual YTD Sep \$	Actual compared to full year budget Surplus(Deficit) \$	Variance %
Income				
Rates and Annual Charges	16,280,957	11,991,555	(4,289,402)	74%
User Charges and Fees	7,053,344	2,020,650	(5,032,694)	29%
Interest and Investment Revenues	1,169,890	431,405	(738,485)	37%
Other Revenues	573,488	12,120	(561,368)	2%
Grants & Contributions - Operating	6,546,342	1,840,768	(4,705,574)	28%
Grants & Contributions - Capital	20,627,666	952,618	(19,675,048)	5%
Net gain from disposal of assets	-	-	-	-
Total Income from Continuing Operations	52,251,687	17,249,116	(35,002,571)	33%
Expenses				
Employee Costs	11,058,110	2,715,839	(8,342,271)	25%
Borrowing Costs	628,454	138,910	(489,544)	22%
Materials & Contracts	13,387,485	3,125,002	(10,262,483)	23%
Depreciation	14,423,786	3,605,947	(10,817,840)	25%
Other Expenses	624,520	165,474	(459,047)	26%
Net Loss from disposal of assets	-	-	-	-
Total Expenses from Continuing Operations	40,122,355	9,751,172	(30,371,183)	24%
Net Operating Result from Continuing Operations	12,129,332	7,497,945	(4,631,387)	

Council's consolidated operating revenue and expenses are on target for the first quarter of the financial year.

High level fund summaries are below;

General Fund

The General Fund has received a higher portion of rates, annual charges and user fees and charges year to date (YTD). This is largely due to the timing difference between the receipt of revenue and the budget allocation. Council has received 28% of the budgeted Operating grants YTD, however, this is offset by having received only 10% of the Capital grants budget.

Expenditure is tracking to budget, noting that the Borrowing Costs are not in alignment to the budget allocation.

Water Fund

Water is showing higher YTD revenue due to the budget alignment to receipts received, with the exception of interest and investment revenue (126k), which at the end of the September quarter had not been apportioned from the General fund.

Overall expenditure is tracking to budget YTD, with the exception of materials and services which is slightly over budget due to an error with the costing of plant hire and higher than anticipated contractor expenses.

Sewer Fund

YTD revenue received is higher due to the budget alignment with the exception of interest and investment revenue (126k), which at the end of the September quarter had not been apportioned from the General fund.

Expenditure is tracking under budget at the end of this quarter.

RECOMMENDED BUDGET VARIATIONS

Please refer to *Annexure A* for the comprehensive Quarterly Budget Review Statement as of 30 September 2025.

LEGISLATIVE AND POLICY IMPLICATIONS

In accordance with the requirements of the Local Government (General) Regulation 2021, the Chief Financial Officer advises that the current financial position of Council having regard to the forecast results as contained in the attachments together with meeting the performance ratios as contained within the draft Long Term Financial Plan, the financial position is satisfactory.

FINANCIAL IMPLICATIONS

As detailed in this report.

RISK IMPLICATIONS

There are no risk implications for Council associated with this report.

COMMUNITY CONSULTATION

There are no community consultation requirements for Council associated with this report.

CONCLUSION

By adopting the revised budget forecasts and actual year-to-date results as contained in the attachments, the financial position of Council remains on track.

Liverpool Plains Shire Council

Quarterly Budget Review Statement

For the Period Ending 30 September 2025

Report by Responsible Accounting Officer

The following statement is made in accordance with Clause 203(2) of the Local Government (General)

It is my opinion that the Quarterly Budget Review Statement (QBRs) for Liverpool Plains Shire Council for the quarter ended 30 September 2025 indicates that Council's projected financial position at 30th June 2026 will be satisfactory having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed: 

Name: Daniel Smallwood
Responsible Accounting Officer

Date: Tuesday, 18 November 2025

Liverpool Plains Shire Council

Quarterly Budget Review Statement

For the Period Ending 30 September 2025

Comment on Cash and Investments Position

Council seeks independent advice for investments and consults with its investment advisor (Arlo Advisory Pty Ltd) in managing the portfolio to ensure that returns are maximised, considering diversification and risk. The RBA cash rate is considered the benchmark for evaluating Council's return on investment and remains at 3.60 per cent as at 30 September 2025. Council's weighted average return remains above the RBA benchmark rate by 0.73 per cent at 4.33 per cent. While Council's investment portfolio remains excessively short-dated and liquid from a maturity perspective with the majority maturing within six months, as these term deposits mature, Council will continue to diversify its portfolio to include a wider range of investment counterparties and longer-term maturities to lock in higher interest rate income where possible, while ensuring sufficient operating funds are available if required from a cashflow perspective.

Investments

Funds on Term Deposit have been invested in accordance with Council's investment policies.

Cash

A reconciliation of cash with bank statements has been undertaken, with the 30 September 2025 Statement reconciliation finalised on 3 November 2025.

Signed:

Name: Daniel Smallwood
Responsible Accounting Officer

Date: Tuesday, 18 November 2025

Liverpool Plains Shire Council

Income & Expenses Budget Review Statement
Budget Review for the Period Ending 30 September 2025

Quarterly Budget Review Statement
For the Period Ending 30 September 2025

	Original Budget 2025-2026	Revised Budget 2025-2026	Variations for this Sep Quarter	Projected Year End Result	Actual YTD Figures	Variance Surplus (Deficit)	Variance %
Income							
Rates and Annual Charges	16,280,957	16,280,957	-	16,280,957	11,991,555	(4,289,402)	74%
User Charges and Fees	7,053,344	7,053,344	-	7,053,344	2,020,650	(5,032,694)	29%
Interest and Investment Revenues	1,169,890	1,169,890	-	1,169,890	431,405	(738,485)	37%
Other Revenues	573,488	573,488	-	573,488	12,120	(561,368)	2%
Grants & Contributions - Operating	6,546,342	6,546,342	-	6,546,342	1,840,768	(4,705,574)	28%
Grants & Contributions - Capital	20,627,666	20,627,666	-	20,627,666	952,618	(19,675,048)	5%
Net gain from disposal of assets	-	-	-	-	-	-	0%
Share of Interests in Joint Ventures	-	-	-	-	-	-	0%
Total Income from Continuing Operations	52,251,687	52,251,687	-	52,251,687	17,249,116	(35,002,571)	33%
Expenses							
Employee Costs	11,058,110	11,058,110	-	11,058,110	2,715,839	(8,342,271)	25%
Borrowing Costs	628,454	628,454	-	628,454	138,910	(489,544)	22%
Materials & Contracts	13,387,485	13,387,485	20,000	13,407,485	3,125,002	(10,262,483)	23%
Depreciation	14,423,786	14,423,786	-	14,423,786	3,605,947	(10,817,840)	25%
Other Expenses	624,520	624,520	-	624,520	165,474	(459,047)	26%
Net Loss from disposal of assets	-	-	-	-	-	-	0%
Total Expenses from Continuing Operations	40,122,355	40,122,355	20,000	40,142,355	9,751,172	(30,371,183)	24%
Net Operating Result from Continuing Operations	12,129,332	12,129,332	(20,000)	12,109,332	7,497,945	(4,631,387)	
Discontinued Operations - Surplus/(Deficit)	-	-	-	-	-	-	
Net Operating Result from All Operations	12,129,332	12,129,332	(20,000)	12,109,332	7,497,945	(4,631,387)	
Net Operating Result before Capital Items	(8,498,334)	(8,498,334)	(20,000)	(8,518,334)	6,545,327		
Capital Expenditure							
Materials & Contracts	41,836,193	23,733,821	(18,102,372)	5,631,449	3,727,142		
Total Capital Expenditure	41,836,193	23,733,821	(18,102,372)	5,631,449	3,727,142		
Funded							
Depreciation	14,423,786	14,423,786	-	14,423,786	3,605,947		
Contract Liabilities/Other External RA	-	-	-	-	-		
Loan Funding	-	-	-	-	-		

Liverpool Plains Shire Council

Quarterly Budget Review Statement

For the Period Ending 30 September 2025

Income & Expenses Budget Review Statement

Budget Review for the Period Ending 30 September 2025

	Original Budget 2025-2026	Revised Budget 2025-2026	Variations for this Sep Quarter	Projected Year End Result	Actual YTD Figures	Variance Surplus (Deficit)
Income						
Rates and Annual Charges	12,283,502	12,283,502	-	12,283,502	9,046,245	(3,237,257)
User Charges and Fees	4,772,050	4,772,050	-	4,772,050	1,597,475	(3,174,575)
Interest and Investment Revenues	760,000	760,000	-	760,000	427,490	(332,510)
Other Revenues	573,488	573,488	-	573,488	12,120	(561,368)
Grants & Contributions - Operating	6,546,342	6,546,342	-	6,546,342	1,840,768	(4,705,574)
Grants & Contributions - Capital	9,206,876	9,206,876	-	9,206,876	952,068	(8,254,808)
Net gain from disposal of assets	-	-	-	-	-	-
Total Income from Continuing Operations	34,142,258	34,142,258	-	34,142,258	13,876,166	(20,266,092)
Expenses						
Employee Costs	9,761,331	9,761,331	-	9,761,331	2,473,486	7,287,846
Borrowing Costs	27,216	27,216	-	27,216	22,467	4,749
Materials & Contracts	11,382,490	11,382,490	20,000	11,402,490	2,560,477	8,822,013
Depreciation	11,546,215	11,546,215	-	11,546,215	2,886,554	8,659,661
Other Expenses	624,520	624,520	-	624,520	165,474	459,047
Net Loss from disposal of assets	-	-	-	-	-	-
Total Expenses from Continuing Operations	33,341,772	33,341,772	20,000	33,361,772	8,108,456	25,233,316
Net Operating Result from Continuing Operations	800,486	800,486	(20,000)	780,486	5,767,710	4,967,224
Discontinued Operations - Surplus/(Deficit)	-	-	-	-	-	-
Net Operating Result from All Operations	800,486	800,486	(20,000)	780,486	5,767,710	4,967,224
Net Operating Result before Capital Items	(8,406,390)	(8,406,390)	(20,000)	(8,426,390)	4,815,642	13,222,032
Capital Expenditure						
Materials & Contracts	23,179,611	21,192,190	(1,987,421)	19,204,769	3,516,625	
Total Capital Expenditure	23,179,611	21,192,190	(1,987,421)	19,204,769	3,516,625	
Funded						
Depreciation	11,546,215	11,546,215	-	11,546,215	2,886,554	
Contract Liabilities-Assets/Other External RA	-	-	-	-	-	
Loan Funding	-	-	-	-	-	

Liverpool Plains Shire Council

Quarterly Budget Review Statement

For the Period Ending 30 September 2025

Income & Expenses Budget Review Statement

Budget Review for the Period Ending 30 September 2025

	Original Budget 2025-2026	Revised Budget 2025-2026	Variations for this Sep Quarter	Projected Year End Result	Actual YTD Figures	Variance Surplus (Deficit)
Income						
Rates and Annual Charges	2,362,871	2,362,871	-	2,362,871	1,753,133	(609,738)
User Charges and Fees	2,137,677	2,137,677	-	2,137,677	384,929	(1,752,748)
Interest and Investment Revenues	209,390	209,390	-	209,390	3,739	(205,651)
Other Revenues	-	-	-	-	-	-
Grants & Contributions - Operating	-	-	-	-	-	-
Grants & Contributions - Capital	1,465,000	1,465,000	-	1,465,000	-	(1,465,000)
Total Income from Continuing Operations	6,174,938	6,174,938	-	6,174,938	2,141,801	(4,033,137)
Expenses						
Employee Costs	956,779	956,779	-	956,779	187,944	768,835
Borrowing Costs	601,238	601,238	-	601,238	116,443	484,795
Materials & Contracts	1,571,850	1,571,850	-	1,571,850	471,461	1,100,389
Depreciation	1,998,107	1,998,107	-	1,998,107	499,527	1,498,580
Other Expenses	-	-	-	-	-	-
Total Expenses from Continuing Operations	5,127,974	5,127,974	-	5,127,974	1,275,375	3,852,599
Net Operating Result from Continuing Operations	1,046,964	1,046,964	-	1,046,964	866,426	(180,538)
Discontinued Operations - Surplus/(Deficit)	-	-	-	-	-	-
Net Operating Result from All Operations	1,046,964	1,046,964	-	1,046,964	866,426	(180,538)
Net Operating Result before Capital Items	(418,036)	(418,036)	-	(418,036)	866,426	1,284,462
Capital Expenditure						
Materials & Contracts	5,004,582	2,334,368	(2,670,214)	(335,846)	175,228	
Total Capital Expenditure	5,004,582	2,334,368	(2,670,214)	(335,846)	175,228	
Funded						
Depreciation	1,998,107	1,998,107	-	1,998,107	499,527	
Contract Liabilities/Other External RA	-	-	-	-	-	
Loan Funding	-	-	-	-	-	

Liverpool Plains Shire Council

Quarterly Budget Review Statement

For the Period Ending 30 September 2025

Income & Expenses Budget Review Statement

Budget Review for the Period Ending 30 September 2025

	Original Budget 2025-2026	Forecast 2025-2026	Variations for this Sep Quarter	Projected Year End Result	Actual YTD Figures	Variance Surplus (Deficit)
Income						
Rates and Annual Charges	1,634,584	1,634,584	-	1,634,584	1,192,177	(442,407)
User Charges and Fees	143,617	143,617	-	143,617	38,246	(105,371)
Interest and Investment Revenues	200,500	200,500	-	200,500	176	(200,324)
Other Revenues	-	-	-	-	-	-
Grants & Contributions - Operating	-	-	-	-	-	-
Grants & Contributions - Capital	9,955,790	9,955,790	-	9,955,790	550	(9,955,240)
Net gain from disposal of assets	-	-	-	-	-	-
Total Income from Continuing Operations	11,934,491	11,934,491	0	11,934,491	1,231,149 -	10,703,342
Expenses						
Employee Costs	340,000	340,000	-	340,000	54,410	285,590
Borrowing Costs	-	-	-	-	-	-
Materials & Contracts	433,145	433,145	-	433,145	93,064	340,081
Depreciation	879,464	879,464	-	879,464	219,866	659,598
Other Expenses	-	-	-	-	-	-
Net Loss from disposal of assets	-	-	-	-	-	-
Total Expenses from Continuing Operations	1,652,609	1,652,609	-	1,652,609	367,340	1,285,269
Net Operating Result from Continuing Operations	10,281,882	10,281,882	-	10,281,882	863,809 -	9,418,073
Discontinued Operations - Surplus/(Deficit)	-	-	-	-	-	-
Net Operating Result from All Operations	10,281,882	10,281,882	-	10,281,882	863,809 -	9,418,073
Net Operating Result before Capital Items	326,092	326,092	-	326,092	863,259	537,167
Capital Expenditure						
Materials & Contracts	13,652,000	207,263	(13,444,737)	- 13,237,474	35,289 -	13,272,763
Total Capital Expenditure	13,652,000	207,263	(13,444,737)	- 13,237,474	35,289 -	13,272,763
Funded						
Depreciation	879,464	879,464	-	879,464	219,866	659,598
Contract Liabilities/Other External RA	-	-	-	-	-	-
Loan Funding	-	-	-	-	-	-

Liverpool Plains Shire Council

Quarterly Budget Review Statement

For the Period Ending 30 September 2025

Capital Expenditure (excluding Principal Loan Repayments)

Capital Project	New/Renew	Original Budget*	Variations for September	Projected Year End Result	Actual YTD Spend	Variation Note
<u>General Projects - Renewal</u>						
Plant	Renew	4,416,279	-	4,416,279	234,319	
Buildings	Renew	2,076,653	(632,000)	1,444,653	41,891	3.1
Office Equipment	Renew	164,000	(82,520)	81,480	19,698	3.2
Furniture & Fittings	Renew	10,000	(10,000)	-		3.3
Other Structures	Renew	6,862,181	(2,218,886)	4,643,295	1,767,153	3.4
Roads	Renew	8,485,000	1,243,023	9,728,023	760,590	3.5
Kerb & Gutter	Renew	100,000	-	100,000		
Footpath	Renew	80,000	10,326	90,326		3.6
Bridges	Renew	463,303	-	463,303	2,479	
Land	Renew	-	-	-		
<u>General Projects - New</u>						
Plant	New	-	-	-		
Buildings	New	34,750	-	34,750		
Office Equipment	New	157,445	2,636	160,081		3.2
Furniture & Fittings	New	-	-	-		
Other Structures	New	330,000	(300,000)	30,000		3.4
Roads	New	-	-	-		
Kerb & Gutter	New	-	-	-		
Footpath	New	-	-	-		
Bridges	New	-	-	-		
Land	New	-	-	-		
Total General Fund		23,179,611	(1,987,421)	21,192,190	2,826,130	
<u>Water Services</u>						
Water	Renew	4,680,582	(2,670,214)	2,010,368	175,042	
Water	New	324,000	-	324,000		
Total Water Fund		5,004,582	(2,670,214)	2,334,368	175,042	3.7
<u>Sewer Services</u>						
Sewer	Renew	13,398,000	(13,190,737)	207,263		
Sewer	New	254,000	(254,000)	-		
Total Sewer Fund		13,652,000	(13,444,737)	207,263	-	3.8
Total Capital Works		41,836,193	(18,102,372)	23,733,821	3,001,172	

Liverpool Plains Shire Council

Quarterly Budget Review Statement
For the Period Ending 30 September 2025

Consolidated Budget Review Statement - Recommended changes to Budget

Budget Variations include the following items:

Note Details	Amount	Description
1 . Increase (Decrease) in Revenue		More information (indicative reason for variation)
Total Change in Revenue	-	
2 . Increase (Decrease) in Expenditure		
2.1 3100 Admin P&E	20,000	Community Funding correction
Total Change in Expenses	20,000	

3 . Increase (Decrease) in Capital Expenses		
3.1 Buildings	(632,000)	Bill McNamara Park for LSCA Program 18k - new grant funding received Plains Fitness Roof Replacement (650k) - re-allocation of budget for Quirindi Aquatic Centre
3.2 Office Equipment	(79,884)	Plains Fitness Gym Equipment (80k) & New Televisions (10k) - re-allocation of budget for Quirindi Aquatic Centre Business System 7.5k & NSW Planning Portal 2.6k - increase to cover existing projects nearing completion
3.3 Furniture & Fittings	(10,000)	Council Office Furniture (10k) - project completed, budget reduced
3.4 Other Structures	(2,518,886)	Quirindi Aquatic Centre (4.63M) adjustment to carry forward budget amount for prior years expenditure (5.13M) plus increase of additional costs 500k Quirindi Waste Transfer Station (300k) carry forward FY2028 Werris Creek Pool Betterment Project 225.8k - new grant funding received Waste Transfer Station - Werris Creek 200k - new grant funding received New Landfill Willow Tree 1.99M - grant funding received
3.5 Roads	1,243,023	Resealing Rural Unsealed Roads (178k) - capital budget reallocated to other roads Merriwa Road - Slope Remediation 22.3k - increase to complete rock material slip prevention fencing to be installed Merriwa Road Rehabilitation 762.7k - increase for unbudgeted works Barnbrook Road Gravel Re-sheeting 9.4k - increase for unbudgeted works Glen Moan Woolshed Road Re-Sheeting 43k - carry forward budget to complete works Borah Creek Road - Stage 1 202.6k - increase to cover completed works Coomabarabran Road Resealing 8k - increase to cover completed works Waverly Road Rehabilitation 159.8k - increase to cover completed works Wallabadah Road Resealing 88.3k - increase to cover completed works Transport Revaluation 125k - increase for unbudgeted works
3.6 Footpath	10,326	Kerb & Gutter 10.3k - increase to cover completed works
3.7 Water	(2,670,214)	Watermain Replacement 61k - ongoing program requiring additional funding Village Bore Replacement Program 633k FY2026 - (1.3M) carry forward to FY2027 Werris Creek High Zone Pump Station Replacement (567k) - carry forward to FY2027 Water Asset Renewal (884.7k) - double up of prior project, refer to Watermain Replacement project Quirindi Water Control System Upgrade 13.7k - increase to cover completed works Pattern Approved Water Meter Upgrade 6.7k - funding increase to commence project
3.8 Sewer	(13,444,737)	Quirindi Wastewater Treatment Stage 4 (13M) - carry forward 12.8M to FY2027 Wastewater Network Renewals (398k) - carry forward to FY2027 Quirindi Wastewater Pumpstation 1 Upgrade (254k) - carry forward to FY2027 Quirindi STP Stage 4 Detailed Design and Tender Documentation 207.3k - funding assigned from 13M
Total Change in Capital Expenses	(18,102,372)	

4 . Increase (Decrease) to Reserves		
4.1 Externally Restricted Reserves	(2,992,294)	Specific purpose unexpended grants - general 5,681 Specific purpose unexpended grants - water 68,950 Developer contribution movement 969,496 Water services 993,045 Sewer services
Total Change in Reserves this quarter	(955,122)	

Liverpool Plains Shire Council

Income & Expenses Budget Review Statement

BY PROGRAM (Excluding Capital Grants and Depreciation Actuals)

Budget Review for the Period Ending 30 September 2025

¹ Rates and Annual Charges relate to full year



	Actual ¹ Income	Original Budget* Income	F/cast Budget Income	Act vs Fcst %	Actual Expenses	Original Budget Expenses	F/cast Budget Expenses	Act vs Fcst %	Actual YTD Operating Result	Original Budget Operating Result	Forecast Year End Operating Result	Act vs Fcst %
1100 General Purpose	10,886,642	14,525,464	14,525,464	75%	0	-266,155	-266,155	0%	10,886,642	14,791,619	14,791,619	74%
1200 Elected Member	0	0	0	0%	33,512	229,495	229,495	15%	-33,512	-229,495	-229,495	15%
Executive Services	209	0	0	0%	338,959	927,650	927,650	37%	-338,750	-927,650	-927,650	37%
1500 Corporate Governance	4,645	0	0	0%	112,833	571,104	571,104	20%	-108,189	-571,104	-571,104	19%
1700 Human Resources	5,406	0	0	0%	267,384	452,505	452,505	59%	-261,978	-452,505	-452,505	58%
2100 Customer Service	0	0	0	0%	-11,744	484,750	484,750	-2%	11,744	-484,750	-484,750	-2%
2200 Work Health & Safety	0	32,000	32,000	0%	10,469	103,000	103,000	10%	-10,469	-71,000	-71,000	15%
2400 Commercial Property	40,943	213,720	213,720	19%	59,120	175,930	175,930	34%	-18,176	37,790	37,790	-48%
2500 Caravan Parks	42,943	154,560	154,560	28%	28,097	110,480	110,480	25%	14,846	44,080	44,080	34%
2700 Information Technology	0	0	0	0%	262,653	1,175,443	1,175,443	22%	-262,653	-1,175,443	-1,175,443	22%
Administration- Planning & Development	54,268	193,450	193,450	28%	202,251	827,433	847,433	24%	-147,983	-633,983	-653,983	23%
3400 Weeds Division	0	74,000	74,000	0%	-48,776	242,746	242,746	-20%	48,776	-168,746	-168,746	-29%
Waste Services	2,006,450	3,002,913	3,002,913	67%	441,350	3,417,086	3,417,086	13%	1,565,100	-414,173	-414,173	-378%
3600 Emergency Services	0	255,489	255,489	0%	206,906	907,960	907,960	23%	-206,906	-652,471	-652,471	32%
3700 Animal Control	3,282	3,700	3,700	89%	50,490	184,560	184,560	27%	-47,208	-180,860	-180,860	26%
Building Programs	13,264	5,500	5,500	241%	136,128	503,280	503,280	27%	-122,864	-497,780	-497,780	25%
4100 Administration - Infrastructure & Environment	1,987	1,500	1,500	132%	649,631	1,629,686	1,629,686	40%	-647,644	-1,628,186	-1,628,186	40%
4200 Depot	0	0	0	0%	-187,716	96,270	96,270	-195%	187,716	-96,270	-96,270	-195%
4300 Plant Fund	10,151	0	0	0%	-581,012	-1,332,329	-1,332,329	44%	591,163	1,332,329	1,332,329	44%
4410 Sporting Grounds	36,049	50,726	50,726	71%	75,763	302,020	302,020	25%	-39,714	-251,294	-251,294	16%
4420 Racecourse/Showgrounds	56,087	85,000	85,000	66%	48,685	175,820	175,820	28%	7,402	-90,820	-90,820	-8%
4430 Swimming Centres	-455	80,000	80,000	-1%	110,541	613,613	613,613	18%	-110,995	-533,613	-533,613	21%
4440 Public Cemeteries	74,471	140,000	140,000	53%	88,261	125,340	125,340	70%	-13,789	14,660	14,660	-94%
4460 Aerodromes	5,288	15,000	15,000	35%	30,427	59,460	59,460	51%	-25,139	-44,460	-44,460	57%
4470 Parks and reserves	3,425	13,510	13,510	25%	155,874	264,680	264,680	59%	-152,448	-251,170	-251,170	61%
4480 Street Cleaning	0	0	0	0%	12,302	88,690	88,690	14%	-12,302	-88,690	-88,690	14%
4500 Works - Maint. & Construction	2,233,544	4,653,599	4,653,599	48%	1,859,346	5,174,971	5,174,971	36%	374,198	-521,372	-521,372	-72%
5100 Promotion & Tourism	4,598	18,000	18,000	26%	35,831	145,700	145,700	25%	-31,233	-127,700	-127,700	24%
5200 Library	6,566	107,034	107,034	6%	81,066	508,596	508,596	16%	-74,500	-401,562	-401,562	19%
5300 HACC - Home and Community Care	0	0	0	0%	0	0	0	0%	0	0	0	0%
5400 Plains Fitness Centre	23,645	238,450	238,450	10%	88,949	295,704	295,704	30%	-65,304	-57,254	-57,254	114%
5510 Royal Theatre	0	0	0	0%	10,526	31,310	31,310	34%	-10,526	-31,310	-31,310	34%
Arts & Cultural	202,754	8,000	8,000	2534%	135,411	286,667	286,667	47%	67,343	-278,667	-278,667	-24%
5830 Day Care Centre	182,033	853,000	853,000	21%	182,205	756,269	756,269	24%	-172	96,731	96,731	0%
6100 Finance	7,455	25,000	25,000	30%	247,530	1,197,419	1,197,419	21%	-240,075	-1,172,419	-1,172,419	20%
6150 Records	0	0	0	0%	20,049	86,301	86,301	23%	-20,049	-86,301	-86,301	23%
6200 TfNSW Agency	33,860	182,768	182,768	19%	47,517	182,668	182,668	26%	-13,657	100	100	-13649%
6300 Stores	0	3,000	3,000	0%	23,236	189,437	189,437	12%	-23,236	-186,437	-186,437	12%
Water Operations	2,726,178	4,709,939	4,709,939	58%	775,848	3,079,867	3,079,867	25%	1,950,330	1,630,072	1,630,072	120%
Sewer Operations	1,627,992	1,978,701	1,978,701	82%	147,474	758,145	758,145	19%	1,480,518	1,220,556	1,220,556	121%
Total	20,293,683	31,624,023	31,624,023	64%	6,147,376	24,763,570	24,783,570	25%	14,146,308	6,860,453	6,840,453	207%

Liverpool Plains Shire Council
Cash, Investments and Borrowing Statement

Quarterly Budget Review Statement
For the Period Ending 30 September 2025

Description	Balance as at 1/07/2025	Movement (1/07/25 - 30/09/25)		Balance as at 30/09/2025
		Increase	Decrease	
Cash on hand and at bank (Actual Statement Balance)	5,279,820	5,091,729	-	10,371,549
Investments (Maturity less than 12 months)	35,000,000	-	6,000,000	29,000,000
Total Cash and Cash Equivalents	40,279,820	5,091,729	6,000,000	39,371,549
<i>Attributable to :</i>				
External restrictions	34,696,017	2,036,622	2,991,744	33,740,895
Internal restrictions	5,398,000	-	-	5,398,000
Unrestricted	185,803	-	-	232,654
	40,279,820	2,036,622	2,991,744	39,371,549
<i>Restrictions</i>				
A Externally Restricted Reserves				
1 Specific purpose unexpended grants - general fund (liability)*	2,639,343	-	436,267	2,203,076
2 Specific purpose unexpended grants - water fund (liability)*	-	5,681	-	5,681
3 Specific purpose unexpended grants - sewer fund (liability)*	-	-	-	-
4 Specific purpose unexpended grants (recognised as revenue) - general fund*	4,591,190	-	2,556,027	2,035,163
5 Specific purpose unexpended grants (recognised as revenue) - water fund*	-	-	-	-
6 Specific purpose unexpended grants (recognised as revenue) - sewer fund*	-	-	-	-
7 Developer contribution - general fund (see #288 & 289)	2,185,000	68,400	-	2,253,400
8 Developer contribution - water fund	654,000	-	-	654,000
9 Developer contribution - sewer fund	45,000	-	550	45,550
10 Water supplies	11,677,327	969,496	-	12,646,823
11 Sewer services	11,374,157	993,045	-	12,367,202
12 Remediation - waste	1,530,000	-	-	1,530,000
Total external restriction	34,696,017	2,036,622	2,991,744	33,740,895
B Internally Restricted				
1 Property	-	-	-	-
2 Employees leave entitlement	840,000	-	-	840,000
3 Carryover capital works	-	-	-	-
4 Remediation - Quarry	100,000	-	-	100,000
5 Financial Assistance Grant operational - received in advance	1,809,000	-	-	1,809,000
6 Financial Assistance Grant roads - received in advance	949,000	-	-	949,000
7 Business System Remediation	200,000	-	-	200,000
8 Plant and Vehicle Replacement Reserve	1,500,000	-	-	1,500,000
Total internal restriction	5,398,000	-	-	5,398,000
Borrowings				
Loan Reference	111	112	114	115
Loan No.	13-206-7547	13-857-9086	43192	
Bank	NAB	NAB	CBA	
Purpose	Urban Stormwater	Quipolly Dam Upgrade	Quipolly Dam Upgrade	Quipolly Water Security Project
Fund	General	Water	Water	Water
Interest Rate Type	Variable	Fixed	Fixed	Fixed
Current Interest Rate	5.93%	6.53%	5.21%	6.03%
Commencement Date	22/09/2010	28/06/2012	30/06/2015	12/10/2022
Maturity Date	20/09/2030	28/06/2032	30/06/2035	14/10/2052
Paym	18/11/2025	Quarterly	Quarterly	Quarterly
Principal Amount (Original)	1,100,000	2,000,000	2,355,500	8,000,000
Outstanding Amount	302,210	1,002,029	1,447,721	7,717,236
Total Principle				13,455,500
Total Outstanding				10,469,197

7.6 PUBLIC EXHIBITION OF DRAFT CUSTOMER EXPERIENCE CHARTER AND CUSTOMER EXPERIENCE POLICY

IP&R Linkage:	Goal: Demonstrate good governance
	Strategy: Develop and implement a robust governance and integrity framework
Author:	Paul Drummond, Manager Customer Experience
Authoriser:	Daniel Smallwood, Director Corporate Performance & CFO
File Number:	G2025/0475
Annexures:	A. Customer Experience Charter (Draft) ↓  B. Customer Experience Policy (Draft) ↓ 

RECOMMENDATION

That Council:

1. Endorse the revised draft Customer Experience Charter, appended at *Annexure A*, and the draft Customer Experience Policy, appended as *Annexure B*, to be placed on public exhibition for a period of 28 days.
2. Receive a further report at the conclusion of the public exhibition period to consider any submissions prior to adopting the draft Customer Experience Charter and draft Customer Experience Policy.

BACKGROUND

Liverpool Plains Shire Council (“Council”) implemented a Customer Service Charter in 2021. The revised draft Charter has recently been reviewed to modernise and bring into line with the focus of the overall customer experience.

Council does not currently have a Customer Experience Policy, however, the development of the draft Policy to accompany the revised draft Charter is important to demonstrate Council’s commitment to providing excellent customer experience to the community.

Sector terminology has shifted from ‘Customer Service’ to ‘Customer Experience’ and this change has been reflected in the renaming of the Customer Experience business unit during the recent organisation restructure. In line with this, it is proposed to adopt this naming convention for draft documents contained as annexures to this report.

ISSUES AND COMMENTARY

Council’s primary function is to provide services and support to the local community. Great Customer Experience is the foundation that leads to increased customer satisfaction across the full range of Council’s services.

Council aims to build and maintain a level of trust with the community that we are reliable, honest, and instil this reputation as part of our corporate branding.

Customer Experience Charter

The revised draft Customer Experience Charter (“the draft Charter”, appended at *Annexure A*, is a snapshot of key elements from the draft Policy which have been summarised into a concise quick

reference guide. The draft Charter also outlines the service standards and response timeframes across the range of request and enquiry categories.

Customer Experience Policy

The draft Customer Experience Policy (“the draft Policy”), appended as *Annexure B*, outlines the framework and guiding principles for interactions between members of the community and Liverpool Plains Shire Council, including:

- Clear expectations for the service level, communication, and commitment to positive outcomes the customer will receive from all levels of Council.
- The responsibilities that we ask of the customer.
- The approved communication channels for contacting Council.
- Definition of Request for Information enquiries and Service Requests.
- Reporting performance against benchmarks.
- Feedback and complaint handling process.
- Internal Customer Experience standards for staff across all departments to follow.

LEGISLATIVE AND POLICY IMPLICATIONS

There are no legislative implications for Council associated with this report. Should Council resolve to adopt the draft Customer Experience Policy, following public exhibition (and subject to a further Council report), the policy will be included into Council’s Policy Register.

FINANCIAL IMPLICATIONS

There are no financial implications for Council associated with this report.

RISK IMPLICATIONS

The public exhibition and adoption of these documents does not pose any risk in itself. There is the potential for reputational risk if the documents don’t genuinely reflect the needs, expectations, and values of the community that they are designed to serve.

COMMUNITY CONSULTATION

This report recommends that both the revised draft Charter and the draft Policy be placed on public exhibition for a period of 28 days to invite feedback from the community. By engaging the community in this process, Council demonstrates its commitment to transparency, accountability, and continuous improvement.

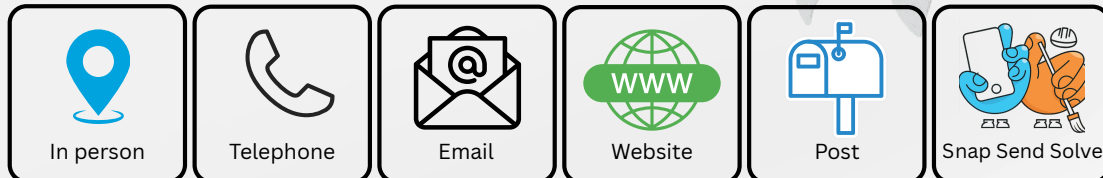
CONCLUSION

The revised draft Charter and the draft Policy have been developed in conjunction with one another to support Council’s commitment to delivering effective services and increasing customer satisfaction through increased customer experience. It is recommended that Council endorse the revised draft Charter, appended at *Annexure A*, and the draft Policy, appended as *Annexure B*, to be placed on public exhibition for a period of 28 days.

Customer Experience Charter

It's not just what we do, but how we do it.

How to contact us



Our commitments

- ✓ If your phone call cannot be answered in the first sixty (60) seconds, you can choose to keep holding or leave a message.
- ✓ We will acknowledge your enquiry and provide a reference number within one (1) business day.
- ✓ We will attempt to resolve your enquiry during the initial point of contact. Where this is not possible, a customer request will be allocated to the relevant department.
- ✓ We will take the time to finalise each customer's enquiry before moving on to the next.
- ✓ We will always close the loop by communicating with the customer.
- ✓ We won't close the request until the work is done.
- ✓ We will advise where the enquiry is outside Council's area of responsibility.

What we ask from you

- ✓ Treat our staff with courtesy and respect.
- ✓ Provide accurate information and not withhold details relating to the enquiry.
- ✓ Supply supporting documentation relevant to the enquiry.
- ✓ Cooperate with staff and be willing to work with us to reach a resolution.
- ✓ Make an appointment with specialist staff for complex issues.

Feedback

Feedback is valued and we will seek continual improvement through your comments and suggestions to understand where we've done well, and sometimes where the experience has fallen below your expectations.

In certain circumstances, we may request the feedback to be provided in writing if this was not the original method used.



Service Standards

All references are to business days unless stated otherwise.

Community services

Liverpool Plains Shire Council delivers the following community services.

Companion Animals	Respond to urgent incidents	24 hours
	Respond to routine incidents	3 days
	Contained animal pickup	1 day* Mon - Fri only
Environmental	Urgent pollution incidents	24 hours for initial response Investigate within 5 days
Planning and Development	Assessment of Development Application	80% determined within 40 days
	Planning certificate	90% within 5 days after payment
	Building certificate, Swimming pool compliance certificate, Complying Development Certificate, Construction certificate	30 days
Public amenities	Amenities cleaning - low/high use facilities	Low: Twice weekly; High: Daily Mon - Fri
	Public garbage bins - low/high use areas	Low: Once per week; High: Three times per week
Waste (Residential)	General waste (red) bin collection	Weekly
	Recycling (yellow) bin collection	Fortnightly

Requests and enquiries

Liverpool Plains Shire Council will provide a response to your enquiry within the agreed service timeframes listed below.

Airport	Aviation markers, landing enquiries, lighting, vegetation	10 days* unless inhibiting plane movements
Compliance	Abandoned vehicle, dumped rubbish, illegal camping, illegal development, and swimming pool safety	10 days
Council facilities	Cleaning, leases & licences, maintenance requests, and water leaks	Investigate: 48 hours; Response: 10 days
Parks and Gardens	Facilities, lighting, maintenance, mowing, rubbish removal, tree inspections, and water leaks in parks, playgrounds, reserves, and sporting fields	10 days* unless safety risk
Rates	Section 603 application	5 days after payment
	Section 603 update	2 days
	Pensioner Concession application	Submitted 15 days prior to notice generation
Request for information	General enquiries including: Administration, Animals, Aquatics, Cemetery, Events, Feedback, Finance, Maps, Planning, Property Addressing, Rates (Land & Water), Weeds	First Point Resolution where possible 10 days
	Formal and Informal access requests	Provided after acceptance of application
Phone message	Enquiries which do not match a request category	3 days
Planning and Development	Development application enquiries (new, existing), events & festivals, On Site Sewerage Management (OSSM), food premises	10 days
	Development application submission (opposing or supporting)	
	Request for inspection	
Roads	Bridges, causeways, culverts, kerb & gutter, potholes, other damage on sealed and unsealed roads	Category 1: 48 hours Category 2: 10 days Category 3: 20 days
	Bus shelters, footpaths, guideposts, parking, traffic signage	10 days
Sewerage	Blockage, odour, overflow	1 day* includes after hours response
Waste (Residential)	Bin replacements	5 days
	Missed general waste (red) or recycling (yellow) bin collection	End of next business day
Water	Leak or break	Determined by severity Major break: immediate* includes after hours Minor leak: 5 days
	Low pressure or no water	2 days
	Quality concerns	1 day* includes after hours response



DRAFT – Customer Experience Policy 2025

liverpoolplains.nsw.gov.au



**Liverpool
Plains**
Shire Council



INFORMATION ABOUT THIS DOCUMENT

Document Record Number	D25/39085
Document Owner	Director Corporate Performance & CFO
Document Development Officer	Manager Customer Experience
Review Timeframe	Every x years after adoption
Last Review Date	October 2025
Next Review Date	October 202x

Document History		
Doc No.	Date Amended	Details/Comments
Version 1	October 2025	Adopted by Council [res. 2025/xx]

Further Document Information and Relationships	
Related Legislation*	Local Government Act 1993 Local Government (General) Regulation 2021
Related Policies	Code of Conduct Social Media Policy Unreasonable Conduct Policy Complaint Handling Policy
Related Documents	Customer Experience Charter Disability Inclusion Action Plan

*Note: Any reference to Legislation will be updated in the Policy as required. See website <http://www.legislation.nsw.gov.au/> for current Acts, Regulations and Environmental Planning Instruments.

**Customer Experience Policy
2025**

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Purpose

This *Customer Experience Policy* ("this Policy") outlines the framework for interactions between members of the community ("customer") and Liverpool Plains Shire Council ("Council").

This Policy sets clear expectations for the service level, communication, and commitment to positive outcomes the customer will receive from Council. In return, this Policy also outlines what information and behaviour Council requests from the customer.

Whilst Customer Service represents the support delivered during an individual transaction, Customer Experience is defined as the overall feeling of satisfaction or perception of happiness achieved by repeated interactions across a range of Council services and offerings. This takes into account not just what we do, but how we do it.

Introduction

Council's primary function is to provide services and support to the local community. With reciprocal support from the community, together we can grow the Liverpool Plains Shire Council region and strengthen this valuable relationship.

Great Customer Experience is the foundation that leads to mutually beneficial growth and increased customer satisfaction across the full range of Council's services.

Council aims to build and maintain a level of trust with the community that we are reliable, honest, and instil this reputation as part of our corporate branding.

Policy Objectives

The objectives of this Policy are to embed the following guiding principles of Customer Experience into everyday interactions between Council and customers:

- a. Customer service is everyone's responsibility;
- b. Provide a reference number and include this in all correspondence;
- c. Always close the loop by communicating with the customer;
- d. Don't close the request until the work is done;
- e. There's always something we can do; and
- f. Seek continual improvement through feedback

Application

This Policy applies to all Council staff (including casual, contract, volunteers), all Council facilities, and all Customers when interacting with Council.

Responsibility

Council Staff

When interacting with customers, Council staff will:

- Greet all customers in a polite and friendly manner
- Provide their name
- Treat every enquiry with an open mind and understand the impact to the customer
- Demonstrate respect and integrity to customers



- Document the enquiry in Council's Customer Request Management (CRM) system
- Attempt to resolve the enquiry at first point of contact (First Point Resolution – FPR)
- Provide timely and transparent updates to the customer
- Close the loop when the enquiry has been resolved
- Exhibit equity to ensure each customer's needs are met
- Take privacy of personal information seriously
- Advise where the enquiry is outside Council's area of responsibility

Customers

When interacting with Council, we ask customers to:

- Treat our staff with courtesy and respect
- Provide accurate information and not withhold details relating to the enquiry
- Supply supporting documentation relevant to the enquiry
- Cooperate with staff and be willing to work with us to reach a resolution
- Allow the enquiry to be handled by the appropriate department
- Make an appointment with specialist staff for complex issues
- Accept Council's decision or determination where reasonable logic has been applied

Council takes a zero-tolerance approach to inappropriate behaviour and will not permit any threats of violence, physical or verbal abuse, aggressive, or disrespectful conduct against our staff or other customers. Where a customer fails to uphold their responsibilities and their actions have been deemed unacceptable, Council will exercise our rights to enforce one or more of the following measures: terminating the interaction, requesting to vacate the premises, calling the Police. Where applicable, incidents of this nature may be subject to further actions through the *Unreasonable Conduct Policy*.

Communication Channels

Council recognises that our community is made up of customers who have different preferences for how they would like to contact Council. We offer a range of communication channel options to meet both traditional and modern techniques. Where possible, Council will respond to you using your preferred communication channel.

Communication goes beyond requests and enquiries, and includes community consultation and engagement on matters of public interest. This feedback is valuable in informing decisions that shape the future direction of our services and facilities.

Approved communication channels include:

- In person
- Telephone (24 hour emergency response)
- Email
- Website
- Post
- Snap Send Solve

Council strives to provide communication options that are inclusive and accessible, however if your individual needs require us to tailor our methods, we will work with you to find a solution.



Please note: social media channels are used for timely and proactive distribution of information from Council to the community. Customers are reminded that social media is not an approved communication channel for providing information to Council. All interactions on social media platforms are bound by the *Social Media Policy*.

After Hours

Sometimes, incidents occur outside business hours which require urgent attention. In this instance, the only communication channel available is telephone. The details of your enquiry will be captured by Council's after hours call centre and, if assessed as an emergency, the information will be passed on to the relevant on-call crew for immediate action. If deemed as non-urgent, your request will be attended to during office hours. Examples of an urgent request include: water main break, flooded causeway requiring advisory signage, animal attack.

Types of Requests

For Council, we realise that having timely access to information enables smoother and more efficient interactions, allowing the customer to feel satisfied that their enquiry has been addressed. This target of making simple requests for information seamless and efficient is being given great consideration as a way of increasing the overall Customer Experience.

All requests, regardless of type, will be entered as a 'record' in an official Council enterprise system. Most commonly, this will be our Customer Request Management (CRM) system. This record allows Council to issue you with a reference number and establishes a formal process of allocating and actioning your enquiry.

Council requests the following pieces of information be provided at a minimum for all enquiries:

- Who – customer details including name, address, phone, email
- What – detailed description of the enquiry, request, or problem
- Where – the physical location which the enquiry, request, or problem relates to

First Point Resolution

Wherever possible, our frontline Customer Service staff will attempt to answer Request For Information (RFI) enquiries during the initial contact made by the customer. This is referred to as First Point Resolution (FPR). Where this is not possible, we will create a CRM and allocate your request to the relevant staff member with the required specialist knowledge.

Over time, Council plans to increase the number of enquiries which can be resolved at FPR. Examples of FPR enquiries include: providing a rates balance for a property (after successful verification checks), processing a phone payment, advising the opening hours of a Council facility.

Service Requests

Service requests are enquiries that require a follow up action to be performed, and therefore it is not possible to resolve these under FPR. Service requests will be categorised and recorded in our CRM system to be allocated to the appropriate department. Examples of



service requests include: reporting a leaking water meter, request for a road to be graded, requesting a replacement for a damaged bin.

Self Service

Council's website acts as an information source which contains a range of self service options to allow customers to find answers to their questions and interact with Council through enhanced digital features.

The content which is available for self service is continually being expanded. The resources made available to the public align with our commitment to make information and services accessible and inclusive to meet the needs of our community.

Anonymous Requests

Council will always treat the submitter's personal details as confidential and will never disclose this information to other parties. Even so, Council understands that on rare occasions, a customer may wish to remain anonymous when submitting a request or enquiry.

Such requests to remain anonymous will be assessed on a case by case basis to ensure that the customer has provided sufficient details to validate their enquiry and that Council can investigate and action their concern. Should Council agree to accept an anonymous request, the customer agrees to waive the usual follow up correspondence for that request.

Measuring Performance

Reporting

Council continually monitors customer interactions conducted through our approved communication channels. Reporting and statistics are gathered and tracked over time to see trends in volume which can be compared to previous results. This aggregated data is published in both our Half Yearly Progress Report and the Annual Report.

By accurately capturing all details against a request, Council can perform data analysis on this repository to identify emerging trends of common categories, repeat issues, and geographical locations to make informed decisions.

Council also periodically conducts community satisfaction surveys to better understand key issues, community needs and priorities regarding the services and facilities provided.

Service Standards

Council will regularly review and set appropriate service standards and timeframes for customer enquiries and requests.

The service standards will be based on a number of factors including:

- the complexity of the enquiry
- resourcing availability
- scheduled work programs
- budgetary constraints
- any regulatory or statutory requirements



This will result in different service standards across the range of request categories. The CRM system will be configured to match the applicable service standard for each category.

Feedback

Council openly welcomes feedback as this is important for Council to understand where we've done well, and sometimes where the experience has fallen below the customer's expectations. Constructive feedback is a tangible measure of how well Council is performing against the objectives of this Policy.

Through building strong relationships with the community, feedback can be a beneficial tool in identifying areas of improvement and Council respectfully asks that customers provide their feedback to Council in the first instance. This allows us to review the details and work with the customer to redress any concerns. After all, we can't fix it if we don't know about it.

The introduction of customer request surveys provides a quick and easy way to send Council a snapshot of the experience you received for an individual CRM. NB: this is currently only available to customers who have provided an email address.

Feedback can also be provided through any of the approved communication channels. In certain circumstances, we may request the feedback to be provided in writing if this was not the original method used.

All feedback will be treated in the same respectful manner as requests and enquiries.

Complaints

Where the concern may be of a serious nature regarding the services provided by Council, directed towards a staff member, or regarding the customer request handling process, it will be escalated and managed through the *Complaint Handling Policy*.

If the complaint, and any subsequent review, does not resolve the matter, the customer may raise their concerns with one of the following agencies (as applicable):

Area of concern	Agency
Maladministration	The NSW Ombudsman Level 24 580 George Street Sydney NSW 2000 Ph: 1800 451 524
Pecuniary interest matters Council as a whole has a serious breakdown in operations	The Office of Local Government 5 O'Keeffe Avenue NOWRA NSW 2541 Ph: (02) 4428 4100
Legislated child safety obligations	The Office of the Children's Guardian Locked Bag 5100 Strawberry Hills NSW 2012 Ph: (02) 8219 3600



Corruption	The Independent Commission Against Corruption GPO Box 500 Sydney NSW 2001 Australia Ph: 1800 463 909
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Internal Customer Experience Standards

To demonstrate Council's commitment to our guiding principle that *Customer service is everyone's responsibility*, we will impart a consistent approach to how we work with our colleagues internally which fosters a one team mindset for our internal interactions.

Implementing standard protocols for all staff to abide by will ensure that we are working towards a common goal through meaningful ways staff can contribute to delivering a great Customer Experience.

Availability

Council uses a range of conventional technologies which include built in features to notify internal and external customers of the staff member's availability.

Being able to check availability and have confidence that the information is accurate and up to date assists with being able to address customer enquiries in a timely and informed manner.

Email program:

- Set Out of Office replies during periods of absence
- Keep the Calendar up to date including: meetings, RDOs, leave, etc
- Consider sharing calendars with team members. Permissions can be set to provide varying levels of access.

Telephone program:

- Set the status to display availability for incoming calls – ie: Active, Busy
 - NB: This is generally in sync with email Calendar so these details only need to be managed in one place.
- Record a personalised voicemail greeting and update as appropriate

Staff movements:

- Notify for periods of short absence:
 - Offsite meeting
 - Sickness
 - Conference attendance
- Notify for periods of extended duration including any arrangements for coverage during this time so that enquires can be re-directed – ie: will someone be acting in the role
 - Leave
 - Resignation

Working from home:



- Being as available and responsive to enquiries as when working in the office

Communication Expectations

Communication is one of Council's Values and proactively communicating with customers and colleagues through the following supportive behaviours demonstrates an individual's contribution to the Customer Experience.

Customer requests:

- A CRM will be logged for all enquiries, even when the call is transferred to the appropriate staff member. This allows:
 - the customer to be provided a reference number
 - the responsible officer to record any information/advice provided to the customer or action(s) to be taken
 - Customer Service staff to provide updates to the customer during follow up contact
- All CRMs will have meaningful comments recorded against them. Any CRMs closed without comments will be re-opened and assigned back to the responsible officer for updates.
- Staff making outgoing calls shall identify themselves by name and Council Department/Section as appropriate and shall clearly outline the purpose of the call including providing the reference number
- In the event that the customer does not answer an outgoing call made by staff, the staff member should leave a voicemail detailing their name, Department/Section, reference number and purpose of the call. This allows the customer to provide this information to Customer Service and be connected to the appropriate officer upon making a return call.
- Staff sending outgoing emails shall identify themselves by name and Council Department/Section as appropriate and shall clearly outline the purpose of the email including the reference number
- If staff receive a CRM in error, they will reassign the request as soon as practical after identifying the mistake (ie: incorrect category assigned). This allows the correct department the appropriate time to investigate and action the request.



Customer Journey

Every interaction with Council can be considered a 'Customer Journey'. The length of the journey from beginning to end of request will vary. Whilst some journeys may end after only one stop, others may pass through multiple departments and staff with inter-departmental collaboration essential to uphold our obligations to the customer.

Every stop on the journey is an opportunity for Council to provide excellent customer service for that element of the individual transaction, with the overall feeling of satisfaction by the time the journey ends dictating the Customer Experience.

Each Journey builds on the experience from the last and our aim is to deliver consistently high levels of service through every journey with Council.

7.7 MINUTES OF THE AUDIT, RISK AND IMPROVEMENT COMMITTEE FOR OCTOBER 2025

IP&R Linkage:	Goal: Demonstrate good governance
	Strategy: Develop and implement a robust risk management and internal audit framework
Author:	Ros ten Brink, Manager Corporate Governance (Public Officer)
Authoriser:	Daniel Smallwood, Director Corporate Performance & CFO
File Number:	G2025/0456
Annexures:	A. Audit Risk and Improvement Committee draft Minutes - 17 October 2025  

RECOMMENDATION

That Council:

1. Receive and note the draft Minutes of the Audit, Risk and Improvement Committee meeting of 17 October 2025, appended as *Annexure A*.

BACKGROUND

The *Local Government Act 1993* (“the Act”) and the *Local Government (General) Regulation 2021* (“the Regulation”) requires Council to have an Audit Risk and Improvement Committee (ARIC) to continuously review and provide independent advice to Council’s General Manager and governing body on how Council is functioning and managing risk in particular:

- Whether Council is complying with all necessary legislation, regulations and other legal requirements,
- The adequacy and effectiveness of Council’s risk management framework, fraud and corruption prevention activities, financial management processes, and Councils financial position and performance,
- Council’s governance arrangements
- The achievements by Council of the goals set out in our Community Strategic Plan, Delivery Program, Operational Plan and other strategies,
- How Council delivers local services and how it could improve the performance of its functions more generally,
- The collection of performance measurement data by Council,
- Any other matters prescribed by the Regulation, including internal audit.

A meeting of Council’s Audit, Risk and Improvement Committee (“the Committee”) was held on 17 October 2025. The draft Minutes of that meeting are appended at *Annexure A*.

ISSUES AND COMMENTARY

At its meeting in October, it was recommended (**ARIC Res 2025/75**) that ARIC:

1. Receive and review the draft Audited Financial Statements for the Year Ended 30 June 2025, appended at *Annexure A*.

2. Recommend to Council that the Financial Statements of the Year Ended 30 June 2025 be adopted and signed by the Mayor, one other Councillor, General Manager and Responsible Accounting Officer prior to being lodged with the Office of Local Government.
3. Receive and review the draft Audit Engagement Closing Report for the Year Ended 30 June 2025, appended at *Annexure B*.
4. Acknowledge the work put in by the staff and the positive comments by the Audit Office.

At its meeting of 22 October 2025, Council actioned the above by resolving (**Res 2025/195**) to:

1. Authorise the Mayor, Deputy Mayor, General Manager and Responsible Accounting Officer to sign the Statements by Councillors and Management as required for the Draft Financial Statements for the year ended 30 June 2025 as tabled.
2. Note that the draft Liverpool Plains Shire Council's Financial Statements for the year ended 30 June 2025 will be referred to Council's Auditor, the NSW Audit Office, in accordance with section 413(1) of the *Local Government Act 1993*.

LEGISLATIVE AND POLICY IMPLICATIONS

There are no legislative or policy implications for Council associated with this report.

FINANCIAL IMPLICATIONS

There are no financial implications for Council associated with this report.

RISK IMPLICATIONS

There are no risk implications for Council associated with this report.

COMMUNITY CONSULTATION

There are no community consultation requirements for Council associated with this report.

CONCLUSION

It is recommended that Council receive and note the draft minutes of Council's Audit, Risk and Improvement Committee, held on 17 October 2025.



**Liverpool
Plains**
Shire Council

Minutes of the Audit, Risk and Improvement Committee

17 October 2025

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**MINUTES OF LIVERPOOL PLAINS SHIRE COUNCIL
AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBERS
ON FRIDAY, 17 OCTOBER 2025 AT 11:30 AM**

PRESENT: Mr Michael O'Connor, Mr Tony Harb, Ms Trish Kirkland, Cr Terry Cohen.

IN ATTENDANCE: Cian Middleton (General Manager), Julie Costa (Director Planning and Community), Daniel Smallwood (Director Corporate Performance and CFO), Ros ten Brink (Manager Corporate Governance), Jared McCulloch (Risk Management Coordinator).

Audit, Risk and Improvement Committee Meeting Minutes17 October 2025

1 WELCOME

The Chairperson welcomed new member Trish Kirkland to the Committee. Trish was previously on the Committee.

The Chairperson welcomed the new Directors, Julie Costa and Daniel Smallwood and Manager Corporate Governance Ros ten Brink to the meeting.

2 APOLOGIES

Nil

3 DISCLOSURES OF INTERESTS

The Chairperson disclosed his positions on the following Audit, Risk and Improvement Committees:

- Chair – Bathurst Regional Council Audit, Risk and Improvement Committee
- Chair – Muswellbrook Shire Council Audit, Risk and Improvement Committee
- Chair – Upper Hunter Weeds Authority Audit, Risk and Improvement Committee
- Member – Gunnedah Shire Council Audit, Risk and Improvement Committee

4 CONFIRMATION OF MINUTES**4.1 MINUTES OF THE AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING HELD ON 1 AUGUST 2025**

COMMITTEE RESOLUTION ARIC2025/73

Moved: Mr Michael O'Connor

Seconded: Mr Tony Harb

1. That the Minutes of the Audit, Risk and Improvement Committee Meeting held on 1 August 2025 be received and the recommendations therein be adopted.

CARRIED

5 GENERAL BUSINESS**5.1 STRATEGY DEVELOPMENT BRIEFING - FINANCIAL SUSTAINABILITY STRATEGY AND ACTION PLAN**

COMMITTEE RESOLUTION ARIC2025/74

Moved: Mr Tony Harb

Seconded: Ms Trish Kirkland

That the Audit, Risk and Improvement Committee:

1. Receive and note the briefing on the development of the Financial Sustainability Strategy and Action Plan, as detailed in this report.

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CARRIED**Summary of the Discussion:**

The General Manager presented the report to the Committee. This is a brief of the Financial Sustainability work being undertaken by Council this year and an overview of the process. Council is currently waiting on the draft Improvement Plan to be provided. Some points of interest – the General Fund is not terrible for a Council of our size, the Water Fund and Sewer Fund are the areas that will need attention.

The General Manager advised that once the draft report has been provided to the Councillors, it will be sent to the Committee.

The Chair asked about the Pensioner rebate figures in the documents, the earlier years they are subtracted but in 22/23, 23/24 and 24/25 they are added. Management advised that this is an oversight and all figures should be subtracted.

The Committee commended Council on the initiative, this will show what Council can afford and what activities should be restricted. The Committee would like to see a timeframe for the implementation and suggested that this be completed over a number of years to ensure its success.

The General Manager is hoping for shared commitments by Councillors and senior staff on expenditure, projects etc. The project will use Service Profiles to understand the viabilities of each of our services and to see if there are areas of over funding or overservicing in the community. The delivery program and operational plan over the last few years has not provided the community or Councillors transparency on expenditure and projects.

4.2 REVIEW OF DRAFT 2024-2025 AUDITED FINANCIAL STATEMENTS

COMMITTEE RESOLUTION ARIC2025/75

Moved: Mr Michael O'Connor

Seconded: Mr Tony Harb

That the Audit, Risk and Improvement Committee:

1. Receive and review the draft Audited Financial Statements for the Year Ended 30 June 2025, appended at *Annexure A*.
2. Recommend to Council that the Financial Statements of the Year Ended 30 June 2025 be adopted and signed by the Mayor, one other Councillor, General Manager and Responsible Accounting Officer prior to being lodged with the Office of Local Government.
3. Receive and review the draft Audit Engagement Closing Report for the Year Ended 30 June 2025, appended at *Annexure B*.
4. Acknowledge the work put in by the staff and the positive comments by the Audit Office.

CARRIED**Summary of the Discussion:**

Audit Manager, Jan-Michael Perez, presented the Financial Statements and the Engagement Closing report. It is important to note that Council will be submitting the draft statements by the statutory deadline this year. This is a credit to Igor and the Finance team, in previous years Council has had extensions on the submission date. This is a monumental achievement for Council

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and hopefully business as usual in coming years.

The key matters raised include the Valuation and fair assessment of infrastructure, property, plant and equipment (IPPE) and Rehab provisions.

A further misstatement of the Special Purpose Financial Statements to the value of \$1 million. No addendum will be issued.

The Committee raised questions around:

- Large unforeseen loss on disposed assets – Response: this was multiple assets not just one;
- Operating Grants decreased by 51%, is this going to be an ongoing trend – Response: It is not expected to be the normal trend but Council will continue to focus on.
- Water Supply Services had a 33% increase in income for the period – Response: this is due to an increase in water supply charges and also advised that with the Quipolly Water Treatment plant coming on line, Council does need to recover the costs.
- Raw Materials and Consumables increased \$2.8 million – Response: this is due partly to the amount of emergency flood works that Council has completed over the last year that were carried from previous years as well as the reduction in Capital Expenditure works. This resulted in Council completing more operational works in the period, hence the increase.
- Employee Benefits and On-costs increase – Response: due to the reduction in capital works in 24/25 compared to 23/24, these costs have increased due to the increase in operational works being completed.
- Rates and Charges increase from nil in 23/24 to \$591000 – Response: Management will take this Question on Notice and provide a response to the Committee.
- Depreciation on Buildings increase from \$847,000 to \$1,923,000 – Response: The increase is due to the Quipolly Water Treatment Plant coming on line and also the revaluation of assets from 23/24 not being realised until 24/25 statements.

5.3 MAJOR PROJECT BRIEFING - IT BUSINESS SYSTEMS UPGRADE PROGRAM

COMMITTEE RESOLUTION ARIC2025/76

Moved: Mr Michael O'Connor

Seconded: Mr Tony Harb

That the Audit, Risk and Improvement Committee:

1. Receive and note the major project briefing on the IT Business Systems Upgrade Program as detailed in this report.
2. Receive and note the draft revised Business Systems Roadmap appended at *Annexure A*.
3. Request a further report on the assessment of the original road map and costs compared to the actual figures.

CARRIED

Summary of the Discussion:

The General Manager provided an overview of the history of Council's Core System upgrade and the progress over the last three (3) years. This is still more work to be done and this is the

Upgrade Road Map that the new Executive will work through and prioritise. The next step is for Executive to prioritise the projects to progress and the funding required to complete the implementation. The Road Map does include systems that would be “nice to have” but the cost of implementation or ongoing costs will be prohibitive to seeing these systems implemented.

The Chair questioned the ongoing costs for the upgrades – Response: The General Manager advised that costs are being monitored and recorded. The costs are subject to an ongoing review on the benefit/use of the system compared to its costs.

The General Manager also advised that Council will also be developing a Project Management Framework in the coming months to set clear expectations on ideas becoming projects and the costs, benefits and investigations needed to progress the ideas.

The Committee asked if Council has had time to consolidate the learnings of the upgrade and ensure that staff are using the new systems as required – Response: The General Manager advised that the Executive Team is currently looking at these systems to review their use. We are also looking at what systems and programs Council currently uses and if other modules contained in these systems can be used by Council to reduce the number of systems/vendors that Council uses.

5.4 CORPORATE PERFORMANCE DASHBOARD REPORT AS AT 30 SEPTEMBER 2025

COMMITTEE RESOLUTION ARIC2025/77

Moved: Mr Tony Harb

Seconded: Ms Trish Kirkland

That the Audit, Risk and Improvement Committee:

1. Receive and note the Corporate Performance Dashboard Report as at 30 September 2025 appended at *Annexure A*.

CARRIED

Summary of the Discussion:

An overview was provided to the Committee on the report and Annexure.

The Committee questioned the 19% outstanding rates and charges and 35% outstanding water bill costs – Response: Management advised that Q1 Rates and Water Bills have been issued and this has increased the outstanding amounts shown in the report. Staff have work to do in this space especially around Council’s outdated Debt Recovery Policy. This is a priority of the Director to review the current practice and identify improvements and continuity of service around payments and the use of Debt Recover. It was also noted that the increase in outstanding Water Bills is partly due to in the increase in charges for this year.

The Committee noted the decrease in OT and Penalty Hours from the last meeting, this is positive work. How does this align to unfilled positions – Response: The General Manager provided an overview of new practices that have been implemented around Overtime and the approvals needed going forward. The reduction can also

The Chairperson provided a copy of a presentation provided to the Bathurst Regional Council ARIC. He asked if this could be scanned and sent around to the Committee.

5.5 PROGRESS REPORT - INTERNAL AUDIT PROGRAM AGREED ACTIONS

COMMITTEE RESOLUTION ARIC2025/78

Moved: Mr Tony Harb

Seconded: Mr Michael O'Connor

That the Audit, Risk, and Improvement Committee:

1. Receive and note the Internal Audit Action Items Register.
2. Receive and note the finalised Procurement and Credit Cards Internal Audit Report, attached as Annexure B.
3. Receive and note the finalised East Side Day Care Centre Internal Audit Report, attached as Annexure C.
4. Receive and note the finalised Staff Training Internal Audit Report, attached as Annexure D.
5. Receive and note the finalised Werris Creek Industrial Precinct Project Internal Report, attached as *Annexure E*.

CARRIED

Summary of the Discussion:

The Audit Register was presented to the Committee, updates from the previous meeting are shown in Red. Over the coming months, further work is needed on the items in the Register. A review with each Executive will be completed to identify progress on findings and identify any that Council will be accepting the risk and closing out.

The Audit Reports are also attached again and they have now been finalised.

The Chairperson noted the budget amount for 2025/26 is \$25,000. This should cover the two (2) audits for the year.

The Committee raised questions around the 2024 EA Findings – Response: Management advised that these will be reviewed and closed out now that the 2025 Management Letter has been presented.

The General Manager also advised that going forward, the Audit Actions Items Register will be presented to the Committee as a separate report to the presentation of Internal Audit Reports. This will allow discussion and update on the outstanding actions.

The Committee asked if the Staff Training Plan had been finalised and if this could be circulated to the Committee – Response: The General Manager advised that the plan has not been finalised.

The Committee asked if the financial report for East Side had been completed now the financial statements have been finalised – Response: The General Manager advised that this has not been completed as yet, expect a report to the next meeting.

5.6 POLICY REGISTER REVIEW

COMMITTEE RESOLUTION ARIC2025/79

Audit, Risk and Improvement Committee Meeting Minutes17 October 2025

Moved: Mr Michael O'Connor

Seconded: Ms Trish Kirkland

That the Audit, Risk and Improvement Committee:

1. Receive and note the progress of the Policy Register review as detailed in this report.

CARRIED**Summary of the Discussion:**

The report was presented to the Committee showing a minor improvement in policies overdue for review. As the new Directors are now on board, staff will review the list of policies investigate options for alerts to staff and regular reporting to Executive.

The Committee asked if Council had a process for establishing a priority list of the overdue policies and also if any work had been done to identify any policies that Council does not have – Response: Management advised that investigations have started into a review of the policy register and considerations around the risk and governance requirements of the overdue policies. A standing report will also be submitted to ELT each month.

5.7 RISK MANAGEMENT FRAMEWORK - PROGRESS REPORT

COMMITTEE RESOLUTION ARIC2025/80

Moved: Ms Trish Kirkland

Seconded: Mr Tony Harb

That the Audit, Risk, and Improvement Committee:

1. Receive and note the progress of the Risk Management Framework Implementation outlined in this report;
2. Receive and note the 2025-26 Assurance Program attached as *Annexure A*.

CARRIED**Summary of the Discussion:**

The report was presented to the Committee and includes an updated plan for the current financial year. This report will be reviewed and updated for each meeting. It is also noted in the report that Council is participating in a Fraud and Corruption awareness session hosted by Statewide Mutual under the free Board Initiative Program. Members of the ARIC are welcome to attend. This is a face-to-face session held at the Council Chambers on 12 November 2025.

For the information of the Committee, the Risk Framework documents are also attached.

The Committee would like to see the implementation of regular risk reporting to management and the committee and also queried the level of understanding of the framework by Councillors – Response: Cr Cohen advised that the current Council have a better understanding of risk and risk management but would like more information around Council's appetite and a better understanding of the approach.

The Committee also suggested that as part of the workshops proposed in the plan contained in the report that the linkages between the Risk Tolerances from the Risk Appetite Statement and the residual risk ratings in the risk assessments are explained. This can also include the Risk Treatment Options outlined in the Risk Management Framework.

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5.8 DRAFT BUSINESS CONTINUITY MANAGEMENT PLAN FRAMEWORK

COMMITTEE RESOLUTION ARIC2025/81

Moved: Mr Michael O'Connor

Seconded: Mr Tony Harb

That the Audit, Risk and Improvement Committee:

1. Receive and note the Statewide Mutual Post Exercise Report, attached as *Annexure A*.
2. Receive and note the draft Business Continuity Planning Framework as attached as *Annexure B* and *Annexure C*.

CARRIED**Summary of the Discussion:**

The report was presented to the Committee.

The Committee felt the inclusion of the BCP Post Exercise Report and the BCP Action Plan helped to consolidate Councils' program and the implementation.

The Chairperson mentioned a report that was provided to another ARIC he attends that the availability of laptops/system access was an issue in a BCP event – Response: Management advised that outside of the office, staff do have access to Microsoft 360 on personal devices and that Council devices can access the Remote Server to access council systems.

5.9 CYBER PROGRESS AND STATUS REPORT

COMMITTEE RESOLUTION ARIC2025/82

Moved: Ms Trish Kirkland

Seconded: Mr Tony Harb

That the Audit, Risk and Improvement Committee:

1. Receive and note the Cyber Progress and Status Report as detailed in this report.

CARRIED**Summary of the Discussion:**

The Report was presented to the Committee following a request from the Chairperson. If the Committee would like to see any other information included, please advise and staff will try to incorporate.

The Chairperson queried the number of cyber attacks included in the report being zero. Does this include strikes – Response: Management provided an update on a recent credit card bin attack on Council's payment platform. This was identified by Council and required changes to Council's payment platform, but resulted in no loss to Council.

The General Manager suggested the development of a report similar to the Corporate Dashboard to present strikes, attacks etc and that the information be adapted over time.

5.10 MAJOR PROJECT BRIEFING - QUIRINDI AQUATIC CENTRE PROJECT

COMMITTEE RESOLUTION ARIC2025/83

Moved: Mr Michael O'Connor

Seconded: Mr Tony Harb

That the Audit, Risk and Improvement Committee:

1. Receive and note the major project briefing on the Quirindi Aquatic Centre Project as detailed in this report.
2. Receive ongoing reports for the Quirindi Aquatic Centre Project with the final report being presented upon project completion detailing the outcomes of a project debrief and lessons learnt.

CARRIED

Summary of the Discussion:

The General Manager introduced the Aquatic Centre Project Manager, Ben Howard, to the Committee. The report was presented to the Committee highlighting the progress and issues of the Aquatic Centre Project and the suggested Project Framework for LPSC.

The key issues from this project include:

- Formal process for to document the project concept, deliverables, funding, funding body reporting and continuity of service following completion.
- No clear reporting to Council on all aspects of the project.
- Financial data, Purchase Orders and records were not maintained in a central place and were not up to date.
- Aspects of the project were assigned to individual positions not the Project Control Group
- Project Control Group did not challenge response by staff to key aspects of the project.

Systems have been implemented in the current project since July 2025. A longer term consideration is for a Project Framework to be developed to cover all projects managed or overseen by Council.

The Committee noted the funding shortfall the ongoing asset and operational costings for the Aquatic Centre – Response: The contract does include the production and supply of the Operation and Maintenance Manual by the Contractor and also note that there will be an increase in operating costs as the pool will change from running over the season to now being in filled and filtered 52 weeks of the year.

The committee asked if there was any reputational risk with the community and the Quirindi Swimming Club – Response: the General Manager addressed this point with the committee and provided an update. The General Manager also mentioned the ongoing reputational risk with the State Government funding partners. The learnings in this project are not isolated to this project and this needs to change as a priority.

The Chairperson questioned the land ownership issues mentioned in the report – Response: Management provided an updated to the committee on the ownership and the issues that had not been considered or escalated to the project group.

At 2:14 pm, Cr Terry Cohen left the meeting.

Audit, Risk and Improvement Committee Meeting Minutes

17 October 2025

5.11 STRATEGY DEVELOPMENT BRIEFING - GROWTH MANAGEMENT AND HOUSING STRATEGY

COMMITTEE RESOLUTION ARIC2025/84

Moved: Mr Michael O'Connor

Seconded: Mr Tony Harb

That the Audit, Risk and Improvement Committee:

1. Receive and note the briefing on the development and adoption of the Growth Management and Housing Strategy, as detailed in this report.

CARRIED

Summary of the Discussion:

The report was presented to the Committee. The Growth Management and Housing Strategy has been ongoing for a number of years and adopted by Council in August 2025. An Implementation Plan is to be submitted to Council next week. Council has sought endorsement from the Department of Planning and Housing. The General Manager added that the Councillors are committed to the implementation of this strategy.

The Regional Housing fund by the NSW Government has just opening. This will allow Council to apply for funding to develop a plan for the rezoning and associated requirements of the plan.

The Chairperson asked what are the main risk with implementation of the strategy – Response: Management advised that there are two (2) key risks with the plan. 1 Financial – the ability for Council to plan and complete the work required and 2 Reputational – the Department of Housing advised that Council had previously adopted at Strategy and did not progress the implementation. This could impact support and funding.

6 NEXT MEETING

The Meeting closed at 3.00pm.

An additional meeting will be scheduled for 5 December 2025, commencing 9:30am.

The minutes of this meeting were confirmed at the Audit, Risk and Improvement Committee Meeting held on 6 February 2026.

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CHAIRPERSON

8 REPORTS OF THE DIRECTOR INFRASTRUCTURE AND UTILITIES

8.1 MONTHLY SHIRE PRESENTATION REPORT

IP&R Linkage:	Goal: Enhance our landscapes, town centres and villages
	Strategy: Enhance and maintain public spaces and landscapes whilst protecting and celebrating local identity
Author:	Tim Wark, Operations Manager
Authoriser:	Paul Gallagher, Director Infrastructure and Utilities
File Number:	G2025/0468
Annexures:	Nil

RECOMMENDATION

That Council:

1. Receive and note the Monthly Shire Presentation Report for November 2025.

BACKGROUND

Liverpool Plains Shire Council (Council) manages and maintains many facilities that underpins the economic prosperity and social connectivity of our community. This report provides a snapshot of facilities and works undertaken by Council during the previous month.

ISSUES AND COMMENTARY

Location	Update
Sporting Grounds	Sporting grounds have been extremely well utilised within November both by the junior and senior Cricket associations along with the touch football association.
Town Maintenance	Street sweeping and litter collection was carried out across the LGA to maintain cleanliness, improve amenity, and present well-kept public spaces for residents and visitors.
Vegetation Control	Tree trimming/pruning was undertaken throughout the LGA to ensure parking, accessibility, tree health and aesthetic appeal alike. Mowing was undertaken at multiple locations throughout the LGA to ensure all parks, open spaces, cemeteries etc were all presented in an excellent condition for all users.
Playground Inspections	Playground maintenance was completed in Werris Creek, Quirindi, Willow Tree, and Wallabadah as part of Council's regular maintenance program to ensure the equipment remains safe, functional, and well-presented for community use.

Cemetery Maintenance	Grave digging services were carried out at cemeteries in Quirindi, Wallabadah, Werris Creek, and Spring Ridge to support ongoing burial requirements within the community.
Aerodrome	Routine inspections were conducted at the airport to ensure compliance with safety regulations and operational standards.
Councils Nursery	Council completed the installation of a nursery to provide all plant material for all Council garden beds. This will ensure colour is introduced the various parts of the LGA and to overall improve the aesthetic appeal of our beautiful townships.

LEGISLATIVE AND POLICY IMPLICATIONS

There are no legislative or policy implications for Council associated with this report.

FINANCIAL IMPLICATIONS

All works are undertaken within budgetary allocations made in Council's Operational Plan & Budget.

RISK IMPLICATIONS

There are no risk implications associated with this report.

COMMUNITY CONSULTATION

There are no community consultation requirements for Council associated with this report.

CONCLUSION

It is recommended that Council receive and note the Monthly Shire Presentation Report as detailed above.

8.2 MONTHLY WORKS REPORT

IP&R Linkage:	Goal: Plan, deliver and maintain infrastructure that meets our needs
	Strategy: Develop and implement an asset management strategy that proactively plans maintenance, aligns long-term planning with community needs, and delivers maintenance and renewal works in accordance with the adopted plans
Author:	Tim Wark, Operations Manager
Authoriser:	Paul Gallagher, Director Infrastructure and Utilities
File Number:	G2025/0467
Annexures:	Nil

RECOMMENDATION

That Council:

1. Receive and note the Monthly Works Report for November 2025.

BACKGROUND

Liverpool Plains Shire Council ("Council") manages and maintains a vital road network of 1,300 kilometres that underpins the economic prosperity and social connectivity of our community. This report provides a snapshot of road works undertaken by Council during the previous month.

ISSUES AND COMMENTARY

Location	Update
Merriwa Road Rehabilitation	<p>RNR contactors commenced a fourth section of rehabilitation works on Merriwa Road in October. This section is 0.8 km in length.</p> <p>A condition assessment was conducted on the road during mid-September and three further rehabilitation sections consisting of the following lengths 0.8 km, 0.75 km and 0.45 km were identified as required to be completed due to the current poor asset condition.</p> <p>Along with the above rehabilitation sections, staff have scoped and costed 350 m² of heavy patching work which will commence directly after the completion of the above rehab sections.</p> <p>This road will be on a continual improvement program to take on the higher volumes of traffic that are expected in December for the holiday season.</p> <p>Please note all the rehab and heavy patching works will run into early 2026 for full completion, we know this is not ideal with the road forecast for opening in late November but at least road users will see our crews actively improving the asset.</p>
Maintenance Grading	<p>Maintenance grading has been carried out for the following unsealed roads:</p> <ul style="list-style-type: none"> • Glenbrook Road • Barnbrook Road

	<ul style="list-style-type: none"> • Scotts Lane • Cliffs Lane • Wallabadah Creek Road • Stangers Lane • Norvills Road • Rosebys Road • Black Gully Road • Inverkip Road • Windy Hill Road • Bonny Rigg Road • Claremont Road
Re-sheeting	Re-sheeting has been carried out on the following unsealed road: <ul style="list-style-type: none"> • Bundella Road
Coonabarabran Road Rehabilitation	Coonabarabran Road has nine sections identified for rehabilitation consisting of the following lengths. <ul style="list-style-type: none"> • 0.84 km • 0.23 km • 0.56 km • 0.20 km • 0.56 km • 0.72 km • 0.32 km • 0.55 km • 2.2 km Crews mobilised in October to commence works on the first section.

LEGISLATIVE AND POLICY IMPLICATIONS

There are no legislative or policy implications for Council associated with this report.

FINANCIAL IMPLICATIONS

All works are undertaken within budgetary allocations made in Council's Operational Plan & Budget.

RISK IMPLICATIONS

There are no risk implications associated with this report.

COMMUNITY CONSULTATION

There are no community consultation requirements for Council associated with this report.

CONCLUSION

It is recommended that Council receive and note the Monthly Works Report as detailed above.

8.3 MONTHLY WATER AND WASTE WATER STATUS

IP&R Linkage:	Goal:	Plan, deliver and maintain affordable and reliable water and waste services
	Strategy:	Provide sufficient potable water supply through effective water distribution systems
Author:	Rodney Batterham, Manager Water and Waste	
Authoriser:	Paul Gallagher, Director Infrastructure and Utilities	
File Number:	G2025/0495	
Annexures:	Nil	

RECOMMENDATION

That Council:

1. Receive and note the Monthly Water and Wastewater Status Report for November 2025.

BACKGROUND

Liverpool Plains Shire Council (Council) maintains eight potable town water supply systems. These systems rely on a combination of ground and surface water sources which are susceptible to drought and changing water quality conditions.

Council also maintains two centralised wastewater systems. These utilise a variety of treatment technologies to treat municipal wastewater including residential sewerage and pre-treated liquid trade waste to return to the environment.

Water Services staff constantly monitor and adapt with the actions required to provide a continuous supply of quality drinking water and appropriately treated wastewater.

ISSUES AND COMMENTARY

Water Services staff carried out actions in response to an Improvement Notice from Work Safe NSW for chemical handling items at the Quirindi Balance Tank in response to a recent injury incident. Most items were administrative in nature with some works required to update faded signage and reposition a chemical deluge safety shower. Training is also required to be undertaken. This item highlights work required across the organisation to improve chemical handling procedures and has been provided to the WHS committee for managing.

Staff also undertook unplanned works in assistance for the opening of the Quirindi Aquatic Centre to facilitate landscaping and operational water requirements to be ready for the opening.

Water Quantity

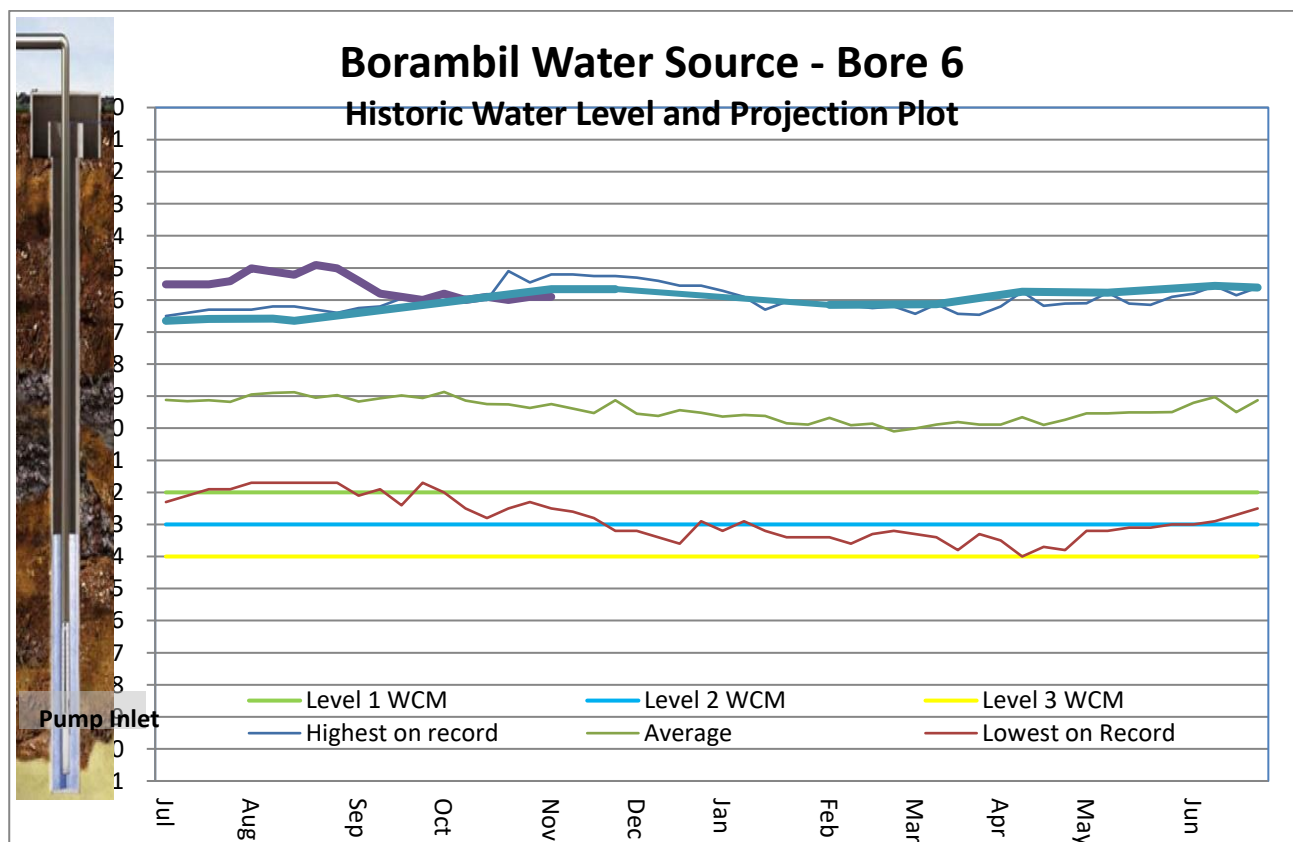
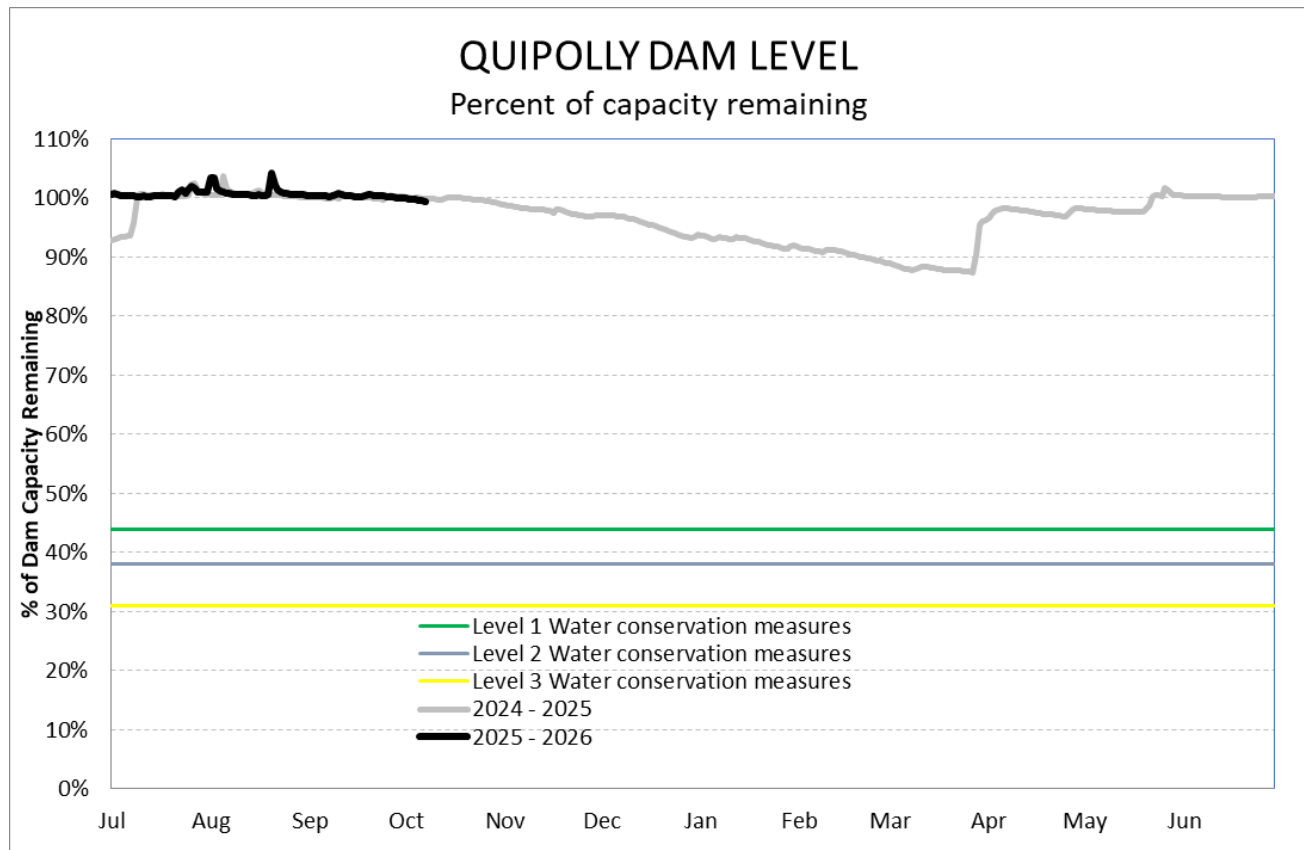
The climate outlook for the Liverpool Plains from the Bureau of Meteorology (BOM) is forecasting a slight chance of exceeding median rainfall over the next three months to February 2026. Demand is therefore forecast to be average for the remainder of Spring, and into summer. BOM have also forecast a slight chance of the maximum temperatures exceeding the median through to February 2026.

All potable water supplies within the Shire are currently on Level P Water Conservation Measures. This recommends that the use of sprinklers and other fixed surface watering systems outside the

heat of the day which the recommended hours for summer from 6pm to 8am AEDT. Handheld hoses, buckets and watering cans can be used at any time. Consumers are always encouraged through the Level P measures to follow common sense water use practices to help maintain a sustainable water supply.



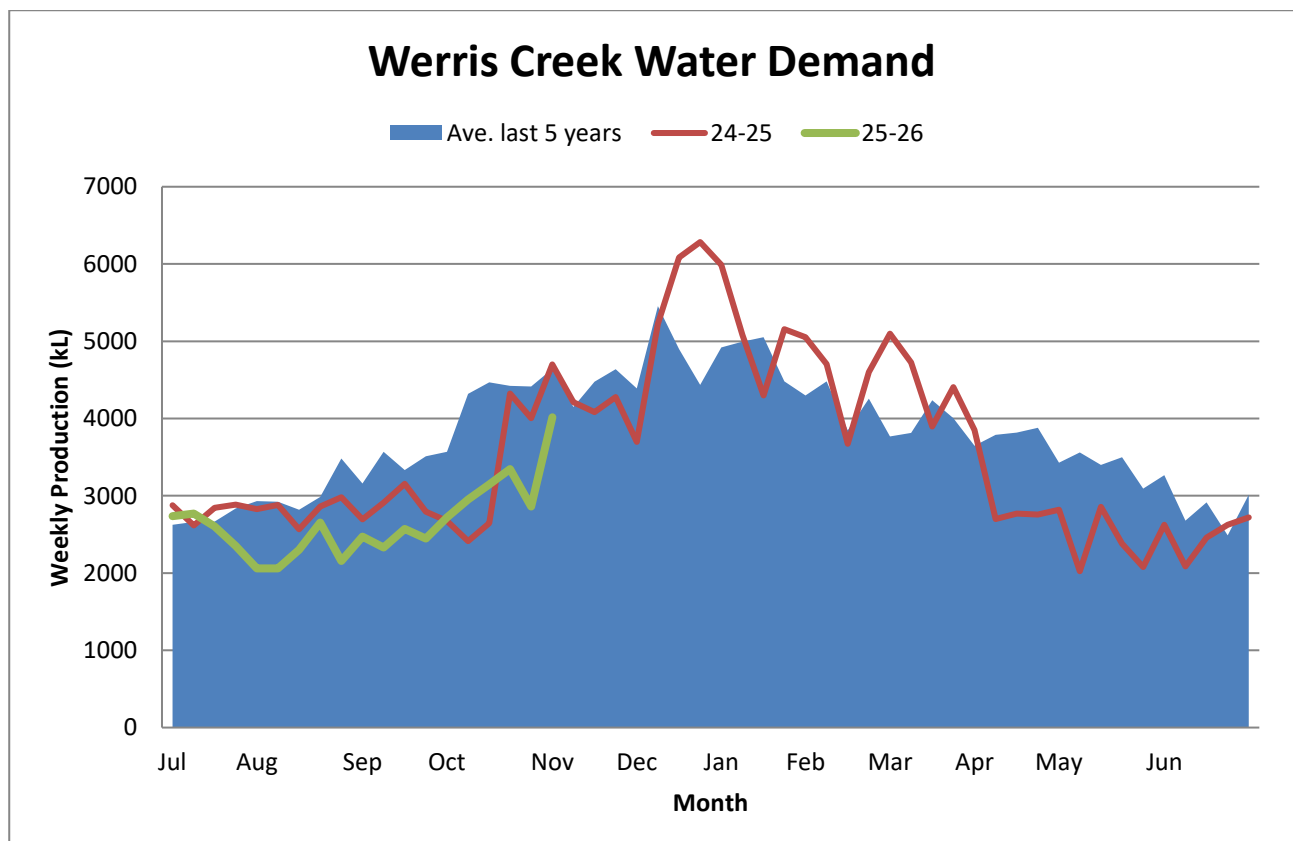
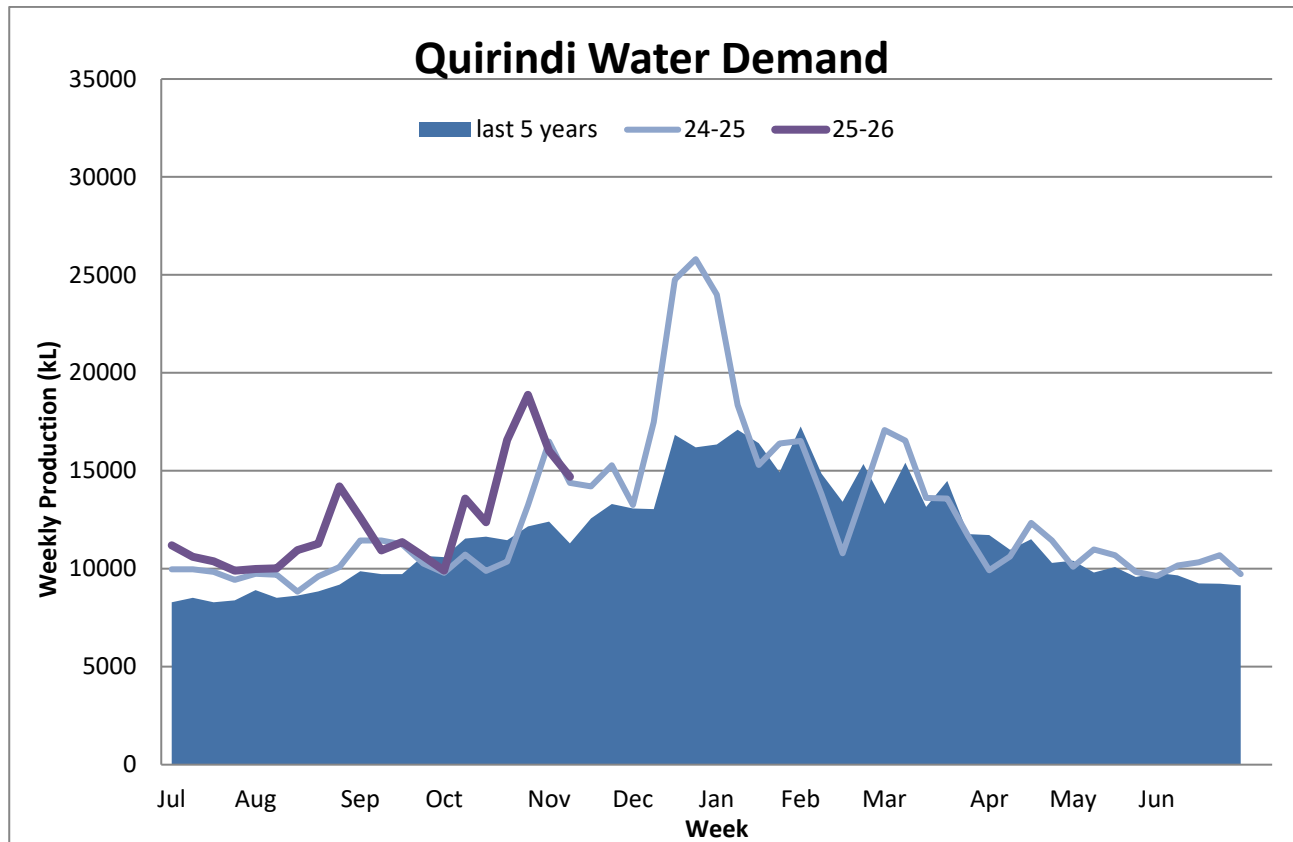
Major Water Source Summary



Quipolly Dam's level was at 98% at the beginning of November with increased signs of algal activity occurring now the flushing effect of inflows has reduced.

The groundwater level in the Borambil system continues to hold healthy levels but is now showing decline due to little additional recharge effect from the adjacent Borambil Ck contributing to the aquifer storage, and an increase in demand.

Town Usage Trends



Demand in Quirindi has maintained a higher-than-average trend from last month with a drier period introducing more watering of lawns and recreational facilities. Werris Ck's demand is lower than average, however at the time of reporting the filling of the pool had only just commenced and was not reflecting the anticipated spike in demand.

Villages Systems

Village supplies continue to keep pace with demand, with all but Willow Tree holding a constant trend with the previous month. Willow Tree is seeing a slightly lower demand trend to the end of October.

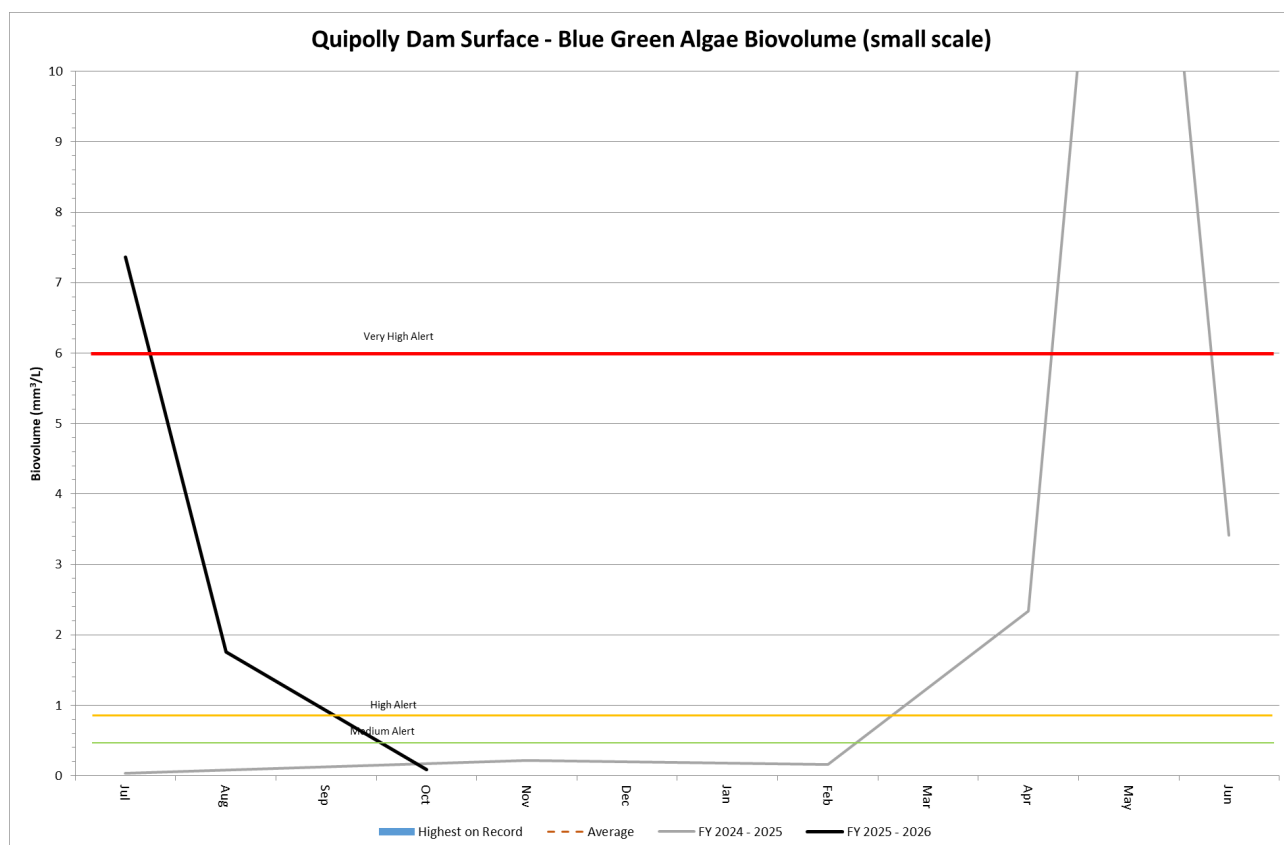
Water Quality

Blue Green Algae (BGA) at Quipolly Dam

Drinking Water Alert: Low Alert (steady)

Recreational Alert (Fishing): Green Alert (steady)

BGA has remained at low alert levels for drinking water and the recreational alert level has also remained at Green alert for fishing by Water NSW. Inflows into Quipolly Dam had provided a reduction in blooms but has been replaced with highly turbid water requiring operations staff to continue to monitor and respond in accordance with established protocols as required.



Drinking Water Quality Events

There were no water quality events reported to NSW Health in the period.

Wastewater Quantity

Quirindi has received and treated wastewater within the 219 ML annual volume during the current licence period, whilst keeping under the 4200 kL/daily licence limit.

Werris Creek has received and treated wastewater within the 219 ML annual volume during the current licence period.

Wastewater Quality***Summary of Environment Protection Licence Monitoring******Quirindi***

The results for Quirindi are typical for historic performance, with performance deficiencies to be addressed with the progressing upgrade to the treatment plant.

Werris Creek

The results for Werris Creek are typical to historic performance, with evidence of infiltration events occurring during heavy rainfall being shown in the data.

Notifiable Pollution Incidents

There were no notifiable incidents reported to the NSW EPA since the last status report.

LEGISLATIVE AND POLICY IMPLICATIONS

The *Public Health Act 2010* requires all drinking water suppliers to implement and maintain a quality assurance program for the safe supply of drinking water.

The *Protection of the Environment Operations Act 1997* requires sewage treatment systems treating more than 100ML per annum to be licenced under section 55 of the Act.

FINANCIAL IMPLICATIONS

All works are undertaken within budgetary allocations made in Council's Operational Plan & Budget.

RISK IMPLICATIONS

There are no risk implications associated with this report.

COMMUNITY CONSULTATION

Community engagement continues through several resources available on Council's website for the community to access.

Water NSW communicates recreational BGA alerts on Council's behalf through their established communication protocols and channels.

Water Services staff continue to consult with NSW Health and NSW EPA regarding water quality and discharge to the environment matters as required.

CONCLUSION

It is recommended that Council receive and note the Water and Wastewater Status Report as detailed above.

9 **REPORTS OF THE DIRECTOR PLANNING AND COMMUNITY**

9.1 MONTHLY DEVELOPMENT & BUILDING REPORT - OCTOBER 2025

IP&R Linkage: **Goal:** Deliver quality, effective and sustainable civic services

Strategy: Development and planning services meets all statutory requirements regarding the development and other applications and certificates

Author: Elizabeth Cumming, Town Planner

Authoriser: Julie Costa, Director Planning and Community

File Number: G2025/0476

Annexures: A. Application Status Report - October 2025 [↓](#) 

RECOMMENDATION

That Council:

- 1. Receive and note the Development and Building Report for October 2025.

BACKGROUND

Details of development activity for October 2025 are provided in this report.

ISSUES AND COMMENTARY

A [Statement of Expectations](#) was introduced by the Department of Planning, Housing and Infrastructure in July 2024, setting out the NSW Government’s expectations for council performance in the areas of development assessment (development applications only), planning proposals and strategic planning. The NSW Government has been monitoring the performance of all councils in meeting these expectations.

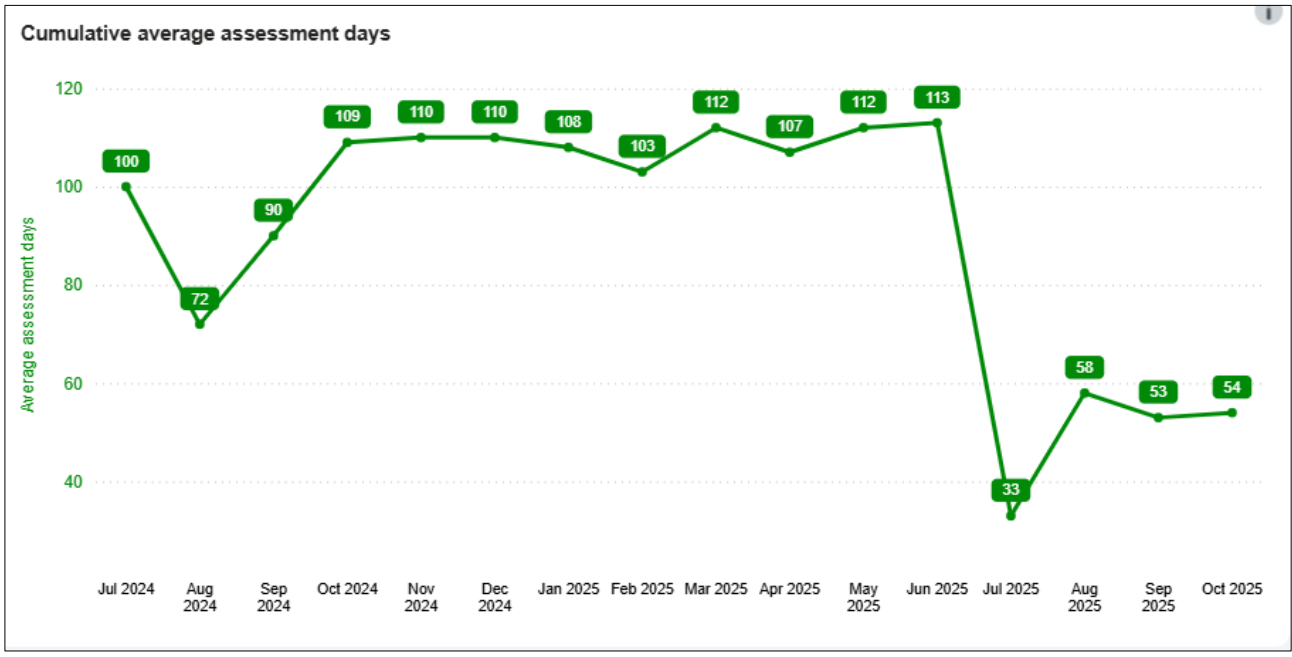
Table 1, below, outlines Council’s performance in the assessment of development applications from 1 October to 31 October 2025.

Table 1 Council's Performance

	DPHI Expectation	Liverpool Plains Performance - Average	Liverpool Plains Applications Meeting Expectation	NSW Councils Meeting Expectation
Lodgement Days	7 days	16 days	60%	0%
Assessment Days	105 days	54 days	90%	100%

Table 2, below, shows the cumulative average assessment days for Council for 24/25 through to 31 October 2025.

Table 2 Cumulative Average Assessment Days



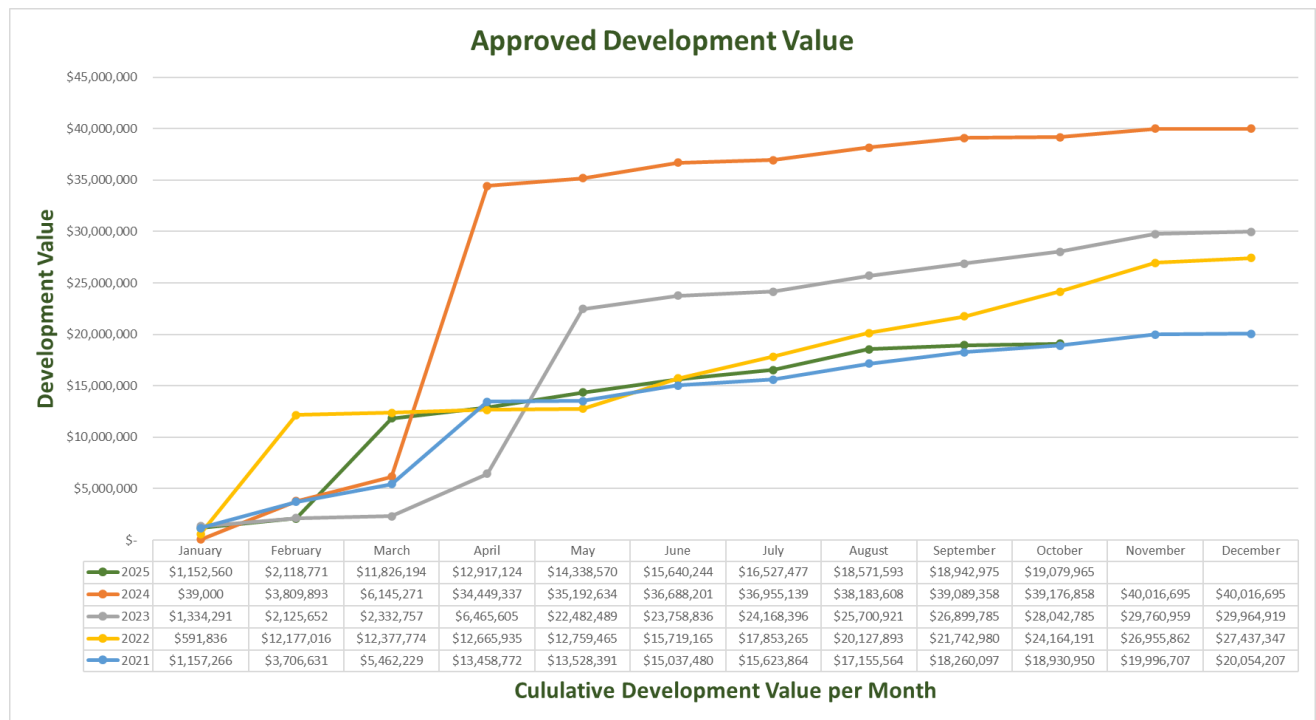
Applications Report

A list of all application determined, lodged and under assessment at 31 October 2025 is in *Annexure A*.

Estimated Value of Approved Development

The following graph displays the estimated cost of all development approved by month for this calendar year up to, and including, the reporting period, compared to previous years.

The estimated cost includes the value of all approved development applications and complying development certificates and incorporates those approved by Council and private certifiers.



LEGISLATIVE AND POLICY IMPLICATIONS

There are no legislative or policy implications for Council associated with this report.

FINANCIAL IMPLICATIONS

There are no financial implications for Council associated with this report.

RISK IMPLICATIONS

There is no risk implications for Council associated with this report.

COMMUNITY CONSULTATION

There are no community consultation requirements for Council associated with this report.

CONCLUSION

It is recommended that Council receive and note the October 2025 Development and Building Report.

Applications Report – October 2025

Applications Determined

Application No.	Address	Land Title	Development	Determination Date
Development Applications				
10.2024.64.2	144 Karanilla Road, Quipolly	Lot 11 DP 717223	Modification – reduction of western boundary setback	17/10/2025
10.2025.24.2	99 Lindsays Gap Road, Wallabadah	Lot 1 DP 602887	Modification - common boundary alteration between Lots 31 & 32	31/10/2025
10.2025.27.1	3983 Coonabarabran Road, Spring Ridge	Lot 65 DP 1208107	Installation of prefabricated ablution block and construction of a skillion over a BBQ area	31/10/2025
Complying Development Certificate				
16.2025.10.1	39 Clift Road, Carroona	Lot 295 DP 755520	Inground swimming pool	15/10/2025
Construction Certificate				
11.2025.28.1	909 Kamilaroi Highway, Braefield	Lot 7 DP 999050	Carport	17/10/2025
Section 68 Applications				
28.2025.12.1	28 Cromarty Street, Quirindi	Lot 11 DP 21230	Sewerage work for a dwelling	28/10/2025
28.2025.9.1	1135 Pandora Pass Road, Bundella	Lot 15 DP 755478	Internal water and sewer for a dwelling	28/10/2025
28.2025.18.1	719 Warrah Creek Road, Warrah Creek	Lot 2 DP 1184083	Installation of a manufactured home	29/10/2025
Principle Certifier Appointment				
18.2025.37.1	16 Ray Carter Drive, Quirindi	Lot 8 DP 239000	Patio	31/10/2025

Applications Lodged

Application No.	Address	Land Title	Development	Lodgement Date
Development Applications				
10.2025.33.1	40 Station Street, Quirindi	Lot 4 DP 16252	Change of use shop (convenience store)	31/10/2025
10.2017.51.5	3716 Werris Creek Road, Currabubula	Lot 211 DP 751011	Modification for short term increase from 400,000 tpa to 480,000 tpa.	29/10/2025
10.2025.37.1	16 Ray Carter Drive, Quirindi	Lot 8 DP 239000	Patio	28/10/2025
10.2025.25.1	44 Maria Street, Wallabadah	Lot 10 Sec 18 DP 759037	Two temporary storage units (cabins)	24/10/2025
10.2025.35.1	293 Bundella Road, Quirindi	Lot 57 DP 1228713	Feedlot shade structures	20/10/2025
Construction Certificate				
11.2025.37.1	16 Ray Carter Drive Quirindi	Lot 8 DP 239000	Patio	28/10/2025
Section 68 Applications				
28.2025.17.1	719 Warrah Creek Road, Warrah Creek	Lot 2 DP 1184083	Carry out water and drainage Works for a manufactured dwelling	27/10/2025
28.2025.12.1	28 Cromarty Street, Quirindi	Lot 11 DP 21230	Sewerage work for a dwelling	24/10/2025
28.2025.7.2	30 Uren Street, Quirindi	Lot 279 DP 40125	Water, sewer, stormwater work for dwelling	14/10/2025
28.2025.9.1	1135 Pandora Pass Road, Bundella	Lot 15 DP 755478	Internal water and sewer Works for dwelling	9/10/2025
28.2025.11.1	27 Eurunderee Road, Quipolly	Lot 7 DP 1141415	Water, sewer, stormwater and OSSM work for dwelling and shed	8/10/2025
Subdivision Certificate				
135.2025.3.1	281 Wallabadah Road, Wallabadah	Lot 321 DP 751031 & Lot 1 DP 522578	Boundary adjustment	23/10/2025

Applications Under Assessment

Application No.	Address	Land Title	Development	Lodgement Date	Application Status
Development Applications					
10.2021.66.2	17 Fitzroy Street, Quirindi	Lot 2 DP 593754	Modification - dwelling size and location	20/03/2025	Awaiting additional information
10.2025.10.1	17 Green Crescent, Quirindi	Lot 11 DP 839305	Dwelling	23/04/2025	Awaiting additional information
10.2025.23.1	36 Duke Street, Quirindi	Lot 2 Sec 30 DP 758863	Dwelling	28/07/2025	Awaiting additional information
10.2025.25.1	44 Maria Street, Wallabadah	Lot 10 Sec 18 DP 759037	Two temporary storage units (cabins)	24/10/2025	Under assessment
10.2025.26.1	34 Glenbrook Road, Currabubula	Lot 360 DP 751011	Garage	8/07/2025	Under assessment
10.2025.29.1	690 Waverly Road, Caroon	Lot 2 DP 622039	Demolition and installation of a relocated office building with alterations	8/09/2025	Under assessment
10.2025.31.1.	25 Ray Carter Drive, Quirindi	Lot 362 DP 813834	Storage shed	10/09/2025	Under assessment
10.2025.32.1	91 Hill Street, Quirindi	Lot 1 DP 167159	Demolition of existing dwelling and installation of a manufactured dwelling	17/09/2025	Under assessment
10.2025.35.1	293 Bundella Road, Quirindi	Lot 57 DP 1228713	Feedlot shade structures	20/09/2025	Under assessment
10.2025.33.1	40 Station Street, Quirindi	Lot 4 DP 16252	Change of use – convenience store	31/10/2025	Under assessment
10.2018.37.5	127 Railway Parade, Werris Creek	Lot 42 DP 1126436	Modification - revised stormwater management plan and revised and formalised stormwater detention basins	N/A	Pending lodgement and awaiting additional information
Complying Development Certificate					
16.2024.12.1	185 Hawker Street, Quirindi	Lot 101 DP 513580	Shed	1/07/2025	Awaiting additional information
16.2025.11.1	1135 Pandora Pass Road, Bundella	Lot 15 DP 755478	Demolition of an existing dwelling for a new dwelling	29/10/2025	Under assessment

Construction Certificate					
11.2021.61.1	1 Ray Carter Drive, Quirindi	Lot 123 DP 751006	Shed	29/6/2022	Awaiting additional information
11.2023.44.1	161 Henry Street, Werris Creek	Lot 22 Sec 9 DP 9988	Demolish existing shed and build new shed	26/8/2024	Awaiting additional information
11.2025.1.1	3 Pezzutos Road, Colly Blue	Lot 3 Sec 2 DP 758267	Farm shed	13/5/2025	Awaiting additional information
11.2025.10.1	17 Green Crescent, Quirindi	Lot 11 DP 839305	Dwelling	N/A	Pending lodgement and additional information
11.2025.11.1	27 Eurunderee Road, Quirindi	Lot 7 DP 1141415	Dwelling and shed	7/08/2025	Awaiting additional information
11.2024.86.2	62 Punyarra Street, Werris Creek	Lot 64 DP 1022668	Carport	24/09/2025	Under assessment
11.2025.37.1	16 Ray Carter Drive, Quirindi	Lot 8 DP 239000	Patio	26/10/2025	Under assessment
Section 68 Applications					
28.2025.99.1	7 Pezzutos Road, Colly Blue	Lot 4 DP 862900	AWTS installation	1/05/2025	Awaiting additional information
28.2025.10.2	17 Green Crescent, Quirindi	Lot 11 DP 839305	Carry out water, sewer and stormwater works for a dwelling and attached garage	6/08/2025	Under assessment
28.2025.27.1	3983 Coonabarabran Road, Spring Ridge	Lot 65 DP 1208107	Installation of prefabricated ablution block and construction of skillion over BBQ area	2/09/2025	Under assessment
28.2025.11.1	27 Eurunderee Road, Quirindi	Lot 7 DP 1141415	Water, sewer, stormwater and OSMS works for a dwelling and shed	13/10/2025	Under assessment
28.2025.17.1	719 Warrah Creek Road, Warrah Creek	Lot 2 DP 1184083	Carry out internal water and drainage works for a manufactured dwelling	28/10/2025	Under assessment
Section 138 Application					
138.2024.123.1	38 Station Street, Quirindi	Lot 3 & 4 DP 16252	Footpath closure requiring traffic control	29/10/2025	Under assessment
138.2024.124.1	1140 Piallaway Road, Currabubula	Lot 1 DP 807568	Rework road corridor - improve access for articulated vehicles	18/12/2024	Under assessment

138.2025.7.1	262 George Street, Quirindi	Lot 1 DP 658834	Temporary Uuse of road corridor for storage - paving backyard of the Terminus Hotel	16/09/2025	Under assessment
138.2024.86.1	62 Punyarra Street, Werris Creek	Lot 64 DP 1022668	New access crossing	16/09/2025	Under assessment
138.2025.9.1	Glenyalla Road Rail Level Crossing, Willow Tree	Lot 1 DP 1147927	Road occupancy with traffic control for trackwork	18/09/2025	Under assessment
Occupation Certificates					
13.2021.47.1	96A Dewhurst Street, Werris Creek	Lot 11 DP 548098	Shed	N/A	Awaiting additional information
13.2022.18.1	102 Hill Street, Quirindi	Lot B DP 330474	Shed and retaining wall	N/A	Awaiting additional information
13.2021.11.1	32 Station Street, Quirindi	Lot 1 DP 1072347	Shed	N/A	Awaiting additional information
13.2022.46.1	143 Loder Street, Quirindi	Lot 143 DP 121828	Office extension	N/A	Awaiting additional information
13.2025.14.1	40 Eurunderee Road, Quirindi	Lot 4 DP 1141415	Alterations and additions to a dwelling (screen enclosure)	29/07/2025	Awaiting works to commence
13.2023.49.1	1658 Kamilaroi Highway, Quirindi	Lot 6 DP 1066703	Dwelling	N/A	Pending lodgement
13.2021.82.2	615 Colly Plains Road, Quirindi	Lot 1 DP 1288282	Farm stay accommodation - stage 2 - dwelling site 2	N/A	Pending lodgement
Subdivision Certificate					
135.2023.51.1	144 Deeks Road, Werris Creek	Lot 1 DP 603605	Boundary adjustment	11/07/2025	Under assessment
135.2025.2.1	12 Currabubula Stock Route Road, Currabubula	Lot 354 DP 751011 & Lot 355 DP 751011	Boundary adjustment	8/09/2025	Under assessment
135.2025.3.1	281 Wallabadah Road, Wallabadah	Lot 321 DP 751031 & Lot 1 DP 522578	Boundary adjustment	23/10/2025	Under assessment

9.2 DA 2025/26 - PROPOSED SHED - 34 GLENBROOK RD, CURRABUBULA

IP&R Linkage:	Goal: Deliver quality, effective and sustainable civic services
	Strategy: Development and planning services meets all statutory requirements regarding the development and other applications and certificates
Author:	David Kitson, Manager Planning and Regulation
Authoriser:	Julie Costa, Director Planning and Community
File Number:	G2025/0473
Annexures:	A. Locality Plan ↓  B. Plans & Elevations ↓  C. s4.15 Assessment ↓  D. Draft Conditions of Consent ↓ 

RECOMMENDATION

That Council:

- (a) Grant conditional development consent to DA 2025/26 for the construction of a storage shed at 34 Glenbrook Road, Currabubula in accordance with the conditions listed in Annexure D.

BACKGROUND

The details of this application are as follows:

Development Application No:	10.2025.26.1
NSW Planning Portal Reference:	PAN-559552
Applicant	Brenden and Sharon Secomb
Land to be Developed:	34 Glenbrook Road, CURRABUBULA
Title:	Lot 360 DP751011
Proposed Development:	Storage shed

Subject Site

The subject land is zoned R5 large Lot Residential (R5) under the provisions of the *Liverpool Plains Local Environmental Plan 2011* (LEP).

The area of the subject site is 2.06ha and has a frontage of approximately 114 metres along Glenbrook Road. The land is also largely cleared of any vegetation, relatively flat and surrounded by similar sized rural residential allotments. The land is used for residential and grazing purposes.

The building site is not identified as being flood prone but is identified on the RFS Bush Fire Prone Map as Vegetation Classification 3 (the lower vegetation classification).

The subject site comprises an existing dwelling, with a gross floor area (GFA) of approximately 168m². Several ancillary structures exist on site, with a total GFA of approximately 299m². One of

the ancillary structures is a prefabricated transportable dwelling that has no approval. There is also an entertainment area which is not included in the GFA of 299m² for the reasons detailed below.

Annexure A shows the location of the subject site.

Proposed Development

The proposed development involves the construction of a colorbond storage shed being 12m x 12m (144m²) with a maximum roof height of 5.27m. It is proposed to be setback approximately 29.1m from the nearest side boundary and 114m from the front boundary.

The plans of the proposed shed are shown in Annexure B.

This development application is referred to Council for determination in accordance with Council's Development Application Determination Policy 2025 as it proposes a variation to an outbuilding that will be 50% larger than the maximum size permitted under the *Liverpool Plains Development Control Plan 2012* (DCP).

ISSUES AND COMMENTARY

The proposed development has been assessed against the requirements of section 4.15 of the Environmental Planning and Assessment Act 1979. It is considered that the proposed development can be supported for the reasons outlined in the Assessment Report in Annexure C.

It has been identified in the assessment that the proposed shed generally complies with the requirements of the DCP, except for the following requirements:

Area of outbuildings –

Clause 3.1.1 of the DCP applies to building setbacks and the maximum sizes of ancillary storage structures in various zones. In the R5 zone the maximum size of outbuildings is 180m² on lots greater than 2ha and less than 40ha in area. The clause notes that the 180m² is the aggregate area including both enclosed and unenclosed, attached and detached structures including lean to garages and carports but not patios, outdoor living areas, gazebos and the like (noting that the existing entertainment area would fall into this category).

The existing area of outbuildings on the site is an approximate 299m², which includes an existing hay shed, existing storage shed and a prefabricated transportable building that does not have development consent. Should the proposed development be approved, the total area of outbuildings will be 443m².

The applicant has provided the following information in support of a variation of this provision in the DCP:

- The existing sheds are low in height and are not suitable to store vehicles and large farming equipment used for daily operations on the property.
- The shed is required to secure the farm machinery, so they are not impacted by the climatic conditions.
- The new outbuilding will not negatively impact the amenity of the adjoining properties due to the size of the subject site and the existing screening measures, which include vegetation and ancillary structures.
- The proposed development is located on the site with large setback distances from adjoining properties and the road and has been designed to minimise impacts on views and protect visual amenity.

It is recommended to Council that the DCP variation be supported given:

- The proposed development does not compromise the zone objectives, and
- The proposed development is unlikely to have any material impacts on the adjoining owners or the amenity of the locality due to the size of the property, location of the buildings and the existing vegetation screening.

Building height

Under clause 3.1.2 of the DCP, the maximum building height for a detached outbuilding on a lot zoned R5 and with an area of greater than 4,000m² is 5m. The proposed shed will have a height of 5.27m. It is considered that the proposed increase of height above the DCP requirement is not significant and will not impact on the scenic amenity of the locality. It is recommended to Council that this variation be supported.

LEGISLATIVE AND POLICY IMPLICATIONS

The processing and the assessment of the application has considered the requirements of:

- *Environmental Planning & Assessment Act 1979*
- *Liverpool Plains Local Environmental Plan 2011*
- *Liverpool Plains Development Control Plan 2012*
- *Community Engagement & Participation Plan 2019*
- *Development Application Determination Policy 2025*

FINANCIAL IMPLICATIONS

Nil

RISK IMPLICATIONS

Nil

COMMUNITY CONSULTATION

The subject application was notified for a period of fourteen (14) days from 23 October 2025 to 6 November 2025 in accordance with the provisions of Council's *Community Engagement and Participation Plan 2024*.

One submission was received from the Department of Planning, Housing & Infrastructure – Crown Lands, who had no objection to the proposed development.

CONCLUSION

The development application proposes variations to the maximum area permitted for outbuildings and an increase in the maximum building height as detailed in the DCP. It is considered that these variations can be supported due to the size of the property, existing vegetation screening and setbacks to the adjoining properties and it is unlikely to have any material impacts on adjoining owners or the scenic amenity of the locality.

It is recommended that Council approve the development application subject to conditions in Annexure D.

ANNEXURE A – LOCALITY PLAN

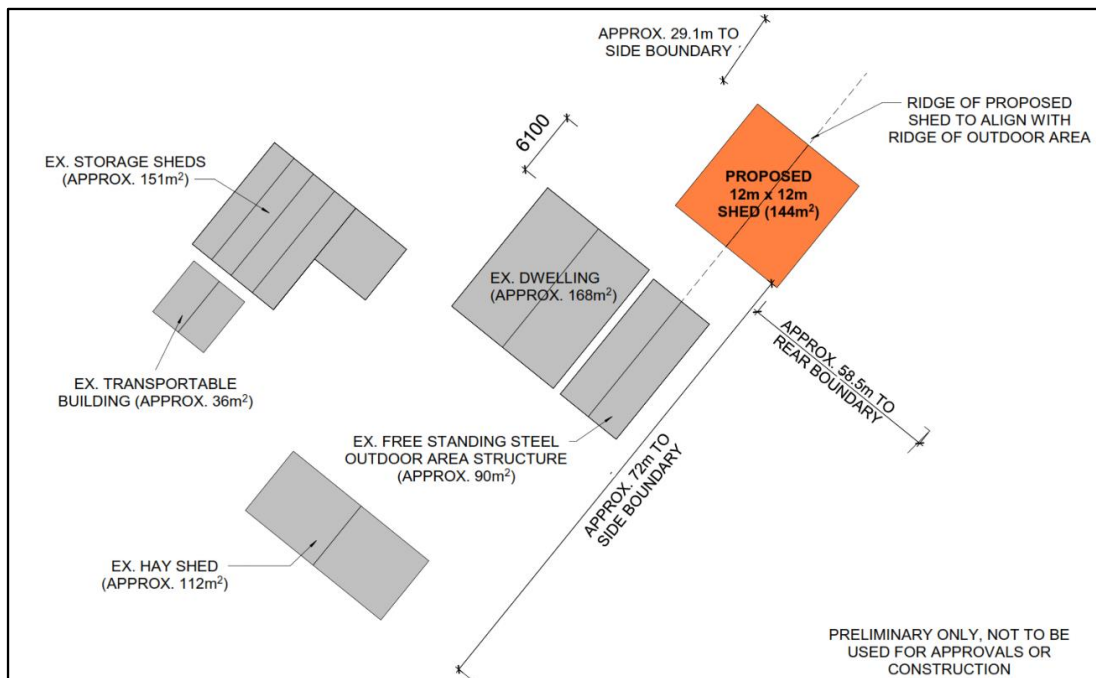
DA/2025/26 – 34 Glenbrook Road, Currabubula

ANNEXURE B - PLANS & ELEVATIONS

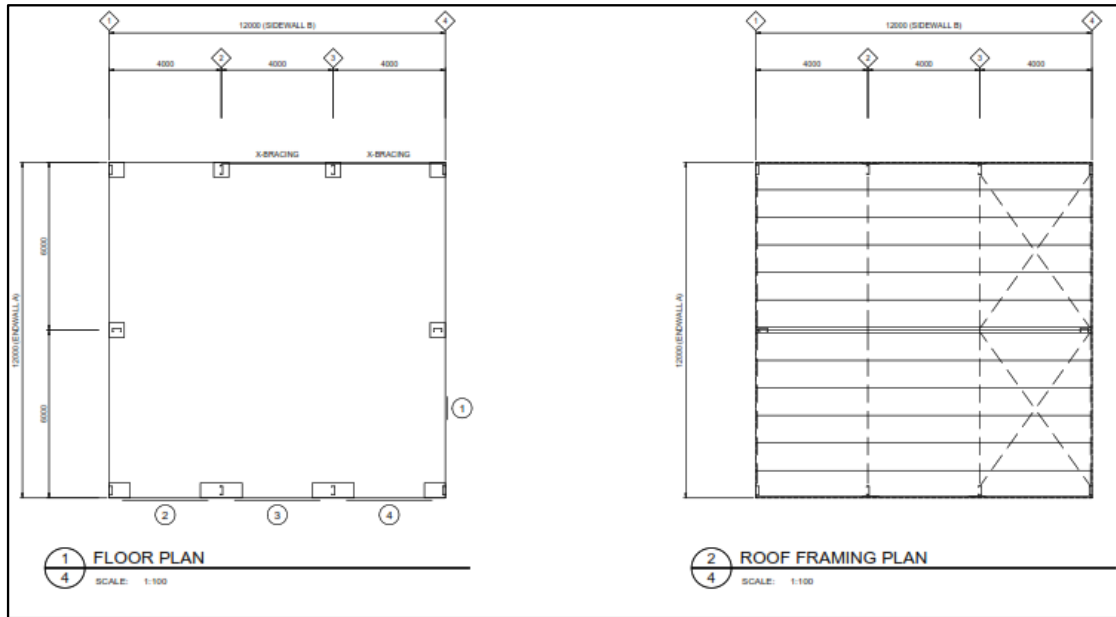
DA/2025/26 – 34 Glenbrook Road, Currabubula



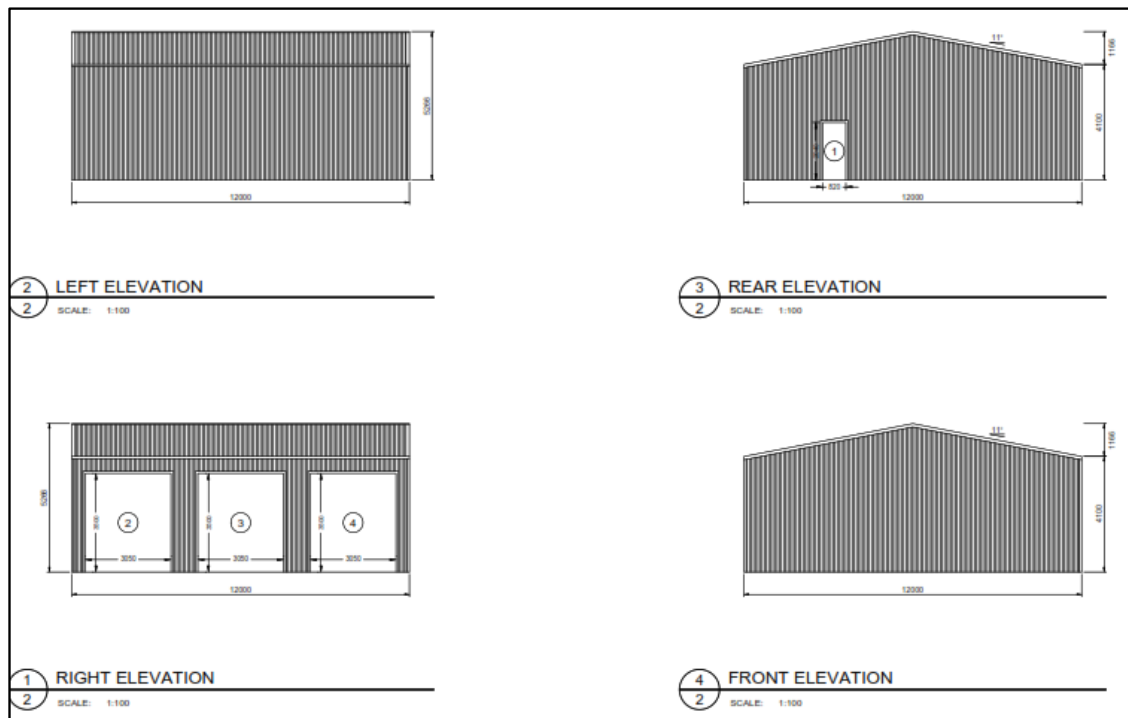
SITE PLAN



DETAILED SITE PLAN



FLOOR PLAN



ELEVATIONS

S4.15 MATTERS FOR CONSIDERATION**DA/2025/26 – 34 Glenbrook Road, Currabubula**

Development applications are required to be assessed in accordance with section 4.15 of the *Environmental Planning and Assessment Act 1979*.

Environmental Planning Instruments [S4.15(1)(a)(i)]

The subject land is zoned R5 Large Lot Residential under the Liverpool Plains Local Environmental Plan 2011 (LEP).

Zone Objectives

The objectives of the R5 zone are:

- *To ensure that development in the area does not unreasonably increase the demand for public services or public facilities.*
- *To minimise conflict between land uses within this zone and land uses within adjoining zones.*

The proposed development is consistent with the zone objectives, as it is unlikely to result in an increase in demand for services or cause any conflict with adjoining land.

Definition of development

The proposed development is an ancillary use to the residential use of the land. An ancillary use is defined as a use that is subordinate or subservient to the dominant purpose.

Permissibility of development

The proposed development is permissible with consent in the R5 zone.

Draft Environmental Planning Instruments [S4.15(1)(a)(ii)]

No draft environmental planning instruments apply to the proposed development.

Development Control Plans [S4.15(1)(a)(iii)]Area of outbuildings –

Clause 3.1.1 of the DCP applies to building setbacks and the maximum sizes of ancillary storage structures in various zones. In the R5 zone the maximum size of outbuildings is 180m² on lots greater than 2ha and less than 40ha in area. The clause notes that the 180m² is the aggregate area including both enclosed and unenclosed, attached and detached structures including lean to garages and carports but not patios, outdoor living areas, gazebos and the like (noting that the existing entertainment area would fall into this category).

The existing area of outbuildings on the site is an approximate 299m², which includes an existing hay shed, existing storage shed and a prefabricated transportable building that does not have development consent. Should the proposed development be approved, the total area of outbuildings will be 443m².

The applicant has provided the following information in support of a variation of this provision in the DCP:

- The existing sheds are low in height and are not suitable to store vehicles and large farming equipment used for daily operations on the property.

- The shed is required to secure the farm machinery, so they are not impacted by the climatic conditions.
- The new outbuilding will not negatively impact the amenity of the adjoining properties due to the size of the subject site and the existing screening measures, which include vegetation and ancillary structures.
- The proposed development is located on the site with large setback distances from adjoining properties and the road and has been designed to minimise impacts on views and protect visual amenity.

It is recommended to Council that the DCP variation be supported given:

- The proposed development does not compromise the zone objectives, and
- The proposed development is unlikely to have any material impacts on the adjoining owners or the amenity of the locality due to the size of the property, location of the buildings and the existing vegetation screening.

Building height

Under clause 3.1.2 of the DCP, the maximum building height for a detached outbuilding on a lot zoned R5 and with an area of greater than 4,000m² is 5m. The proposed shed will have a height of 5.27m. It is considered that the proposed increase of height above the DCP requirement is not significant and will not impact on the scenic amenity of the locality. It is recommended to Council that this variation be supported.

Planning Agreements [S4.15(1)(a)(iia)]

There are no planning agreements applying to the land.

Prescribed Matters [S4.15(1)(a)(iv)]

There are no prescribed matters under the Regulation.

Likely Impacts of the Development [S4.15(1)(b)]

There are no identifiable adverse environments, social and economic impacts.

The Suitability of the Site for the Development [S4.15(1)(c)]

Physical suitability

The subject site is:

- Not an item of environmental heritage under the LPLEP 2011.
- Immediately adjacent to Currabubula Creek but not likely to experience inundation by flooding.
- Identified on the NSW Rural Fire Service bushfire prone mapping as having a low Bushfire Attack Level (BAL-LOW) rating. However, there are no bushfire measures required for this development.

Compatibility

The design of the development in terms of siting and configuration has been assessed against the requirements of the DCP and is compatible. There are minimal impacts expected in terms of visual privacy. The shed is located at the rear of the site and is not in proximity to any

dwelling on adjoining land. Further, the views from adjoining properties are not obstructed by the development.

Any Submissions made in accordance with the Act or Regulations [S4.15(1)(d)]

The subject application was notified for a period of fourteen (14) days from 23 October 2025 to 6 November 2025 in accordance with the provisions of Council's *Community Engagement and Participation Plan 2024*.

One submission was received in response to the neighbour notification from the Department of Planning, Housing & Infrastructure – Crown Lands, who had no objection to the proposed development.

Public Interest [S4.15(1)(e)]

The proposal does not raise any public interest issues.

Annexure D - CONDITIONS OF DEVELOPMENT CONSENT
DA/2025/26 – 34 Glenbrook Road, Currabubula

TERMS OF CONSENT:

Relevant Prescribed Conditions
(under the Environmental Planning and Assessment Regulation 2021)

1. **Specific Requirements of the Regulations** - All works are to comply with all relevant prescribed conditions of development consent listed under Part 4 Division 2, Subdivision 1 of the *Environmental Planning & Assessment Regulation 2021*.
Reason - To comply with all relevant legislation.

General Conditions

2. **Terms of Approval** - The development shall be implemented in accordance with:
 - (a) All documentation and correspondence submitted by the applicant, or their agents, in support of the Development Application,
 - (b) the details set out on the plans approved and stamped by authorised officers of Council, except as amended by the conditions of this development consent.

Note: Any proposal to modify the terms or conditions of this consent, whilst still maintaining substantially the same development to that approved, will require the submission of a formal application under Section 4.55 of the Environmental Planning and Assessment Act 1979 for Council's consideration. If amendments to the design result in the development not remaining substantially the same as that approved by this consent, a new development Application will have to be submitted to Council.

Reason - To comply with all relevant legislation.
3. **Other Approvals** - The applicant shall ensure that all necessary licences, permits and approvals are obtained and kept up to date as required throughout the life of the development. None of the Conditions of Consent removes the obligation for the Applicant to obtain, renew or comply with such licences, permits or approvals.
Reason - To confirm and clarify the terms of Council's approval.
4. **Roof Water Discharge** - All roof water is to be discharged to a water tank (where provided) and the overflow shall be directed away from lot boundaries and a minimum 3 metres away from any building.
Reason - To ensure the roof water is appropriately managed to avoid damage to structures and nuisance to adjoining landowners.
5. **Standards** - All building works shall be constructed in accordance with safe work practices and complying with the relevant Australian Standards, Codes of Practice and the National Construction Code.
Reason - To comply with all relevant legislation.
6. **Colours and Textures** - Colours and textures of materials of external walls, roof and ancillary structures including water tanks shall be non-reflective and as such will not conflict with the existing landscape.
Reason - To minimise the potential for adverse impacts on the environment or public as a result of the development.
7. **All External Lighting** - All external lighting is to be positioned and directed to prevent the intrusion of light to the adjoining premises and public areas.

Reason - To minimise the potential for detrimental impacts to buildings or neighbouring properties.

8. **Use of Road Reserve** - Approval to carry out work within, or store materials on or use any part of the road reserve, if required, must be obtained in accordance with section 138 of the *Roads Act 1993*.

Note: This will require the lodgement of a S138 application on the NSW Planning Portal.

Reason: To ensure approval is obtained and payment received for use or works on public land.

9. **Water Tanks** - This consent authorises the installation of water tanks to capture roof water where no water tanks are shown on the approved plan.

Reason - To confirm and clarify the terms of Council's approval.

10. **Screening of Water Tanks** - Proposed water tanks shall be located behind the setback of the dwelling (unless placed below ground). It is to have a maximum height of 3.2metres and be suitably screen from a public place or road.

Reason - To minimise the potential for detrimental impacts to buildings or neighbouring properties.

11. **Excavation works** - The cut and fill undertaken to prepare building pad greater than 600mm shall be treated in accordance with Part 3.1.1 Earthworks under the National Construction Code.

12. **MANDATORY REQUIREMENT FOR A CONSTRUCTION CERTIFICATE:** A Construction Certificate MUST be obtained, in accordance with the *Environmental Planning and Assessment Regulation 2021*, before work commences, including all preliminary earth and site works

Note: *This application needs to be lodged on the NSW Planning Portal*

Please Note: *Any works that are commenced prior to obtaining a construction certificate and compliance with the requirements that must be met prior to commencement of works, will delay formal commencement until a Building Information Certificate (BIC) application is made on the NSW Planning Portal, fees paid, and the BIC issued for those work*

Reason - To comply with all relevant legislation and the requirements of this consent.

Conditions to be completed Prior to Issue of Construction Certificate

13. Nil

Conditions to be completed Prior to Commencement of Works

14. **Construction Certificate** - A Construction Certificate must be obtained, in accordance with the *Environmental Planning and Assessment Regulation 2021*, before work commences.

Reason - To comply with all relevant legislation.

15. **Construction Plans** - all plans submitted with the application for a construction certificate must demonstrate compliance with the current National Construction Code.

Reason - To comply with legislation

16. **Building Certifiers Sign** - A (Section 70 EP&A Reg) sign must be erected in a prominent position on any site on which building work, subdivision work or demolition work is being carried out

- a) showing the name, address and telephone number of the principal certifying authority for the work, and
- b) showing the name of the principal contractor (if any) for any building work and a telephone number on which that person may be contacted outside working hours, and
- c) stating that unauthorised entry to the site is prohibited.

Reason - Prescribed condition under section 70 of the Environmental Planning and Assessment Regulation 2021.

17. **Erosion Control** - Before construction commences on the site and throughout the construction phase of the development, erosion control measures are to be installed to prevent soil erosion, water pollution or the discharge of loose sediment on surrounding land, as follows

- divert uncontaminated run-off around cleared or disturbed areas,
- erect a silt fence to prevent debris escaping into drainage systems or waterways,
- prevent tracking of sediment by vehicles onto roads,
- stockpile topsoil, excavated material, construction and landscaping supplies and debris within the site

Please Note: Failure to take effective action may render the developer liable to prosecution under the *NSW Protection of the Environment Operations Act 1997*.

Reason - To minimise the potential for adverse impacts on the environment or public as a result of the development.

18. **Appointment of the Principal Certifier and Intention to Commence Works:**

Notice shall be given to Council of (1) the appointment of the Principal Certifier and (2) the intention to commence works, at least two days before the proposed date of commencement, in accordance with the *Environmental Planning and Assessment Regulation 2021*.

Please note: the appointment of the Principal Certifier and the notice of intention to commence work must be submitted through the NSW Planning Portal via:

- *The PAN application, "request related applications / request certificate / Post Consent Certificate (CC, OC, SC, PCA, SWC) / create new / principal Certifier appointment.*

Where Council is appointed the Principal Certifier, notice of **2 days notice or other such period as specified by Council**, shall be given to enable it to make arrangements to undertake inspections.

Reason - To comply with all relevant legislation and the requirements of this consent.

Conditions to be Completed During Construction

19. **Documents keep on-site** - A copy of all stamped approved plans, specifications and documents must be kept on site at all times so as to be readily available for perusal by any officer of Council or the Principal Certifying Authority.

Reason – To have approved documentation accessible during on-site inspections.

20. **Site Set Out** -The owner of the property is to ensure that any building is constructed:

- (a) to meet the setback requirements of the approved plans,
- (b) to be located within the confines of the lot, and
- (c) so that it does not interfere with any easements or covenants upon the land.

Reason - To ensure that public infrastructure is maintained and compliance with approved plans

21. **Hours of Construction** - Construction activities associated with the Development, including heavy vehicles entering and exiting the Site, may only be carried out between 7:00 am and 6:00 pm, Monday to Friday inclusive, and between 8:00 am and 1:00 pm on Saturdays. No work is to be carried out on Sundays and Public Holidays. The following activities may be carried out in association with Construction outside of these hours:

- any works that do not cause noise emissions to be audible at any nearby residences not located on the premises.
- the delivery of materials as requested by Police or other authorities for safety reasons; and
- emergency work to avoid the loss of lives, property and/or to prevent environmental harm.

Any work undertaken outside the specified construction hours, other than those specified in this Condition, must not be undertaken without prior consent of Council.

Reason - To protect the amenity of the surrounding area.

22. **Garbage Receptacle** - A garbage receptacle must be provided at the work site before works begin and must be maintained until works are completed. The garbage receptacle must have a tight-fitting lid and be suitable for the reception of food scraps and papers.

Reason - To ensure waste is disposed of in an appropriate manner.

23. **Waste Management** - Waste materials (including excavation, demolition and construction waste materials) must be managed on the site (and must not be burned on site) and then disposed of at a waste management facility, to protect the amenity of the area and avoid the potential of air pollution.

Reason - To prevent and/or minimise the likelihood of environmental harm and public nuisance.

24. **Dust Control** - Effective dust control measures are to be maintained during construction to maintain public safety/amenity. Construction activities are to be undertaken so as not to inconvenience the adjoining land owners and are to be restricted solely to the subject site.

Reason - To prevent and/or minimise the likelihood of environmental harm and public nuisance.

25. **Erosion Control** - Any run-off and erosion control measures required must be maintained within their operating capacity until the completion of the works to prevent debris escaping from the site into drainage systems, waterways, adjoining properties and roads.

Reason - To prevent soil erosion and the discharge of sediment over the land.

26. **Use of Public Land** - No material or equipment associated with the development is to be placed on public land unless an approval under Section 138 of the *Road Act 1993* has been obtained, and any activity located in close proximity to public areas is to be fenced to prevent damage to persons or property.

Reason: To ensure approval is obtained and payment received for changes to public infrastructure.

27. **Management of Earthworks** - Any earthworks (including any structural support or other related structure for the purposes of the development):

- a) must not cause a danger to life or property or damage to any adjoining building or structure on the lot or to any building or structure on any adjoining lot, and
- b) must not redirect the flow of any surface or ground water or cause sediment to be transported onto an adjoining property, and
- c) that is fill brought to the site—must contain only virgin excavated natural material (VENM) as defined in Part 3 of Schedule 1 to the Protection of the Environment Operations Act 1997, and
- d) that is excavated soil to be removed from the site—must be disposed of in accordance with any requirements under the Protection of the Environment Operations (Waste) Regulation 2005.

Any excavation must be carried out in accordance with Excavation Work: Code of Practice (ISBN 978-0-642-785442), published in July 2012 by Safe Work Australia.

Reason: To ensure site management measures are implemented during the carrying out of site work.

28. **Discoveries during Construction** - If, during the course of any activities conducted under this consent, the Applicant becomes aware of any heritage or archaeological sites not previously identified, all work likely to affect the site shall cease immediately. The Applicant shall then consult with relevant authorities and decide on an appropriate course of action prior to recommencement of work. The relevant authorities may include NSW Office of Environment & Heritage and the relevant local Aboriginal Lands Council. Any necessary permits or consents shall be obtained and complied with prior to recommencement of work.

Reason: To ensure protection of items of heritage or archaeological significance

29. **MANDATORY REQUIREMENT FOR AN OCCUPATION CERTIFICATE:** The occupation or use of the approved development shall not occur until an occupation certificate has been applied for and the Principal Certifier has carried out a final inspection and an Occupation Certificate issued.

Please Note: the application for on occupation certificate must be submitted through the NSW Planning Portal via:

- The PAN application, “request related applications / request certificate / Post Consent Certificate (ICC, OC, SC, PCA, SWC) / create new / occupation certificate.

Where applicable the following certificates shall be submitted with an application for the occupation certificate:

- BASIX Compliance
- Smoke Alarms
- Termite Protection
- Waterproofing
- Glazing
- Shower Screen / safety glass
- Bushfire Commitments
- Frame & truss / bracing / tiedowns (if not supplied at frame inspection stage).

Please Note: Failure to obtain an Occupation Certificate is an offence under the legislation.

Reason - To comply with all relevant legislation and the requirements of this consent.

Conditions to be completed Prior to Use

30. **Completion of Development** - Occupancy and or use of the proposed development shall not take place until the appointed principal certifier (PC) has carried out a final inspection and has certified that all conditions have been complied with, the building has been completed and is suitable for occupation.

Reason - To ensure compliance with the Environmental Planning and Assessment Regulation 2021

31. **Removal of All Waste** - At the completion of the works, the work site must be left clear of waste and debris.

Reason - To ensure waste is disposed of in an appropriate manner.

32. **Authorisation of Prefabricated Structure** - The existing prefabricated transportable structure shall be:

- (a) removed for the site, or
- (b) reinstated as a moveable dwelling (caravan), or
- (c) A development consent shall be obtained under the *Environmental Planning & Assessment Act 1979* for its use a "detached dual occupancy"

Please Note: A Section 68 Approval under the *Local Government Act 1993* will also be required for connection to the existing On-site Sewerage Management System (OSMS).

Reason - To complete the required regulatory approvals

Conditions Relating to Ongoing Operations

33. **Ongoing Use** - The building/s shall be used for the purpose that it was approved for in accordance with the conditions of consent.

Reason - To confirm and clarify the terms of Council's approval.

34. **Ongoing Maintenance** - The required works and management regimes required under the consent shall be maintained in good order.

Reason - To prevent and/or minimise the likelihood of environmental harm and public nuisance.

35. **Further Changes** - A further application is to be made for any change, enlargement or intensification of the premises or land use, including the display / erection of any new structure such as signage, partition walls or building fit-out (unless the proposed work is exempt from the need for consent under *State Environmental Planning Policy (Codes SEPP) 2008*).

Reason - To comply with all relevant legislation.


Council Advice Only

Covenant/s - The applicant / owner has the responsibility of being aware of any covenant which may affect the proposal.

Dial Before You Dig - Underground assets may exist in the area that is subject to your application. In the interests of health and safety and in order to protect damage to third party assets please contact Dial Before You Dig at www.1100.com.au or telephone on 1100 before excavating or erecting structures (This is the law in NSW). If alterations are required to the configuration, size, form or design of the development upon contacting the Dial Before You Dig service, an amendment to the development consent (or a new development application) may be necessary. Individuals owe asset owners a duty of care that must be observed when working in the vicinity of plant or assets. It is the individual's responsibility to anticipate and request the nominal location of plant or assets on the relevant property via contacting the Dial Before You Dig service in advance of any construction or planning activities.

Telecommunications Act 1997 (Commonwealth); Telstra (and its authorized contractors) are the only companies that are permitted to conduct works on Telstra's network and assets. Any person interfering with a facility or installation owned by Telstra is committing an offence under the Criminal Code Act 1995 (Cth) and is liable for prosecution. Furthermore, damage to Telstra's infrastructure may result in interruption to the provision of essential services and significant costs. If you are aware of any works or proposed works which may affect or impact on Telstra's assets in any way, you are required to contact: Telstra's Network Integrity Team on phone number 1800 810 443.

9.3 PROVISION OF FINANCIAL ASSISTANCE VIA 2025/26 COMMUNITY FUNDING PROGRAM

IP&R Linkage:	Goal: Demonstrate good governance
	Strategy: Develop and implement a robust governance and integrity framework
Author:	Shiralee Franks, Library Services and Community Development Coordinator
Authoriser:	Julie Costa, Director Planning and Community
File Number:	G2025/0487
Annexures:	A. 2025/26 Community Funding Program Applications ↓ 

RECOMMENDATION

That Council:

1. Pursuant to section 356 of the *Local Government Act 1993*, approve the provision of \$15,000 in financial assistance to the following organisations via the Community Funding Program:
 - (a) Quirindi Rotary Club: \$500
 - (b) Westpac Rescue Helicopter Services: \$1,448
 - (c) Quirindi District Volunteer Rescue Association Squad : \$705
 - (d) Quirindi Fishing Club Incorporated: \$1,347
 - (e) The Plains Incorporated: \$2,000
 - (f) Quirindi Rural Heritage Village: \$2,000
 - (g) Quirindi Dressage Club Incorporated: \$2,000
 - (h) Werris Creek Sports Club: \$2,000
 - (i) Dorothea Mackellar Poetry Awards: \$2,000
 - (j) Quirindi Swimming Club Incorporated: \$1,000

BACKGROUND

The *Local Government Act 1993* (“the Act”) provides the framework for local councils to contribute funds and grant financial assistance to others. Specifically, section 356 of the Act permits a council to grant assistance, via resolution, for the purpose of exercising its functions.

Liverpool Plains Shire Council (“Council”) facilitates an annual Community Funding Program for local community groups and associations to undertake projects and deliver events that contribute positively to the Liverpool Plains community. Council’s Community Funding Program has historically been administered via two rounds, with applications for Round One opening in July of each year and applications for Round Two opening in January.

ISSUES AND COMMENTARY

The Community Funding Program is designed to provide financial assistance to not-for-profit community organisations operating within the Liverpool Plains Shire. Council’s Community Funding Program is an effective mechanism to support community activities through targeted small investments of up to \$2,000.

Applications for Round One opened on 01 July 2025 and closed 30 September 2025. Council received a total of 10 applications via Round One, requesting a cumulative total of \$17,358. A summary of applications received is appended at *Annexure A*.

All applications have been assessed against the eligibility criteria set out in Council's Community Funding Program Guidelines, which are publicly available from [Council's website](#). All applications received (refer *Annexure A*) comply with the published Community Funding Program Guidelines.

Council's Community Funding Program Guidelines provide that Council can recommend a lower funding amount than has been requested. However, all applications received comply with the Community Funding Program Guidelines, and given demand for funding exceeds the overall \$15,000 annual allocation for the Community Funding Program, it is recommended that the full \$15,000 be distributed as set out in the Officer's Recommendation.

LEGISLATIVE AND POLICY IMPLICATIONS

As noted above, section 356 of the Act provides that Council can contribute money or otherwise grant financial assistance to others for the purpose of exercising its functions. Where the financial assistance being provided is part of a specific program detailed in Council's adopted Operational Plan & Budget, no public notice is required of the financial assistance prior to it being provided.

FINANCIAL IMPLICATIONS

Council has allocated \$15,000 to the Community Funding Program in its adopted 2025/26 Operational Plan & Budget. As noted above, the Community Funding Program is currently administered via two rounds. However, Council has received a number of high-quality applications via Round One, and as such, it is recommended that the entire \$15,000 be allocated via Round One.

RISK IMPLICATIONS

All applications received were assessed against the published Community Funding Program Guidelines and eligibility criteria to minimise Council's risk. If circumstances change, applicants can request a variation to the grant funding prior to the activities being undertaken.

COMMUNITY CONSULTATION

Round One of Council's Community Funding Program was promoted via broad media release, social media posts and direct email to community groups across the Liverpool Plains Shire.


CONCLUSION

Based on the information contained with the applications, the recommended funding allocations will assist many volunteers deliver benefits to a wide community audience. The Community Funding Program is an effective avenue for Council to partner with community groups from across the Liverpool Plains Shire and support a range of community interests and activities.

Community Funding Program – Summary of Applicants

Organisation Name	Project	Funding Requested
Quirindi Rotary Club	Evening of Festive Music Event	\$500
Westpac Rescue Helicopter Services	Supporting local volunteers with technology – ipad to assist the volunteers with raising funds	\$1,448
Quirindi District Volunteer Rescue Association Squad	Purchase two Milwaukee portable light stands	\$1,410
Quirindi Fishing Club Incorporated	Purchase of native fish fingerlings to be released into local waterways in the Liverpool Plains Shire catchment area	\$2,000
The Plains Inc.	Liverpool Plains Sunflower Trail – design of trail maps and printing of A4 trail maps	\$2,000
Quirindi Rural Heritage Village	Lay gravel on base of road access into the village from the main access road to the church and arena to ensure all weather access	\$2,000
Quirindi Dressage Club Inc.	Purchase a shipping container, to securely store equipment required for the ongoing maintenance of the grounds	\$2,000
Werris Creek Sports Club	Business House Twilight Bowls Competition	\$2,000
Dorothea Mackellar Poetry Awards	Poetry Workshops for 50 plus Primary and Secondary School students from schools located within the LPSC area	\$2,000
Quirindi Swimming Club Inc.	Learn to swim program – purchase swim platforms, lane dividers and signage	\$2,000

9.4 SECTION 356 REQUEST FOR FINANCIAL ASSISTANCE - WERRIS CREEK SWIMMING CLUB

IP&R Linkage:	Goal: Demonstrate good governance
	Strategy: Develop and implement a robust governance and integrity framework
Author:	Julie Costa, Director Planning and Community
Authoriser:	Julie Costa, Director Planning and Community
File Number:	G2025/0483
Annexures:	A. Werris Creek Swimming Club - Request for Council Consideration ↓ 

RECOMMENDATION

That Council:

1. Receive and note the request for financial assistance submitted by Werris Creek Swimming Club, appended at *Annexure A*.
2. Decline the request for the reasons outlined in this report.

BACKGROUND

Liverpool Plains Shire Council ("Council") is able to approve financial assistance (cash or in-kind) in accordance with section 356 of the *Local Government Act 1993* ("the Act"). Where the proposed financial assistance has not been included in Council's adopted Operational Plan & Budget for the year; the proposed financial assistance must be publicly exhibited prior to being provided. Council must consider any public submissions received, prior to providing the assistance requested.

ISSUES AND COMMENTARY

At its Ordinary Meeting held 22 October 2025, Council considered the operating hours for the Quirindi Aquatic Centre and Werris Creek Memorial Pool for the upcoming 2025/26 summer season. At that meeting, Council resolved to extend the operating hours for both facilities; extend the pool season into early April 2026; and provide a discount on all season ticket purchases in recognition of the community's patience over the course of 2025 as Council has undertaken construction of the Quirindi Aquatic Centre and delivered various improvement works to the Werris Creek Memorial Pool [**res. 2025/200**]. Specifically, Council determined to:

- (a) Extend the hours of operation for both the Quirindi Aquatic Centre and Werris Creek Memorial Pool to 7.00pm on weekdays and weekends,
- (b) Extend the pool season for both Quirindi Aquatic Centre and Werris Creek Pool to Friday, 8 April 2026,
- (c) Provide additional opening hours of 6.00am until 8.00am for Werris Creek Memorial Pool, and
- (d) Apply a 10 per cent discount to all season ticket purchases until the close of business on 30 November 2025.

On 30 October 2025, the Werris Creek Swimming Club (“the WCSC”) wrote to Council’s Pools Coordinator requesting financial assistance by way of reimbursing the purchase of six teacher season passes; reducing or waiving lane hire fees for the WCSC until January 2026; and donating a family season pass to the WCSC. The correspondence is appended at *Annexure A*.

The WCSC was advised by phone that its request had been received and would need be submitted to the next Ordinary Meeting of Council for consideration and determination, consistent with the requirements of the Act outlined above.

Council Officers have reviewed the request and estimate that the financial assistance totals \$1,629 which includes:

6 Adult Season Passes for Teachers	\$864
Lane Hire Waiver until January 2026	\$450
Donation of Family Season Pass	\$315

It is recommended that the request be declined, due to the following reasons:

- (a) Council has not budgeted for the proposed financial assistance and would need to be drawn from Council’s overall Community Funding Program budget. As noted in the previous report, Council has recently invited applications for funding via the Community Funding Program and received a competitive field of applications for funding. The WCSC did not apply for assistance via this program.
- (b) Council has already resolved to provide a 10 per cent discount on season passes until 30 November 2025 (noted above). Contrary to what is stated in the WCSC’s correspondence, the 10 per cent discount on season passes is not typically offered each season. While this was historically a practice at Liverpool Plains Shire Council, it has been discontinued and did not apply for the previous 2024/25 season.
- (c) Council has not provided comparable financial assistance to the Quirindi Swimming Club which has been similarly impacted with the delayed opening of the Quirindi Aquatic Centre. As such, providing the requested assistance may establish a precedent.
- (d) Council has already resolved to extend the operating hours for the Werris Creek Memorial Pool as well as the swim season through to early April. While Management will facilitate both initiatives, these were not budgeted for and will have financial implications for Council.

LEGISLATIVE AND POLICY IMPLICATIONS

As noted above, Council is required under section 356 of the Act to provide 28 days’ public notice of any financial assistance proposed to be provided to others that hasn’t been identified as a program within Council’s adopted Operational Plan & Budget. Should no submissions be received during the 28-day public exhibition period, Council can provide the assistance requested.

Section 377 (1)(q) of the Act provides that the provision of financial assistance under section 356 is a non-delegable function. That is, any decision to provide financial assistance must be made by Council’s governing body. Council cannot delegate the approval of financial assistance to the General Manager or any other person or body.

FINANCIAL IMPLICATIONS

As noted above, the request for financial assistance total \$1,629. This assistance has not been budgeted for in Council’s adopted 2025/26 Operational Plan & Budget.

RISK IMPLICATIONS

If Council were to approve this request outside the established Community Funding Program, it may create the perception that community organisations can circumvent the formal grants process. This could undermine the integrity and transparency of the program and result in reputational risk for Council. It may also lead to ad hoc requests for financial assistance, creating inequity between organisations that follow the merit-based application process and those that do not.

COMMUNITY CONSULTATION

Should Council resolve the Officer's Recommendation, there are no community consultation requirements associated with this report. However, should Council determine to provide the financial assistance requested, then public notice of the proposed financial assistance will be provided. Should no submissions be received during the 28-day period, the assistance will be provided. However, if submissions are received during the exhibition period, the assistance will not be provided until such time that Council can consider those submissions at a future Ordinary Meeting.

CONCLUSION

The WCSC has requested financial assistance from Council totalling \$1,629 in value. It is recommended that Council resolve to decline the request, for the reasons outlined in this report.

From: Cindy Teuma
Sent: Monday, 10 November 2025 1:01 PM
To: Cindy Teuma
Subject: Correspondance for Julie Costa and Cindy Teuma



Begin forwarded message:

From:
Date: 30 October 2025 at 5:47:09 pm AEDT
To: Sam Newman
Cc: Pat McAdam, Kylie MacBeth, Cr Shawn Cain, Cr Donna Lawson
Subject: **Correspondance for Julie Costa and Cindy Teuma**

Request for Consideration of Additional Discounts in relation to delayed opening.

Dear Sam,

Could you please pass this request on to Cindi Teuma and Julie Costa, please?

Julie Costa has offered us a 10% discount on season passes until 30 November as a gesture of goodwill following the delayed pool openings. While we appreciate this initiative, we would like to raise a few points for consideration that would better support our swim program and our club.

During the recent conversation with Julie, I noted that this discount is typically offered as an early-bird special each season. Given the unique circumstances this year, and the inconvenience to our club's volunteers, planning, budgeting and income, a more targeted approach would have a greater impact on our club.

Specifically, we request:

1. ****Complimentary teacher season passes****
 We will be buying a total of six passes, amounting to \$880, and the existing 10% discount reduces this to \$792. If these were supplied to the club free of charge, it would significantly ease the financial burden
2. ****A reduction in lane hire fees or a fee waiver until Jan.****
 This would help us maintain affordability for participants.
3. ****A donated family season pass for raffle purposes****
 This was a valued tradition in previous years and would help us foster community engagement and support.

We understand the discount period ends on 30 November and note that the next ordinary council meeting is scheduled for 26 November. We are unsure whether these decisions fall under executive discretion or require council approval, so we wanted to raise this promptly for consideration.

Thank you for your time and support. I have copied Cllrs Cain and Lawson into the email for support on the matter.

Yours sincerely,

Annette Wallis - Secretary on behalf of
Werris Creek Swim Club Committee.
Werris Creek Swimming Club Inc.
PO Box 117, Werris Creek NSW 2341
Mob: 0427 796 863

9.5 APPOINTMENT OF COUNCILLOR DELEGATES TO LOCAL ADVISORY COMMITTEES

IP&R Linkage:	Goal: Engage diverse voices to plan for the future
	Strategy: Encourage diverse and inclusive involvement in leadership positions
Author:	Julie Costa, Director Planning and Community
Authoriser:	Cian Middleton, General Manager
File Number:	G2025/0484
Annexures:	Nil

RECOMMENDATION

That Council:

1. Appoint Councillor Delegates to the following Local Advisory Committees:
 - (a) Currabubula Local Advisory Committee: Councillor _____
 - (b) Quirindi Local Advisory Committee: Councillor _____
 - (c) Wallabadah Local Advisory Committee: Councillor _____
 - (d) Willow Tree Local Advisory Committee: Councillor _____
 - (e) Western Plains Local Advisory Committee: Councillor _____

BACKGROUND

The *Local Government Act 1993* (“the Act”) provides that Liverpool Plains Shire Council (“Council”) may establish committees to inform its strategy-setting and decision-making processes and provide a mechanism for community involvement in the provision of council facilities and services. Committees operated by Council can broadly be grouped into four (4) categories, including standing committees, statutory committees, advisory committees, and Section 355 management committees.

At its Ordinary Meetings held in August 2025 and October 2025, respectively, Council resolved to establish various individual Local Advisory Committees (“LAC”) to operate for the remainder of the current 2024-28 term. LAC have been established to provide advice and guidance to Council in relation to:

- (a) Council’s strategic and operational planning initiatives, including the development and review of Council’s Integrated Planning and Reporting (“IP&R”) framework,
- (b) Opportunities to promote local community and economic development in the locality and surrounds, within the identified constraints and practical limitations of Council’s legislative obligations and financial parameters, and
- (c) Matters affecting the locality and surrounds generally.

Following a public Expression of Interest (“EOI”) process, Council received sufficient nominations to establish LAC for the communities of Currabubula, Quirindi, Wallabadah, Willow Tree, and the Western Plains district (encompassing the localities of Blackville, Premer, Spring Ridge, Warrah and surrounds).

ISSUES AND COMMENTARY

Consistent with common practice across the NSW local government sector, it is proposed that Council formally nominate a Councillor delegate to each of the LAC. The role of a Councillor delegate is to:

- (f) Alongside the Council Officer appointed by the General Manager as the 'Committee Sponsor', act as Council's representative on the committee, providing a clear link between the LAC and the elected Council.
- (g) Communicate Council's position and priorities on matters considered by the committee, and where relevant, provide context in relation to Council's adopted strategies, policies and plans.
- (h) Report back to Council on significant matters, recommendations or issues arising from committee meetings, ensuring elected members are informed and able to consider implications for Council decision-making.
- (i) Support effective two-way communication between Council and the committee, helping to ensure that relevant information, risks, opportunities and community impacts are appropriately shared.
- (j) Participate actively and constructively, attending meetings where possible and contributing to discussions in a way that reflects Council's interests and position rather than individual views.

As set out in the Act, individual Councillors do not have decision-making powers and do not have the authority to commit Council to actions or expenditure. Any requests for action, expenditure or decision-making must be referred to Council through the appropriate reporting processes.

Councillor delegates will not undertake administrative duties for the LAC or serve as Chairperson or Secretary. As set out in the adopted Terms of Reference, each individual LAC must appoint from its membership a Chairperson and Secretary to undertake those roles and responsibilities set out in the Terms of Reference.

LEGISLATIVE AND POLICY IMPLICATIONS

Council has adopted Terms of Reference for each of the Local Advisory Committees established. The Terms of Reference outline the role, purpose and objectives of each committee.

FINANCIAL IMPLICATIONS

There are no financial implications for Council associated with this report.

RISK IMPLICATIONS

There is minimal risk implications associated with the Councillor delegates. Clear delegation of representative roles supports good governance, transparency and effective communication between Council and external committees.

COMMUNITY CONSULTATION

There are no community consultation requirements for Council associated with this report.

CONCLUSION

It is recommended that Council resolve to appoint Councillor delegates to each of the Local Advisory Committees it has established. Consistent with current practice for other Council

committees, appointment of delegates will be reviewed in late 2026 following the mid-term election of Mayor and Deputy Mayor.

9.6 ESTABLISHMENT OF QUIRINDI SHOWGROUNDS AND QUIRINDI SPORTING PRECINCT USER GROUP FORUMS

IP&R Linkage:	Goal: Enhance our landscapes, town centres and villages
	Strategy: Enhance and maintain public spaces and landscapes whilst protecting and celebrating local identity
Author:	Cindy Teuma, Manager Property and Recreation
Authoriser:	Julie Costa, Director Planning and Community
File Number:	G2025/0488
Annexures:	Nil

RECOMMENDATION

That Council:

1. Establish the Quirindi Showground User Group Forum and Quirindi Sporting Precinct User Group Forum for the remainder of the current 2024-28 term of Council.
2. Nominate the Mayor and Councillor _____ to serve on the Quirindi Showground User Group Forum.
3. Nominate the Mayor and Councillor _____ to serve on the Quirindi Sporting Precinct User Group Forum.
4. Note that a formal Policy or Terms of Reference to govern the operation of the User Group Forums will be prepared and submitted to the December Ordinary Meeting.

BACKGROUND

The Quirindi Showground and Quirindi Sporting Precinct each receive a significant amount of patronage from various User Groups. To better support open communication and collaboration between Council and User Groups, it is proposed to establish quarterly User Group Forum for these facilities for consideration of operational and strategic issues. Should their implementation be successful, User Group Forums could be expanded to other multi-use facilities within Liverpool Plains Shire.

ISSUES AND COMMENTARY

User Group Forums allow for a more streamlined approach to managing some of high use recreation and sporting facilities. Council has previously had a User Group Forum for the Quirindi Showgrounds where meetings were held on an as-need basis, but this practice appears to have been discontinued.

Implementation of User Group Forums can provide the following benefits:

- Regular informed communication between Council and the various User Groups of a facility.
- Collaboration on funding applications, shared initiatives or coordinated improvements.
- Alignment of each User Group needs could reduce the establishment of multiple, individual assets where each User Group assumes ownership.

- Council staff are identified as the one point of contact for the User Groups.

It is proposed that User Group Forums be introduced for the Quirindi Showground and Quirindi Sporting Precinct. As noted above, these are two facilities which are used by a large number of User Groups.

If Council endorses the establishment of the proposed User Group Forums, a governance framework – either by way of a Council Policy or a Terms of Reference document – will be developed and submitted to the December Ordinary Meeting for consideration by Council. The framework would be developed to reflect the following principles:

- (a) User Group Forums will aim to facilitate communication and engagement between Council and User Groups. They are not a formal committee of Council and hold no formal delegated authority or decision-making powers.
- (b) Each User Group with an active (current) User Agreement for the Quirindi Showground or Quirindi Sporting Precinct will be invited to attend meetings.
- (c) Each User Group will be able to nominate a maximum of two (2) representatives to participate in Forum meetings.
- (d) Council will be represented by two (2) Councillors at each Forum, being the Mayor and a Councillor nominated by Council.
- (e) Council staff will provide administrative and technical support to facilitate Forum meetings.

LEGISLATIVE AND POLICY IMPLICATIONS

There are no legislative or policy implications for Council associated with this report.

FINANCIAL IMPLICATIONS

The primary costs would relate to staff time for meeting preparation, attendance (likely to be after hours), and follow-up actions. Minor administrative expenses may also arise, although these can be minimised through digital distribution and use of existing Council facilities. The costs could be absorbed within existing operational budgets.

In the longer term it is anticipated that regular engagement with User Groups may deliver financial benefits to Council, which could include:

- Improved coordination of grants and funding applications by User Groups,
- Early identification of maintenance issues,
- Reduced duplication of work by staff,
- More effective planning of asset maintenance and upgrades.

RISK IMPLICATIONS

If Council resolves to establish the User Group Forums, Management will prepare a formal governance framework to govern the operation of the Forums and mitigate the risks from a governance perspective. This framework will either be via a Council Policy or a Terms of Reference document.

The establishment of the User Group Forums will need to ensure that all participants have equal representation and opportunities to put forward their views to prevent some User Groups dominating the meetings. It is proposed that this be managed by inviting each User Group to nominate up to two (2) representatives to attend each Forum meeting.

COMMUNITY CONSULTATION

There are no community consultation requirements for Council associated with this report.

CONCLUSION

It is recommended that Council resolve establish User Group Forums for the Quirindi Showground and Quirindi Sporting Precinct. Should their implementation be successful, User Groups can be expanded to other multi-use facilities within Liverpool Plains Shire. If the User Group Forums are established, as recommended, then a formal governance framework will be prepared and submitted to the December Ordinary Meeting for consideration and endorsement by Councillors.

10 DELEGATES REPORTS

10.1 DELEGATES REPORT - LGNSW WATER MANAGEMENT CONFERENCE - SEPTEMBER 2025

Author: Shawn Cain, Cr

File Number: G2025/0497

Annexures: Nil

RECOMMENDATION

That Council:

1. Receive and note Cr Cains delegate's report – LGNSW Water Management Conference – September 2025

I, Councillor Shawn Cain, submit the following report for your information and consideration. These are not minutes of the meeting.

I had the pleasure of attending the 2025 LGNSW Water Management Conference held in Albury from 9 September to 11 September. The conference was also attended by LPSC's Water and Waste Manager.

The conference commenced with probably the most important discussion for the conference with NSW Council's peak water body, the Water Directorate, taking stock of the Local Water Utilities reform process so far from a council perspective. Since the launch of Destination 2036 back in 2011, followed by Fit for the Future, the NSW Audit Office report on Supporting Regional Town Water, several phases of the Town Water Risk Reduction Program and the latest Productivity and Equality Commission review of funding models for local water utilities the questions were posed, what has been done, where are we now, what is unfinished business, and, where to from here with regulatory reform for the Local Water Utility sector?

The NSW Department of Climate Change, Energy, the Environment and Water (DCCEEW) followed with a presentation on a range of policy initiatives and reform aimed at enhancing water management and sustainability across the state from the regulators perspective. The presentation provided an overview of developments relating to a review of the Regulatory and Assurance Framework (RAF), and the Productivity and Equality Commissioner's report on Alternative Funding Models for Local Water Utilities. It also discussed progress of the Town Water Risk Reduction Program, and highlighted work on future workforce needs.

A panel session demonstrating how Albury is coping with growth on a large scale and its effect on utility infrastructure, completed Day 1.

Day 2 commenced with keynote addresses from Cr Phyllis Miller OAM, President LGNSW, Cr Kevin Mack, Mayor, Albury City, and a pre-recorded message from The Hon Rose Jackson, MLC, NSW Minister for Water.

Presentations for Day 2 included.

- Michael Blackmore, Director Reform Implementation, NSW Department of Climate Change, Energy, the Environment and Water with an update on the NSW Government response to the recommendations of the NSW Productivity and Equality Commission's Review of Alternative Funding Models for LWUs, including its recommendations to replace the current capital grant funding approach with a Community Service Obligation (CSO) funding mechanism in Western NSW (not currently applicable to LPSC).
- Dr Conrad Wasko, Sydney Horizon Fellow, University of Sydney with Understanding the implications of climate change on Australia's surface water resources with the interesting measurement that for every 1°C increase in temperature the atmosphere can hold an additional 7% more moisture (and then drop this moisture increasing intense rainfall event magnitudes).
- Dr Dan Deere, Water, Sanitation and Hygiene (WASH) Consultant, presenting on the National Health and Medical Research Council's (author of the Australian Drinking Water guidelines) proposed updates to Australia's PFAS health-based guidelines and highlighting the growing global differences in risk assessment comparing Australia's position with international standards for drinking water.

Three streams were then held based on.

Stream 1 – Innovative Water Management and Efficiency

- Improved water quality with increased operational complexity for the Bombala and Delegate communities
- Streamlining approvals and protecting local waterways with the NSW water regulator
- Regional Water Loss Management and Water Efficiency - Incentivising a co-designed approach to deliver shared value to government and communities.

Stream 2 – Strengthening Water Resilience in Rural & Regional NSW

- Quipolly Water Project - Enhancing drought resilience, water quality and skills development in regional communities presented by Liverpool Plains Shire Council's Water and Waste Manager and GHD
- Safer Dams, Safer Water- Improving Dam Safety in Regional NSW
- Enhancing LWU resilience through strategic asset management and adaptive planning

Stream 3 – Governance Regulation and Reform

- Managing health risks in drinking water through local water utility drinking water management systems
- The implementation review of the Regulatory and Assurance Framework for Local Water Utilities, key findings

- Town Water Risk Reduction Program – the past, present and future which included mention of LPSC’s early participation currently being conducted by DCCEEW for the Advanced Operational Support program to support drinking water quality risk reduction at the Quipolly WTP.

Site tours of Albury’s Water Filtration Plant, Historical pumphouse, Wastewater treatment plant, and the subsequent reclaimed water reuses at Wonga Wetlands completed Day 2.

Day 3 commenced with a pre-recorded message from Steph Cooke, MP, Shadow Minister for Water and Crown Land.

Presentations continued on.

- The role of economics in promoting water security in the bush. This discussion explored the interesting observation of how a secure and reliable water service contributes to the appeal and prosperity of regional towns as well as healthy ecosystems, yet the challenges are continually evolving. Options to improve water security differ to those used in capital cities and large coastal centres. In turn, regional populations may not have the opportunities to invest in rainfall independent supplies leaving such communities exposed to large water security risks and poorer service levels, raising equity concerns.
- A panel discussion followed addressing PFAS and its Impacts on regional Water Utilities and the NSW Government’s Response. The growing challenge of PFAS contamination for regional Water Utilities focusing on its environmental impacts and potential health risks. The presentation also examined the effects of PFAS on local water supplies and discussed the NSW Government’s response to manage this issue. With the introduction of new Australian Drinking Water Guidelines, the session highlighted the significant challenges faced by regional utilities in maintaining water quality and safeguarding public health drawing on the experiences of Wagga Wagga and how it is addressing several bores affected by PFAS. There are currently 1100 sites identified across NSW with PFAS. It was presented that for regional water supplies, of the 263 in NSW, 3 had detected PFAS.
- Efficient PFAS Treatment Implementation at the Cascade Water Filtration Plant - A Model for Addressing Emerging Water Quality Challenges. This treatment process uses an enhanced filtration method like LPSC’s Quipolly WTP with its Granular Activated Carbon filters.
- Decade of Biosolids to Biochar Research with Biosolids management facing challenges due to contaminants like PFAS, microplastics, and pharmaceuticals reducing options of traditional land-based applications, such as agricultural purposes. Research into high temperature treatment is gaining attention for reducing biosolids volume and removing PFAS.
- A final panel discussion on the recent Tweed Shire Council case study unpacking the response to Tropical Cyclone Alfred including the issuing of Boil Water Alerts because of affected infrastructure during the cyclone. Key lessons on the importance of effective communication systems in issuing boil water notifications, and in specific cases, how the state may provide use of the Emergency Alert SMS system in delivering timely public notifications during emergencies. Currently, this service is not available to Council’s as a matter of course.

Trade displays of providers in the water industry were available during breaks to discuss their various relevant products and services.

Next year's conference will be hosted by Ballina Shire Council.

11 NOTICES OF MOTIONS/QUESTIONS WITH NOTICE

11.1 RESPONSE TO QUESTION ON NOTICE - CR SHAWN CAIN - DESIGN SPECIFICATIONS FOR THE REPLACEMENT OF SWINGING BRIDGE, QUIRINDI

File Number: G2025/0479

Author: Luke Whitten, Manager Engineering, Assets and Projects

Authoriser: Paul Gallagher, Director Infrastructure and Utilities

Annexures: Nil

The following question on notice was received from Councillor Shawn Cain.

Question

At the Ordinary Meeting of Council held 22 October 2025, Cr Shawn Cain requested an update on the design details for the proposed Swinging Bridge replacement.

Pursuant to clause 9.17 of the Code of Meeting Practice, the question was taken on notice for response at the next Ordinary Meeting of Council.

Response

The contractor has provided the draft design detail to Council for review and comment. This is termed the “80 per cent design”, which is simply an approximation of the detailing necessary for client review.

Given several staff have been involved over the course of this project, Council has engaged a third party to conduct a peer review of the tender, the contract, the design and documentation to determine if there are any potential gaps or risk to Council. This is a common practice to mitigate potential variations and cost over-runs. The peer review will take approximately three to five weeks and will delay acceptance of the final design, pending the peer review findings.

It is anticipated that construction will commence early in the new year, Council will be advised through a capital works report on the progress and completion of the project.

RECOMMENDATION

That the response to the question regarding design details raised by Councillor Shawn Cain be received and noted.

11.2 RESPONSE TO QUESTION ON NOTICE - CR DONNA LAWSON - YARRAMAN CREEK BRIDGE BYPASS DESIGN SPECIFICATIONS

File Number: G2025/0480
Author: Luke Whitten, Manager Engineering, Assets and Projects
Authoriser: Paul Gallagher, Director Infrastructure and Utilities
Annexures: Nil

The following Question on Notice was received from Councillor Donna Lawson.

Question

At the Ordinary Meeting of Council held 22 October 2025, Cr Donna Lawson requested information regarding the detour around Yarraman Creek Bridge, in particular coming up to a time period where we might see some flooding, is there any detail from the contractor around this.

Pursuant to clause 9.17 of the Code of Meeting Practice, the question was taken on notice for response at the next Ordinary Meeting of Council.

Response

The information received from the contractor to date regarding the bypass track is not detailed with respect to any formal flood plan methodology. Weather permitting, the contractor anticipates the bypass would be required for a duration of approximately 10 weeks.

Council recognises that large agricultural machinery makes frequent movements along the Coonabarabran Road and has ensured the contractor provides a temporary pipe culvert crossing, as per the tender submission, to make a full 5-metre crossing to cater for wide agricultural machinery. A temporary bridge structure would offer better resilience to flooding, however is restricted to a width of 3.1 metres.

It should be noted that temporary creek crossings (bypass track) are built as a sacrificial asset due to the temporary nature and costs. The proposal is to build the track downstream of the new bridge alignment meaning that the temporary track and structures will receive an element of protection from the works themselves.

As with the Swinging Bridge replacement, given several staff have been involved in this project, a third party has been engaged to conduct a peer review of the tender, the contract, the design and documentation to determine if there are any potential gaps or risk to Council. The peer review will take approximately three weeks to complete and will delay acceptance of the final design pending the peer review findings.

It is anticipated that construction will commence by early February, Council will be advised through a Capital Works Report on the progress and completion of the project.

RECOMMENDATION

That the response to the question regarding Yarraman Creek Bridge Bypass Design Specifications raised by Councillor Donna Lawson be received and noted.

11.3 RESPONSE TO QUESTION ON NOTICE - CR TERRY COHEN – CONTRACTOR LIABILITY AND POST-WORK STANDARDS

File Number: G2025/0490
Author: Tim Wark, Operations Manager
Authoriser: Paul Gallagher, Director Infrastructure and Utilities
Annexures: Nil

The following Question on Notice was received from Councillor Terry Cohen.

Question

Councillor Cohen requested confirmation on whether contractors are responsible for cleaning up worksites, specifically ensuring that grass clippings and other debris are not left in the kerb and gutter to potentially impact the performance of the stormwater system along with potential contamination of the associated water cycle system.

Pursuant to clause 9.17 of the Code of Meeting Practice, the question was taken on notice for response at the next Ordinary Meeting of Council.

Response

It has been observed that some private contractors are completing lawn maintenance works and leaving sites with grass clippings and debris on the footpath network and within kerb and gutter system. Regrettably, Council has limited ability to act against a private contractor who is performing commercial work for a resident or business, other than to respectfully point out the errant work practice.

Council also regularly engages contractors and seeks to undertake effective contractor management via:

- Pre-planning (before engagement),
- Risk identification and control (before and during works),
- Specifications of good and/or service to be provided (clearly defined before engagement),
- Selecting the correct contractor (past performance/reference checks),
- Monitoring contractor performance, and
- Reviewing post-completion.

Monitoring contractor performance entails ensuring that the contractor when providing the goods and/or service complies with Council work practices and ensure that their work has little to no impact on the site/environment/workspace/and adjoining area. Our staff seek to collaborate and engage with external contractors to encourage a continual improvement approach and have discussed positive strategies to encourage contractors to take pride and care in the townships that are ultimately supporting their businesses.

RECOMMENDATION

That the response to the question regarding whether contractors are responsible for cleaning up worksites, specifically ensuring that grass clippings and other debris are not left in the kerb and gutter raised by Councillor Terry Cohen be received and noted.

11.4 RESPONSE TO QUESTION ON NOTICE - CR JAMES ROBERTSON - MEN'S SHEDS INVOLVEMENT IN WASTE BIN SURROUND CONSTRUCTION AND MAINTENANCE

File Number: G2025/0496
Author: Tim Wark, Operations Manager
Authoriser: Paul Gallagher, Director Infrastructure and Utilities
Annexures: Nil

The following Question on Notice was received from Councillor Robertson.

Question

At the Ordinary Meeting of Council held 22 October 2025, Cr Robertson requested an update on the engagement of the Local Men's Sheds to assist with the construction and maintenance of the waste bins throughout the LGA.

Pursuant to clause 9.17 of the Code of Meeting Practice, the question was taken on notice for response at the next Ordinary Meeting of Council.

Response

Various street litter bin enclosures throughout the Local Government Area ("LGA") are reaching a state where they require significant maintenance work or replacement, largely due to their age, weather exposure, normal wear and tear, and lack of maintenance.

Ten (10) street litter bin enclosures have been removed and temporarily stored at Council's Works Depot and will be repaired by the Quirindi Men's Shed and Werris Creek Community Shed at an approximate price of \$400 per enclosure. They will be returned to service once restored.

Management is proposing to include in the draft 2026/27 Operational Plan & Budget, for Councillors' consideration in early 2026, an action to prepare CBD Masterplans for both the Quirindi and Werris Creek town centres. If this action is approved by Councillors for inclusion in the 2026/27 Operational Plan & Budget; it is expected that the new Masterplans will consider future CBD beautification, including street furniture and bin enclosures.

RECOMMENDATION

That the response to the question regarding the update on the engagement of the Local Men's Sheds to assist with the construction and maintenance of the waste bins throughout the LGA raised by Councillor Robertson be received and noted.

12 CONFIDENTIAL MATTERS

RECOMMENDATION

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 10A(2) of the Local Government Act 1993:

12.1 RFT 133/2025 - Supply and Delivery of One Solid Waste Removal Truck

This matter is considered to be confidential under Section 10A(2) - (c) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business.

12.2 RTF 114/2025- Supply and Delivery of Two Water Carts

This matter is considered to be confidential under Section 10A(2) - (c) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business.

12.3 Supply and Delivery of Aggregates

This matter is considered to be confidential under Section 10A(2) - (c) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business.

12.4 Disposal of Royal Theatre Quirindi

This matter is considered to be confidential under Section 10A(2) - (c) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business.

12.5 Mayoral Minute - General Manager Performance Agreement - Mid-Year Review

This matter is considered to be confidential under Section 10A(2) - (a) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with personnel matters concerning particular individuals (other than councillors).