

COONAMBLE SHIRE COUNCIL ANNUAL REPORT 2024-2025



COONAMBLE
SHIRE COUNCIL

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1.0 Welcome

Acknowledgment of Country

Council acknowledges the Gamilaraay and Wailwan people as the traditional owners and custodians of the land on which it operates, respecting Elders past, present and emerging. Council seeks at all time to show respect to all people and cultures whose privilege it has to serve.

Mayor's Message

It is a great honour to present the 2024/2025 Annual Report for Coonamble Shire Council. The newly elected Council in September 2024 accepted the baton from the previous Council and has continued to deliver works and services with significant achievements during the year.

These achievements have ranged across the full spectrum of Council's operations from the large projects like the additional \$18.2 million dollars for the Tooraweenah Road enabling the progression of this critical project and the new amenities at both the Gulargambone and Coonamble Sportsgrounds, to the smaller projects like the fitting of accessibility doors at the Visitors and Exhibition Centre and Service NSW Office and upgrade of the tennis courts at Quambone and Coonamble, to the personal with the Return and Earn, Seniors Week luncheon and construction of columbarium at Quambone, Gulargambone and Coonamble and the regional with the multiple Councils involved in both the Real Country Destination and the Country Heartline promotions.



Council took the opportunity to showcase our community during the Governor's visit in June. It was a great pleasure to see so many members of our community across all age groups proactively engage with the Governor. The skills and talents of the many children that entertained at the Governor's dinner was impressive.

One of the great contributors to the fabric of our community is the huge number of events held annually. During the year, the majority of the 72 events were planned, organised and delivered by a host of community members, volunteers and organisation. I thank those involved for creating the entertainment and meeting opportunities for friends, families and our greater community.

I thank my fellow Councillors for their constructive advice and considered decisions during the year. The leadership of our complex and multifaceted organisation and delivery of works and services to our community in a financially constrained environment is rewarding and, at times, challenging. I have appreciated the way the Councillors come together as a team in an endeavour to achieve the best outcomes for the Shire.

My thanks also goes to Council staff for their sustained efforts to get the job done, particularly during this year of high staff vacancies. Both indoor and outdoor staff have tried to deliver best value in works and services within the adopted budget. Without their considerable efforts little would be achieved in our community.

I look forward to working with my fellow Councillors, staff and the community to realise sustained improvement not only in works and services but in the lifestyle of our residents and ratepayers.

Dan Keady
MAYOR

General Manager's Message

During 2024/25 Coonamble Shire Council has continued to provide a broad range of critical works and services to the Shire in a dynamic environment. Change is the norm with no better evidence than a new Council, new Councillors and more recently the search for a new General Manager all this year.

Fortunately, Council's adopted strategic framework captures insight of the community's aspirations and priorities. As required, a significant body of work has been completed since the election to engage with the community and inform Council's new strategic direction.

The extensive community engagement, which included a Community Satisfaction Survey in November and December 2024, pop-up community consultation sessions at Quambone, Gulargambone and Coonamble and an online survey in March 2025 and public exhibition of the draft Community Strategic Plan and Delivery Program in May 2025 resulted in Council's adoption of the Community Strategic Plan 2025-2035 and Delivery Program 2025-2029 as well as the enabling Operational Plan for 2025/26 in June 2025.

This wide-ranging process also realised a new Council Vision:

"We are a united, vibrant and capable community, focused on caring for each other and our country, now and into the future."

Council's adoption of the Community Strategic Plan and Delivery Program have captured the works, services and projects during the life of this Council. The adoption of the budget in the 2025/26 Operational Plan has determined the works programs, services and projects to be provided by Council in the next year.

Plan and the Asset Management Plan. This is a work in progress which is scheduled for completion in 2026.



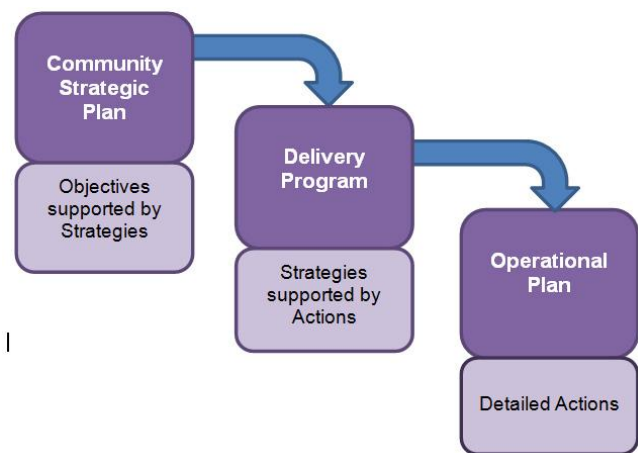
Paul Gallagher



Phillip Perram

Councillors' establishment of the strategic direction enables the staff to manage the operations and deliver the works, services and projects within the provided budget.

The significant achievements during the past year are summarised in the Annual Report Highlights and are across the full range of the Community Strategic Plan's key areas of Our Community, Our Economy, Our Assets, Our Country and Our Leadership.



Of particular note is the progression on three key projects:

- Tooraweenah Road Project works included a full review of REF, procurement and delivery of additional box culverts, procurement of site office, identification of side tracks and road closure requirements, community consultation, including creation of project specific email for community use and FAQs and revision of tender documentation to allow for greater potential involvement of local contractors.
- Yarran Street Residential Subdivision works included subdivision plan and DA approval, RFQ for Civil and Electrical Design, civil construction plans completed, pump station, stage 1 water mains and sewer pump station and raising main constructed,
- Coonamble Artesian and Cultural Experience works included REF completed, bore Application resubmitted for new site, site survey, bore design, preliminary wastewater reuse plans completed and concept plans produced.



Image: Coonamble Artesian and Cultural Experience preliminary concept.

Council has received many expressions of appreciation for improvements and maintenance including for roads as the flood damage continue to be addressed, in waste and recycling with the opening of the Community Recycling Centre (CRC) and the commencement of Return and Earn, for the driveway upgrades at the Quambone Showground, lighting upgrades at the Coonamble Showground and irrigation upgrades at the Gulargambone Oval.

The delivery of Council's program of works, services and projects has been extraordinarily challenging this year with Council unable to fill up to a one third of staff positions. The achievements are a testament to the dedication and willingness of staff to deliver for the Coonamble Shire Community. Thank you and well done to the Coonamble Shire staff for the extra mile!

Thank you also to the host of volunteers, community groups and organisations that give so freely of their time to assist Council in contributing to community and lifestyle in Coonamble Shire.

Council is well placed to meet the opportunities and challenges of the new year and committed to a path of continuous improvement.

Phillip Perram
GENERAL MANAGER



Contact us

Visit

Council's Administration Office and Chambers are located at 80 Castlereagh Street, Coonamble NSW 2829

Office Hours

Open Monday to Friday, 8:30am to 5:00pm

Contact

Phone: (02) 6827 1900

Email: council@coonambleshire.nsw.gov.au
www.coonambleshire.nsw.gov.au

Fax: (02) 6822 1626

Website:

Write

If you wish to write to Council on any matter, kindly address the letter to:

The General Manager
Coonamble Shire council
PO Box 249
COONAMBLE NSW 2829

Meet with Staff

Council staff are available during office hours to answer enquiries. It is good practice, although not essential, to make an appointment to see staff. This will ensure the staff member you require is available at the time.

Other Council Contacts

Library	Castlereagh Street, Coonamble Phone 6827 1925 Fax 6822 1057 Email: Coonamble.Library@coonambleshire.nsw.gov.au Facebook: Coonamble Shire Library
Information & Exhibition Centre	120 Castlereagh Street, Coonamble Phone 6827 1923 Email: vic@coonambleshire.nsw.gov.au Facebook: Visit Coonamble
Service NSW Agency	84 Castlereagh Street, Coonamble Phone 6822 1487
Coonamble Museum Under the Bridge	Aberford Street Closed until further notice
Coonamble Swimming Pool	Aberford Street, Opening hours: Monday to Sunday 6.00am – 9.00am and 2.00pm-7.00pm Phone 68221722
Gulargambone Swimming Pool	Munnell Street, Opening hours: Monday to Friday 6.00am – 9.00am and 1.00pm - 6.00pm Saturday to Sunday 1.00pm - 6.00pm Phone 68251124

2.0 Introduction

The Annual Report

The purpose of the Annual Report is for Council to communicate to the community the progress made in 2024 - 2025 with the four-year Delivery Program and the one-year Operational Plan. These plans are wholly the responsibility for Council to deliver. The Annual Report details many of the mandatory and statutory reporting requirements and audited financial statements. An 'easy to read' income and expenditure financial summary is provided below.

The Annual Report is a critical component of Council's Integrated Planning and Reporting requirements. This includes a suite of strategic plans and documents for the Coonamble Shire and Council.

Council's strategic plans are based on the Office of Local Governments Integrated Planning and Reporting (IPR) framework. This framework aims to help Council improve community participation in decision making, reduce duplication, build networks and partnerships, and strengthen Council's strategic focus.

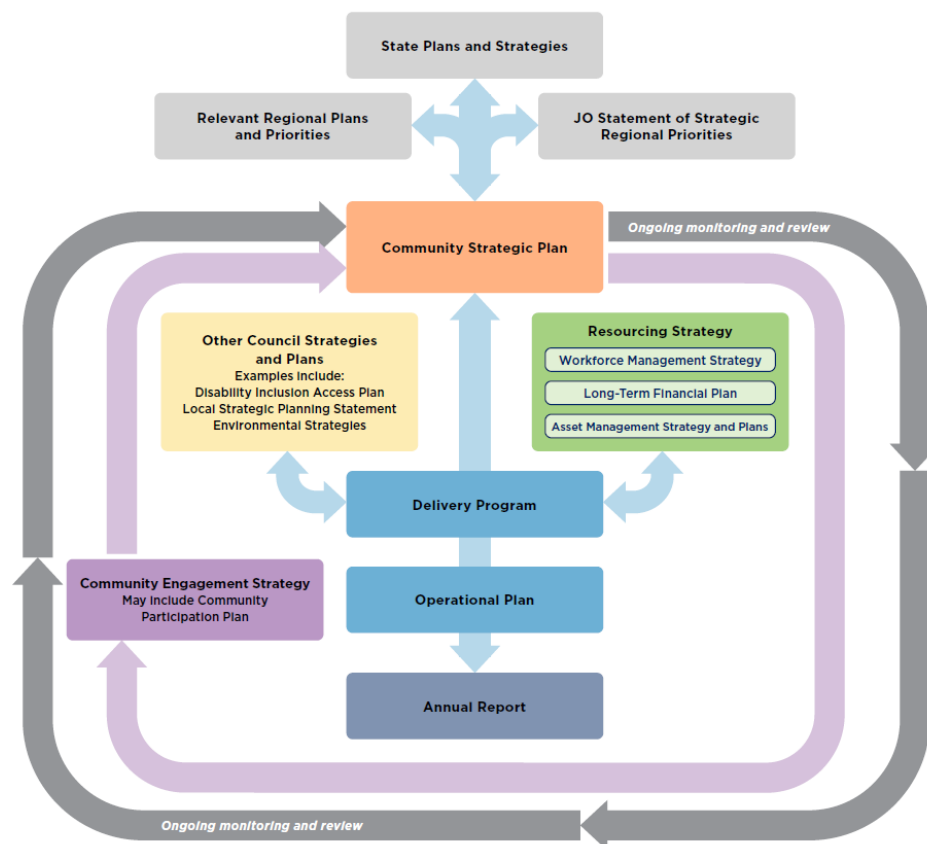


Diagram 1: Integrated Planning & Reporting Framework

Highlights

Projects and services delivered during 2024 – 2025, across the quadruple bottom line – economic, social, environmental and leadership, are outlined below.

The detailed 2024 - 2025 Report on the Delivery Program and Operational Plan is provided within Appendix A.

OUR COMMUNITY

- Seniors Safari Luncheon – 130+ attendees celebrated Seniors Week with costumes, prizes and support from NASCA volunteers. The event also gathered feedback for future planning.
- Zoo Excursion – Grant-funded trip to Taronga Western Plains Zoo for 40 seniors and carers, including lunch and a guided tour.
- Tech Help @ Library – Monthly digital support sessions pairing youth mentors with seniors to build skills and confidence.
- Seniors Cinema – Local film sessions drawing 6–15 attendees, offering movies, refreshments and social connection.
- Youth Week Revival – Council, Headspace, First Light Coonamble and Coonamble High School hosted Erfan Daliri for an inspiring day with 45 students.
- Tech Mentorship – Youth mentors provided year-round digital support to seniors, fostering intergenerational learning.
- First Light Youth Empowerment Program – 42 young people engaged across three groups, running five days a week with 115 sessions, five camps and four service projects (Tech Help, aged care visits, hospital outreach, community garden). Youth shared achievements at family gatherings, community radio and a presentation to the Governor of NSW.
- Children's Activities – Easter Egg Hunt and preschool story time supported early literacy and family bonding at the library.
- National Simultaneous Storytime – “The Truck Cat” shared across the shire, with craft packs for centres unable to attend.
- Dolly Parton's Imagination Library – Ongoing funding delivers monthly books to children aged 0–5.
- School Holiday Program – Council coordinated 10 weeks of activities across the shire with support from local services, creating inclusive spaces for play and learning.
- Library Excursions – On- and off-site programs promoting early literacy and family engagement.
- NAIDOC Week – Indigenous Storytime and crafts at the library, plus support for NAIDOC Day with the Local Aboriginal Land Council.

Library services

Service	Loans	New M/ships	Wi-Fi (ppl)	Internet (pp)	Internet (hrs.)	Children's Computers	Junior Visits	Adult Visits
Coonamble	4624	110	549	668	804	969	1765	4240
Gulargambone	256	6						

Visits and enquiries by type

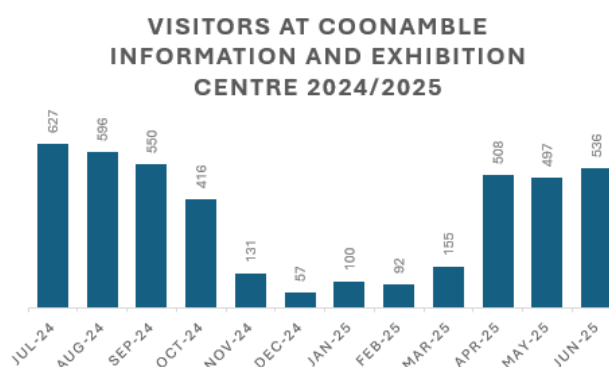
Library Visits	Reference Enquiries	Technology Enquiries	Local History	VIC Enquiries
6005	147	486	66	33

Activity Statistics

Senior Craft	School/Childcare Visits & Excursions	Movies	Other/Meetings
152	228	92	421

OUR ECONOMY

- Council supported, promoted or assisted 51 events across the Shire, including the Business Awards Dinner, Buy Local campaign, Christmas Street Party, Welcome to Gulargambone Dinner, Australia Day celebrations in Coonamble and Gulargambone, 'Reflect, Respect, Celebrate' pool parties across all three towns, and the Waste 2 Art Community Exhibition and Competition.
- A pilot *Vision Splendid* Concert was delivered during the October long weekend, resulting in a three-fold increase in visitor spending compared with the same period the previous year.
- The Visitor Information and Exhibition Centre welcomed more than 3,500 visitors throughout the year.



- The *Real Country Destination Strategic Plan* was adopted during the year. Funded through a State Government grant of \$489,312, a consortium, comprising Coonamble,

Gilgandra and Warrumbungle Shire Councils, was able to develop the Business Case for a keystone project in each Shire and the Destination Strategic Plan itself to promote the region as a destination in its own right. This contributes to the development of the tourism industry in the area and the goal of encouraging more overnight stays by visitors.

- Development of the *Country Heartline* rural tourism and community resilience regional project in collaboration with Warren and Bogan Shires.
- Draft subdivision concept completed, and a Planning Proposal initiated to rezone the former Coonamble Sheepyards north of the truck wash to support expansion of industrial land.
- Coonamble Shire Urban Housing Strategy development secured funding of \$69,916.
- Coonamble Heritage Reflections Project secured funding of \$25,000.
- Vision Splendid concerts in Coonamble's main street, delivered over the next three years (2025–2028) secured funding of \$350,000.
- The Coonamble Artesian and Cultural Experience (Racecourse site) project preliminary concept design has been completed.
- The Yarran Street Residential Subdivision continues with final road works and kerb and gutter construction and commencement of housing scheduled for 2026.
- The Gulargambone Youth Accommodation Development Consent has been granted with the Coonamble Youth Accommodation Development Consent to be considered in late 2025.

OUR ASSETS

Roads & Urban Services

- The Tooraweenah Road project planning continues with construction anticipated to commence early in 2026.
- Warren Road upgrade completed.
- McCullough Street seal, parking and tree planting works completed.
- Ongoing flood damage road restoration continued during the year.
- Hickey and Limerick Street subdivision and site survey completed.
- Aerodrome fencing Request for Quotation issued.
- Pioneer Cemetery fencing commenced.
- New columbarium installed at Coonamble, Quambone & Gulargambone cemeteries.
- Coonamble Pool backwash upgrade completed and integrated with the McDonald Park irrigation works.
- Quambone Showground driveway works completed.
- Coonamble Showground lighting improvements completed.
- Main Street Garden funding allocated for the 2025/2026 financial year.
- Gulargambone Oval irrigation upgrade completed.
- Quambone and Coonamble tennis court upgrades.
- Coonamble and Gulargambone field improvements including dethatching, aeration and fertilisation completed.
- Formbird Fleet Management System implemented at the Workshop.
- Coonamble flood levy stage one maintenance completed.
- Mount Magometon Quarry compliance works continuing with nine infringement notices completed, panels established for mobile crushing as well as drill and blast, and Safety Management System upgrade continuing.
- Accessibility doors were fitted to the Coonamble Exhibition & Information Centre and Services NSW.

Utilities

- Coonamble Water Tower (mural reservoir) structural integrity confirmed with upgrade scheduled to improve Council's summer water security.
- First response trailer commissioned to strengthen operational capability.

- In-house capital works team established to support delivery.
- Stop valve and hydrant replacement program completed in conjunction with NSW Fire & Rescue.
- Risk assessments advanced through completion of Advanced Operational Support project items initiated by Department of Climate Change, Energy, the Environment and Water (DCCEEW).
- Sewer renewal program delivered with 12 critical sewer junctions fully rebuilt.
- Laboratory room established at Gulargambone Treatment Works for statutory testing.
- Coonamble and Gulargambone Sewer Pumping Stations upgrades completed.

OUR COUNTRY

- Educational waste-management visits delivered to local primary and high school students to build awareness of sustainability practices.
- A new weighbridge installed at Coonamble Waste Facility to improve waste tracking, pending final software integration.
- Construction of a dedicated plant shed to support equipment storage and maintenance.
- Bulky waste collections completed in Quambone, Gulargambone and Coonamble.
- Return and Earn program launched across Coonamble and Quambone in partnership with Tomra Cleanaway, encouraging recycling and container returns.
- Training and employment pathways strengthened through partnerships with VERTO, Nguumambiny Indigenous Corporation and “Wake Up Shake Up” workshops, supporting local skills development in waste operations. Five staff successfully completed Plant Operator Training, expanding in-house capability to support ongoing projects.
- Council remains proactively involved in Weed Management through the Castlereagh Macquarie County Council.
- Assessed and determined 37 Development Applications.

OUR LEADERSHIP

- Professional Development of Councillors through the induction program.
- Extensive community engagement in the establishment of the ten-year Community Strategic Plan and four-year Delivery Program.
- Public Exhibition and adoption of 2025/2026 Operational Plan and annual budget.
- State of our Shire Report completed at the end of the term of the previous Council.
- The IPWEA recognised Director of Infrastructure, Kerrie Murphy’s performance and professionalism by awarding her the meritorious “Highly Commended for Public Works Leader of the Year” Award.
- Audit Risk and Improvement Committee (ARIC) adoption of a four-year plan and internal audit program.
- Independent auditors have issued Council with an unqualified audit.
- Implementation of Records Management System.

Financial Summary

Coonamble Shire Council is in a strong financial position meeting or exceeding industry financial benchmarks. It is noted that one area where Council has consistently performed below the industry standard is the 'own source operating revenue ratio', which is the measure of the degree of Council's reliance on external funding sources, such as operating grants and contributions. Council continues to work on strategies to mitigate the reliance on operating grants and contributions by exploring new income generating activities.

A summary of our performance is provided below, while detailed financial information is included within the full financial statements.

INCOME FROM CONTINUING OPERATIONS	2024/2025 (\$ '000)
Rates and annual charges	7,960
User charges and fees	10,335
Other revenues	1,825
Grants and contributions provided for operating purposes	10,385
Grants and contributions provided for capital purposes	4,308
Interest and investment income	1,334
Other income	117
Net gain from the disposal of assets	82
Total income from continuing operations	36,346
EXPENSES FROM CONTINUING OPERATIONS	
Employee benefits and on-costs	11,784
Materials and services	13,220
Borrowing costs	32
Depreciation, amortisation and impairment of non-financial assets	8,057
Other expenses	1,051
Total expenses from continuing operations	26,087
Operating result from continuing operations	2,202
Net operating result for the year attributable to Council	2,202
Net operating result for the year before grants and contributions provided for capital purposes	(2,106)

3.0 Coonamble LGA

Council Vision

‘We are a united, vibrant and capable community, focused on caring for each other and our country, now and into the future.’



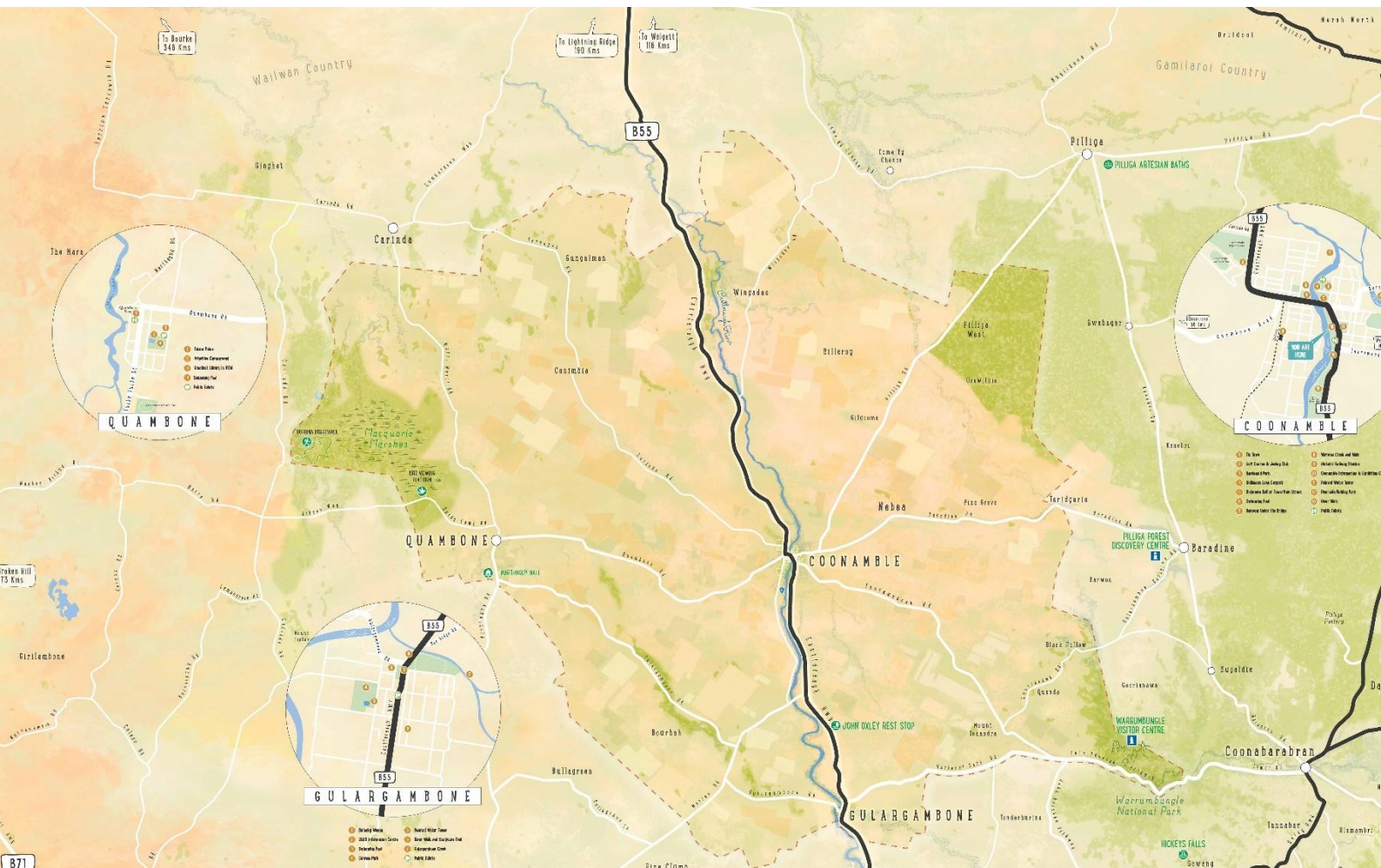
Coonamble Shire

Coonamble LGA has an area of 9,955 square kilometres and is located on the traditional lands of the Wailwan and Gamilaraay people. Coonamble Shire is part of the Orana Region of Central Northern NSW and is bounded by the Shires of Walgett to the north, Warrumbungle in the east, Gilgandra to the south and Warren in the west. Coonamble LGA encompasses the township of Coonamble and the villages of Gulargambone and Quambone.

Coonamble LGA has strong connection to its Aboriginal heritage and culture, with 33.9 percent (Census, 2021) of the community identifying as Aboriginal.

Agriculture is the dominant industry in the Shire with 26 percent (Census, 2021) of the local labour force employed in the agricultural sector. The community and families who make their livelihoods from the agriculture industry also contribute to the identity and feel of this vibrant and diverse community. Dryland broadacre crops, sheep and cattle are the dominant agriculture commodities produced.

Coonamble is situated on the Castlereagh River, which runs through the town, dividing east from west. Quambone is the gateway to the Macquarie Marshes, a rich ecological wetland and growing tourism hotspot. The Coonamble Shire has a diverse array of signature events, including: the annual Coonamble Rodeo and Campdraft, the largest event of its kind in the southern hemisphere; Pave The Way To Gular, a vibrant cultural and artistic event; the Coonamble Show; the Gulargambone Show; the Quambone Polo-crosse Carnival; and the bi-annual Coonamble Ag Field Day.



COONAMBLE SHIRE SOCIO-ECONOMIC PROFILE

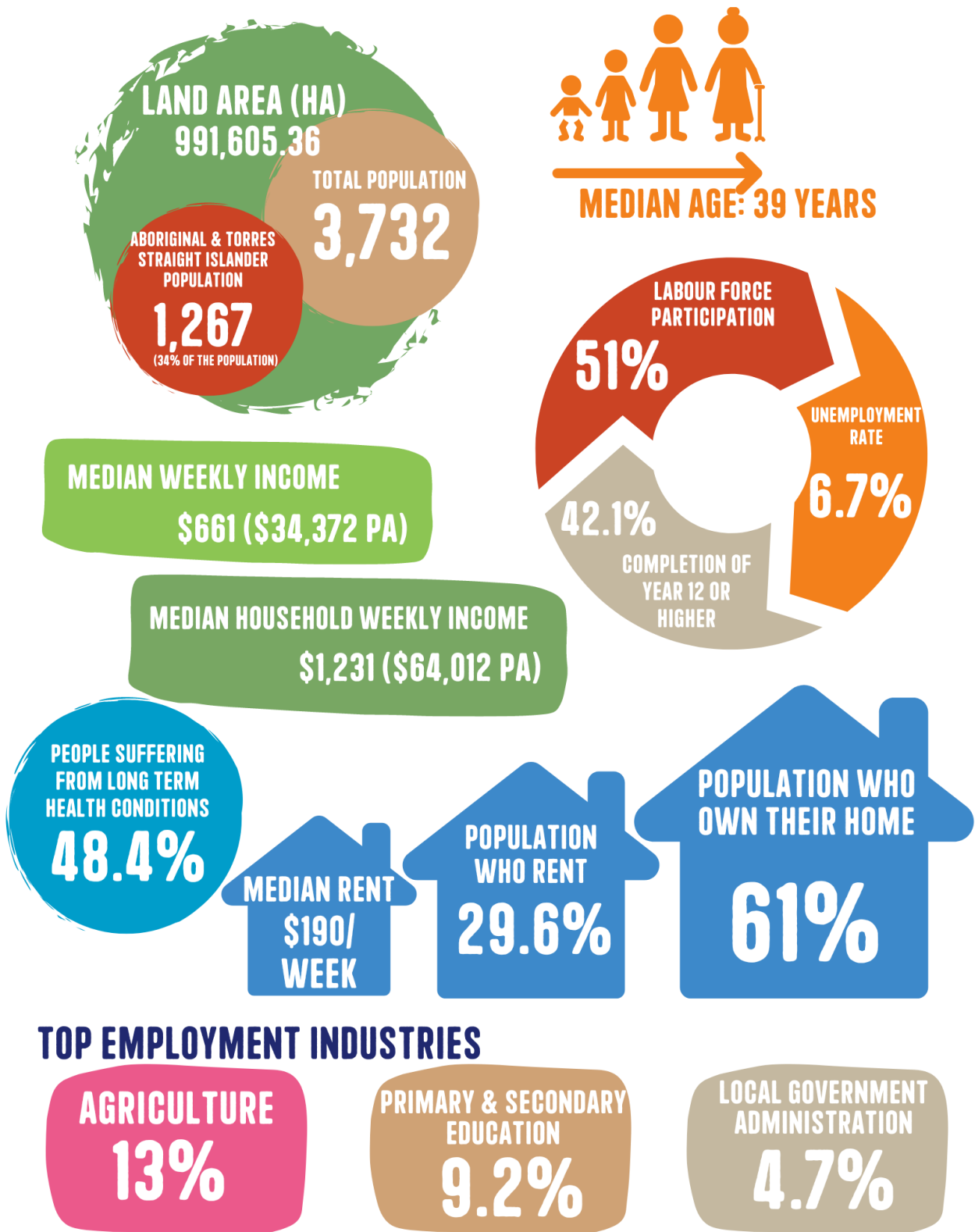


Diagram 2: Socio Economic Profile (Census 2021).

Governance

Councillors

Coonamble Shire Council has a total of nine elected Councillors, including the Mayor. The Local Government election held in September 2024 elected the following Councillors:



Mayor Dan Keady
Elected in September 2024
Elected as Mayor October 2024



Cr Steve Butler
Elected to Council in
September 2024.
Elected as Deputy Mayor
October 2024.



Cr Adam Cohen
Elected to Council in
September 2024.



Cr Karen Churchill
Elected to Council in
September 2024



Cr Paul Fisher
Elected to Council in
September 2024



Cr Marg Garnsey
Elected to Council in
September 2024.



Cr Pip Goldsmith
Elected to Council in
September 2024.



Cr Al Karanouh
Elected to Council in
September 2024.



Cr Paul Wheelhouse
Elected to Council in
September 2024.

Council meetings

Ordinary meetings of Council are held on the second Wednesday of the month, excluding January. Members of the public are invited to attend. Council's August meeting was held in Quambone and the March meeting was held in Gulargambone.

Correspondence to be considered by Council must be lodged at least 10 days prior to the meeting to be included on the agenda. Only matters classified as 'urgent businesses by the General Manager, received after that time, may be included.

Council delegates

The following Councillors were appointed as representatives to a number of external committees:

COMMITTEE	COUNCILLOR REPRESENTATIVE
Bush Fire Management Committee	Mayor Keady and Cr Butler
Local Emergency Management Committee	Mayor Keady
Outback Arts	Mayor Keady and Cr Goldsmith
Coonamble Together Partnership Group	Mayor Keady and Cr Karanouh
North Western Library Cooperative	Cr Churchill
Castlereagh Macquarie Weeds County Council	Cr Fisher, Cr Garnsey and Cr Churchill
Coonamble and District Chamber of Commerce	Cr Goldsmith and Cr Cohen
Quambone Resources Committee	Cr Garnsey

Governance Framework and Reporting

Council operates in a complex and dynamic regulatory framework, which requires significant resources to be deployed for compliance and reporting.

The key documents related to Council decision-making and good governance are the Code of Conduct and Code of Meeting Practice.

Additionally, Council has a suite of Policies that establishes operational integrity and consistency.

The *Local Government Act 1993* and the *Local Government (General) Regulation 2021* and the Office of Local Government's *Guidelines for Risk Management and Internal Audit* require Council to have an Audit, Risk and Improvement Committee (ARIC), a robust risk management framework, and an effective internal audit function.

The ARIC continuously reviews and provides independent advice to the General Manager and the governing body of Council on legislative requirements, risk management, governance arrangements, and service delivery. Council's ARIC is comprised of the Chairperson, two independent members, and one non-voting Councillor member. During the 2024/2025 financial year, the ARIC members were:

Chairperson	Graeme Fleming
Independent Member	Meredith Caelli
Independent Member	Sam Helweh
Non-voting Councillor member	Cr Phillipa Goldsmith

Decision Making

Nine elected Councillors make decisions on behalf of the community at Council meetings. The General Manager is responsible for ensuring implementation and delivery of Council's resolutions and day-to-day operations.

External Controls

Council's powers and functions are primarily established in the NSW *Local Government Act 1993*. A significant number of other Acts inform Council's activity, including compliance with Federal and State Government legislation, NSW Ombudsman, Office of Local Government, Independent Commission Against Corruption and SafeWork NSW.

Community Strategic Plan 2025-2035

The 10-year Community Strategic Plan establishes the high-level community objectives across the areas of Social, Economic, Environment, Infrastructure and Leadership.

The community consultation process conducted every four years for the establishment of the Community Strategic Plan endeavours to capture services and projects sought by the community. These range across the full gambit of community needs. The delivery of some of these needs are within Council's resources, while others can only be achieved through political representations to the State and Federal Government.

Delivery Program

Council's four-year Delivery Program is the program of works and services that will be delivered by Council during the elected term. It is directly linked to the objectives and strategies within the Community Strategic Plan.

Resourcing Plans

The Resourcing Plans comprise of the Long-Term Financial Plan, Workforce Management Plan and the Asset Management Plans. These plans outline how Council will achieve the objectives of the Delivery Program in terms of money, people and physical assets.

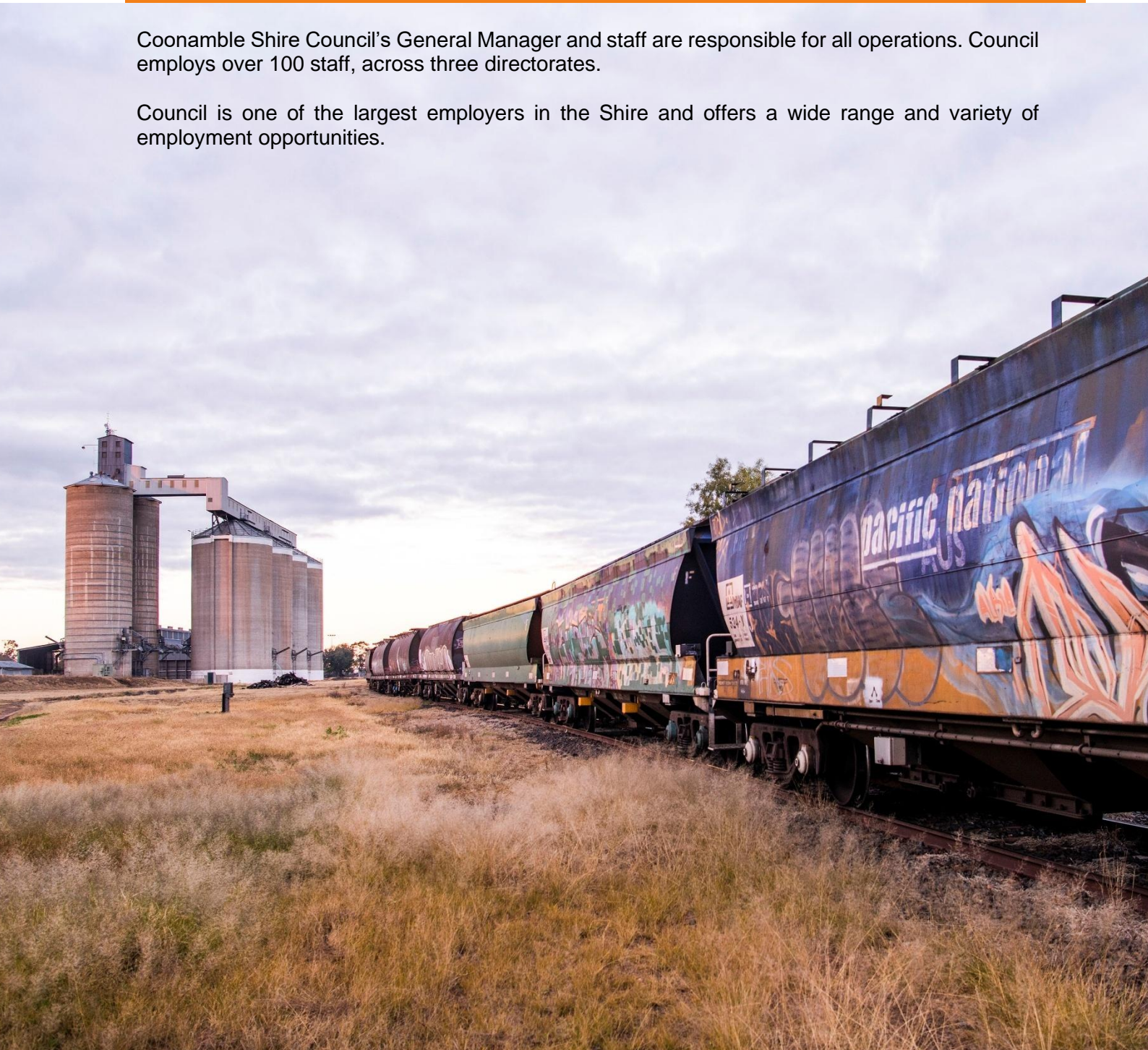
Operational Plan

The Operational Plan identifies the specific actions and resourcing that will be undertaken to be achieved each year. The budget included in the Operational Plan determines works, services and projects to be completed as well as the rates, fees and charges.

Organisational Structure and Workforce

Coonamble Shire Council's General Manager and staff are responsible for all operations. Council employs over 100 staff, across three directorates.

Council is one of the largest employers in the Shire and offers a wide range and variety of employment opportunities.



Executive Leadership

General Manager	Mr Paul Gallagher (Resigned 1 July 2025) Mr Phillip Perram (Commenced 18 June 2025)
Director Corporate Services	Mr Bruce Quarmby
Director Infrastructure Services	Mrs Kerrie Murphy
Director Community, Planning, Development and Environment	Mr Barry Broe
Executive Manager Corporate Governance	Ms Jenni Maundrell

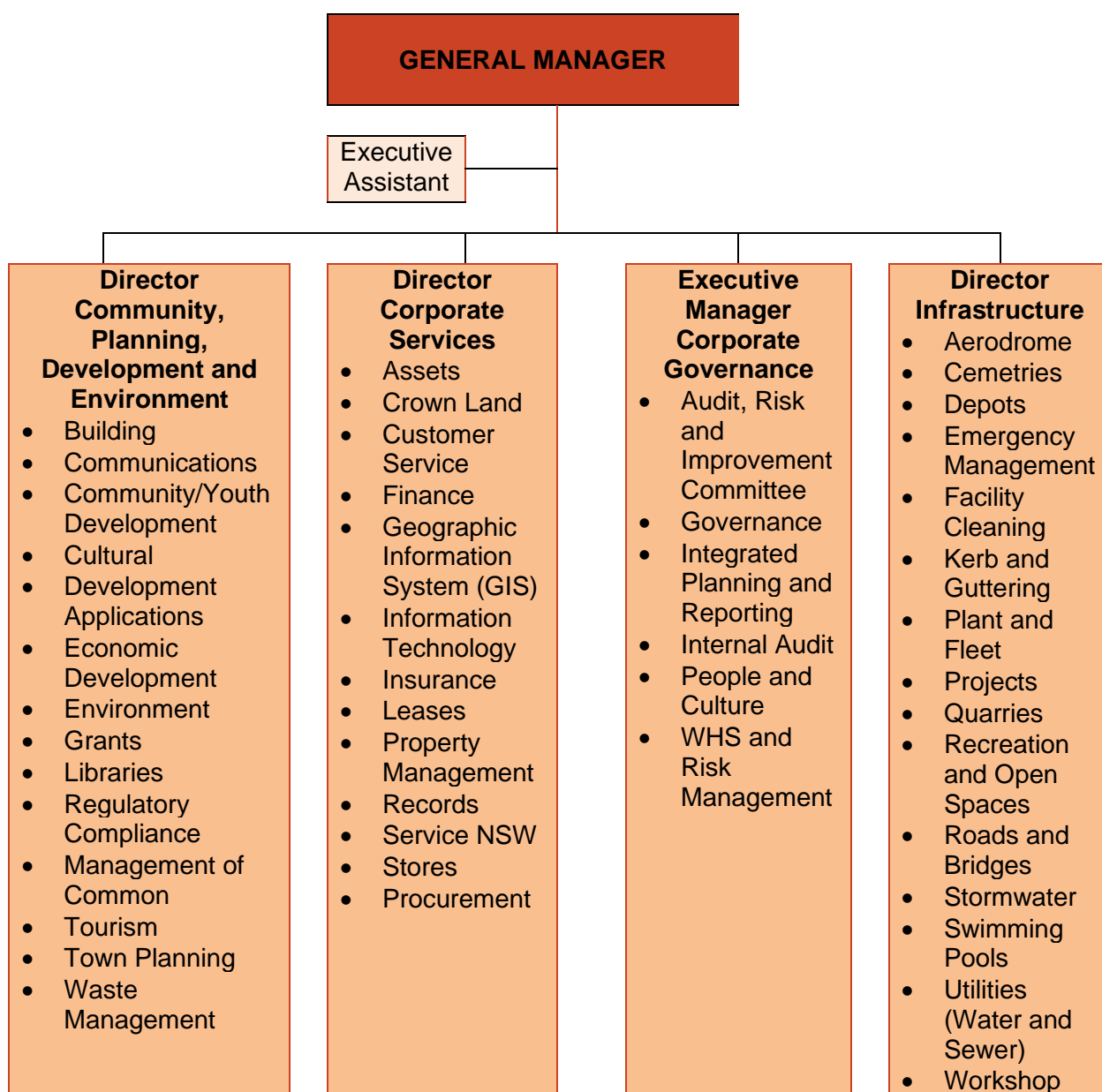


Diagram 3: Organisational Structure

Recognition of Long Serving Staff

Each year, Council proudly recognises the dedicated employees whose commitment and service help shape our organisation and our community.

This year, Council is delighted to celebrate those who have reached significant service milestones with Council. Council extends its appreciation and gratitude for their years of service.

- Raquel Pickering – 25 years
- Daniel Blattman – 20 years
- Craig Nichols – 20 years
- Anthony Smith – 20 years
- Frederick Holland – 10 years
- Rodney Page – 10 years
- Robert Tosh – 10 years
- Daniel Pawley – 5 years
- Kaitlyn Primmer – 5 years

Professional Development

Each year Council provides opportunities for staff, trainees and volunteers to attend training and professional development activities including seminars and conferences. Formal training activities ensure skilled and knowledgeable staff, resulting in better service to the community through the professional delivery of services and management of assets.

For the 2024-2025 year, 95 staff attended various training opportunities and workshops, seminars and conferences.



4.0 Progress Update

COMMUNITY STRATEGIC PLAN PROGRESS

The Community Strategic Plan 2025-2035 (CSP) was endorsed in June 2025. The CSP identifies our values, strengths, challenges and opportunities for the future development and growth of the Coonamble Local Government Area.

DELIVERY PROGRAM AND OPERATIONAL PLAN PROGRESS

The Annual Report outlines the progress made and key achievements of the Delivery Program and Operational Plan in 2024 to 30 June 2025.

As of 30 June 2025, of the 75 actions to be progressed, 20 actions were complete and 46 were progressing and 1 was not progressing and 18 Not Due to Start. The full Progress Update Report 2024 - 2025 for the Delivery Program and Operational Plan can be found in Appendix A. The following chart provides a status breakdown of the 75 actions.

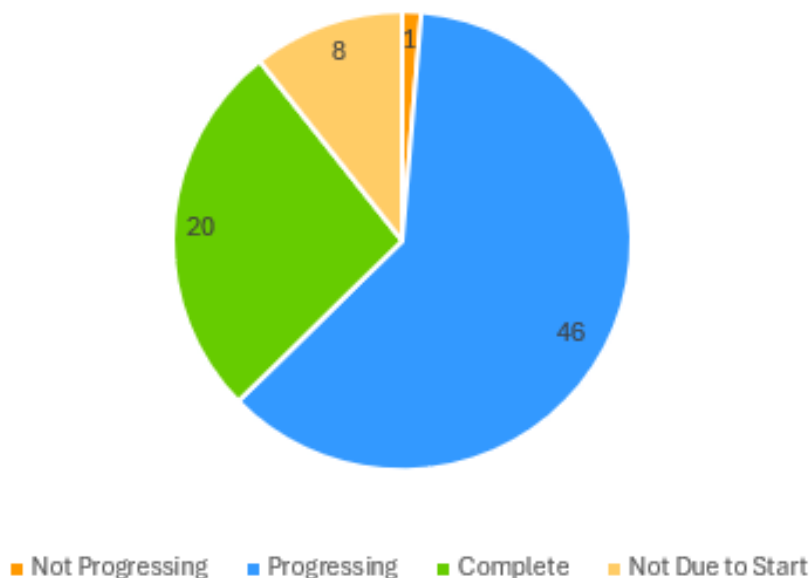


Diagram 4: Status of Delivery Program and Operations Plan Actions.

5.0 Statutory Declaration

The matters within the Statutory Declaration are required to be reported by Council under Section 428(4), Section 406(3) of the *Local Government Act 1993* and the *Local Government (General) Regulation 2021* (Appendix B).



Appendices

Appendix A: Delivery Program 2024-2025 Progress Update Report

Appendix B: Statutory Declaration

Appendix C: Financial Statements 2024-2025



Appendix A.



COONAMBLE
SHIRE COUNCIL

Section 4 Reporting on Delivery Program

The Delivery Program 2025/2026 – 2028/2029 provides for works, services and projects over Council's four-year term. The annual Operational Plan provides the budget to enable these works, services and projects, with some completed within the first year, some over two or more years and some not scheduled for 3 or 4 years.


Coonamble Shire Council has been seriously impacted by the attraction and retention of staff. This impact has seen up to one third of staff positions vacant which had limited business as usual and the delivery of works, services and projects.


Theme: Our Community


We are connected, cohesive and vibrant

Initiate and contribute to effective and needs-based community programs which enhance engagement


Improve community and youth services through enhanced programs, procedures and processes.


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.1.1.1 Promote and support the development of a whole of community Youth Interagency Framework which builds on collaboration.	Youth Interagency Framework developed.	Progressing	50%	Analysis of Youth Services has been completed with the Youth Interagency Framework proposed to be incorporated in the Community Development Strategy.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.1.1.2 Build on well attended and vibrant youth programs and initiatives including school holiday programs and Youth Council	Number of youth programs and initiatives increase in line with the service provided.	Progressing	50%	Council successfully planned and delivered 10 weeks of programming across the four school holiday periods, engaging 15 local stakeholders and service providers. These programs included Gulargambone and Quambone.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.1.1.3 Prepare relevant procedures and policies which results in safe, well attended and enhanced programs	Procedures and policies created and adopted.	Progressing	10%	Council is developing concepts for inclusion in the Community Development Strategy which will impact policies and procedures.	

Enhance safer regulatory and compliance strategies and operations


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.1.2.1 Review Council's regulatory and compliance services including policies, procedures and community engagement tools.	Review completed.	Progressing	30%	Council's focus during this year has been on the strategic plans – Community Strategic Plan, Delivery Program and Operational Plan. The review of the services, policies and procedures will follow in future years.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.1.2.2 Develop an action plan to address the housing issues within our communities.	Action Plan developed for housing strategy.	Progressing	10%	The Housing Strategy is progressing and scheduled for completion in April 2026.	

We are healthier

Improve access to health services locally.


Connect with key health service stakeholders and collaboratively advocate for enhanced local health services


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.2.1.1 Action the Economic Development Strategy 2021 (2.3.1) to work with our community's health services stakeholders to understand and address gap areas in our health services via a gap analysis.	Gap analysis undertaken.	Not Due to Start	0%	Scheduled for completion in future years.	

We feel safe, secure and supported


Create safe places, spaces and feelings.

Collaborate successfully to deliver programs, projects and initiatives which make our community safe and resilient.


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.3.1.1 Actively participate in initiatives for the reduction of crime including maintaining and improving our connections with local command, interagency and other service providers.	Number of initiatives undertaken and continues to increase	Progressing	50%	Council contributed to crime prevention and community safety through regular participation in monthly interagency meetings, quarterly service provider gatherings, and engagement with groups such as Safer Coonamble.	


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.3.1.2 Achieve crime prevention through environmental design	Number of Crime Prevention through Environmental Design (CPTED) undertaken.	Completed	100%	CPTED principles are considered in all planning and design processes and during the development assessment process.	


Ensure we contribute to and plan for disaster preparedness, response and resilience.

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.3.2.1 Implement Flood Risk Management Plan (FRMP) (2021)'s recommendation and actions	Number of recommendations and actions completed.	Progressing	20%	Implementation of the recommendations and actions from the FRMP are progressing, with further implementation requiring funding in future budgets.	

Authorise domestic animal control initiatives which are successful in reducing issues for our community.

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.3.4.1 Investigate future opportunities for animal welfare and the pound facility.	Opportunities identified.	Not Due to Start	0%	Council staff are currently investigating grant opportunities.	


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.3.4.2 Deliver an animal welfare program.	Animal welfare program developed and delivered.	Completed	100%	Council offers a subsidised desexing program for pensioners pets in partnership with North West Vets. Council rehomed 81 dogs and 12 cats during the year.	
	Number of programs undertaken and number of take up.				


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P1.3.4.3 Educate and engage with the community and animal owners to improve understanding on companion animal management.	Number of correspondence sent to community and animal owners regarding animal welfare and management.	Completed	100%	Council regularly provides social media on responsible ownership and animal welfare. The Regulatory Officer routinely engages with the community. All impounded companion animals' engagement with their owners, if able to be identified.	
	Number of engagements.				


Our connection to our culture is stronger than ever

Deliver and support cultural initiatives which strengthen connection to country and traditional and unique identities.


Facilitate creative and artistic initiatives that strengthens our connection to our identities, culture and our land.


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P2.1.1.1 Implement the Public Arts Policy, and appoint members to the Public Art Panel.	Public Art Policy implemented.	Progressing	80%	Implementation of the Coonamble Region Art Trail through Stronger Country Communities Funding (Round 5) has required the appointment of a Public Arts Advisory Panel. Several nominations were received and appointed by Council.	
	Public Art Panel appointed.				

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P2.1.1.2 Upon funding approval, construct public art elements of the Masterplan including the Coonamble Region Art Trail.	Coonamble Region Art Trail completed.	Progressing	20%	Funding approved through the Stronger Country Communities Fund (Round 5). Project Manager and consultant appointed. Project development to continue into the next financial year.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P2.1.1.3 Support and deliver creative and cultural programs which strengthens our community's identity and connection to each other.	Number of programs and events supported.	Complete	100%	A suite of activities has been conducted involving collaborating with service providers. Activities included Seniors Week events, youth events and the school holiday programs. Council supported all events through promotion, financial assistance or participation.	


Deliver dynamic and diverse cultural services.


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P2.1.2.1 Coordinate dynamic library programs and projects which increase our community's engagement and maintains their satisfaction with, our library service	Number of library programs and projects delivered.	Complete	100%	Council provides library services in Coonamble, Gulargambone and Quambone. The Coonamble library had 4005 visits during 2024/2025 and hosted 15 events and programs including seniors activities and playgroups.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P2.1.2.2 Provide opportunities to the Aboriginal and Multicultural members of our communities in cultural activities.	Number of events supported. NAIDOC Week Events	Complete	100%	NAIDOC week activities was supported and financially assisted by Council.	

Plan, support and deliver an exciting and diverse community events scene where our community and our visitors can celebrate, engage and connect.

Encourage, host and promote dynamic and vibrant program of events and activities


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P2.2.1.1 Identify and invest in infrastructure and upgrades which facilitate the hosting of events in the LGA	Number of upgrades undertaken. Number of investments.	Progressing	25%	<p>The Annual Report 'Highlights' detail a considerable number of projects that enhance event attraction including:</p> <ul style="list-style-type: none"> • Upgrading of changerooms and the amenities at Coonamble Sportsground. • The construction of a dedicated women's changerooms at Coonamble Sportsgrounds. • Council made financial contributions to The Plaza Theatre. • Works were also completed at the Quambone Racecourse Reserve (access) and at the Coonamble Showground (lighting). 	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P2.2.1.2 Deliver and build capacity of our community to host and attract regular and signature events.	Number of building capacity programs/training delivered.	Progressing	10%	<p>A focus on tourism and agri-tourism events assists the promotion through the Real Country Destination Strategy.</p> <p>Signature events included the 'Plated in the Paddock' and the Vision Splendid.</p>	

We are the community of good sports


Provide support to our sporting, recreation and community organisations which drives improved sporting and recreational opportunities for our community.

Build capacity through sporting, recreation and community initiatives to sustain and/or grow their offering to the community


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P3.1.1.1 Deliver grant funding application support to sporting, recreation and community organisations to sustain and grow their offering to the community	Number of grant applications applied. Number of grant applications successful.	Completed	100%	Three successful grant applications were made for the upgrade of facilities at the Coonamble Sportsground (2), and the changerooms and a canteen facility at Gulargambone Sportsground.	

Improve the quality of our parks, open spaces, sporting and recreational facilities, including the MacDonald Park Masterplan Precinct.

Progress the Masterplan for MacDonald Park Precinct.

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P3.2.1.1 Community consultation for MacDonald Park Masterplan undertaken.	Community consultation completed for MacDonald Park Masterplan.	Completed	100%	Consultation is complete.	

Further advance the Coonamble Sportsground facility to meet the needs and expectations of our local, regional and state sporting and recreation stakeholders.


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
P3.2.2.1 Improve and attract funding for our sporting facilities across the LGA including; completed Coonamble Sportsground's female changerooms and public amenities; completed Gulargambone Sportsground canteen and amenities.	Additional funding for sporting facilities pursued.	Progressing	75%	Coonamble Sportsground's female changerooms and public amenities upgrades completed. Canteen and amenities upgrade at Gulargambone Sportsground are under construction.	
	Gulargambone Sportsground canteen and amenities completed.				
	Coonamble Sportsground's female changerooms and amenities completed.				

Theme: Our Economy


Our economy is sustainable, prosperous and diversified


Grow our reputation as an LGA of choice to live, work and invest.


Develop and deliver Coonamble LGA brand building initiatives as per the Economic Development Strategy 2021 and including the LGA's workforce challenges.


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
ED1.1.1.1 Real Country Strategy progressed including business case for the associated tourism infrastructure. Funding pursued.	Progression of the Real Country Strategy to the point of being able to pursue funding.	Progressing	70%	<p>The Real Country Destination Strategic Plan was adopted by the three participating Councils (Coonamble, Gilgandra and Warrumbungle Shires) in December 2024.</p> <p>Monthly meetings have been held involving tourism staff from each Council, developing holiday itineraries for visitors, marketing where possible, and the creation of merchandise.</p> <p>Business Plans for tourism infrastructure have not yet been developed.</p>	


Progress strategic Economic Development and Growth priority projects: Coonamble CBD precinct including laneway and carparking, and beautification projects at Quambone and Gulargambone.


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
ED1.1.2.1 Masterplan priority project: Street Tree Transition Planting 2033 for Coonamble, Gulargambone and Quambone - consultation complete, planting commenced.	Community consultation of Street Tree Transition Planting 2033 completed.	Completed	100%	Implementation of the plan is continuing with planting of trees across the Shire.	
	Initial tree planting commenced.				

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
ED1.1.2.2 Masterplan priority project: Progress reactivation opportunities/projects for Coonamble CBD including property development	CBD reactivation projects progressed	Progressing	15%	Council developed a heritage paint colour scheme for each shopfront of the Coonamble CBD to 'refresh' its look. Council has funding in the 2025/2026 budget for 'business activation'.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
ED1.1.2.3 Masterplan priority project; Active travel priority projects delivered inline with PAMP and Cycleway Plan including Coonamble Sportsground walking loop and Limerick street.	Walking loop and Limerick street walking path complete.	Progressing	90%	Limerick Street footpath completed. Coonamble Sportsground walking loop completed.	
	Active travel priority projects progressing.			Preliminary design for walkway from Coonamble Hospital to River Road, Coonamble was completed.	


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
ED1.1.2.4 Masterplan priority project; Commission way finding and interpretative signage audit and plan for the LGA.	Way finding audit and plan commenced.	Progressing	35%	An audit of wayfinding and interpretative signage was undertaken in Quambone and Gulgambone, with new signage produced and installed in Quambone.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
ED1.1.2.5 Masterplan priority project; Complete Smith Park upgrades (seats,bins,chairs).	Upgrades completed in Smith Park.	Progressing	5%	Investigations being undertaken.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
ED1.1.2.6 Masterplan priority project; Woodchip mulch introduced in high maintenance areas to reduce maintenance and costs.	Woodchip mulching integrated into tree planting program to minimise works.	Progressing	5%	Program to commence during summer 2025/2026.	


Develop our economy including the visitor economy, e.g. the establishment of an Artesian Bore Bath experience.

Progress the Artesian Bore Bath facility.

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
ED1.2.1.1 Finalise site selection and detailed design for the Artesian Bore Bath facility.	Site selected. Detailed design complete.	Progressing	20%	The Coonamble Racecourse Reserve Crown Land has been selected. Concepts were in development to enable the commencement of detailed design.	

Adopt strategies which produce adequate and quality education choices for our community, from early childhood to tertiary and beyond.

Support and engage with our community and education providers to ensure our community's education needs from early childhood to tertiary, are understood and met


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
ED1.3.1.1 Commence an education mapping exercise for the LGA to understand the needs and priorities of our community and education providers.	Education mapping exercise commenced.	Completed	100%	An education mapping exercise for the Local Government Area identified that attracting additional trained staff to the area was the biggest constraint.	


Theme: Our Infrastructure

Our road network makes it possible for our economy, industries and community to prosper


Employ a strategic approach to the management of our critical road network.

Plan and achieve strategic and efficient roads programs and operations.


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
11.1.2.1 Increase the capacity and efficiency of our roads teams through training, development and operations.	Capacity and capability of road teams increased.	Completed	100%	Professional development of staff in road maintenance practices has been completed. Council implemented a program of works that incorporated use of hired plant to extend the reach of works and increase capacity.	


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
11.1.2.2 Deliver road maintenance inline with new Road Maintenance Hierarchy.	Roads Maintenance Hierarchy implemented.	Progressing	10%	Roads Hierarchy is progressing with the report for Council for adoption scheduled late 2025.	


Engage successfully with the community to achieve improved understanding of the needs and expectations of our community in regards to our road network.

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.1.3.1 Progress our engagement with the community via the Roads committee.	Number of meetings in line with terms of references.	Completed	100%	Community was engaged with works undertaken and reported monthly in Council report. The Roads Committee was dissolved by Council.	


Develop and deliver strategies for our road network which maximises external funding opportunities.

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.1.4.3 Maximise external funding opportunities for our road network. Block, Reg Road	External funding to output ratio maximised.	Completed	100%	Funding has been maximised for roads with over \$35 million in external funding.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.1.4.1 Deliver funded disaster works across road network.	Disaster works delivered on time and on budget.	Progressing	80%	Council continues to complete the significant flood restoration works with AGRN987 work completed and AGRN1034 work is progressing with a view to being completed in late 2025.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.1.4.2 Road Condition Audit undertaken and finalised.	Road Condition Audit completed.	Not Due to Start	0%	An independent condition assessment was undertaken in 2023/2024, with the next assessment scheduled for 2025/2026.	


Complete the Tooraweenah Road upgrade project, on time and on budget.


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.1.5.1 Achieve 50% completion of the Tooraweenah Rd upgrade project. Completed on time and on budget	50% completion rate.	Progressing	10%	REF and hydrology completed. Side roads identified and culverts purchased. Preliminary works in progress which will allow tenders to be called in late 2025 and construction to commence in early 2026.	


Our water infrastructure and services are fit for our community and our future


Strengthen our strategic approach to the management of our water infrastructure and services.

Complete, adequately resource and successfully implement strategic plans for our water infrastructure

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.2.1.2 Adopt the Integrated Water Cycle Management Plan.	IWCMP adopted. IWCMP supporting asset management and the leveraging of funding opportunities.	Progressing	80%	Council's Integrated Water Cycle Management Plan nearing completion with a draft expected in 2025/2026.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.2.1.1 Implement the Drought Management Plan including the Water Loss Management Program.	Commence delivery of the Water Loss Management Program.	Progressing	70%	<p>Council completed a full water balance 'quest' in conjunction with the Western Water Alliance.</p> <p>A strategy is being developed based on the 'quest' findings.</p> <p>Council has approved a consultant to work on the Integrated Water Cycle Management (IWCM) to update the Drought Management Plan.</p>	


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.2.1.3 Implement the Water Infrastructure Asset Management Plan (AMP) including progression of the new reservoir for Coonamble.	Implementation inline with AMP actions.	Progressing	10%	The Water Infrastructure Asset Management Plans are scheduled for completion in late 2025.	
	Progression made with Coonamble's new reservoir.				


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.2.1.4 Implement best practice water pricing policy.	Implementation of best practice water pricing policy complete.	Progressing	10%	Best practice water pricing policy will be developed following the adoption of the IWCM.	


Our sewerage and urban drainage infrastructure and services are fit for our community and our future

Improve our strategic approach to the management of our sewerage infrastructure and services.

Complete, adequately resource and successfully implement strategic plans for our sewerage infrastructure.


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.3.1.1 Complete a feasibility analysis of options for the Coonamble Sewerage Treatment Plant, and design phase commenced.	Coonamble Sewerage Treatment Plant design work commenced.	Progressing	25%	The design of the new Sewage Treatment Plant will be completed in 2025/2026.	
	Feasibility study for the Coonamble Sewerage Treatment Plant completed.				


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.3.1.2 Introduce Trade Waste Policy amnesty period and receive trade waste applications from commercial operators.	Trade waste amnesty period occurring and applications reviewed.	Progressing	20%	The Trade Waste Policy is scheduled to progress in 2025/2026.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.3.1.3 Implement the sewerage infrastructure Asset Management Plan (AMP).	Implementation inline with sewerage infrastructure AMP actions.	Progressing	10%	The Sewer Infrastructure Asset Management Plans are scheduled for completion in late 2025.	

Strengthen our strategic approach to the management of our urban drainage infrastructure and services.

Complete, adequately resource and successfully implement strategic plans for our urban drainage infrastructure.


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.4.1.1 Implement the kerb and gutter Asset Management Plan (AMP).	Implementation inline with kerb and gutter AMP actions.	Progressing	10%	The Kerb and Gutter Infrastructure Asset Management Plans are scheduled for completion in early 2026.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.4.1.2 Implement the stormwater infrastructure Asset Management Plan (AMP).	Implementation of Stormwater infrastructure inline with AMP actions.	Progressing	10%	The Stormwater Infrastructure Asset Management Plans are scheduled for completion in early 2026.	


Our essential assets and infrastructure enables our community and economy to prosper


Adopt successful strategies which maximises our community's access to quality infrastructure and assets.

Successfully represent the interests of our community with regards to rail freight


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.5.1.2 Monitor the implementation of the Master Inland Rail Development Agreement (MIRDA).	Monitoring and ongoing dialogue occurring with ARTC regarding MIRDA.	Completed	100%	Communications between Council and Inland Rail were ongoing. Discussions with Inland Rail in respect of road realignment and hydrology impacts are scheduled for 2026.	

Create and adopt strategies and operations which improve the quality and efficiency of the Coonamble Livestock Regional Market


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.5.2.1 Develop the Asset Management Plan for the Coonamble Regional Livestock Market.	Saleyard Asset Management Plan commenced.	Not Due to Start	0%	The Saleyard Asset Management Plans are scheduled for completion in 2026.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.5.2.2 All parties operating in accordance with the Saleyard Advisory Committee Charter.	Charter being adhered to by all stakeholders.	Completed	100%	Council continues to operate within the Saleyards Advisory Committee Charter.	


Develop and implement strategies and operations which deliver quality and well managed Council assets and infrastructure to the community.

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.5.3.1 Develop and implement strategies and operations which deliver quality and well managed Council assets and infrastructure to the community	Strategies and operations for well managed Council assets and infrastructure implemented and adopted.	Completed	100%	Strategies have been developed and are being implemented to improve management of Council assets.	


Develop and implement strategies, management processes and operations which optimise Quarry operations.

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.5.4.1 Implement the Quarry Management Action Plan.	Quarry Management Action Plan implemented.	Progressing	50%	Quarry Management Action Plan is being reviewed prior to implementation.	

Deliver plant and fleet management efficiencies.

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.5.5.1 Improve efficiencies within plant and fleet management through continuous review.	Number of plant and fleet management reviews completed.	Completed	100%	Council's independent Auditor has reviewed the plant and fleet management practices with recommendations to be implemented.	

Deliver a Long-Term Financial Plan (LTFP) which achieves balance between the Council's financial capabilities and the community's aspirations, and is a quality decision making and problem solving tool.


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
I1.5.6.1 The projections within the LTFP reflect the financial projections contained in the Asset Management Plans.	LTFP ratio to Asset Management Plans' projection are sustainable.	Progressing	5%	Council asset management plans are scheduled for completion in the 2025/2026 financial year.	


Theme: Our Country


Our community has confidence in our strategic land use planning framework

Amend and create planning frameworks that strengthen the balance of competing land use interests, and minimises risks to our community including the availability of suitable residential land and adequate affordable housing.


Achieve flood risk management strategies and projects.

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
E1.1.1.1 Complete Stage 5 of the Coonamble Flood Levee	Stage 5 Coonamble Flood Levee completed.	Progressing	50%	Council is working to finalise Deed of Agreements and Easements prior to commencement of construction.	


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
E1.1.1.2 Draft Development Control Plans to include flood planning area development controls.	DCP adopted by Council.	Not Due to Start	0%	Scheduled for completion in future years with funding to be sought in the 2026/2027 budget.	


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
E1.1.1.3 Implement Council's Floodplain Risk Management Study.	Number of recommendations and actions of the Floodplain Risk Management Study completed.	Not Due to Start	0%	Development Control Plans will be reviewed once the lodged planning proposals are finalised.	

Develop a housing strategy to address affordability and availability of residential land and housing

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
E1.1.2.1 Prepare housing strategy.	Housing strategy prepared and finalised.	Progressing	10%	Funding was received in May 2025 to undertake a Housing Strategy. The strategy is scheduled to be completed in April 2026.	

Implement Planning and Development Approvals Process which enhances operational efficiencies.


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
E1.1.3.1 Condition of Consent Framework uploaded to the NSW Planning Portal.	Uploading of the Condition of Consent Framework to the NSW Planning Portal completed.	Progressing	15%	The finalisation of standard conditions of development consent is scheduled for future years.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
E1.1.3.2 Update and establish all Development Control Plans	DCPs reviewed and adopted.	Not Due to Start	0%	Scheduled for future years with a budget allocation being sought in 2026/2027.	


We are more sustainable and we contribute to the bigger environmental picture

Support environmental initiatives which grow our contribution to broader environmental outcomes for future generations.

Support stakeholders such as the Macquarie County Council, Local Land Services and Landcare whose plans and operations deliver greater environmental outcomes in our community

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
E1.2.1.1 Continue our involvement and support with our environmental service partners.	Continued involvement and participation with our environment stakeholders and groups.	Completed	100%	<p>Council engaged with the Castlereagh Macquarie County Council, Local Land Services and Landcare.</p> <p>Council collaborates with NetWaste to improve environmental outcomes for waste management at Coonamble, Gulargambone and Quambone facilities.</p>	


As community expectations evolve, simultaneously evolve our involvement with initiatives which deliver greater environmental outcomes in our community.

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
E1.2.2.1 Engage with community on environmental expectations and adapt to evolving requirements for Local Government's role in delivering environmental outcomes.	Number of engagements offered and participation rate by community in engagements on the community's environmental expectations.	Progressing	80%	<p>Waste management initiatives continue to improve environmental outcomes and sustainability.</p> <p>Compliance works continued at the former landfill site at Wingadee Street Coonamble.</p>	

We are winning our war on our waste

Improve our strategies, plans and programs so that we successfully balance the sustainable waste expectations of our community within the resources available to us.

Create and adopt new and evolved waste management strategies and operations which reduce the gap between our community's sustainable waste expectations and satisfaction levels.


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
E1.3.1.1 Review the Waste Management Strategy	Review of the Waste Management Strategy completed.	Not Due to Start	0%	Scheduled for 2025/2026.	

Theme: Our Leadership

Our community leaders enrich and empower us

Support and contribute to initiatives which build our capacity within to grow and nurture leadership in our community.


Support and contribute to initiatives which fosters and recognises leadership within our community

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
L1.1.1.1 Continue Council's involvement with recognising community leadership	Number of community engagement initiatives and programs implemented.	Progressing	70%	<p>Council continues to celebrate community achievements through the Australia Day nominations and awards.</p> <p>The Community Development Strategy scheduled for completion in December 2025 will include initiatives for community leadership development.</p> <p>Council's proactive involvement in the Youth Empowerment Program has offered skills to the leaders of the future.</p>	

Our community believes in the integrity of Council's decision

Strengthen our engagement and consultation with our local community and stakeholders including increasing community participation in decision making.


Employ quality engagement and communication tools and strategies, including Council's Community Engagement Strategy, which achieves increased community's participation in decision making.

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
L1.2.1.1 Evolve community engagement tools and methods to achieve increased community participation.	Number of Community engagement initiatives and programs implemented.	Completed	100%	Extensive community consultation sessions were held throughout the year for major projects and Council's Community Strategic Plan, Delivery Program and Operational Plan.	


Deliver successful strategies and operations which increase the community's confidence in the integrity and capability of Coonamble Shire Council.

Complete and adopt the Audit, Risk and Improvement Committee's (ARIC) Strategic Four-Year Plan.


As of 31 December 2022 - ARIC Terms of Reference and Charter adopted by Council. ARIC Chairperson appointed who unfortunately was unable to fulfil the role. Second EOI conducted with ARIC appointed in December 2022.

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
L1.3.1.1 The Audit, Risk and Improvement Committee commence review and analysis of the organisation.	First ARIC meeting held.	Completed	100%	The Audit, Risk and Improvement Committee (ARIC) was fully convened in 2024. The Committee has developed a new four-year plan.	


Adopt the eight elements of good governance practices at the essence of operations and decision making.

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
L1.3.2.1 Adopt the eight elements of good governance and receive adequate training to deliver. Rule of law; transparency; responsiveness; consensus orientated; equity and inclusiveness; effectiveness and efficiency; accountability; participation.	Governance training delivered and attended by all.	Progressing	80%	Councillors have received governance training during induction. Governance training is continuing for Council Staff.	
	Good governance principles adopted.			<p>Transparency has been enhanced by the provision of a Councillors newsletter that addresses operational matters outside the purview of the Council to assist Councillors in their response to ratepayers and residence.</p> <p>The monthly review of customer requests has addressed responsiveness and effectiveness.</p> <p>Accountability has been improved with ARIC operations and the commencement of internal audit functions.</p>	


Deliver communication and marketing strategies which achieve brand building and maximises engagement with our community.


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
L1.3.3.1 Develop more inclusive communication outreach to increase engagement and communication with target groups.	Number of engagement and communication with target groups to outreach ratio.	Progressing	50%	<p>A communications strategy was developed.</p> <p>Two community surveys identified a continued focus on Facebook as a medium for the quick disbursement of news from Council together with the continued use of the local newspaper and radio.</p>	


Achieve organisational decision making which is strategic and not ad hoc.

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
L1.3.4.1 Continue to review, develop and adopt policies, strategies and plans which gives clear framework and leads to strategic decision making.	Number of policies reviewed and adopted which leads to strategic decision making.	Progressing	50%	Council continued to review its suite of policies and procedures with 8 policies reviewed. A program of policy reviews has been established for 2025/2026.	


Achieve redundancy within our organisational structure and provide effective pathways for our people by successfully becoming a learning organisation.

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
L1.3.5.1 Deliver innovative workplace solutions which increase our attraction and retention of talent.	Attraction and retention rate against State average.	Progressing	30%	Council's focus has been on the recruitment of staff with vacancies having reduced to 30 full time equivalent positions. The recent implementation of recruitment software will enable increased efficiency in recruitment.	
	Number of workplace solutions to attract and retain talent and uptake level.				

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
L1.3.5.2 Resource the Annual Training Plan which facilitates the successful delivery of commitments made in the Delivery Plan and Operational Plan.	Annual Training Plan resourced and delivered.	Progressing	50%	Annual staff appraisals are conducted to identify current training needs. Training has been delivered as identified in the Annual Training Plan within the Operational Plan budget.	


DP Action Name	Target	Status	Progress	Annual Comment	Indicator
L1.3.5.3 Implement WH&S systems and strategies which achieve operational efficiencies and improves our safety culture.	WH&S systems and strategies continuously updated and improved.	Progressing	20%	An audit of all WHS Policies and Procedures has commenced. The current workers compensation injury claims data has been reviewed.	


Complete a Service Delivery Review for the whole of organisation and deliver a full Service Delivery Review Program for rollout in Jul 2024.

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
L1.3.6.1 Capture existing Service Levels across all relevant operations and functions.	Service Delivery Review Program developed and actioned.	Not Progressing	0%	The Service Delivery Review Program was not resourced and cannot commence until the completion of the suite of AMPs.	

Succeed in placing customers and the community at the heart of service delivery and succeed in achieving a culture of continuous improvement.

Develop and adopt strategies including Customer Service Excellence which positively influences the way we think and do business

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
L1.4.1.1 Develop customer focused procedures including; Customer Service Policy; Complaints Handling; Customer Response System so that our people and systems achieve closed loop/double loop learning.	Relevant customer focused documentation and policies developed.	Progressing	40%	Council is developing a Customer Service Policy. The procedure will be developed following the adoption of the Policy.	

DP Action Name	Target	Status	Progress	Annual Comment	Indicator
L1.4.1.2 Deliver a long term solution to records management	Record Management system implemented.	Progressing	50%	The implementation of the Records Management System has progressed, with digitisation of half of the physical records completed. Training is ongoing.	

Appendix B.



COONAMBLE
SHIRE COUNCIL

5.0 Statutory Declaration

The following matters are required to be reported by Council under Section 428(4), Section 406(3) of the *Local Government Act 1993* and the *Local Government (General) Regulation 2021* and are listed with the corresponding clause number.

Local Government Act 1993

Section 428(4) (a) Council's Audited Financial Reports – refer Appendix B

SECTIONS 428(4)(b) ATTESTATION AND NON-COMPLIANT STATEMENT

The following statement was endorsed by Audit Risk and Improvement Committee (ARIC) during the August 2024 ARIC meeting.

Coonamble Shire Council has an audit, risk and improvement committee, risk management framework and internal audit function that operate in compliance with the following requirements except as may be otherwise provided below:

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

	<i>Guidelines for Risk Management and Internal Audit for Local Government in NSW).</i>	
6	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).	Non-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	Graeme Fleming	14 December 2022	13 December 2026
Independent member	Meredith Caelli	19 June 2024	18 June 2028
Independent member	Sam Helweh	19 June 2024	18 June 2028
Councillor member1	Cr Barbara Deans	19 June 2024	13 September 2024
Councillor member	Cr Phillipa Goldsmith	13 November 2024	September 2028

Risk Management

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

Internal Audit

Requirement		Compliance
10	Council has an internal audit function that reviews the council's operations and risk management and control activities (section 216O of the <i>Local Government (General) Regulation 2021</i>).	Compliant
11	Council's internal audit function reports to the audit, risk and improvement committee on internal audit matters (sections 216M, 216P and 216R of the <i>Local Government (General) Regulation 2021</i>).	Compliant
12	Council's internal audit function is independent and internal audit activities are not subject to direction by the council (section 216P of the <i>Local Government (General) Regulation 2021</i>).	Compliant

13	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	Council has appointed a member of staff to direct and coordinate internal audit activities or is part of a shared arrangement where a participating 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	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	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	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 Coonamble 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
Council's audit, risk and improvement committee exercises its functions in accordance with a four-year strategic work plan that has been endorsed by the governing body and an annual work plan that has been developed in consultation with the governing body and senior management (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>).	While the four-year work plan and annual plans were developed by the ARIC and senior management, they had not yet been endorsed by the governing body by 1 July 2025.	To be endorsed by the governing body 2025.	Strategic work plan and annual plan due to be endorsed by the governing body in 2025.
Council's audit, risk and improvement committee provides the governing body with an annual assessment each year, and a strategic assessment each council term of the matters listed in section 428A of the <i>Local Government Act 1993</i> reviewed during that term (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>).	The framework has not yet been in place for a full Council term and so this has not occurred.	Programmed to occur in the 2025/26 financial year.	Compliant from 2025/26.
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	The framework has not yet been in place for a full Council term and so this has not occurred.	Programmed to occur in the 2025/26 financial year.	Compliant from 2025/26.

of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>).			
Council's audit, risk and improvement committee reviews the implementation of its risk management framework and provides a strategic assessment of its effectiveness to the governing body each council term (section 216S of the <i>Local Government (General) Regulation 2021</i>).	The framework has not yet been in place for a full Council term and so this has not occurred.	Programmed to occur in the 2025/26 financial year.	Compliant from 2025/26.
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 <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>).	While the four-year work plan and annual plans were developed, they had not yet been endorsed by the governing body by 1 July 2025.	To be endorsed by the governing body 2025.	Strategic work plan and annual plan due to be endorsed by the governing body in 2025.
Council's audit, risk and improvement committee reviews the effectiveness of the internal audit function and reports the outcome of the review to the governing body each council term (section 216R of the <i>Local Government (General) Regulation 2021</i>).	The framework has not yet been in place for a full Council term and so this has not occurred.	Programmed to occur in the 2025/26 financial year.	Compliant from 2025/26.

These processes, including the alternative measures implemented, demonstrate that Coonamble Shire Council has established and maintained frameworks, systems, processes and procedures for appropriately managing audit and risk within the council.

SECTIONS 428(4)(c)-(d) MODERN SLAVERY STATEMENT

Introduction

This Modern Slavery Statement is provided by Coonamble Shire Council in accordance with Section 428 (4) of the NSW Local Government Act 1993.

This statement outlines Council's commitment to combatting modern slavery and the measures we have implemented during this reporting period to reduce the risk of our procurement activities resulting in or contributing to human rights violations.

The legislation is new, and this is the second year of reporting requirements for Local Government in NSW. Coonamble Shire Council is committed to developing and implementing a three (3) year action plan to ensure that not only does Council comply with the requirements of the Act, but also seeks to further refine and improve Council's processes and procedures on an ongoing basis.

Organisational Structure and Supply Chain

Coonamble Shire Council is a rural Council located in the Orana region of NSW and covers an area of 9,955 square kilometres. Council has approximately 100 fulltime equivalent staff spread across its three departments.

With an annual operational budget of approximately \$34 million, Council's procurement function is decentralised given its three-department structure. Council recognises the importance of taking steps to ensure that goods and services procured by and for the Council are not the product of modern slavery.

Council's supply chain can be broken down into the following categories.

Supply Chain Category
Road's maintenance and construction services
Raw materials – infrastructure construction
Professional Services (law, town planning, engineering, project management etc.)
Solid Waste Services
Building maintenance services – Electrician, Plumber, Builders
Chemicals – water treatment
Plant and equipment
Quarry operations
Recreational Facilities services
Utilities
Stationary, IT products & licencing
After hours/holiday programs – food and services

Policy

Coonamble Shire Council adopted a Modern Slavery Prevention Policy in October 2023. The policy outlines Council's commitment to preventing and addressing modern slavery in all its procurement activities.

Outcomes

Implementation of the above policy has resulted in the following actions undertaken and future initiatives planned in relation to Council's procurement processes.

Activity	Description	Actions Taken	Future Initiatives
Staff Awareness and Training	Staff awareness of modern slavery and Council's policy and expectations	Communicated to specific staff.	All Staff have been made aware of Council's policy and expectations towards modern slavery. New staff are referred to the Policy as part of their induction. The activity will be included in Council's action plan to be carried out.
	Staff training	Training provided to specific staff.	Training will be provided to all staff. The activity will be included in Council's action plan to be carried out.
Supplier engagement	Awareness of Council's policy and expectations	Council has introduced a Terms and Conditions of Purchase Orders which includes a section on Modern Slavery which references the Council expectations of the supplier once a order has been place.	An education program for Council suppliers is to be included in Council's action plan to be carried out.
	Supplier training	Council is yet to action.	Supplier training will be included in Council's action plan to be carried out.
	Supplier self-assessment questionnaire (SAQ)	SAQ has been developed. The document has been incorporated into Council's suite of RFT documentation.	SAQ to be distributed to Council suppliers. The activity will be included in Council's action plan to be carried out.
	High risk supplier engagement	Council is yet to action.	Council control measures to be further developed and refined. The activity will be included in Council's action plan to be carried out.
Risk Assessment	Inherent risk assessment at a category level	Draft risk assessment has been completed, further review and action is still required.	The draft risk assessment at category level is to be reviewed by Council management. The activity will be included in Council's action plan to be carried out.
	Pre-purchase checklist to identify higher risk procurements	Check list currently being drafted.	Once completed the pre-purchase checklist for high-risk procurements will be reviewed and implemented.
	Supplier risk assessment – existing suppliers	Council is yet to action.	A review will be scheduled in year one (1) of Council's action plan.
	Supplier risk assessment – new and potential suppliers	Purchasing from LGP Contracts and utilising modern slavery risk ratings. For purchases not on LGP Contracts Council will utilise the SAQ	These works will be scheduled into year one (1) of Council's action plan.
Tendering and contracting	Modern slavery tender criteria	Since the adoption of the policy in late 2023, Council has been including a modern slavery tender criterion as part of its standard RFT documentation.	The inclusion of Modern slavery tender criteria into Council contracts has commenced.
	Procurement process/procedure		

	includes the requirement to assess that the tendered price allows for at least the minimum level of wages and other entitlements required by law.		
	Modern slavery contract clauses	A modern slavery contract clause has been developed and will be included as standard in Council contract documentation.	The inclusion of Modern contract clause into Council contracts has commenced.
	Supplier Code of Conduct	Council has adopted a Statement of Business Ethics, which identifies the expected behaviour of suppliers	The Statement of Business Ethics has been adopted and formal public notice of its adoption will be carried out.
Reporting and Grievance Mechanisms	Confidential reporting mechanism/process for staff, contractors, community to report concerns related to modern slavery.	Council is yet to action.	A review of systems is to be undertaken to incorporate confidential reporting mechanisms for both staff and the community to report concerns related to modern slavery.
Response and Remedy Framework	Response and remedy framework involving actions, such as facilitation of access to health, legal or psychosocial services, financial compensation, and prevention of future harm.	Council is yet to action.	Council is yet to plan.
Monitoring and Review	Monitoring and review of the effectiveness of modern slavery related processes.	As this is first year under the new legislation, this is too early to action.	Monitor and review of the policy and processes will be programmed into year two and three of the Council action plan.

Management of High Risk Categories

Category	Due Diligence Measure	Progress	Planned
ICT Hardware	Supplier engagement	Council is awaiting guidance before commencing	Council intends to use peak industry bodies to provide guidance to Council.
	Modern slavery risk assessment of suppliers	Council is using LGP Contracts modern slavery risk ratings.	Nothing is planned.
	Modern slavery tender criteria	A criterion has been developed and will be included in the assessment process.	The inclusion of Modern slavery tender criteria into Council contracts has commenced.
	Modern slavery contract clauses	The clause has been developed and will be included in future contracts.	The inclusion of Modern contract clause into has commenced.
	Supplier Code of Conduct	Council has adopted a Statement of Business Ethics, which	The Statement of Business Ethics has been adopted

		identifies the expected behaviour of suppliers	and formal public notice of its adoption will be carried out.
	Contract KPIs in relation to modern slavery in place	Council is yet to action.	Development of KPI's is to be included in Council's action plan.
	KPI measurement	Council is yet to action.	Development of KPI's is to be included in Council's action plan.
Renewable energy (Solar Panels)	Supplier engagement	Awaiting guidance before commencing.	Council intends to use peak industry bodies to provide guidance to Council.
	Modern slavery risk assessment of suppliers	Council is using LGP Contracts modern slavery risk ratings.	Nothing is planned.
	Modern slavery tender criteria	A criterion has been developed and will be included in the assessment process.	The inclusion of Modern slavery tender criteria into Council contracts has commenced.
	Modern slavery contract clauses	The clause has been developed and will be included in future contracts.	The inclusion of Modern contract clause into has commenced.
	Supplier Code of Conduct	Developed and in place/ Yet to be actioned	The development of a supplier Code of Conduct will be included in Council's action plan.
	Contract KPIs in relation to modern slavery in place		
	KPI measurement	Council is yet to action.	Development of KPI's is to be included in Council's action plan.
Cleaning services	Supplier engagement	Awaiting guidance before commencing.	Council intends to use peak industry bodies to provide guidance to Council.
	Modern slavery risk assessment of suppliers	Council is using LGP Contracts modern slavery risk ratings.	Nothing is planned.
	Modern slavery tender criteria	A criterion has been developed and will be included in the assessment process.	The inclusion of Modern slavery tender criteria into Council contracts has commenced.
	Modern slavery contract clauses	The clause has been developed and will be included in future contracts.	The inclusion of Modern contract clause into has commenced.
	Supplier Code of Conduct	Council has adopted a Statement of Business Ethics, which identifies the expected behaviour of suppliers	The Statement of Business Ethics has been adopted and formal public notice of its adoption will be carried out.

	Contract KPIs in relation to modern slavery in place		
	KPI measurement	Council is yet to action.	Development of KPI's is to be included in Council's action plan.

Local Government (General) Regulation 2005

CLAUSE 132 RATES AND CHARGES WRITTEN OFF

Rates and charges totalling \$306,098.01 were written off during the 2024 - 2025 financial year.

Pensioner Rebates	\$102,149.87
Write-off interest under Hardship Policy	\$ Nil

Council received a Government subsidy of 55% of Pensioner Write-offs during the year. The 2024 - 2025 subsidy amounted to \$56,167.25.

REG CL 186 MAYORAL AND COUNCILLOR TRAINING AND DEVELOPMENT

In 2024 - 2025 the Mayor and Councillors received the following training and development:

- Induction Program – all Councillors
- Code of Conduct – all Councillors
- Mayoral mentoring program – Mayor Daniel Keady
- Audit, Risk and Improvement Committee
 - Country Councils' ARIC Conference – Cr Phillipa Goldsmith
 - LGNSW ARIC Training – Cr Phillipa Goldsmith

Additionally, the Mayor and Councillors attended:

- Annual Country Mayors Association Meetings:
 - Mayor Daniel Keady
- LG NSW Annual Conference:
 - Cr Margaret Garnsey

CLAUSE 217(1) (A) OVERSEAS VISITS

No overseas trips were undertaken by Council representatives during the 2024 - 2025 year.

CLAUSE 217(1) (A1)**COUNCILLOR EXPENSES**

The 2024 - 2025 fees for Councillors of the Coonamble Shire have been determined by Council within the limits approved by the Local Government Remuneration Tribunal as:

Councillor	\$11,870 per annum
Mayor	\$34,390 per annum

The total expenditure during the 2024 - 2025 year was:

Councillors' Fees	\$105,854.26
Mayoral Fees	\$ 20,993.18
Delegates' Expenses	\$ 6,441.73
Travel/Sustenance	\$ 15,199.19
Training	\$ 11,305.14
Councillor – other expenses	\$ 4,282.24
Total	<u>\$164,075.74</u>

CLAUSE 217 (1) (A1)

- (i) There is no dedicated office equipment made available to the Mayor or any individual councillor. Council does provide office facilities and access to Council communications equipment that may be used by Councillors in carrying out their civic functions.
- (ii) No communication facilities were provided to Councillors.
- (v) No interstate visits were undertaken by Councillors during the 2024 - 2025 year.
- (vii) There was no expense paid to any person who accompanied any Councillor in the performance of their civic function.
- (viii) No expenses were paid to any person for the provision of care for a child or an immediate family member of a Councillor to allow the Councillor to perform their civic function.

CLAUSE 217 (1) (A2)**CONTRACTS AWARDED BY COUNCIL**

Council awarded the following contracts in excess of \$6,000,000 during the 2024 - 2025 financial year:

Awarded To	Goods/Services Provided	Total contract amount (ex GST)
Batterline	Hire of Plant & Trucks	\$1,121,431.72
Rollers Australia	Hire of Plant & Trucks	\$1,075,316.48
Western Tree Management	Hire of Plant & Trucks	\$240,702.45
WTC Group Australia Pty Ltd	Hire of Plant & Trucks	\$192,512.15
Winsman Group Pty Ltd	Construction of the new Gulargambone Sportsground Amenities Building	\$554,000.00
TWS Evolution Pty Ltd	Design & construct Yarran St Sewage Pump Station	\$426,000.00
Lee & Co Operations	Coonamble Swimming Pool Management	\$574,732.00
Levy Group Pty Ltd	Coonamble & Gulargambone Youth Accommodation	\$1,494,755.00
Winsman Group Pty Ltd	Coonamble Sportsground Amenities Building	\$556,000.00
Tuff Commercial Pty Ltd	Coonamble Tennis Court Resurfacing	\$193,714.80

CLAUSE 217 (1) (A3)**SUMMARY OF LEGAL PROCEEDINGS**

Council costs in regard to legal proceedings for 2024 - 2025 amounted to \$130,228.00

CLAUSE 217 (1) (A4)**SUBSIDISED PRIVATE WORKS**

Council did not undertake any subsidised private works during the year.

CLAUSE 217 (1) (A5)**DONATIONS AND CONTRIBUTIONS UNDER SECTION 356**

A total of \$75,100.00 was donated or contributed by Council during the year. Council has provided significant financial assistance to community organisations including:

Coonamble CWA Rates	\$1,100.00
Campbell Town City Council	\$3,000.00
Coonamble Challenge & Campdraft	\$2,000.00
Coonamble Greyhound Racing Club	\$3,000.00
Coonamble Rodeo and Campdraft	\$12,000.00
Coonamble Show Society Incorporated	\$5,000.00
Coonamble Neighbourhood Centre	\$1,000.00
Coonamble Amateur Theatrical Society	\$2,000.00
Coonamble Golf Club Pty Ltd	\$1,000.00
Coonamble Challenge & Campdraft	\$2,000.00

Gular Racecourse & Showground	\$1,500.00
Gulargambone Working Dogs Incorporated	\$1,000.00
Gulargambone Bowling Club Pty Ltd	\$1,000.00
Coonamble Meals On Wheels	\$2,500.00
Rotary Club	\$250.00
Coonamble High School	\$225.00
Coonamble Public School	\$100.00
Gulargambone Central School	\$100.00
Quambone Public School	\$225.00
St Brigid's Catholic Primary School	\$100.00
St Barnabas Anglican Church	\$2,000.00
Cats Amateur Theatre Club	\$2,000.00
Coonamble Community Radio	\$10,000.00
Coonamble Clay Target Club	\$10,000.00
Coonamble District Education Foundation	\$2,000.00
Gular Racecourse and Showground	\$4,000.00
Coonamble Meals On Wheels	\$2,000.00
Quambone Resources Committee	\$2,000.00
Coonamble Royal Far West	\$2,000.00

In addition to the financial assistance, Council provided in-kind support for events at the Coonamble Showground, totalling more than \$56,303.94.

CLAUSE 217 (1) (A6) DELEGATIONS TO EXTERNAL BODIES

Council has delegated the following functions to the organisations listed below:

- (i) **Castlereagh Macquarie County Council** undertakes noxious weed control across the Local Government Area.

CLAUSE 217 (1) (A7) COMPANIES IN WHICH COUNCIL HELD A CONTROLLING INTEREST

Council held no controlling interest in any Company.

CLAUSE 217 (1) (A8) PARTNERSHIPS, COOPERATIVES, JOINT VENTURES TO WHICH COUNCIL WAS A PARTY

Coonamble Shire Council is a member of the *North Western Library Service*, a cooperative providing library services to the Shires of Bogan, Coonamble, Gilgandra and Warren. The quality of library services are significantly enhanced by this participation.

CLAUSE 217 (1) (A9) EQUAL EMPLOYMENT OPPORTUNITY (EEO)

Council's policy provides an environment of equal employment opportunity in its workplace. Council believes that EEO creates a more diverse workplace, which results in better provisions to the community. Council's EEO Management Plan comprises four key strategies for an effective approach to EEO.

Activities undertaken during 2024 - 2025 are as follows:

1. Policies and procedures – All policies and procedures conform with EEO principles:

- EEO information included in new staff inductions.
 - New Employee Assistance Program provider appointed.
 - All staff advised of counselling services available.
2. Communication and awareness – All staff understand EEO principles and their responsibilities and rights in relation to EEO:
- Current EEO information posted on staff notice boards.
 - EEO Management Plan is included in induction package and reviewed by new staff at induction with responsibilities are conveyed to new Managers/Supervisors.
3. Training and development:
- Training and development policy and procedures reflects EEO principles.
4. Implementation, evaluation and review – EEO Management Plan is successfully implemented, effectively evaluated and periodically reviewed:
- Staff with specific responsibilities in relation to the implementation of the EEO Management Plan are identified, responsibilities communicated during induction.
 - EEO Management Plan activities monitored and reviewed.

CLAUSE 217 (1) (B) GENERAL MANAGER REMUNERATION

Total remuneration of the General Manager during the 2024 - 2025 year was \$634,181 (including end of employment payment with leave entitlements).

CLAUSE 217 (1) (C) SENIOR STAFF – REMUNERATION

The General Manager is the only designated Senior Staff position.

CLAUSE 217 (1) (D) LABOUR STATISTICS – COUNCIL

The Secretary of the Department of Planning and Environment has stipulated that reported data is to be as of 4 December 2024.

Number of persons directly employed by Council	Number of persons who performed paid work as at 4 December 2024
Permanent full-time basis	91
Permanent part-time basis	7
Casual basis	22
Under a fixed-term contract	1
Number of persons employed by the Council who are senior staff for the purposes of the <i>Local Government Act 1993</i>	1
Number of persons engaged by the Council, under a contract or other arrangement with the person's employer, that is wholly or principally for the labour of the person, and	3
Number of persons supplied to the Council, under a contract or other arrangement with the person's employer, as an apprentice or trainee.	0

CLAUSE 217 (1) (E) STORMWATER MANAGEMENT SERVICES

Council did not levy any charge for stormwater management services during 2024 - 2025.

CLAUSE 217 (1) (F) COMPANION ANIMALS ACT AND REGULATION

Pets add another dimension to our lives, bringing constant companionship, friendship and loyalty and trust. It is mandatory under the *Companion Animals Act 1998* that pet owners ensure their cats and dogs are microchipped for identification and registered with their local Council. Animal control is an important function of Council, and the following information is provided to ensure Council's activities during the year in relation to enforcing and ensuring compliance with the *Companion Animals Act 1998* and the *Companion Animals Regulation 2018*:

Companion animal control report and statistics

In 2024/2025, Council had two (2) regulatory compliance staff employed, one (1) employee left the organisation during the reporting period. Recruitment to fill this vacancy has not been successful. Contractors were engaged during the reporting period to assist with animal control and enforcement.

Regulatory Compliance Data for 2024/2025	Number
Total Companion Animals Impounded	154
- Dogs	126
- Cats	28
% of Impounded Companion Animals Rehomed*	60.4%
% of Impounded Animals Returned to their Owners	9.8%
% of Impounded Animals Euthanised	28.6%
Total Number of Companion Animals Registered	26
Dog Attack Reports Received	9

* Note: Includes dogs and cats released to rehoming organisations and animals sold from Council's impounding facility.

Funding Spent on Companion Animal Activities	Amount (\$)
Salaries	\$61,803.22
Contractors Expenses	\$13,395.00
Operational Expenditure	\$83,651.56
Total	\$158,849.78

Income Generated from Companion Animal Activities	Amount (\$)
Impounding Fees	\$1410.00
Registration Fees	\$1384.40

Penalty Infringement Notices	\$2960.00
Total	\$5754.40

These statistics are consistent with previous years. Pet owners rarely claim their impounded animals.

The low rate of impounded dogs returned to owners is a concern for Council. Generally, animals are not microchipped or registered, leading to Council's inability to return animals to their owners. Despite Council's previous free microchipping days, registration can be a cost prohibitive exercise for some and lack of awareness on the issue despite Council's numerous attempts to engage with customers through correspondence and social media. There were no free microchipping days offered last financial year.

Other Statutory Information reporting requirements

SWIMMING POOLS REGULATION 2018 (SP REG) CL 23 SWIMMING POOLS ACT 1992 (SP ACT), S 22F (2)

Private swimming pool inspection by type	Number
Tourist & Visitor Accommodation	1
Premises with two (2) or more dwellings	0
Residential	5
Certificate Issued	Number
Resulted in issue of Certificate of Compliance under s22d of SP ACT	6
Resulted in issue of Certificate of Non-compliance	Nil
Resulted in issue of Certificate under s30C of the SP Act	Nil

OFFICE OF LOCAL GOVERNMENT CAPITAL EXPENDITURE GUIDELINES

Capital Works Reporting

There were no capital works projects requiring reporting for Council in 2023 - 2024.

CARERS RECOGNITION ACT 2010 S8(2)

Council is not considered a 'human services agencies' under the Act in 2024 - 2025 and are therefore not required to report on compliance with the Act.

DISABILITY INCLUSION ACT S13

Council has a Disability Inclusion Action Plan (DIAP).

The Plan demonstrates Council's commitment to improving access and inclusion and identifies what Council can do to promote and achieve equality for residents and visitors to the Coonamble Shire. Council has scheduled the review of the Plan in the next financial year.

ENVIRONMENTAL PLANNING & ASSESSMENT ACT 1979 S7.5(5)

Compliance and effect of relevant planning agreements. Council had no relevant planning agreements in force in 2024 - 2025.

ENVIRONMENT PLANNING AND ASSESSMENT REGULATION 2021 CL 218A (1)

Council has no relevant contributions plans in 2024 - 2025.

FISHERIES MANAGEMENT ACT 1994, S220ZT (2)

Council is not responsible for any relevant threat and abatement plan in 2024 - 2025.

PUBLIC INTEREST DISCLOSURES ACT 1994

SECTION 31 PUBLIC INTEREST DISCLOSURES REGULATION 2011 CL 4

Council must report annually on its obligations under the Public Interest Disclosures Act 1994. The report for the year ended 30 June 2025, advised that there had been no Public Interest Disclosures (PID) during the financial year.

Disclosure Activity Type	Made By Public Officials Performing Their Day-To-Day Functions	Under a Statutory or Other Legal Obligation	All Other PIDS
Number of public officials who have made a public interest disclosure	0	0	0
Number of public interest disclosures received	0	0	0
Number of public interest disclosures received relating to each of the following:	0	0	0
(i) corrupt conduct,	0	0	0
(ii) maladministration,	0	0	0
(iii) serious and substantial waste of public money or local government money (as appropriate),	0	0	0
(iv) government information contraventions,	0	0	0
(v) local government pecuniary interest contraventions,	0	0	0
Number of public interest disclosures finalised	0	0	0

GOVERNMENT INFORMATION (PUBLIC ACCESS) ACT 2009, S 125(1)

GOVERNMENT INFORMATION (PUBLIC ACCESS) REGULATION 2018, CL 8, SCHEDULE 2

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

Review Carried Out by the Agency	Information Made Publicly Available by the Agency
Yes	No

The Following Disclosure Were Made Public, Pecuniary Interest Disclosure and Related Parties. Information Relating to Approved Development Applications.
None

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

Total Number of Applications Received
1

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

Number Of Applications Refused	Wholly	Partly	Total
	0	0	0
Percentage of Total	0%	0%	

STATISTICAL INFORMATION ABOUT ACCESS APPLICATIONS (SCHEDULE 2)

TABLE A - NUMBER OF APPLICATIONS BY TYPE OF APPLICATION AND OUTCOME										
Applicant by type	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 the information is held	Application withdrawn	Total	% of Total
Media	0	0	0	0	0	0	0	0	0	0
Members of Parliament	0	0	0	0	0	0	0	0	0	0
Private sector business	0	0	0	0	0	0	0	0	0	0
Not-for-profit organisation or community group	0	0	0	0	0	0	0	0	0	0
Member of public (by legal representative)	0	0	0	1	0	0	0	0	1	100
Member of public (other)	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	1	100
% of Total	0	0	0	100%	0	0	0	0		

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

TABLE B - NUMBER OF APPLICATIONS BY TYPE OF APPLICATION AND OUTCOME										
Applicant by type	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 the information is held	Application withdrawn	Total	% of Total
Personal information application *	0	0	0	1	0	0	0	0	1	100%
Access information (other than personal information applications)	3	0	0	0	0	0	0	0	0	0
Access information that are partly personal information applications and partly others	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	1	0	0	0	0	1	100%
% of Total				100						

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

TABLE C: INVALID APPLICATIONS		
Reason For Invalidity	No. Of Applications	% Of Total
Application does not comply with formal requirements (section 41 of the Act).	0	0%
Application is for excluded information of the agency (section 43 of the Act).	0	0%
Application contravenes restraint order (section 110 of the Act).	0	0%
Total Number of invalid applications received.	0	0%
Invalid applications that subsequently became valid applications.	0	0%

TABLE D: CONCLUSIVE PRESUMPTION OF OVERRIDING PUBLIC INTEREST AGAINST DISCLOSURE: MATTERS LISTED IN SCHEDULE 1 TO ACT		
	No. Of Times Consideration Used *	% Of Total
Overriding secrecy laws	0	0%
Cabinet information	0	0%
Executive Council information	0	0%
Contempt	0	0%
Legal professional privilege	0	0%
Excluded information	0	0%
Documents affecting law enforcement and public safety	0	0%
Transport safety	0	0%
Adoption	0	0%
Care and protection of children	0	0%
Ministerial code of conduct	0	0%
Aboriginal and environmental heritage	0	0%
Privilege general – Sch 1 (5A)	0	0%
Information provided to High-Risk Offenders Assessment Committee	0	0%
TOTAL	0	0%

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

TABLE E: OTHER PUBLIC INTEREST CONSIDERATIONS AGAINST DISCLOSURE: MATTERS LISTED IN TABLE TO SECTION 14 OF ACT		
	Number of occasions when application not successful	% of Total
Responsible and effective government	0	0%
Law enforcement and security	0	0%
Individual rights, judicial processes and natural justice	0	0%
Business interests of agencies and other persons	0	0%
Environment, culture, economy and general matters	0	0%
Secrecy provisions	0	0%
Exempt documents under interstate Freedom of Information Legislation	0	0%
Total	0	

TABLE F: TIMELINESS		
	No of applications	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	0	0%
Decided after 35 days (by agreement with applicant)	1	100%
Not decided within time (deemed refusal)	0	0%
Total	1	100

TABLE G: NUMBER OF APPLICATIONS REVIEWED UNDER PART 5 OF THE ACT (BY TYPE OF REVIEW AND OUTCOME)				
	Decision Varied	Decision Upheld	Total	% of Total
Internal review	0	0	0	0%
Review by Information Commissioner*	0	0	0	0%
Internal review following recommendation under section 93 of the Act	0	0	0	0%
Review by ADT	0	0	0	0%
Total	0	0	0	0%

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

TABLE H: APPLICATIONS FOR REVIEW UNDER PART 5 OF THE ACT (TYPE BY APPLICANT)

	No. of applications for review	% of Total
Applications by access applicants	0	0%
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0	0%

TABLE I: APPLICATIONS TRANSFERRED TO OTHER AGENCIES.

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



Appendix C.

COONAMBLE
SHIRE COUNCIL

Coonamble Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2025



Coonamble Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2025



Coonamble Shire Council

General Purpose Financial Statements

for the year ended 30 June 2025

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Coonamble Shire Council

General Purpose Financial Statements

for the year ended 30 June 2025

Understanding Council's Financial Statements

Introduction

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

What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2025.

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

About the Councillor/Management Statement

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

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

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

2. The Statement of Comprehensive Income

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

3. The Statement of Financial Position

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

4. The Statement of Changes in Equity

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

5. The Statement of Cash Flows

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

About the Notes to the Financial Statements

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

About the Auditor's Reports

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

In NSW the auditor provides 2 audit reports:

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

Who uses the Financial Statements?

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

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

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

Coonamble Shire Council

General Purpose Financial Statements for the year ended 30 June 2025

Statement by Councillors and Management

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

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

- the *Local Government Act 1993* and the regulations made thereunder,
- the Australian Accounting Standards issued by the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

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

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

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

Signed in accordance with a resolution of Council made on 10 September 2025.



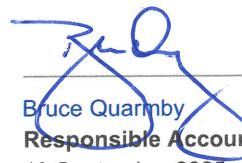
Daniel Keady
Mayor
10 September 2025



Steven Butler
Councillor
10 September 2025



Phillip Perram
General Manager
10 September 2025



Bruce Quarmby
Responsible Accounting Officer
10 September 2025

Coonamble Shire Council

Income Statement

for the year ended 30 June 2025

Original unaudited budget 2025 \$ '000		Notes	Actual 2025 \$ '000	Actual 2024 \$ '000
	Income from continuing operations			
8,288	Rates and annual charges	B2-1	7,960	7,518
10,277	User charges and fees	B2-2	10,335	7,319
1,602	Other revenues	B2-3	1,825	1,097
13,593	Grants and contributions provided for operating purposes	B2-4	10,385	13,459
18,401	Grants and contributions provided for capital purposes	B2-4	4,308	8,904
1,221	Interest and investment income	B2-5	1,334	1,795
116	Other income	B2-6	117	82
—	Net gain from the disposal of assets	B4-1	82	835
53,498	Total income from continuing operations		36,346	41,009
	Expenses from continuing operations			
13,021	Employee benefits and on-costs	B3-1	11,784	9,528
14,293	Materials and services	B3-2	13,220	11,669
46	Borrowing costs	B3-3	32	25
1,054	Other expenses	B3-5	1,051	1,029
	Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		26,087	22,251
25,084	Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		10,259	18,758
6,688	Depreciation, amortisation and impairment of non-financial assets	B3-4	8,057	7,669
18,396	Operating result from continuing operations		2,202	11,089
18,396	Net operating result for the year attributable to Council		2,202	11,089
5	Net operating result for the year before grants and contributions provided for capital purposes		(2,106)	2,185

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

Coonamble Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2025

	Notes	2025 \$ '000	2024 \$ '000
Net operating result for the year – from Income Statement		2,202	11,089
Other comprehensive income:			
Amounts which will not be reclassified subsequent to operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	10,355	63,957
Total items which will not be reclassified subsequent to operating result		10,355	63,957
Total other comprehensive income for the year		10,355	63,957
Total comprehensive income for the year attributable to Council		12,557	75,046

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

Coonamble Shire Council

Statement of Financial Position

as at 30 June 2025

	Notes	2025 \$ '000	2024 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	3,875	9,713
Investments	C1-2	22,250	19,750
Receivables	C1-4	13,217	14,353
Inventories	C1-5	928	1,809
Other		397	361
Total current assets		40,667	45,986
Non-current assets			
Receivables	C1-4	1,665	606
Infrastructure, property, plant and equipment (IPPE)	C1-6	439,721	424,308
Right of use assets	C2-1	103	27
Investments accounted for using the equity method	D2-2	109	102
Total non-current assets		441,598	425,043
Total assets		482,265	471,029
LIABILITIES			
Current liabilities			
Payables	C3-1	2,757	3,568
Income received in advance	C3-1	407	359
Contract liabilities	C3-2	7,444	8,404
Lease liabilities	C2-1	38	29
Borrowings	C3-3	51	49
Employee benefit provisions	C3-4	2,144	1,911
Total current liabilities		12,841	14,320
Non-current liabilities			
Lease liabilities	C2-1	57	–
Borrowings	C3-3	303	354
Employee benefit provisions	C3-4	115	105
Provisions	C3-5	921	779
Total non-current liabilities		1,396	1,238
Total liabilities		14,237	15,558
Net assets		468,028	455,471
EQUITY			
Accumulated surplus		210,129	207,927
IPPE revaluation surplus	C4-1	257,899	247,544
Council equity interest		468,028	455,471
Total equity		468,028	455,471

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

Coonamble Shire Council

Statement of Changes in Equity

for the year ended 30 June 2025

	Notes	2025			2024		
		Accumulated surplus \$ '000	IPPE revaluation surplus \$ '000	Total equity \$ '000	Accumulated surplus \$ '000	IPPE revaluation surplus \$ '000	Total equity \$ '000
Opening balance at 1 July		207,927	247,544	455,471	196,838	183,587	380,425
Net operating result for the year		2,202	–	2,202	11,089	–	11,089
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	–	10,355	10,355	–	63,957	63,957
Other comprehensive income		–	10,355	10,355	–	63,957	63,957
Total comprehensive income		2,202	10,355	12,557	11,089	63,957	75,046
Closing balance at 30 June		210,129	257,899	468,028	207,927	247,544	455,471

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

Coonamble Shire Council

Statement of Cash Flows

for the year ended 30 June 2025

Original unaudited budget 2025 \$ '000		Notes	Actual 2025 \$ '000	Actual 2024 \$ '000
Cash flows from operating activities				
Receipts:				
8,287	Rates and annual charges		7,792	7,263
9,588	User charges and fees		12,034	8,854
1,421	Interest received		1,246	1,824
39,601	Grants and contributions		14,314	18,438
–	Bonds, deposits and retentions received		27	93
1,595	Other		2,877	4,407
Payments:				
(10,806)	Payments to employees		(11,310)	(9,023)
(16,961)	Payments for materials and services		(15,701)	(15,298)
(31)	Borrowing costs		(31)	(25)
–	Bonds, deposits and retentions refunded		(6)	(100)
(1,040)	Other		(1,341)	(1,164)
31,654	Net cash flows from operating activities	G1-1	9,901	15,269
Cash flows from investing activities				
Receipts:				
42,000	Sale of investments		40,750	29,500
–	Sale of real estate assets		139	48
80	Proceeds from sale of IPPE		316	1,101
Payments:				
(42,000)	Purchase of investments		(43,250)	(18,000)
(34,089)	Payments for IPPE		(13,612)	(24,659)
(34,009)	Net cash flows from investing activities		(15,657)	(12,010)
Cash flows from financing activities				
Payments:				
(48)	Repayment of borrowings		(49)	(46)
(33)	Principal component of lease payments		(33)	(38)
(81)	Net cash flows from financing activities		(82)	(84)
(2,436)	Net change in cash and cash equivalents		(5,838)	3,175
6,538	Cash and cash equivalents at beginning of year		9,713	6,538
4,102	Cash and cash equivalents at end of year	C1-1	3,875	9,713
24,536	plus: Investments on hand at end of year	C1-2	22,250	19,750
28,638	Total cash, cash equivalents and investments		26,125	29,463

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

Coonamble Shire Council

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Coonamble 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 10 September 2025. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The material accounting policy information related to these consolidated financial statements are set out below.

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

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

Historical cost convention

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

Significant accounting estimates and judgements

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

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

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

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

- (i) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-6.
- (ii) employee benefit provisions – refer Note C3-4.
- (iii) asset remediation/restoration - refer Note C3-5.

Significant judgements in applying the Council's accounting policies

- (i) Impairment of receivables

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

Monies and other assets received by Council

The Consolidated Fund

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

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

- General purpose operations
- Water service
- Sewerage service

Volunteer services

Council has no material reliance on volunteer services and there is no financial impact on the financial statements as presented.

A1-1 Basis of preparation (continued)

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.**

B Financial Performance

B1 Functions or activities

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

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

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000
Functions or activities										
Administration	12,832	15,555	6,150	5,197	6,682	10,358	2,915	7,833	44,971	51,057
Public order and safety	541	598	1,097	1,087	(556)	(489)	15	50	5,944	5,765
Health	4	17	475	448	(471)	(431)	1	4	–	–
Environment	1,190	673	2,226	2,080	(1,036)	(1,407)	90	16	19,290	18,633
Community service and education	875	673	554	782	321	(109)	898	673	922	443
Housing and community amenities	344	257	598	698	(254)	(441)	111	40	10,097	10,259
Water supplies	2,266	2,057	2,283	1,658	(17)	399	124	105	25,164	24,478
Sewerage supplies	1,594	1,421	1,181	1,231	413	190	94	7	25,359	19,687
Recreation and culture	1,284	841	2,802	2,362	(1,518)	(1,521)	1,863	769	23,780	17,480
Mining, manufacturing and construction	2,127	2,672	3,469	4,529	(1,342)	(1,857)	–	–	2,439	9,153
Transport and Communication	12,682	15,609	11,989	8,641	693	6,968	8,431	12,678	319,900	309,056
Economic Affairs	607	636	1,320	1,207	(713)	(571)	150	188	4,399	4,582
Other	–	–	–	–	–	–	1	–	–	436
Total functions and activities	36,346	41,009	34,144	29,920	2,202	11,089	14,693	22,363	482,265	471,029

B1-2 Components of functions or activities

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

Administration

Includes Council's Governance function, Corporate support and other support services, Engineering works and any Council policy compliance.

Public order and safety

Includes Council's Fire and Emergency Services Levy, Fire protection, Emergency services, Animal control and other public order and safety.

Health

Includes administration and inspection costs for Health services.

Environment

Includes Noxious plants and insect/vermin control; other Environmental protection: Solid waste management, including domestic waste; other waste management; other sanitation; and garbage, street cleaning, drainage, and stormwater management.

Community service and education

Includes Administration and education; Aged and disabled services; Youth services and programs; other community services.

Housing and community amenities

Includes Public Cemeteries; Public conveniences; Street lighting; Town planning; other community amenities, including housing development and accommodation.

Water supplies

Includes all Council Water services.

Sewerage supplies

Includes all Council Sewer services.

Recreation and culture

Includes Public Libraries; Museums; Community centres; Public halls and performing arts venues; Sporting grounds and venues; Swimming pools; Parks and gardens; and other sporting, recreational and cultural services.

Mining, manufacturing and construction

Includes Building control; Quarries and pits and mineral resources.

Transport and Communication

Includes Sealed and Unsealed roads, Bridges, Footpaths, Parking areas, and Aerodromes under Council control.

Economic Affairs

Includes Camping areas and Caravan parks; Tourism and area promotion; Industrial development promotion; Saleyards and markets; Real estate development and other business undertakings.

B2 Sources of income

B2-1 Rates and annual charges

	2025 \$ '000	2024 \$ '000
Ordinary rates		
Residential	838	812
Farmland	4,497	4,324
Business	190	180
Less: pensioner rebates (mandatory)	(38)	(40)
Rates levied to ratepayers	5,487	5,276
Pensioner rate subsidies received	20	22
Total ordinary rates	5,507	5,298
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	602	494
Water supply services	844	808
Sewerage services	1,035	948
Less: pensioner rebates (mandatory)	(64)	(64)
Annual charges levied	2,417	2,186
Pensioner annual charges subsidies received:		
– Water	11	11
– Sewerage	10	10
– Domestic waste management	15	13
Total annual charges	2,453	2,220
Total rates and annual charges	7,960	7,518

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

	Timing	2025 \$ '000	2024 \$ '000
Specific user charges (per s502 - specific 'actual use' charges)			
Water supply services	2	1,111	835
Sewerage services	2	227	137
Waste management services (non-domestic)	2	248	100
Total specific user charges		1,586	1,072
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s608)			
Building regulation	2	32	43
Building services – other	2	4	4
Planning and building regulation	2	–	1
Private works – section 67	2	8	–
Regulatory/ statutory fees	2	3	13
Registration fees	2	5	11
Section 10.7 certificates (EP&A Act)	2	15	23
Section 603 certificates	2	12	14
Town planning	2	77	64
Other	2	3	4
Total fees and charges – statutory/regulatory		159	177
(ii) Fees and charges – other (incl. general user charges (per s608))			
Caravan park	2	51	30
Cemeteries	2	93	100
Park rents	2	1	1
Quarry revenues	2	1,799	2,629
Transport for NSW works (state roads not controlled by Council)	2	6,209	2,924
Saleyards	2	121	64
Sundry sales	2	8	8
Swimming centres	2	8	11
Waste disposal tipping fees	2	146	49
Water connection fees	2	10	3
Private works	2	35	149
Recreational grounds fees	2	40	45
Other	2	69	57
Total fees and charges – other		8,590	6,070
Total other user charges and fees		8,749	6,247
Total user charges and fees		10,335	7,319
Total user charges and fees		10,335	7,319

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.

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

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

B2-3 Other revenues

	Timing	2025 \$ '000	2024 \$ '000
Legal fees recovery – rates and charges (extra charges)	2	53	51
Commissions and agency fees	2	116	109
Diesel rebate	1	437	88
Insurance claims recoveries	2	105	80
Recycling income (non-domestic)	2	76	5
Sales – general	2	63	43
Reimbursement – bushfire	2	527	536
Other	1	448	185
Total other revenue		1,825	1,097

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	1,028	408
Other revenue recognised at a point in time (2)	797	689
Total other revenue	1,825	1,097

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

		Operating 2025 \$ '000	Operating 2024 \$ '000	Capital 2025 \$ '000	Capital 2024 \$ '000
	Timing				
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance	1	623	550	—	—
Payment in advance - future year allocation					
Financial assistance	1	3,578	5,241	—	—
Amount recognised as income during current year		4,201	5,791	—	—
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Water supplies	1	124	50	—	55
Sewerage services	2	—	—	94	7
Bushfire and emergency services	2	—	—	—	50
Employment and training programs	2	202	15	—	—
Community care	2	25	108	—	—
Community centres	2	—	1	—	—
Economic development	2	71	2	—	—
Environmental programs	2	3	16	—	—
Floodplain management	2	—	—	66	—
Library – per capita	1	79	72	—	—
Recreation and culture	2	—	—	649	714
Street lighting	2	41	40	—	—
Storm/flood damage	2	1,416	3,267	32	53
Transport (other roads and bridges funding)	2	553	73	2,242	5,586
Community Drought Program	2	—	100	—	—
Other specific grants	2	—	—	—	2,012
Transport (roads to recovery)	2	1,209	1,859	—	—
Community services	2	866	584	—	—
Paving	2	—	25	97	360
Recreation and culture	2	150	39	1,128	67
Transport for NSW contributions (regional roads, block grant)	1	1,445	1,417	—	—
Total special purpose grants and non-developer contributions – cash		6,184	7,668	4,308	8,904
Total special purpose grants and non-developer contributions (tied)		6,184	7,668	4,308	8,904
Total grants and non-developer contributions		10,385	13,459	4,308	8,904
Comprising:					
– Commonwealth funding		7,025	11,050	1,193	2,293
– State funding		3,360	2,409	3,115	6,611
		10,385	13,459	4,308	8,904

B2-4 Grants and contributions (continued)

Unspent grants and contributions

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

	Operating 2025 \$ '000	Operating 2024 \$ '000	Capital 2025 \$ '000	Capital 2024 \$ '000
Unspent grants and contributions				
Unspent funds at 1 July	4,623	5,996	5,982	3,820
Add: Funds received and recognised as revenue in the current year	420	880	643	5,594
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(972)	(1,513)	–	–
Less: Funds received in prior year but revenue recognised and funds spent in current year	(894)	(740)	(1,153)	(3,432)
Unspent funds at 30 June	3,177	4,623	5,472	5,982

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 achievement of specified levels of service, delivery of specific goods or services or the completion of agreed asset development. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

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

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

Capital grants

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

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

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

Other grants and contributions

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

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

B2-5 Interest and investment income

	2025 \$ '000	2024 \$ '000
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	158	124
– Cash and investments	1,176	1,671
Total interest and investment income (losses)	1,334	1,795
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	57	46
General Council cash and investments	845	1,181
Restricted investments/funds – external:		
Water fund operations	179	233
Sewerage fund operations	234	322
Domestic waste management operations	19	13
Total interest and investment income	1,334	1,795

B2-6 Other income

	Notes	2025 \$ '000	2024 \$ '000
Rental income			
Other lease income			
Residential Premises		43	24
Leaseback fees - council vehicles		21	14
Council Land - NEI		41	27
Aerodrome Lease Fees		5	3
Total rental income	C2-2	110	68
Net share of interests in joint ventures and associates using the equity method			
Joint ventures		7	14
Total other income		117	82

B3 Costs of providing services

B3-1 Employee benefits and on-costs

	2025 \$ '000	2024 \$ '000
Salaries and wages	9,250	7,637
Employee leave entitlements (ELE)	946	941
Superannuation	1,079	805
Workers' compensation insurance	611	312
Fringe benefit tax (FBT)	146	72
Other	416	385
Total employee costs	12,448	10,152
Less: capitalised costs	(664)	(624)
Total employee costs expensed	11,784	9,528
Number of 'full-time equivalent' employees (FTE) at year end	111	91

Material accounting policy information

Retirement benefit obligations

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

Superannuation plans

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

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

B3-2 Materials and services

	Notes	2025 \$ '000	2024 \$ '000
Raw materials and consumables		6,135	3,434
Contractor and consultancy costs			
– Administration		555	497
– Building, electrical, plumbing		643	325
– Community Services		434	536
– Planning		175	173
– Quarry		1,094	2,302
– Water Supply		84	4
– Recreation		200	178
– Waste management		644	991
– Aerodrome Grounds Maintenance		8	55
Contractor and consultancy costs – other		90	138
Audit Fees	F2-1	94	101
Advertising		139	91
Bank charges		26	26
Computer software charges		251	204
Councillor and Mayoral fees and associated expenses	F1-2	229	195
Electricity and heating		349	372
Election expenses		54	–
Insurance		666	616
Office expenses (including computer expenses)		88	74
Postage		20	26
Printing and stationery		25	33
Royalties		116	137
Street Cleaning		109	108
Street lighting		124	144
Subscriptions and publications		97	117
Telephone and communications		56	64
Training costs (other than salaries and wages)		195	208
Travel expenses		237	231
Valuation fees		26	25
Other expenses		63	99
Legal expenses:			
– Legal expenses: planning and development		4	4
– Legal expenses: other		190	108
Other		–	53
Total materials and services		13,220	11,669

B3-3 Borrowing costs

(i) Interest bearing liability costs

Interest on leases	9	1
Interest on overdraft	1	–
Interest on loans	22	24
Total borrowing costs expensed	32	25

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

	Notes	2025 \$ '000	2024 \$ '000
Depreciation and amortisation			
Plant and equipment		1,616	1,333
Office equipment		59	59
Land improvements (depreciable)		–	21
Infrastructure:	C1-6		
– Buildings – non-specialised		194	134
– Buildings – specialised		560	592
– Other structures		616	552
– Roads		3,663	3,659
– Bridges		174	167
– Footpaths		55	33
– Stormwater drainage		131	180
– Water supply network		505	462
– Sewerage network		432	400
Right of use assets	C2-1	23	38
Reinstatement, rehabilitation and restoration assets:			
– Quarry assets	C3-5, C1-6	29	39
Total depreciation, amortisation and impairment for non-financial assets		8,057	7,669

Material accounting policy information

Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost over their estimated useful lives. Useful lives are included in Note C1-6 for IPPE assets and Note C2-1 for right of use assets.

Impairment of non-financial assets

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are no longer required to be tested for impairment under AASB 136. This is because 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.

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

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

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

B3-5 Other expenses

	2025 \$ '000	2024 \$ '000
Other		
Contributions/levies to other levels of government	69	69
– Emergency services levy (includes FRNSW, SES, and RFS levies)	736	751
– Other contributions/levies	171	133
Donations, contributions and assistance to other organisations (Section 356)	75	76
Total other	1,051	1,029
Total other expenses	1,051	1,029

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

	Notes	2025 \$ '000	2024 \$ '000
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		129	–
Less: carrying amount of property assets sold/written off		(54)	–
Gain (or loss) on disposal		75	–
Gain (or loss) on disposal of plant and equipment	C1-6		
Proceeds from disposal – plant and equipment		187	1,101
Less: carrying amount of plant and equipment assets sold/written off		(225)	(268)
Gain (or loss) on disposal		(38)	833
Gain (or loss) on disposal of real estate assets held for sale	C1-5		
Proceeds from disposal – real estate assets		139	48
Less: carrying amount of real estate assets sold/written off		(94)	(46)
Gain (or loss) on disposal		45	2
Gain (or loss) on disposal of investments	C1-2		
Proceeds from disposal/redemptions/maturities – investments		40,750	29,500
Less: carrying amount of investments sold/redeemed/matured		(40,750)	(29,500)
Gain (or loss) on disposal		–	–
Net gain (or loss) from disposal of assets		82	835

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 19 June 2024 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2025 Budget	2025 Actual	2025 ----- Variance -----	
Revenues				
Rates and annual charges	8,288	7,960	(328)	(4)% U
User charges and fees	10,277	10,335	58	1% F
Other revenues	1,602	1,825	223	14% F
Council adopted a conservative approach for estimating the level of other revenue that was expected to be received in the 2024-2025 financial year.				
Operating grants and contributions	13,593	10,385	(3,208)	(24)% U
During the 2024-2025 Financial year, Council's revenue from Operational grants was negatively impacted by two (2) major factors. The first being a significant reduction in the prepaid portion of the Financial Assistance Grant that was received in the 2024-2025 financial year when compared to the prepaid portion received previously. Secondly, during 2024-2025 Council did not complete works on a number of Grant funded operational programs. These works have been scheduled for completion in the 2025-2026 financial year.				
Capital grants and contributions	18,401	4,308	(14,093)	(77)% U
During the 2024-2025 financial year the delivery of a two (2) planned grant funded capital projects were delayed whilst Council continued with the necessary planning and establishment processes. As the delivery of the works were delayed Council was unable to recognise the revenue for these projects.				
Interest and investment revenue	1,221	1,334	113	9% F
Net gains from disposal of assets	—	82	82	∞ F
Council adopted a conservative approach with budgeting for gains from the disposal of assets by budgeting for a zero gain. This approach was chosen given the unknown timing of the completion of sales of realestate and land.				
Other income	116	117	1	1% F
Expenses				
Employee benefits and on-costs	13,021	11,784	1,237	10% F
Materials and services	14,293	13,220	1,073	8% F
Borrowing costs	46	32	14	30% F
During the 2024-2025 financial year the proposed loan was identified as not being required due to changes in the delivery of Council's Capital works program. As such, the loan was not drawn down.				
Depreciation, amortisation and impairment of non-financial assets	6,688	8,057	(1,369)	(20)% U
At the time of preparing the 2024-2025 Operational Budget, the additional increase in depreciation due to the revaluation of Council's Transport Infrastructure assets was unknown. Coupled with this, the impact of the indexation of Council's other asset values and the subsequent flow on effect on the depreciation values was also unknown.				

B5-1 Material budget variations (continued)

\$ '000	2025 Budget	2025 Actual	2025 ----- Variance -----	0%	F
Other expenses	1,054	1,051	3		

B5-1 Material budget variations (continued)

\$ '000	2025 Budget	2025 Actual	2025 ----- Variance -----	
Statement of cash flows				
Cash flows from operating activities	31,654	9,901	(21,753)	(69)% U
Due to the delay in the delivery of a number of grant funded programs Council did not receive the level of grant funds anticipated to be recieved in the 2024-2025 financial year.				
Also, due to the delay of the issue of water consumption notices and corresponding due dates being in August 2025, payment of the notices will predominantly be received in the 2025-2026 financial year.				
Cash flows from investing activities	(34,009)	(15,657)	18,352	(54)% F
Council's actual level of cash flows from investing activities were less then budgeted for the 2024-2025 financial year due to delays in the delivery of planned capital works programs.				
Cash flows from financing activities	(81)	(82)	(1)	1% U

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

	2025 \$ '000	2024 \$ '000
Cash assets		
Cash on hand and at bank	1,375	5,713
Cash equivalent assets		
– Deposits at call	1,500	4,000
– Short-term deposits	1,000	–
Total cash and cash equivalents	3,875	9,713

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	3,875	9,713
Balance as per the Statement of Cash Flows	3,875	9,713

C1-2 Financial investments

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Debt securities at amortised cost				
Long term deposits	22,250	–	19,750	–
Total financial investments	22,250	–	19,750	–
Total cash assets, cash equivalents and investments	26,125	–	29,463	–

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

	2025 \$ '000	2024 \$ '000
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	26,125	29,463
Less: Externally restricted cash, cash equivalents and investments	(16,865)	(19,775)
Cash, cash equivalents and investments not subject to external restrictions	9,260	9,688
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	6,797	8,270
External restrictions – included in liabilities	6,797	8,270
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants (recognised as revenue) – general fund	1,852	2,233
Specific purpose unexpended grants (recognised as revenue) – water fund	–	102
Water fund	3,474	3,654
Sewer fund	4,605	5,150
Domestic waste management	137	366
External restrictions – other	10,068	11,505
Total external restrictions	16,865	19,775

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.

	2025 \$ '000	2024 \$ '000
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external restrictions	9,260	9,688
Less: Internally restricted cash, cash equivalents and investments	(9,176)	(9,190)
Unrestricted and unallocated cash, cash equivalents and investments	84	498

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

	2025	2024
	\$ '000	\$ '000

Internal allocations

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

Building and Premises	510	571
Community	183	156
Corporate	1,690	1,839
General	1,523	1,583
Housing	100	100
Mines	1,563	1,642
Public	43	43
Recreation	76	111
Transportation	3,213	3,041
Governance	275	104
Total internal allocations	9,176	9,190

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

	2025	2024
	\$ '000	\$ '000

(c) Unrestricted and unallocated

Unrestricted and unallocated cash, cash equivalents and investments	84	498
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C1-4 Receivables

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Rates and annual charges	562	688	631	451
Interest and extra charges	78	235	58	167
User charges and fees	3,311	952	4,188	123
Accrued revenues				
– Other income accruals	2	–	21	–
Government grants and subsidies	9,142	–	9,723	–
Net GST receivable	315	–	–	–
Total	13,410	1,875	14,621	741
Less: provision for impairment				
Rates and annual charges	(135)	(160)	(195)	(100)
User charges and fees	(58)	(50)	(73)	(35)
Total provision for impairment – receivables	(193)	(210)	(268)	(135)
Total net receivables	13,217	1,665	14,353	606

	2025 \$ '000	2024 \$ '000
Movement in provision for impairment of receivables		
Balance at the beginning of the year	403	403
Balance at the end of the year	403	403

Material accounting policy information

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

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

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

Impairment

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

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

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

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

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

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

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

C1-4 Receivables (continued)

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

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

The Council writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings, or when the receivables are over 1 year past due, whichever occurs first.

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

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

Rates and annual charges outstanding are secured against the property.

C1-5 Inventories

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
(i) Inventories at cost				
Real estate for resale	–	–	94	–
Stores and materials	280	–	243	–
Trading stock	648	–	1,472	–
Total inventories at cost	928	–	1,809	–
Total inventories	928	–	1,809	–

(ii) Other disclosures

	Notes	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
(a) Details for real estate development					
Industrial/commercial		–	–	94	–
Total real estate for resale		–	–	94	–
(Valued at the lower of cost and net realisable value)					
Represented by:					
Acquisition costs		–	–	94	–
Total costs		–	–	94	–
Total real estate for resale		–	–	94	–
Movements:					
Real estate assets at beginning of the year		94	–	140	–
– WDV of sales (expense)	B4-1	(94)	–	(46)	–
Total real estate for resale		–	–	94	–

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

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

Material accounting policy information

Raw materials and stores, work in progress and finished goods

Costs are assigned to individual items of inventory on the basis of weighted average costs.

Land held for resale

Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development.

C1-6 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2024			Asset movements during the reporting period								At 30 June 2025		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Capital work in progress	11,274	–	11,274	2,072	1,717	–	–	(6,696)	–	–	–	8,367	–	8,367
Office equipment	1,138	(849)	289	–	–	–	(59)	–	–	–	–	1,138	(908)	230
Plant and equipment	16,237	(6,686)	9,551	720	964	(225)	(1,616)	68	(16)	–	–	17,352	(7,906)	9,446
Land:														
– Crown land	1,181	–	1,181	–	–	–	–	–	–	–	–	1,181	–	1,181
– Operational land	3,578	–	3,578	–	–	(54)	–	–	–	–	–	3,524	–	3,524
– Community land	742	–	742	–	–	–	–	–	–	–	–	742	–	742
Infrastructure:														
– Buildings – non-specialised	4,985	(272)	4,713	49	10	–	(194)	–	102	(207)	–	4,815	(342)	4,473
– Buildings – specialised	40,770	(17,120)	23,650	55	749	–	(560)	1,543	(102)	–	1,119	45,500	(19,046)	26,454
– Other structures	41,466	(11,125)	30,341	400	137	–	(616)	218	16	–	716	43,322	(12,110)	31,212
– Roads	294,397	(33,968)	260,429	4,526	799	–	(3,663)	4,472	–	–	6,135	304,117	(31,419)	272,698
– Bridges	32,123	(4,616)	27,507	–	–	–	(174)	–	–	–	1,192	33,517	(4,992)	28,525
– Footpaths	5,100	(642)	4,458	–	–	–	(55)	–	–	–	288	5,431	(740)	4,691
– Stormwater drainage	13,136	(5,355)	7,781	–	6	–	(131)	–	–	–	55	13,231	(5,520)	7,711
– Water supply network	31,294	(11,623)	19,671	73	27	–	(505)	16	–	–	587	32,244	(12,375)	19,869
– Sewerage network	32,208	(13,775)	18,433	345	573	–	(432)	379	–	–	470	33,708	(13,940)	19,768
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):														
– Quarry assets	749	(39)	710	–	–	–	(29)	–	(227)	–	–	522	(68)	454
– Tip assets	–	–	–	–	–	–	–	–	376	–	–	376	–	376
Total infrastructure, property, plant and equipment	530,378	(106,070)	424,308	8,240	4,982	(279)	(8,034)	–	149	(207)	10,562	549,087	(109,366)	439,721

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

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

By aggregated asset class	At 1 July 2023			Asset movements during the reporting period									At 30 June 2024		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Decapitalisa tion of WIP	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Capital work in progress	6,394	–	6,394	2,918	5,567	–	–	(3,397)	–	(208)	–	–	11,274	–	11,274
Office equipment	3,333	(2,761)	572	42	11	–	(59)	–	(277)	–	–	–	1,138	(849)	289
Plant and equipment	12,336	(8,077)	4,259	5,199	743	(268)	(1,333)	–	277	–	–	674	16,237	(6,686)	9,551
Land:															
– Crown land	1,181	–	1,181	–	–	–	–	–	–	–	–	–	1,181	–	1,181
– Operational land	3,148	–	3,148	–	362	–	–	–	–	–	–	68	3,578	–	3,578
– Community land	742	–	742	–	–	–	–	–	–	–	–	–	742	–	742
Infrastructure:															
– Buildings – non-specialised	6,180	(1,214)	4,966	315	408	–	(134)	65	(610)	–	(297)	–	4,985	(272)	4,713
– Buildings – specialised	36,655	(14,916)	21,739	811	826	–	(592)	–	610	–	–	256	40,770	(17,120)	23,650
– Other structures	39,694	(10,621)	29,073	934	378	–	(573)	–	–	–	–	528	41,466	(11,125)	30,341
– Roads	276,121	(75,646)	200,475	5,984	–	–	(3,659)	2,351	–	–	–	55,278	294,397	(33,968)	260,429
– Bridges	27,903	(4,568)	23,335	14	–	–	(167)	33	–	–	–	4,292	32,123	(4,616)	27,507
– Footpaths	1,950	(602)	1,348	80	351	–	(33)	331	–	–	–	2,381	5,100	(642)	4,458
– Stormwater drainage	13,564	(5,508)	8,056	–	35	–	(180)	–	–	–	(130)	–	13,136	(5,355)	7,781
– Water supply network	29,406	(10,339)	19,067	443	67	–	(462)	466	–	–	–	90	31,294	(11,623)	19,671
– Sewerage network	30,180	(12,378)	17,802	63	–	–	(400)	151	–	–	–	817	32,208	(13,775)	18,433
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):															
– Quarry assets	549	–	549	–	–	–	(39)	–	200	–	–	–	749	(39)	710
Total infrastructure, property, plant and equipment	489,336	(146,630)	342,706	16,803	8,748	(268)	(7,631)	–	200	(208)	(427)	64,384	530,378	(106,070)	424,308

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

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

Material accounting policy information

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

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by DCCEEW.

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

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	5 to 15
Office furniture	10 to 20	Benches, seats etc.	10 to 20
Computer equipment	4		
Vehicles	5 to 8	Buildings	
Heavy plant/road making equipment	5 to 8	Buildings: masonry	50 to 100
Other plant and equipment	5 to 15	Buildings: other	20 to 40
Water and sewer assets		Stormwater assets	
Dams and reservoirs	80 to 100	Drains	80 to 100
Bores	20 to 40	Culverts	50 to 80
Reticulation pipes: PVC	70 to 100	Flood control structures	80 to 100
Reticulation pipes: other	25 to 80		
Pumps and telemetry	15 to 20		
Transportation assets		Other infrastructure assets	
Formation	Infinite	Bulk earthworks	Infinite
Sub-Base	100 to 200	Swimming pools	50
Base	45 to 60	Unsealed roads	20
Sealed roads: surface	20 to 30	Other open space/recreational assets	20 to 50
Unsealed roads: surface	20 to 30		
Bridge: Box Culvert	60 to 100		
Bridge: Standard	100 to 175		
Road pavements	45 to 60		
Kerb, gutter and footpaths	40 to 100		

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

C1-6 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".

C2 Leasing activities

C2-1 Council as a lessee

Office equipment

Leases for office equipment are generally for low value assets, except for significant items such as photocopiers. The leases are for between 1 and 3 years with no renewal option, the payments are fixed, however, some of the leases include variable payments based on usage.

(a) Right of use assets

	Office Equipment \$ '000	Total \$ '000
2025		
Opening balance at 1 July	27	27
Additions to right-of-use assets	99	99
Depreciation charge	(23)	(23)
Balance at 30 June	103	103
2024		
Opening balance at 1 July	64	64
Depreciation charge	(38)	(38)
Other movement	1	1
Balance at 30 June	27	27

(b) Lease liabilities

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Lease liabilities	38	57	29	—
Total lease liabilities	38	57	29	—

C2-1 Council as a lessee (continued)

(c) The maturity analysis

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

	< 1 year \$ '000	1 – 5 years \$ '000	> 5 years \$ '000	Total \$ '000	Total per Statement of Financial Position \$ '000
2025					
Cash flows	45	62	–	107	95
2024					
Cash flows	29	–	–	29	29
		2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Total lease liabilities relating to unrestricted assets		38	57	29	–
Total lease liabilities		38	57	29	–

(d) Income Statement

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

	2025 \$ '000	2024 \$ '000
Interest on lease liabilities	9	1
Depreciation of right of use assets	23	38
	32	39

(e) Statement of Cash Flows

Total cash outflow for leases	42	38
	42	38

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

Material accounting policy information

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

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)

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 and /or plant and equipment to community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included in the Statement of Financial Position as:

- property, plant and equipment - where the rental is incidental, or the asset is held to meet Council's service delivery objective (refer note C1-6).

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

	2025 \$ '000	2024 \$ '000
Lease income (excluding variable lease payments not dependent on an index or rate)	110	68
Total income relating to operating leases for Council assets	110	68

C2-2 Council as a lessor (continued)

Reconciliation of IPPE assets leased out as operating leases

	Plant & Equipment 2025 \$ '000	Plant & Equipment 2024 \$ '000	Buildings 2025 \$ '000	Buildings 2024 \$ '000	Land 2025 \$ '000	Land 2024 \$ '000	Other Structures 2025 \$ '000	Other Structures 2024 \$ '000
Opening balance as at 1 July	786	439	2,702	2,214	1,103	1,103	429	258
Additions renewals	100	227	—	—	—	—	—	—
Additions new assets	—	230	—	—	—	—	—	167
Carrying value of disposals	—	(62)	—	—	(54)	—	—	—
Depreciation expense	(127)	(104)	(42)	(62)	—	—	(28)	(25)
Adjustments and transfers	—	56	—	382	—	—	—	—
Revaluation increments to equity (ARR)	—	—	199	168	—	—	13	29
Closing balance as at 30 June	759	786	2,859	2,702	1,049	1,103	414	429

C2-2 Council as a lessor (continued)

	2025	2024
	\$ '000	\$ '000
(iii) Maturity analysis of undiscounted lease payments to be received after reporting date for all operating leases:		
Maturity analysis of future lease income receivable showing the undiscounted lease payments to be received after reporting date for operating leases:		
< 1 year	120	82
1–2 years	123	84
2–3 years	125	86
3–4 years	127	87
4–5 years	130	89
> 5 years	133	90
Total undiscounted lease payments to be received	758	518

C3 Liabilities of Council

C3-1 Payables

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Payables				
Goods and services – operating expenditure	902	–	1,398	–
Goods and services – capital expenditure	748	–	989	–
Accrued expenses:				
– Borrowings	1	–	–	–
– Salaries and wages	667	–	375	–
– Other expenditure accruals	28	–	7	–
Other payables	104	–	174	–
Security bonds, deposits and retentions	209	–	188	–
ATO – net GST payable	–	–	437	–
Other	98	–	–	–
Total payables	2,757	–	3,568	–
Income received in advance				
Payments received in advance	407	–	359	–
Total income received in advance	407	–	359	–
Total payables	3,164	–	3,927	–

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

	2025 \$ '000	2024 \$ '000
The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Payables – security bonds, deposits and retentions	152	139
Total payables	152	139

Payables

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

C3-2 Contract Liabilities

		2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
	Notes				
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	7,396	—	8,217	—
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	48	—	187	—
Total contract liabilities		7,444	—	8,404	—

Notes

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

	2025 \$ '000	2024 \$ '000
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	1,626	3,376
Operating grants (received prior to performance obligation being satisfied)	574	740
Total revenue recognised that was included in the contract liability balance at the beginning of the period	2,200	4,116

Significant changes in contract liabilities

The contract liabilities have arisen on adoption of AASB 15 and AASB 1058. Previously income received in advance was recognised for reciprocal contracts. The increase in a contract liability is primarily due to grants in the scope of AASB 15 and capital grants received by Council to acquire or construct assets which will be under Council's control. Previously, revenue was recognised on receipt of the funds.

C3-2 Contract Liabilities (continued)

C3-3 Borrowings

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Loans – unsecured	51	303	49	354
Total borrowings	51	303	49	354

(a) Changes in liabilities arising from financing activities

	2024		Non-cash movements				2025
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loan – unsecured	403	(49)	–	–	–	–	354
Lease liability (Note C2-1)	29	(33)	99	–	–	–	95
Total liabilities from financing activities	432	(82)	99	–	–	–	449

	2023		Non-cash movements				2024
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loan – unsecured	449	(46)	–	–	–	–	403
Lease liability (Note C2-1)	66	(37)	–	–	–	–	29
Total liabilities from financing activities	515	(83)	–	–	–	–	432

C3-3 Borrowings (continued)

(b) Financing arrangements

	2025 \$ '000	2024 \$ '000
Total facilities		
Total financing facilities available to Council at the reporting date are:		
Bank overdraft facilities ¹	500	500
Credit cards/purchase cards	50	35
Total financing arrangements	550	535
Drawn facilities		
Financing facilities drawn down at the reporting date are:		
Undrawn facilities		
Undrawn financing facilities available to Council at the reporting date are:		
– Bank overdraft facilities	500	500
– Credit cards/purchase cards	50	35
Total undrawn financing arrangements	550	535

Additional financing arrangements information

Breaches and defaults

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

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

C3-4 Employee benefit provisions

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Annual leave	981	–	847	–
Long service leave	1,163	115	1,064	105
Total employee benefit provisions	2,144	115	1,911	105

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

	2025 \$ '000	2024 \$ '000
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1,136	943
	1,136	943

Description of and movements in provisions

	ELE provisions		
	Annual leave \$ '000	Long service leave \$ '000	Total \$ '000
2025			
At beginning of year	847	1,169	2,016
Additional provisions	722	344	1,066
Amounts used (payments)	(588)	(235)	(823)
Total ELE provisions at end of year	981	1,278	2,259
2024			
At beginning of year	736	855	1,591
Additional provisions	575	404	979
Amounts used (payments)	(464)	(90)	(554)
Total ELE provisions at end of year	847	1,169	2,016

C3-4 Employee benefit provisions (continued)

Material accounting policy information

Long-term employee benefit obligations

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

C3-5 Provisions

	2025 Current \$ '000	2025 Non-Current \$ '000	2024 Current \$ '000	2024 Non-Current \$ '000
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	921	–	779
Total provisions	–	921	–	779

Description of and movements in provisions

	Other provisions	
	Asset remediation \$ '000	Total \$ '000
2025		
At beginning of year	779	779
Changes to provision:		
– Revised discount rate	(234)	(234)
Additional provisions	376	376
Total other provisions at end of year	921	921
2024		
At beginning of year	549	549
Additional provisions	230	230
Total other provisions at end of year	779	779

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.

C3-5 Provisions (continued)

Nature and purpose of provisions

Asset remediation

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

Asset remediation – quarries

Restoration

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

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

Rehabilitation

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

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

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

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

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

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

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation Surplus

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

D Council structure

D1 Results by fund

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

D1-1 Income Statement by fund

	General 2025 \$ '000	Water 2025 \$ '000	Sewer 2025 \$ '000
Income from continuing operations			
Rates and annual charges	5,965	958	1,037
User charges and fees	8,817	1,271	247
Interest and investment revenue	921	179	234
Other revenues	1,810	7	8
Grants and contributions provided for operating purposes	10,261	124	–
Grants and contributions provided for capital purposes	4,214	–	94
Net gains from disposal of assets	82	–	–
Other income	117	–	–
Total income from continuing operations	32,187	2,539	1,620
Expenses from continuing operations			
Employee benefits and on-costs	11,044	435	305
Materials and services	11,402	1,345	473
Borrowing costs	32	–	–
Other expenses	1,051	–	–
Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	23,529	1,780	778
Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	8,658	759	842
Depreciation, amortisation and impairment of non-financial assets	7,120	505	432
Operating result from continuing operations	1,538	254	410
Net operating result for the year	1,538	254	410
Net operating result attributable to each council fund	1,538	254	410
Net operating result for the year before grants and contributions provided for capital purposes	(2,676)	254	316

D1-2 Statement of Financial Position by fund

	General 2025 \$ '000	Water 2025 \$ '000	Sewer 2025 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	2,778	729	368
Investments	15,268	2,745	4,237
Receivables	11,211	1,474	532
Inventories	928	—	—
Other	397	—	—
Total current assets	30,582	4,948	5,137
Non-current assets			
Receivables	1,508	157	—
Infrastructure, property, plant and equipment	399,416	20,083	20,222
Investments accounted for using the equity method	109	—	—
Right of use assets	103	—	—
Total non-current assets	401,136	20,240	20,222
Total assets	431,718	25,188	25,359
LIABILITIES			
Current liabilities			
Payables	2,531	154	72
Income received in advance	277	130	—
Contract liabilities	7,444	—	—
Lease liabilities	38	—	—
Borrowings	51	—	—
Employee benefit provision	2,144	—	—
Total current liabilities	12,485	284	72
Non-current liabilities			
Lease liabilities	57	—	—
Borrowings	303	—	—
Employee benefit provision	115	—	—
Provisions	921	—	—
Total non-current liabilities	1,396	—	—
Total liabilities	13,881	284	72
Net assets	417,837	24,904	25,287
EQUITY			
Accumulated surplus	180,730	15,899	13,500
IPPE revaluation surplus	237,107	9,005	11,787
Council equity interest	417,837	24,904	25,287
Total equity	417,837	24,904	25,287

D2 Interests in other entities

D2-1 Subsidiaries

Council has no interest in any controlled entities (subsidiaries).

	Council's share of net assets	
	2025 \$ '000	2024 \$ '000
Council's share of net assets		
Net share of interests in joint ventures and associates using the equity method – assets		
Joint ventures	109	102
Total net share of interests in joint ventures and associates using the equity method – assets	109	102
Total Council's share of net assets	109	102

D2-2 Interests in joint arrangements

Net carrying amounts – Council's share

	Nature of relationship	Place of business	Interest in ownership		2025 \$ '000	2024 \$ '000
			2025	2024		
North Western Library Service	Joint venture	Coonamble	25.0%	25.0%	109	102
Total carrying amounts – material joint ventures					109	102

Material joint ventures

Council has incorporated the following joint venture into its consolidated financial statements.

Details

Principal activity		Measurement method
North Western Library Service	Provision of Library Services	At cost

Relevant interests and fair values

	Interest in outputs		Proportion of voting power	
	2025	2024	2025	2024
North Western Library Service	25.0%	25.0%	25.0%	25.0%

D2-2 Interests in joint arrangements (continued)

Summarised financial information for joint ventures

	Northern Western Library Service	
	2025	2024
	\$ '000	\$ '000
Statement of financial position		
Current assets		
Cash and cash equivalents	137	152
Non-current assets	301	258
Net assets	438	410
Statement of comprehensive income		
Income	279	267
Other expenses	(252)	(210)
Profit/(loss) from continuing operations	27	57
Profit/(loss) for the period	27	57
Total comprehensive income	27	57
Share of income – Council (%)	25.0%	25.0%
Profit/(loss) – Council (\$)	7	14
Total comprehensive income – Council (\$)	7	14
Reconciliation of the carrying amount		
Opening net assets (1 July)	327	313
Profit/(loss) for the period	7	14
Closing net assets	334	327
Council's share of net assets (%)	25.0%	25.0%
Council's share of net assets (\$)	109	102

County Councils

Council is a member of the Castlereagh Macquarie County Council, a body corporate established under the Local Government Act 1993 (NSW) to control noxious weeds. Council is one of five constituent members and does not have significant influence over the County Council.

Accordingly, the County Council has not been consolidated in the financial statements.

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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

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

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

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

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

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

	Carrying value 2025 \$ '000	Carrying value 2024 \$ '000	Fair value 2025 \$ '000	Fair value 2024 \$ '000
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	3,875	9,713	3,875	9,713
Receivables	14,882	14,959	14,881	14,959
Investments				
– Debt securities at amortised cost	22,250	19,750	22,250	19,750
Total financial assets	41,007	44,422	41,006	44,422
Financial liabilities				
Payables	2,757	3,568	2,758	3,568
Loans/advances	354	403	354	403
Total financial liabilities	3,111	3,971	3,112	3,971

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital.

Council's finance area manages the cash and Investments portfolio with the assistance of independent advisors.

Council has an investment policy which complies with the Local Government Act 1993 and Minister's investment order 625. This policy is regularly reviewed by Council and it's staff and an investment report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance as required by Local Government regulations.

The risks associated with the instruments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether there changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.
- **Liquidity risk** – the risk that Council will not be able to pay its debts as and when they fall due.
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

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

(a) Market risk – interest rate and price risk

	2025	2024
	\$ '000	\$ '000
<p>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.</p>		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	217	303
Impact of a 10% movement in price of investments		
– Equity / Income Statement	–	–

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

(b) Credit risk

Council's major receivables comprise (i) rates and annual charges and (ii) user charges and fees.

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

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

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

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

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

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

Credit risk profile

Receivables – rates and annual charges

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

	Not yet overdue \$ '000	overdue rates and annual charges < 5 years \$ '000	≥ 5 years \$ '000	Total \$ '000
2025				
Gross carrying amount	–	1,181	69	1,250
2024				
Gross carrying amount	–	1,064	123	1,187

Receivables - non-rates and annual charges

Council applies the simplified approach for non-rates and annual charges debtors 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.

	Not yet overdue \$ '000	0 - 30 days \$ '000	Overdue debts 31 - 60 days \$ '000	61 - 90 days \$ '000	> 91 days \$ '000	Total \$ '000
2025						
Gross carrying amount	13,293	474	25	48	195	14,035
Expected loss rate (%)	0.61%	1.82%	3.29%	4.50%	7.50%	0.76%
ECL provision	81	9	1	2	15	108
2024						
Gross carrying amount	13,538	474	25	48	195	14,280
Expected loss rate (%)	0.60%	1.82%	3.29%	4.50%	7.50%	0.75%
ECL provision	81	9	1	2	15	108

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

(c) Liquidity risk

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

Council manages this risk by monitoring its cash flow requirements and liquidity levels, and by maintaining an adequate cash buffer. Payment terms can be extended, and overdraft facilities drawn upon in extenuating circumstances.

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

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

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

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities (refer to Note C2-1(b) 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.

	Weighted average interest rate %	Subject to no maturity \$ '000	payable in: ≤ 1 Year \$ '000	1 - 5 Years \$ '000	> 5 Years \$ '000	Total cash outflows \$ '000	Actual carrying values \$ '000
2025							
Payables	0.00%	209	2,549	–	–	2,758	2,757
Borrowings	5.40%	–	51	303	–	354	354
Total financial liabilities		209	2,600	303	–	3,112	3,111
2024							
Payables	0.00%	188	3,380	–	–	3,568	3,568
Borrowings	5.40%	–	49	286	68	403	403
Total financial liabilities		188	3,429	286	68	3,971	3,971

E2-1 Fair value measurement

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

– Infrastructure, property, plant and equipment

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

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

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

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

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

Fair value measurement hierarchy								
Notes	Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
	2025	2024	2025	2024	2025	2024	2025	2024
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Recurring fair value measurements								
Infrastructure, property, plant and equipment								
	C1-6							
Plant and equipment			–	–	9,446	9,551	9,446	9,551
Office Equipment			–	–	230	289	230	289
Crown land	01/07/2022	01/07/2022	–	–	1,181	1,181	1,181	1,181
Operational land	01/07/2022	01/07/2022	–	–	3,524	3,578	3,524	3,578
Community land	01/07/2022	01/07/2022	–	–	742	742	742	742
Buildings – non-specialised	30/06/2023	30/06/2023	1,471	1,774	3,002	2,939	4,473	4,713
Buildings – specialised	30/06/2023	30/06/2023	–	–	26,454	23,650	26,454	23,650
Other Structures	30/06/2023	30/06/2023	–	–	31,212	30,341	31,212	30,341
Roads	30/06/2024	30/06/2024	–	–	272,698	260,429	272,698	260,429
Bridges	30/06/2024	30/06/2024	–	–	28,525	27,507	28,525	27,507
Footpaths	30/06/2024	30/06/2024	–	–	4,691	4,458	4,691	4,458
Stormwater Drainage	30/06/2024	30/06/2024	–	–	7,711	7,781	7,711	7,781
Water Supply network	30/06/2022	30/06/2022	–	–	19,869	19,671	19,869	19,671
Sewerage network	30/06/2022	30/06/2022	–	–	19,768	18,433	19,768	18,433
Quarry Assets	30/06/2023	30/06/2023	–	–	454	710	454	710
Tip Assets	30/06/2025		–	–	376	–	376	–
Total infrastructure, property, plant and equipment			1,471	1,774	429,883	411,260	431,354	413,034

Transfers between level 1 and level 2 fair value hierarchies

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

E2-1 Fair value measurement (continued)

Valuation techniques

Infrastructure, property, plant and equipment (IPPE)

Plant and Equipment, Office Equipment and Furniture and Fittings

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

- Plant and Equipment - Graders, trucks, rollers, tractors and motor vehicles.
- Office Equipment - Computers, photocopiers, calculators etc.
- Furniture & Fittings - Chairs, desks and display boards.

There has been no change to the valuation process during the reporting period.

Operational and Community Land

Operational and Community Land are based on either the Land Value provided by the Valuer-General or where the Valuer-General did not provide a Land Value having regard to the highest and best use for the land. Operational Land is based on the Valuer value as these are representative of the actual market values in the Coonamble Shire LGA. As these rates were not considered to be observable market evidence they have been classified as level 3.

There has been no change to the valuation process during the reporting period.

Buildings - Non-Specialised and Specialised

Non-Specialised and Specialised Buildings were revalued utilising APV Valuers & Asset Management consultants during the 2022/2023 financial year with an effective date of 30/06/2023. To ensure the appropriate carrying fair value, Council have applied the indicies as provided by APV Valuers and Asset Management Consultants, to the desktop valuation completed at 30/06/2025.

Depending on the specific asset the valuation approach may have included the adoption of a singular or multiple techniques.

- The Market approach has been applied where there is a principal market which provides observable evidence of the Fair Value of the asset
- The income approach has been applied for assets where the income generating capability of the asset provides the best estimate of the assets Fair Value
- The Cost approach was used for assets which are not commonly traded. Typically, these include assets that public and not-for-profit sector entities use to provide services to the public for no or minimal charge

There has been no change to the valuation process during the reporting period

Other Structures

Other Structures were also revalued utilising APV Valuers & Asset Management consultants during the 2022/2023 financial year with an effective date of 30/06/2023. To ensure the appropriate carrying fair value, Council has applied the indicies as provided by APV Valuers and Asset Management Consultants, to the desktop valuation completed at 30/06/2025.

The various asset types identified included Airport Assets, Fences, Hardstand and Internal Roads, Landscaping, Land Improvements, Bulk Earthworks, Lighting, Miscellaneous, Park Assets, Pool Assets, Saleyards and Sporting Equipment.

Depending on the specific asset the valuation approach may have included the adoption of a singular or multiple techniques.

- The Market approach has been applied where there is a principal Market which provides observable evidence of the Fair Value of the asset
- The income approach has been applied for assets where the income generating capability of the asset provides the best estimate of the assets Fair Value
- The Cost approach was used for assets which are not commonly traded. Typically these include assets that public and not-for-profit sector entities use to provide services to the public for no or minimal charge

There has been no change to the valuation process during the reporting period.

Roads

Roads were revalued utilising APV Valuers & Asset Management consultants during the 2023/2024 financial year with an effective date of 30/06/2024.

E2-1 Fair value measurement (continued)

Roads comprise road carriageway, roadside shoulders and kerb and gutter. No market-based evidence (Level 2) inputs are available therefore Level 3 valuation inputs were used for this class.

Bridges

Bridges were also revalued utilising APV Valuers & Asset Management consultants during the 2023/2024 financial year with an effective date of 30/06/2024.

While all bridges were physically inspected and unit rates based on square metres were used there was no reliable market evidence (Level 2) as other inputs (such as estimates of residual value and pattern of consumption) require extensive professional judgement that impacts significantly on the final determination of fair value.

There has been no change to the valuation process during the reporting period.

Footpaths

Footpaths were also revalued utilising APV Valuers & Asset Management consultants during the 2023/2024 financial year with an effective date of 30/06/2024.

There has been no change to the valuation process during the reporting period.

Drainage Infrastructure

Drainage Infrastructure Assets were revalued utilising APV Valuers & Asset Management consultants during the 2023/2024 financial year with an effective date of 30/06/2024.

Assets within this class comprise culverts, open channels, storm water pipes, pits and other storm water structures.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear metres of certain diameter pipes and prices per pit or similar could be supported from market evidence (Level 2) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally due to limitations in the historical records of very long lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets.

There has been no change to the valuation process during the reporting period.

Water Supply Network

Assets within this class comprise reservoirs, pumping stations and, water pipelines.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear metres of certain diameter pipes and prices per pit or similar may be supported from market evidence (Level 2) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally due to limitations in the historical records of very long lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets.

These assets were revalued by APV Valuers Pty Ltd with effective date of 30 June 2022. To ensure the appropriate carrying fair value, Council have applied the indicies as provided by APV Valuers and Asset Management consultants, to the desktop valuation completed at 30/06/2024.

Sewerage Network

Assets within this class comprise treatment works, pumping stations and, sewerage mains.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear metres of certain diameter pipes and prices per pit or similar may be supported from market evidence (Level 2) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally due to limitations in the historical records of very long lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets.

These assets were revalued by APV Valuers Pty Ltd with effective date of 30 June 2022. To ensure the appropriate carrying fair value Council have applied the indicies as provided by APV Valuers and Asset Management consultants, to the desktop valuation completed at 30/06/2024.

E2-1 Fair value measurement (continued)

Swimming Pools

Assets within this class comprise Council's outdoor swimming pool. The swimming pool was valued externally by APV Valuers & Asset Management with an effective date of 30/06/2023. The approach estimated the replacement cost for each pool by componentising its significant parts.

While some elements of gross replacement values may be supported from market evidence (Level 2 input) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value.

Previously these assets had been valued internally by Council staff.

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		
Buildings non specialised	A combination of the market approach and the cost approach has been used by external consultants to approximate fair value	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Buildings Specialised	A combination of the market approach and the cost approach has been used by external consultants to approximate fair value	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Other Structures	Cost approach has been used to approximate fair value	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Road Infrastructure	Cost approach used to approximate fair value	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Stormwater drainage	Cost approach used to approximate fair value	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Water Supply	Cost approach used to approximate fair value	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Sewerage network	Cost approach used to approximate fair value	Gross replacement cost, Asset condition, Remaining useful life, Residual value
Plant & Equipment	Cost approach used to approximate fair value	Gross replacement cost, Remaining useful life, Residual value
Operational land	Land values obtained from the NSW Valuer General	Land value based on price per square meter
Community land	Land values obtained from the NSW Valuer General	Land value based on price per square meter
Crown Land	Land values obtained from the NSW Valuer General	Land value based on price per square meter
Quarry Assets	Cost approach used to approximate fair value.	Gross replacement cost, Asset condition, Remaining useful life, Residual value

E2-1 Fair value measurement (continued)

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy by class of assets is provided below:

	Water supply network		Sewerage network		Plant and equipment		Operational / Crown Land	
	2025	2024	2025	2024	2025	2024	2025	2024
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Opening balance	19,671	19,067	18,433	17,802	9,840	4,831	3,578	3,148
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	–	–	–	–	(16)	–	–	–
Purchases (GBV)	116	976	1,297	214	1,752	5,995	–	362
Disposals (WDV)	–	–	–	–	(225)	(268)	(54)	–
Depreciation and impairment	(505)	(462)	(432)	(400)	(1,675)	(1,392)	–	–
Revaluation increment to ARR	587	90	470	817	–	674	–	68
Closing balance	19,869	19,671	19,768	18,433	9,676	9,840	3,524	3,578

	Community / Crown Land		Buildings non-specialised		Building specialised		Other structures	
	2025	2024	2025	2024	2025	2024	2025	2024
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Opening balance	1,923	1,923	2,939	3,549	23,650	21,739	30,341	29,074
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	–	–	102	(566)	(102)	610	16	–
Purchases (GBV)	–	–	59	339	2,347	1,637	755	1,312
Depreciation and impairment	–	–	(189)	(86)	(560)	(592)	(616)	(573)
Revaluation increment to ARR	–	–	91	(297)	1,119	256	716	528
Closing balance	1,923	1,923	3,002	2,939	26,454	23,650	31,212	30,341

E2-1 Fair value measurement (continued)

	Roads infrastructure		Stormwater drainage		Quarry assets		Tip Assets	
	2025	2024	2025	2024	2025	2024	2025	2024
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Opening balance	292,394	225,158	7,781	8,056	710	549	–	–
Total gains or losses for the period								
Other movements								
Purchases (GBV)	9,797	9,144	6	35	–	–	–	–
Depreciation and impairment	(3,892)	(3,859)	(131)	(180)	(29)	(39)	–	–
Revaluation increment to ARR	7,615	61,951	55	(130)	–	–	–	–
Rounding & other movement	–	–	–	–	(227)	200	376	–
Closing balance	305,914	292,394	7,711	7,781	454	710	376	–

	Total	
	2025	2024
	\$ '000	\$ '000
Opening balance	411,260	334,896
Transfers from/(to) another asset class	–	44
Purchases (GBV)	16,129	20,014
Disposals (WDV)	(279)	(268)
Depreciation and impairment	(8,029)	(7,583)
Revaluation increment to ARR	10,653	63,957
Rounding & other movement	149	200
Closing balance	429,883	411,260

Highest and best use

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

E3-1 Contingencies

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

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

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

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

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

Description of the funding arrangements.

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

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

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

* For 180 Point Members, Employers are required to contribute 9.5% from 1 July 2025 of salaries to these members' accumulation accounts in line with current level Super Guarantee 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. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities. Given the funding position of the Fund at 30 June 2024, it was recommended to cease these past contributions effective 1 January 2025.

The adequacy of contributions is assessed at each actuarial investigation which will be conducted annually.

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

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

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

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

E3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2025 was \$88,868.44. The last formal valuation of the Scheme was performed by the Fund Actuary, Richard Boyfield FIAA as at 30 June 2024.

Council's expected contribution to the plan for the next annual reporting period is \$40,698.00

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

Employer reserves only *	\$millions	Asset Coverage
Assets	2,197.6	
Past Service Liabilities	2,092.0	105%
Vested Benefits	2,130.4	103.2%

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

The share of any funding surplus or deficit that is broadly attributed to Council is estimated to be in the order of 0.23% as at 30 June 2025.

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

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

(ii) Statewide Limited

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

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

The future realisation and finalisation of claims incurred but not reported to 30 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) Garbage Depot Reinstatement

Garbage is disposed of in pits at the Coonamble Depot. When a new pit is required the old pit is reinstated at the same time as the digging of the new pit. As a result reinstatement costs are expensed each year. Should current practices change, it will be necessary to consider the need to establish a Garbage Depot Remediation provision.

(iii) Gravel Pits Reinstatement

Council's practice with regard to remediation of road reserve and private property gravel pits to construct water storage for future road maintenance or a farm dam in return for the use of material where feasible. If this is not feasible for whatever reason then the pit is scarified and seeded upon completion of works undertaken and expensed accordingly, therefor future remediation costs are zero.

ASSETS NOT RECOGNISED

(i) Infringement notices/fines

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

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

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

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

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

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

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

	2025	2024
	\$ '000	\$ '000
Compensation:		
Short-term benefits	1,282	783
Post-employment benefits	116	74
Other long-term benefits	32	27
Total	1,430	884

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

Other transactions with KMP and their related parties

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

Nature of the transaction	Ref	Transactions during the year \$ '000	Outstanding balances including commitments \$ '000	Terms and conditions	Impairment provision on outstanding balances \$ '000	Impairment expense \$ '000
2025						
Quarry Sales	1	118	35		—	—
Supply of Materials	2	82	—		—	—
Provision of Contract Services	3	311	—		—	—
Provision of long-term accommodation	5	17	—		—	—
Sponsorship of Local Events	6	63	—		—	—
2024						
Provision of Contract Services	3	203	—		—	—
Provision of Information Technology Equipment	4	42	—		—	—
Provision of long-term accommodation	5	14	—		—	—

- 1 Council supplies various materials from its Quarry operations to the public. Of these sales to the public a KMP is an owner operator of a business that purchases product from the Quarry, further sales were made to a close relatives of a KMP. All product is sold as per Council's adopted fees and charges
- 2 As per Council's Operational Budget and Plan, Council was required to source materials as part of its operations. In accordance with Council's procurement policy quotations were sought and quotations received with the works awarded in accordance with normal commercial terms. A KMP is a part owner of one of the businesses that provided Council with materials.
- 3 As per Council's Operational Budget and Plan, Council was required to engage contractors to provide various contract services for Council throughout the year. In accordance with Council's adopted procurement policy quotations were sought and received with the works awarded in accordance with normal commercial terms. Of these contractors awarded works two (2) are controlled by either a KMP or a close relative of a KMP.
- 4 As per Council's Operational Budget and Plan, Council was required to procure quantities of I.T equipment from various suppliers throughout the year. In accordance with Council's adopted procurement policy quotations were sought and received with the works awarded in accordance with normal commercial terms. Of these suppliers awarded Council orders, one (1) was controlled by a close relative of a KMP.
- 5 During the 2024/2025 Operational year, due to a shortfall in Council provided accommodation, Council was required to source additional housing to accommodate Council staff. A KMP is the owner of one of the premises rented by Council.

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

6 As per Council's adopted Operational Plan and Budget, Council sponsored various community events. A KMP is a member of the executive of a community organisation committee that received sponsorship from Council.

F1-2 Councillor and Mayoral fees and associated expenses

	2025	2024
	\$ '000	\$ '000

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

Mayoral fee	21	23
Councillors' fees	106	88
Other Councillors' expenses (including Mayor)	102	84
Total	229	195

F1-3 Other related parties

	Ref	Transactions during the year \$ '000	Outstanding balances including commitments \$ '000	Terms and conditions	Impairment provision on outstanding balances \$ '000	Impairment expense \$ '000
2025						
Library Services	1	7	—	Membership of Library Co-op	—	—
2024						
Library Services	1	14	—	Membership of Library Co-op	—	—

1 Council is a member of a Joint venture being the North Western Library Co-operative with three other Councils, each council contributes and equal amount to the joint venture each year for the operation of the service which is to purchase books and e-resources for the benefit of the residents and ratepayers in the four local government areas.

F2 Other relationships

F2-1 Audit fees

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

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

Auditors of the Council - NSW Auditor-General:

(i) Audit services

Audit of financial statements	94	101
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G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of Operating Result

	2025 \$ '000	2024 \$ '000
Net operating result from Income Statement	2,202	11,089
Add / (less) non-cash items:		
Depreciation and amortisation	8,057	7,669
(Gain) / loss on disposal of assets	(82)	(835)
Unwinding of discount rates on reinstatement provisions	(234)	—
Share of net (profits)/losses of associates/joint ventures using the equity method	(7)	(14)
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	77	(3,017)
(Increase) / decrease of inventories	787	(326)
(Increase) / decrease of other current assets	(36)	(134)
Increase / (decrease) in payables	(496)	10
Increase / (decrease) in accrued interest payable	1	—
Increase / (decrease) in other accrued expenses payable	313	114
Increase / (decrease) in other liabilities	(340)	(35)
Increase / (decrease) in contract liabilities	(960)	323
Increase / (decrease) in employee benefit provision	243	425
Increase / (decrease) in other provisions	376	—
Net cash flows from operating activities	9,901	15,269

G2-1 Commitments

Capital commitments (exclusive of GST)

	2025	2024
	\$ '000	\$ '000

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

Property, plant and equipment

Buildings	1,862	2,453
Plant and equipment	491	50
Water Infrastructure	252	178
Sewer Infrastructure	125	583
Other Structures	830	1,115
Road infrastructure	9,386	10,086
Total commitments	12,946	14,465

These expenditures are payable as follows:

Within the next year	9,349	10,614
Later than one year and not later than 5 years	3,597	3,851
Total payable	12,946	14,465

Sources for funding of capital commitments:

Unrestricted general funds	700	380
Future grants and contributions	4,053	4,245
Unexpended grants	7,109	8,282
Externally restricted reserves	377	881
Internally restricted reserves	632	477
Unexpended loans	75	200
Total sources of funding	12,946	14,465

Details of capital commitments

The capital commitments relate primarily to the completion of the following grant funded programs listed below, coupled with the completion of planned upgrades to Council's water and sewer infrastructure.

- Regional Emergency Road Repair Fund.
- Regional and Local Roads Repair Program.
- NSW Local Government Recovery Grant Program
- Roads of Strategic Importance Program.
- Youth Empowerment Program.

G3-1 Events occurring after the reporting date

There are no other known events after the reporting period which would give rise to a material impact on the reported results or financial position.

End of the audited financial statements

H Additional Council disclosures (unaudited)

H1-1 Council information and contact details

Principal place of business:

80 Castlereagh Street
Coonamble NSW 2829

Contact details**Mailing Address:**

PO Box 249
Coonamble NSW 2829

Telephone: 02 68271900

Facsimile: 02 68221626

Opening hours:

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

Internet: www.coonambleshire.nsw.gov.au

Email: council@coonambleshire.nsw.gov.au

Officers

Phillip Perram
General Manager

Bruce Quarmby
Responsible Accounting Officer

Auditors

Auditor General of NSW

Elected members

Cr. Daniel Keady
Mayor

Councillors

Cr. Steven Butler (Deputy Mayor)
Cr. Karen Churchill
Cr. Adam Cohen
Cr. Paul Fisher
Cr. Marg Garnsey
Cr. Pip Goldsmith
Cr. Al Karanouh
Cr. Paul Wheelhouse

Other information

ABN: 19 499 848 443



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Coonamble Shire Council

To the Councillors of Coonamble Shire Council

Opinion

I have audited the accompanying financial statements of Coonamble 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.



Hong Wee Soh
Delegate of the Auditor-General for New South Wales

30 October 2025
SYDNEY



Cr Daniel Keady
Mayor
Coonamble Shire Council
PO BOX 249
COONAMBLE NSW 2829

Contact: Hong Wee Soh
Phone no: 02 9275 7397
Our ref: R008-1981756498-7251

30 October 2025

Dear Mayor

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

I have audited the general purpose financial statements (GPFS) of the Coonamble 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	8.0	7.5	↑ 6.7
Grants and contributions provided for operating purposes revenue	10.4	13.5	↓ 23.0
Grants and contributions provided for capital purposes revenue	4.3	8.9	↓ 51.7
Operating result from continuing operations	2.2	11.1	↓ 80.2
Net Operating result for the year before grants and contributions provided for capital purposes	(2.1)	2.2	↓ >100

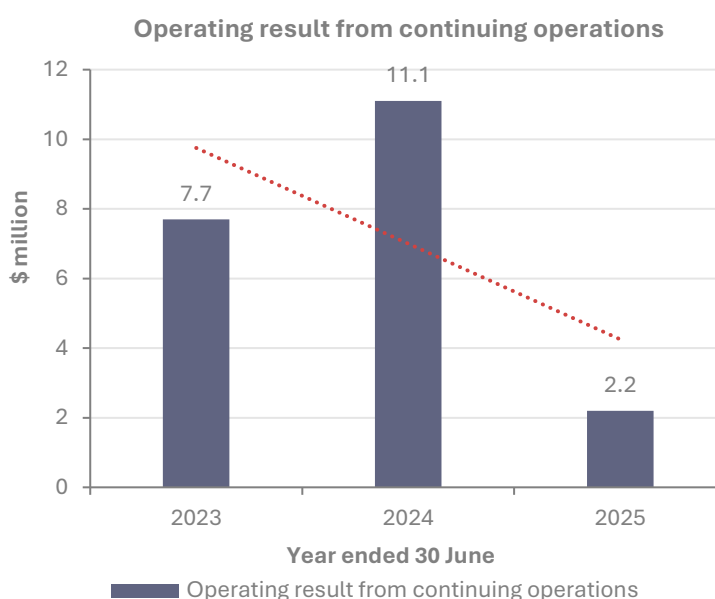
Operating result from continuing operations

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 \$8.9 million lower than the 2023–24 result.

In 2024-25, depreciation, amortisation and impairment of non-financial assets expense (\$8.1 million) increased by \$0.4 million (5.2 per cent) due to significant asset additions and valuation increases in recent years.

The decrease in the operating result is primarily due to reduced revenue from grants and contributions and incurring expenses funded by grants received from prior years.



The net operating result for the year before grants and contributions provided for capital purposes was a deficit of \$2.1 million. Refer to ‘Grants and contributions revenue’ below for details.

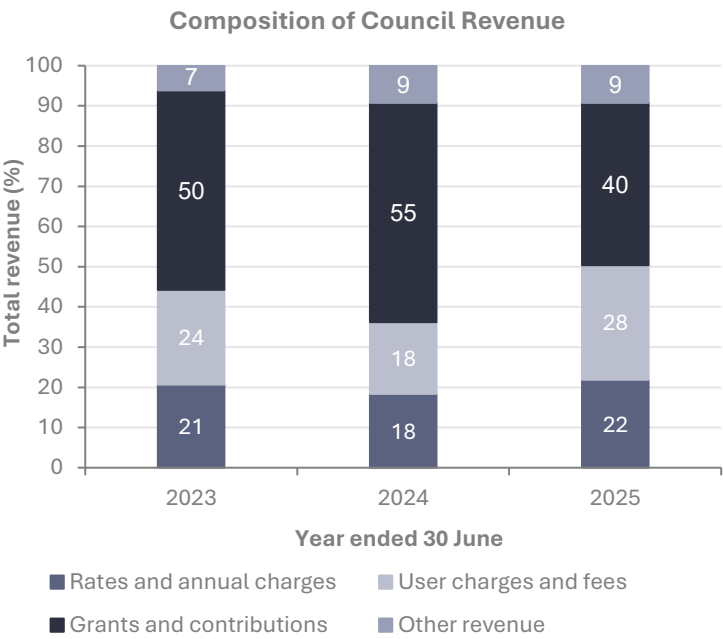
Income

Council revenue

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

Council revenue (\$36.4 million) decreased by \$4.6 million (11.3 per cent) in 2024–25 due to:

- rates and annual charges revenue (\$8 million) increased by \$0.5 million (6.7 per cent)
- user charges and fees revenue (\$10.4 million) increased by \$3 million (41.5 per cent) due to increased Transport for NSW works
- grants and contributions revenue (\$14.7 million) decreased by \$7.7 million (34.3 per cent) – see additional details below.

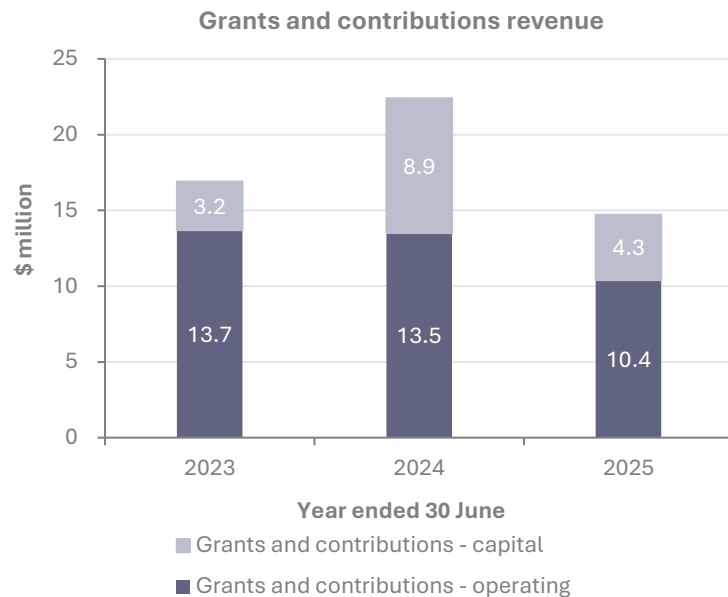


Grants and contributions revenue

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

Grants and contributions revenue (\$14.7 million) decreased by \$7.7 million (34.3 per cent) in 2024–25 due to:

- a decrease in specific purpose operating grants of \$1.4 million, primarily relating to roads and flood damage funding
- a decrease in capital grants of \$4.6 million, primarily relating to roads and other capital projects funding
- receiving 50 per cent of the financial assistance grants for 2025-26 in advance compared to receiving 85 per cent for 2024-25 in 2023-24.



CASH FLOWS

Statement of cash flows

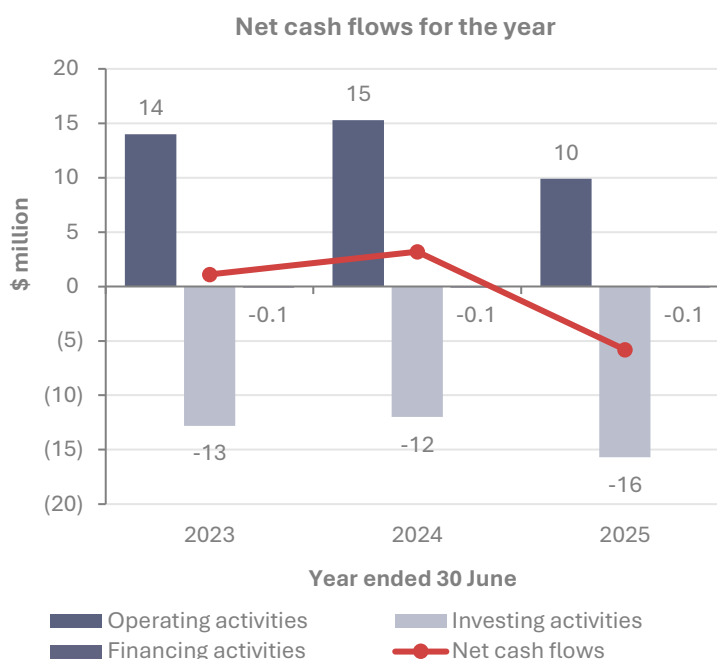
The Statement of Cash Flows details the Council's inflows and outflows of cash over a specific period. It helps in assessing the Council's ability to generate cash to fund its operations, pay off debts, and support future projects. It also aids in identifying any pressures or issues in the Council operating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

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

The net cash outflows for the year were \$5.8 million (inflow of \$3.2 million in 2023-24).

In 2024-25 the net cashflows:

- from operating activities decreased by \$5.4 million, mainly due to reduced receipts of grants and contributions
- used in investing activities increased by \$3.7 million, mainly due the redemption and purchases of investments in long term deposits
- used in financing activities was consistent with the prior 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.

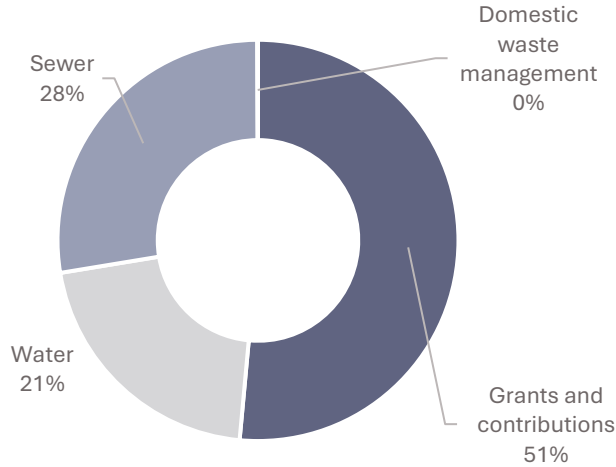
Cash, cash equivalents and investments	2025	2024	Percentage of total cash and investments 2025	Commentary
	\$m	\$m	%	
Total cash, cash equivalents and investments	26.1	29.5		Externally restricted balances are those which are only available for specific use due to a restriction placed by legislation or third-party contract. A breakdown of the sources of externally restricted balances is included in the graph below.
Restricted and allocated cash, cash equivalents and investments:				Internal allocations are determined by council policies or decisions, which are subject to change.
• External restrictions	16.9	19.8	64.8	
• Internal allocations	9.2	9.2	35.2	

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:

- grants and contributions of \$8.6 million which decreased by \$2 million
- water fund of \$3.5 million which decreased by \$0.2 million
- sewer fund of \$4.6 million which decreased by \$0.6 million.

Source of externally restricted cash, cash equivalents and investments



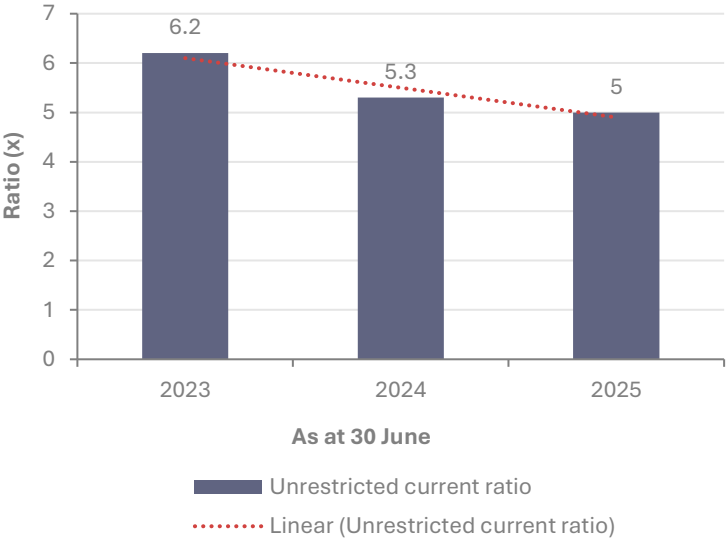
Council liquidity

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

In 2023-24, the average unrestricted current ratio was an average of 5.6 times for rural councils.

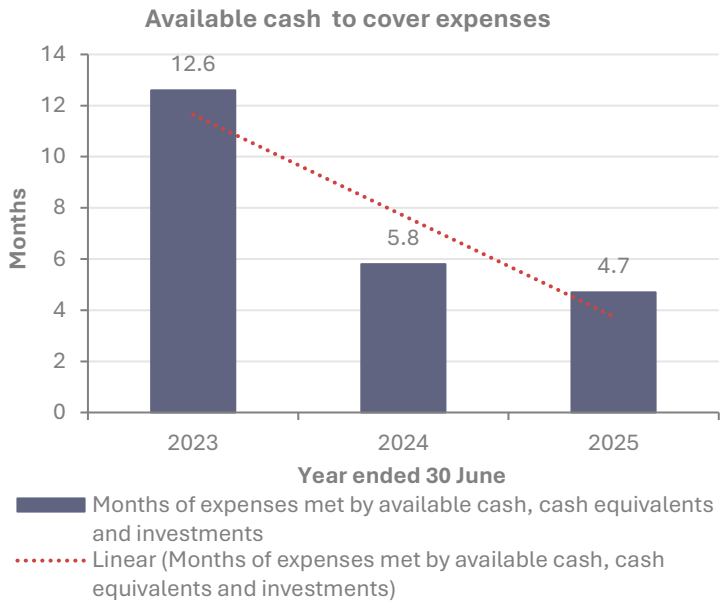
Unrestricted current ratio



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.

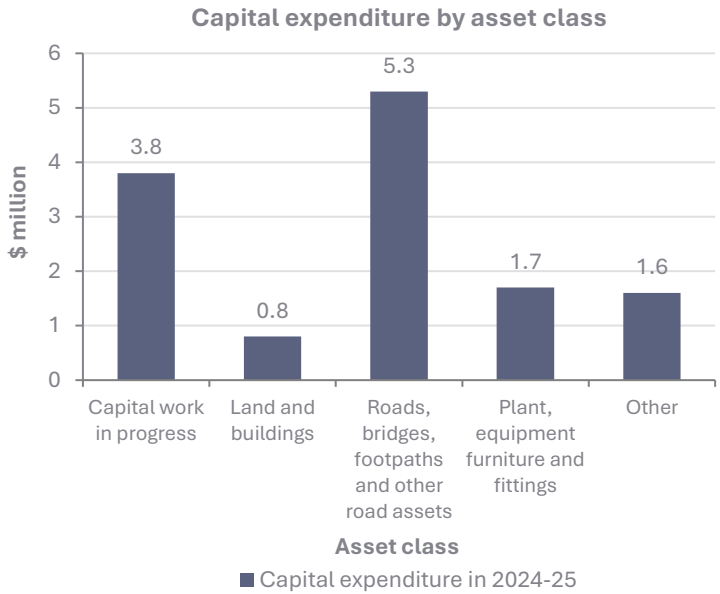
In 2023–24, the available cash to cover expenses was an average of 8 months for rural councils.



Infrastructure, property, plant and equipment

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

Council renewed \$8.2 million of infrastructure, property, plant and equipment during the 2024-25 financial year including \$4.5 million spent on roads. A further \$5 million was spent on new assets including \$1.7 million on plant and equipment.



Hong Wee Soh
Associate Director - Financial Audit
Delegate of the Auditor-General

Coonamble Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2025



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).

Coonamble Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2025

Statement by Councillors and Management

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 10 September 2025.



Daniel Keady

Mayor

10 September 2025



Steven Butler

Councillor

10 September 2025



Phillip Perram

General Manager

10 September 2025



Bruce Quarmby

Responsible Accounting Officer

10 September 2025

Coonamble Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2025

	2025 \$ '000	2024 \$ '000
Income from continuing operations		
Access charges	958	920
User charges	1,262	933
Fees	9	3
Interest and investment income	179	233
Grants and contributions provided for operating purposes	124	50
Other income	7	81
Total income from continuing operations	2,539	2,220
Expenses from continuing operations		
Employee benefits and on-costs	435	356
Materials and services	1,332	830
Depreciation, amortisation and impairment	505	462
Water purchase charges	13	12
Total expenses from continuing operations	2,285	1,660
Surplus (deficit) from continuing operations before capital amounts	254	560
Grants and contributions provided for capital purposes	–	55
Surplus (deficit) from continuing operations after capital amounts	254	615
Surplus (deficit) from all operations before tax	254	615
Less: corporate taxation equivalent (25%) [based on result before capital]	(64)	(140)
Surplus (deficit) after tax	190	475
Plus accumulated surplus	15,645	15,030
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	64	140
Closing accumulated surplus	15,899	15,645
Return on capital %	1.3%	2.8%
Subsidy from Council	581	287
Calculation of dividend payable:		
Surplus (deficit) after tax	191	475
Less: capital grants and contributions (excluding developer contributions)	–	(55)
Surplus for dividend calculation purposes	191	420
Potential dividend calculated from surplus	95	210

Coonamble Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2025

	2025 \$ '000	2024 \$ '000
Income from continuing operations		
Access charges	1,037	950
User charges	243	164
Fees	4	4
Interest and investment income	234	322
Other income	8	10
Total income from continuing operations	1,526	1,450
Expenses from continuing operations		
Employee benefits and on-costs	305	361
Materials and services	473	474
Depreciation, amortisation and impairment	432	400
Total expenses from continuing operations	1,210	1,235
Surplus (deficit) from continuing operations before capital amounts	316	215
Grants and contributions provided for capital purposes	94	7
Surplus (deficit) from continuing operations after capital amounts	410	222
Surplus (deficit) from all operations before tax	410	222
Less: corporate taxation equivalent (25%) [based on result before capital]	(79)	(54)
Surplus (deficit) after tax	331	168
Plus accumulated surplus	13,090	12,868
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	79	54
Closing accumulated surplus	13,500	13,090
Return on capital %	1.6%	1.1%
Subsidy from Council	525	600
Calculation of dividend payable:		
Surplus (deficit) after tax	331	168
Less: capital grants and contributions (excluding developer contributions)	(94)	(7)
Surplus for dividend calculation purposes	237	161
Potential dividend calculated from surplus	119	81

Coonamble Shire Council

Income Statement of Quarry

for the year ended 30 June 2025

	2025 Category 2 \$ '000	2024 Category 2 \$ '000
Income from continuing operations		
User charges	3,392	4,031
Other income	296	355
Total income from continuing operations	3,688	4,386
Expenses from continuing operations		
Employee benefits and on-costs	303	425
Materials and services	2,872	3,841
Depreciation, amortisation and impairment	171	264
Total expenses from continuing operations	3,346	4,530
Surplus (deficit) from continuing operations before capital amounts	342	(144)
Surplus (deficit) from continuing operations after capital amounts	342	(144)
Surplus (deficit) from all operations before tax	342	(144)
Less: corporate taxation equivalent (25%) [based on result before capital]	(86)	—
Surplus (deficit) after tax	256	(144)
Plus accumulated surplus	9,153	9,297
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	86	—
Closing accumulated surplus	9,495	9,153
Return on capital %	13.6%	(5.2)%
Subsidy from Council	—	264
Calculation of dividend payable:		
Surplus (deficit) after tax	257	(144)
Surplus for dividend calculation purposes	257	—
Potential dividend calculated from surplus	128	—

Coonamble Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2025

	2025 \$ '000	2024 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	729	1,011
Investments	2,745	2,745
Receivables	1,474	679
Total current assets	4,948	4,435
Non-current assets		
Receivables	157	129
Infrastructure, property, plant and equipment	20,083	19,687
Total non-current assets	20,240	19,816
Total assets	25,188	24,251
LIABILITIES		
Current liabilities		
Payables	154	63
Income received in advance	130	125
Total current liabilities	284	188
Total liabilities	284	188
Net assets	24,904	24,063
EQUITY		
Accumulated surplus	15,899	15,645
IPPE revaluation surplus	9,005	8,418
Total equity	24,904	24,063

Coonamble Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2025

	2025 \$ '000	2024 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	368	913
Investments	4,237	4,237
Receivables	532	372
Total current assets	5,137	5,522
Non-current assets		
Infrastructure, property, plant and equipment	20,222	18,956
Total non-current assets	20,222	18,956
Total assets	25,359	24,478
LIABILITIES		
Current liabilities		
Payables	72	71
Total current liabilities	72	71
Total liabilities	72	71
Net assets	25,287	24,407
EQUITY		
Accumulated surplus	13,500	13,090
IPPE revaluation surplus	11,787	11,317
Total equity	25,287	24,407

Coonamble Shire Council

Statement of Financial Position of Quarry

as at 30 June 2025

	2025 Category 2 \$ '000	2024 Category 2 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	6,837	5,423
Inventories	635	1,459
Receivables	61	263
Total current assets	7,533	7,145
Non-current assets		
Infrastructure, property, plant and equipment	2,507	2,787
Total non-current assets	2,507	2,787
Total assets	10,040	9,932
LIABILITIES		
Current liabilities		
Provisions	545	779
Total current liabilities	545	779
Total liabilities	545	779
Net assets	9,495	9,153
EQUITY		
Accumulated surplus	9,495	9,153
Total equity	9,495	9,153

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)

Council does not operate any Category 1 business activities.

Category 2

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

a. Water Supply Service

Comprising the whole of the water supply operations and net assets servicing Coonamble Shire.

b. Sewerage Service

Comprising the whole of the sewerage reticulation and treatment operations and net assets system servicing Coonamble Shire.

c. Quarry Operations

Extraction and production of road making materials.

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.

Note – Material accounting policy information (continued)

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% (23/24 25%)

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 **1.6% + \$100**. 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 the 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 *Local Government Act, 1993*.

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 corporate income tax rate, currently 25% (23/24 25%).

Income tax is only applied where a gain/ (loss) from ordinary activities before capital amounts has been achieved.

Since the taxation equivalent is notional – that is, it is payable to Council as the 'owner' of business operations - it represents an internal payment and has no effect on the operations of the Council. Accordingly, there is no need for disclosure of internal charges in the SPFS.

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

Local government rates and charges

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

Loan and debt guarantee fees

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

(i) Subsidies

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

(ii) Return on investments (rate of return)

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

Note – Material accounting policy information (continued)

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.

(iii) Dividends

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

Local government water supply and sewerage businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

Each dividend must be calculated and approved in accordance with the DCCEEW's regulatory and assurance framework and must not exceed:

- 50% of this 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 the DCCEEW's regulatory and assurance framework a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to DCCEEW.



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Coonamble Shire Council

To the Councillors of Coonamble Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Coonamble 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
- quarry

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

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

Other Information

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

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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

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

A handwritten signature in black ink, appearing to read 'Soh Wee Hong', followed by a period.

Hong Wee Soh
Delegate of the Auditor-General for New South Wales

30 October 2025
SYDNEY

Coonamble Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2025



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Coonamble Shire Council

Permissible income for general rates

	Notes	Calculation 2024/25 \$ '000	Calculation 2025/26 \$ '000
Notional general income calculation ¹			
Last year notional general income yield	a	5,377	5,581
Plus or minus adjustments ²	b	(7)	(10)
Notional general income	c = a + b	5,370	5,571
Permissible income calculation			
Percentage increase	d	4.50%	4.70%
Plus percentage increase amount ³	f = d x (c + e)	242	262
Sub-total	g = (c + e + f)	5,612	5,833
Plus (or minus) last year's carry forward total	h	(20)	11
Sub-total	j = (h + i)	(20)	11
Total permissible income	k = g + j	5,592	5,844
Less notional general income yield	l	5,581	5,850
Catch-up or (excess) result	m = k - l	11	(6)
Carry forward to next year ⁴	p = m + n + o	11	(6)

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



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Coonamble Shire Council

To the Councillors of Coonamble Shire Council

Opinion

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

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2024–25 (LG Code) and is in accordance with the books and records of the Council.

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

Other Information

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

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

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

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

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

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

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

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

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

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



Hong Wee Soh
Delegate of the Auditor-General for New South Wales

30 October 2025
SYDNEY

Coonamble 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	Buildings	1,320	1,678	322	311	30,927	50,315	20.5%	23.1%	33.5%	22.9%	0.0%
	Sub-total	1,320	1,678	322	311	30,927	50,315	20.5%	23.1%	33.5%	22.9%	0.0%
Other structures	Other structures	1,842	2,434	226	357	31,212	40,332	54.7%	8.1%	18.7%	18.6%	0.0%
	Sub-total	1,842	2,434	226	357	31,212	40,332	54.7%	8.1%	18.7%	18.6%	0.0%
Roads	Roads	2,048	2,358	1,630	2,160	267,448	296,687	36.9%	39.8%	21.7%	1.4%	0.1%
	Bridges	—	41	28	11	28,525	33,517	71.9%	28.1%	0.0%	0.0%	0.0%
	Footpaths	16	24	47	64	4,691	5,431	49.3%	24.1%	26.2%	0.0%	0.5%
	Kerb & Gutter	378	486	15	7	5,250	7,430	49.1%	28.3%	19.7%	2.4%	0.4%
	Other	—	—	—	—	—	—	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	2,442	2,909	1,720	2,242	305,914	343,065	40.8%	38.1%	19.6%	1.3%	0.2%
Water supply network	Water supply network	1,697	2,796	295	669	19,869	32,244	27.2%	40.5%	21.0%	10.3%	0.9%
	Other	—	—	—	—	—	—	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	1,697	2,796	295	669	19,869	32,244	27.2%	40.5%	21.0%	10.3%	1.0%
Sewerage network	Sewerage network	2,479	4,071	325	452	19,768	33,708	23.1%	13.5%	44.2%	19.1%	0.1%
	Other	—	—	—	—	—	—	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	2,479	4,071	325	452	19,768	33,708	23.1%	13.5%	44.2%	19.1%	0.1%
Stormwater drainage	Stormwater drainage	1,190	1,623	26	20	7,711	13,231	9.6%	22.8%	62.1%	2.3%	3.2%
	Other	—	—	—	—	—	—	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	1,190	1,623	26	20	7,711	13,231	9.6%	22.8%	62.1%	2.3%	3.2%
Total – all assets		10,970	15,511	2,914	4,051	415,401	512,895	37.1%	32.4%	23.7%	6.5%	0.3%

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

Infrastructure asset condition assessment 'key'

1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required

continued on next page ...

Coonamble Shire Council

Report on infrastructure assets as at 30 June 2025 (continued)

5 **Very poor** Urgent renewal/upgrading required

Coonamble Shire Council

Report on infrastructure assets as at 30 June 2025

Infrastructure asset performance indicators (consolidated) *

	Amounts 2025 \$ '000	Indicator 2025	Indicators 2024 2023		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	9,170	144.87%	185.58%	95.60%	> 100.00%
Depreciation, amortisation and impairment	6,330				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	10,970	2.59%	2.26%	3.25%	< 2.00%
Net carrying amount of infrastructure assets	423,768				
Asset maintenance ratio					
Actual asset maintenance	4,051	139.02%	120.74%	161.22%	> 100.00%
Required asset maintenance	2,914				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	15,511	3.02%	2.74%	4.72%	
Gross replacement cost	512,895				

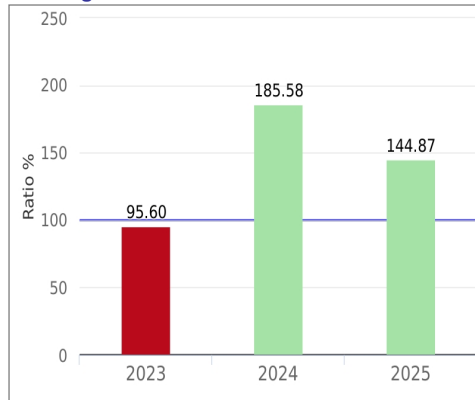
(*) All asset performance indicators are calculated using classes identified in the previous table.

(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.

Coonamble Shire Council

Report on infrastructure assets as at 30 June 2025

Buildings and infrastructure renewals ratio



Buildings and infrastructure renewals ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

Commentary on result

24/25 ratio 144.87%

Council has sufficiently funded the renewal of its infrastructure greater than that of the rate of which depreciation is being incurred.

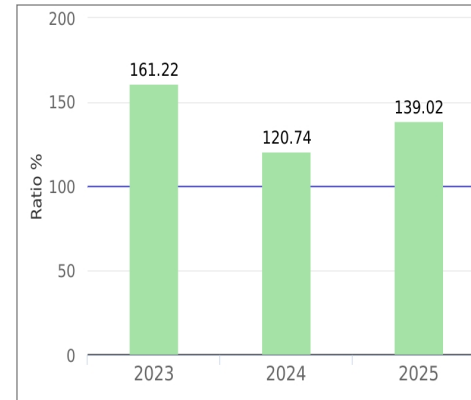
Benchmark: — > 100.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

Asset maintenance ratio



Asset maintenance ratio

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.

Commentary on result

24/25 ratio 139.02%

During the 2024-2025 financial year, Council funding towards asset maintenance increased when compared to the prior year.

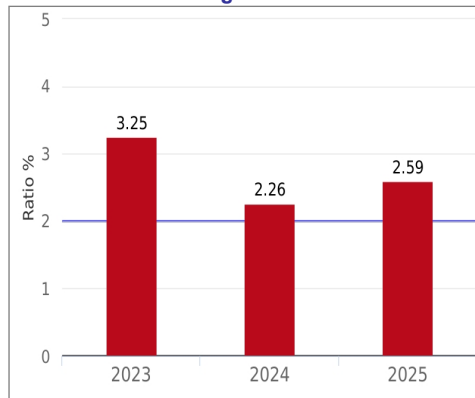
Benchmark: — > 100.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

Infrastructure backlog ratio



Infrastructure backlog ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

Commentary on result

24/25 ratio 2.59%

Whilst Council's 2024/25 infrastructure renewal program exceeded the required renewal ratio, the infrastructure backlog ratio has slightly increased from its previous result too the 2024-2025 result of 2.59%.

Further infrastructure renewal programs have been included in Council's adopted 2025-2026 Operational Plan and Budget which should improve future results.

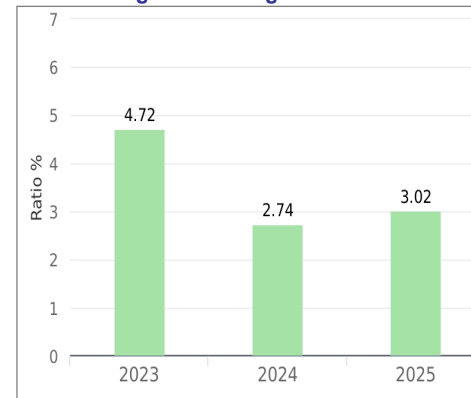
Benchmark: — < 2.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

Cost to bring assets to agreed service level



Cost to bring assets to agreed service level

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

Commentary on result

24/25 ratio 3.02%

Due to the community's expectation of higher levels of service from Council assets, this ratio is indeed higher than the Council's Infrastructure Backlog ratio.

Coonamble Shire Council

Report on infrastructure assets as at 30 June 2025

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2025	2024	2025	2024	2025	2024	
Buildings and infrastructure renewals ratio							
Asset renewals ¹							
Depreciation, amortisation and impairment	324.87%	204.51%	44.36%	99.57%	137.96%	33.25%	> 100.00%
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	1.77%	1.64%	8.45%	5.33%	12.26%	11.28%	< 2.00%
Asset maintenance ratio							
Actual asset maintenance							
Required asset maintenance	127.72%	113.33%	226.78%	159.09%	139.08%	136.39%	> 100.00%
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council							
Gross replacement cost	0.96%	1.78%	4.34%	6.69%	6.04%	11.62%	

(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.



COONAMBLE
SHIRE COUNCIL