



# Central Tablelands Water

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# Central Tablelands Water

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# ANNUAL PERFORMANCE STATEMENT

2024/2025



CENTRAL NSW  
JOINT ORGANISATION



# Purpose of the Statement

This Annual Performance Statement provides details on the Central NSW Joint Organisation's progress in implementing its strategies and plans over the 2024/2025 period.

The Statement provides advice on how the CNSWJO has delivered on each of its 7 key strategic priorities including:

1. Leveraging our successful collaboration
2. Regional prosperity through better infrastructure and services
3. Advocate for better infrastructure and services in health and ageing
4. Telecommunications
5. Regional transport planning and infrastructure prioritisation
6. Regional water security and productive water
7. Transition to a sustainable, secure, and affordable energy future

This Statement provides advice in line with the legislative and regulatory framework, specifically 397J Annual Performance Statements of the Local Government Act.



## STRATEGIC PLAN 2022-2025





# Message from the Chair

As Chair of the Central NSW Joint Organisation, I am proud to reflect on a year of resilience, collaboration, and impact.

In a time of increasing financial pressure and operational complexity for local government, our member councils have demonstrated unwavering commitment to working together for the betterment of our communities. The CNSWJO continues to be a powerful vehicle for regional advocacy, strategic partnerships, and shared service delivery—ensuring that our councils not only survive but thrive.

This year's achievements, including a strong Return on Investment and significant cost savings and grant funding, are a testament to the value of regional collaboration. They reflect the hard work of our Board, General Managers, staff, and partners, and the strength of our shared vision.

We also acknowledge the transition in leadership, with heartfelt thanks to Ms Jenny Bennett for her extraordinary contribution over nearly two decades. Her legacy is deeply embedded in the DNA of this organisation.

The JO continues to actively coordinate opportunities for the Board to engage with State and Federal Ministers throughout the year, ensuring a strong platform for advocating the region's collective priorities.

Looking ahead, we remain focused on delivering outcomes that matter—supporting our councils, empowering our communities, and championing the future of regional NSW. Together, we are stronger.

Thank you for your continued support and dedication.

**Cr Kevin Beatty | Mayor of Cabonne | Chair of Central NSW Joint Organisation**



# Report from the Interim Executive Officer

It is with great respect and appreciation that I begin by acknowledging Ms Jenny Bennett, the former Executive Officer of the Central NSW Joint Organisation. Jenny's exceptional leadership, unwavering dedication, and strategic vision over the past 19 years have left an enduring legacy. Her retirement in June 2025 marked the conclusion of a remarkable chapter, and we thank her sincerely for her outstanding service to the region.

This year also saw the departure of several long-serving Board members. We extend our gratitude for their contributions and warmly welcome six newly elected Mayors and five returning Mayors. This renewal brings fresh energy and insight, offering exciting opportunities to strengthen our strategic direction and build on the strong foundations laid by previous Boards.

Throughout the 2024/2025 financial year, the JO continued to deliver significant value to its members, achieving a strong Return on Investment of 6.28:1. This year has presented financial challenges across the sector, and the pressures on local government are being keenly felt. In this context, the efficiencies delivered by the Joint Organisation are more critical than ever. Notably, our programs have resulted in cost savings of nearly \$2.6 million and secured over \$1.86 million in grant funding for our members.

Our reputation among stakeholders remains strong, supported by strategic partnerships with organisations such as Regional Development Australia Central West, Charles Sturt University, Rural Doctors Network, and Skillset. These partnerships, formalised through Memoranda of Understanding, are key to delivering high-quality programs and effective advocacy.

The JO also maintains strong involvement in the Joint Organisation Chairs' Forum and the Executive Officers Network, which foster collaboration across regional NSW and support the development of collective programs that benefit all member councils.

The Central NSW Joint Organisation proudly became a member of the Country Mayors Association of NSW, further enhancing our advocacy platform and expanding opportunities for strategic regional collaboration. This membership complements our ongoing engagement with NSW State Government agencies and Local Government NSW, our peak industry body, ensuring that the voice of our region is heard at all levels of decision-making.

A highlight this year has been the continued support from the NSW Department of Climate Change, Energy, the Environment and Water (DCCEEW). Its investment in the Net Zero Accelerator (JONZA) and Water Loss Management (WLM) programs has enabled the placement of dedicated resources within the JO, working closely with state agencies and councils to deliver impactful, sustainable outcomes.

These partnerships and networks are central to our success. They allow us to amplify our collective voice, deliver meaningful outcomes, and ensure that regional NSW continues to be a place of innovation, resilience, and opportunity.

I extend my sincere thanks to our member councils for their active participation, and to the Board and General Managers for their continued leadership and support, and I look forward to the coming 12 months and delivering on the priorities of the new Strategic Plan 2025-2029.

Finally, I'd like to thank our outstanding team for their dedication, loyalty, and consistently high-quality work.

**Kate Barker | Interim Executive Officer | Central NSW Joint Organisation**





# The CNSWJO Board



**Cr Kevin Beatty, Chair**  
Mayor of Cabonne



**Cr Phyllis Miller, Deputy Chair**  
Mayor of Forbes



**Cr Robert Taylor**  
Mayor of Bathurst



**Cr Bruce Reynolds**  
Mayor of Blayney



**Cr Paul Smith**  
Mayor of Cowra



**Cr John Medcalf**  
Mayor of Lachlan



**Cr Cassandra Coleman**  
Mayor of Lithgow



**Cr Andrew McKibbin**  
Mayor of Oberon



**Cr Tony Mileto**  
Mayor of Orange



**Cr Neil Westcott**  
Mayor of Parkes



**Cr Paul Best**  
Mayor of Weddin

# The CNSWJO team



**Jenny Bennett**  
Executive Officer



**Kate Barker**  
Director Regional Programs



**Meredith Macpherson**  
Water Utilities Alliance Program  
Manager



**Ann Thomas**  
Finance Manager



**Jen Webber**  
Regional Resilience Program  
Manager



**Jordan Welden-Iley**  
Chief Information Security Officer



**Carolyn Griffin**  
Project Officer - Events and  
Operations



**Jessie Parish**  
Project Officer - Water and Energy



**Grace Quinton**  
Project Officer - Procurement



**Kirsty Sheppeard**  
Project Officer -  
Procurement and Governance



# Review of the SSRP

This year, the Central NSW Joint Organisation embarked on a significant strategic planning process to shape the region's direction for the next four years. This work was grounded in extensive consultation and engagement with a broad range of stakeholders—including the Board, General Managers, member council staff, state agencies, and key regional partners.

This collaborative approach ensured that the development of the 2025–2029 Statement of Strategic Regional Priorities (SSRP) was inclusive, evidence-based, and reflective of the diverse needs and aspirations of our communities. The process provided a valuable opportunity to align local priorities with broader state and regional strategies, while also reaffirming the JO's commitment to delivering meaningful outcomes through partnership and shared vision.

Under the Local Government Act, Joint Organisations are required to prepare an SSRP within 12 months of each ordinary council election. The SSRP sets out the JO's vision for the region and outlines how that vision will be achieved. It draws on the priorities identified through member councils' Integrated Planning and Reporting (IP&R) frameworks and incorporates input from other key stakeholders, including government agencies and non-government organisations.

While many of the strategic priorities remain consistent with previous years, the Board has refined and strengthened each to ensure they reflect the current challenges and opportunities facing our region.

The new priorities are:

1. Leveraging our reputation and strength in collaboration
2. Regional prosperity through better connected infrastructure and services
3. Improved and fit-for-purpose infrastructure and services in health and ageing
4. Telecommunications
5. Regional transport planning and infrastructure prioritisation
6. Regional water security and productive water
7. Climate change adaptation and mitigation

The new SSRP will be presented to the Board for adoption at its November 2025 meeting.

## Central NSW Joint Organisation STRATEGIC PLAN 2025-2029

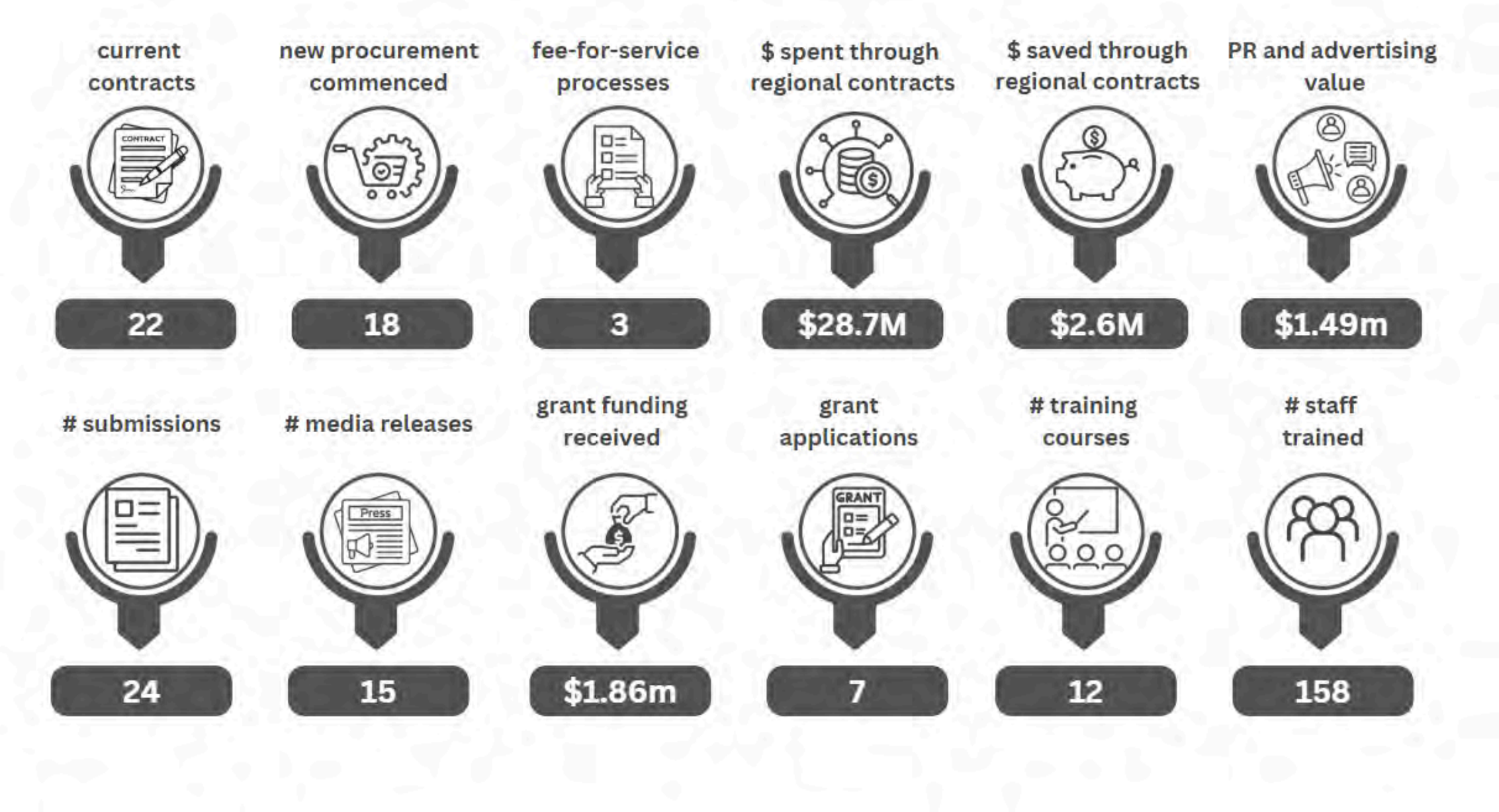
CENTRAL NSW JOINT ORGANISATION PROVIDES STRONG COHESIVE LEADERSHIP THAT ALIGNS ALL TIERS OF GOVERNMENT TO DELIVER OUR REGION'S COMMUNITY DERIVED STRATEGIC PRIORITIES.



# Value to members

Delivering value to members is at the forefront of every program facilitated and delivered by the Joint Organisation.

The graphics below provides a snapshot of the value provided to members councils.





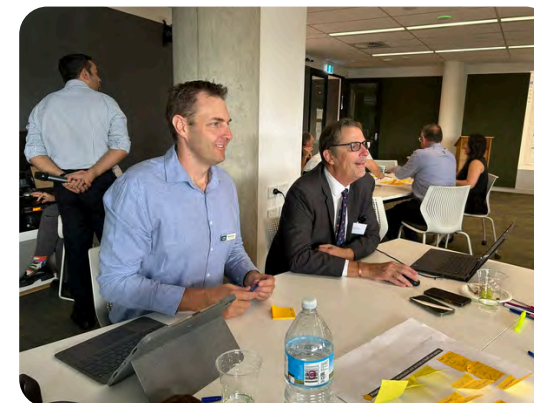
# Collaboration

Member councils have continued to collaborate through various opportunities provided by the JO. Many of the meetings and workshops held throughout the year have informed the development of the new SSRP.

Value is delivered primarily by the various CNSWJO operational teams across the region, which include:

- General Managers' Advisory Committee
- Water Utilities' Alliance
- Transport Technical Committee
- Tourism Managers' Group
- Planners' Group
- Human Resources Managers' Group
- WHS/Risk Management Group
- Training, Learning and Development Group
- Net Zero Group
- Regional IT Group
- Building Surveyor/Skills Shortages Group
- Building Surveyors Networking Group
- Fleet Managers Group
- IP&R Group
- Regional Resilience Group
- Regional Procurement Working Group
- Water Loss Management Group
- Information Security Steering Committee

Most of these teams meet quarterly, with CNSWJO staff providing secretariat support. The role of these groups is to collaborate, network, share knowledge and resources, create opportunities, identify efficiencies and deliver regional programs which benefit member councils.





# Communication and media

In November 2024, the Joint Organisation launched a quarterly newsletter for member council staff, designed to keep our key stakeholders informed about current programs, upcoming opportunities, and ways to engage with the JO. This initiative has enhanced transparency and strengthened communication across the region.

Additionally, following each Board meeting, members receive a summary report outlining key decisions, program updates, and relevant information for inclusion in council business papers. This ensures that all Councillors remain well-informed about the JO's activities and advocacy efforts, supporting consistent regional alignment and engagement on a quarterly basis.

The JO also continues to provide communications to key stakeholders via media releases. The following is a list of media releases issued in 2024/25:

- Local Leaders Develop Policy on Water Management – July 2024
- Central NSW Joint Organisation Honoured at Local Government Awards – August 2024
- Progress of the NSW Government grant-funded bridge inspection project – August 2024
- Councils Not Welcome – August 2024
- A Partnership Renewed – CNSWJO and RDA Central West – September 2024
- MOU with Rural Doctors Network (RDN) – December 2024
- UN Youth Summit – February 2025
- Federal Candidate briefing in Central NSW – February 2025
- Central West Orana Strategic Regional Integrated Transport Plan – February 2025
- CNSWJO urges member councils to encourage community feedback on Transport Plan – February 2025
- No relief in sight from the Federal Budget for cash strapped councils – March 2025
- Federal Government's aspirations for regional communities needs to just add water – April 2025
- Nuclear or not nuclear is the wrong question – April 2025
- Central NSW Councils Take Action on Disaster Preparedness with \$743k in Funding – May 2025
- Collaborating for a better workforce – June 2025





# Submissions

Advocacy is a key element to the Joint Organisation's purpose. Each priority has an agreed position endorsed by the Board and this informs our advocacy and submissions.

In 2024/25, CNSWJO lodged the following submissions:

- Submission to Review the NSW Waste Levy Issues Paper – July 2024
- Submission to provide input to Transport and Infrastructure Net Zero Roadmap and Action Plan – July 2024
- Submission on the Dam Safety NSW Levy Review Draft Report – July 2024
- Submission on the Draft Disaster Adaption Plan Guidelines – August 2024
- Submission on the Council Apprentice, Trainee and Cadet Program Funding Guidelines – September 2024
- Submission to the Select Committee on Essential Worker Housing on Options for Essential Worker Housing – September 2024
- Feedback on Draft Australian Drought Policy – September 2024
- Feedback on New National Water Agreement – September 2024
- Submission on the third inquiry into the Rural and Regional Health Services – October 2024
- Submission on the Councillor Conduct Framework Review – November 2024
- Submission to the Inquiry into PFAS contamination in waterways and drinking water supplies – November 2024
- Submission to the Independent Pricing and Regulatory Tribunal review of prices for the Water Administration Ministerial Corporation and WaterNSW – December 2024
- Submission to the Discussion Paper on Review of Alternative Funding Models for Local Water Utilities – December 2024
- Submission to the Inquiry into the Impact of Renewable Energy Zones on Rural and Regional Communities in NSW – January 2025
- Submission to the National Electricity Market (NEM) Review – Initial Consultation – February 2025
- Submission to the Central West Orana Strategic Regional Integrated Transport Plan – February 2025
- Submission Council Code of Meeting Practice Review – February 2025
- Response to the Natural Resource Commission on the review of the Lachlan Regulated River Water Source 2016 – February 2025
- Submission to the Regional Consultation Guidelines – March 2025
- Submission to the Roads Act 1993 Review – April 2025
- Submission to the Inquiry into the Impacts of the Water Amendment (Restoring our Rivers) Act 2023 on NSW regional communities – April 2025
- Submission on the Draft Guidelines for QBRS – April 2025
- Submission on the Draft Guidelines for QBRS – April 2025
- Submission to AEMO on the Proposed Type 9 Metering Approach Under Flexible Trading Arrangements 2025 – June 2025
- Submission to NSW Health on the Draft MPS Strategy – June 2025

All submissions can be found on the CNSWJO website - [www.centraljo.nsw.gov.au/submissions](http://www.centraljo.nsw.gov.au/submissions)

# Recognition

In August 2024, the CNSWJO, along with 7 other JOs in NSW, received an LGNSW Local Government Week Planning Award for the 'Embedding Resilience into NSW Councils and Sharing Lessons to Build More Resilient Communities' project funded by the NSW Reconstruction Authority.

In December 2024, the CNSWJO was recognised at the Local Government NSW Excellence in the Environment Awards in 4 categories, including:

## Water Management

Winner Division D and Overall Winner  
Regional Water Loss Management Hub Project

## Towards Net Zero Emissions

Winner Division D and Overall Winner  
52 Shades of Green: The Central NSW JO Net Zero Acceleration Program

## Climate Change Adaptation

Winner Division D  
JO and ROC Network  
Regional Resilience Program for Disaster Risk Reduction

## Innovation in Planning, Policies and Decision Making

Winner Division D  
Transitioning Local Water Utility Strategic Planning into the IP&R Framework

In collaboration with 8 other Joint Organisations in NSW, CNSWJO was announced as a finalist in the 2025 NSW Local Government Excellence Awards in the Partnerships and Collaboration - over 150K population category, for the Joint Organisation Net Zero Accelerator (JONZA) Program which works closely with our member councils, the 8 other Joint Organisations and NSW DCCEE's Sustainable Councils Program.

We would also like to recognise the outstanding achievements of our member councils throughout the year and congratulate each of them.





# Priority 1: Leveraging our successful collaboration

## Board meeting at Federal Parliament House

The CNSWJO Board held its August 2024 meeting in Canberra, followed by a day in Federal Parliament House meeting with several ministers and advisors.

The Board had meetings with the following:

- Representative from the Office of the Hon Tanya Plibersek
- The Hon Catherine King MP
- Representative from the Office of the Hon Jenny McAllister
- The Hon Kristy McBain
- The Hon Michael McCormack MP
- Representative from the Office of the Hon Julie Collins

As this was the last meeting of the Board for this term, four Mayors who were standing down were thanked for their service to the region. These were Councillors Jason Hamling, Mayor of Orange, Mark Kellam, Mayor of Oberon, Craig Bembrick, Mayor of Weddin and Scott Ferguson, Mayor of Blayney.





# Priority 1: Leveraging our successful collaboration

## Board meeting at State Parliament House

The CNSWJO Board met with a number of Ministers during a visit to State Parliament House in November 2024, hosted by Mr Philip Donato, Member for Orange.

Mayors raised local and regional issues with the following Ministers:

- The Hon Chris Minns MP, Premier
- The Hon Jenny Aitchison MP, Minister for Regional Transport and Roads
- The Hon Daniel Mookhey MLC, Treasurer
- The Hon Tara Moriarty MLC, Minister for Agriculture
- The Hon Rose Jackson MLC, Minister for Water
- The Hon Ryan Park MP, Minister for Health
- The Hon Paul Scully MP, Minister for Planning and Public Spaces
- The Hon Jihad Dib MP, Minister for Emergency Services
- The Hon Ron Hoenig MP, Minister for Local Government

These meetings are a vital opportunity for regional leaders to directly engage with decision-makers, ensuring that the unique needs and priorities of regional communities are heard and considered in state-level policy and planning.





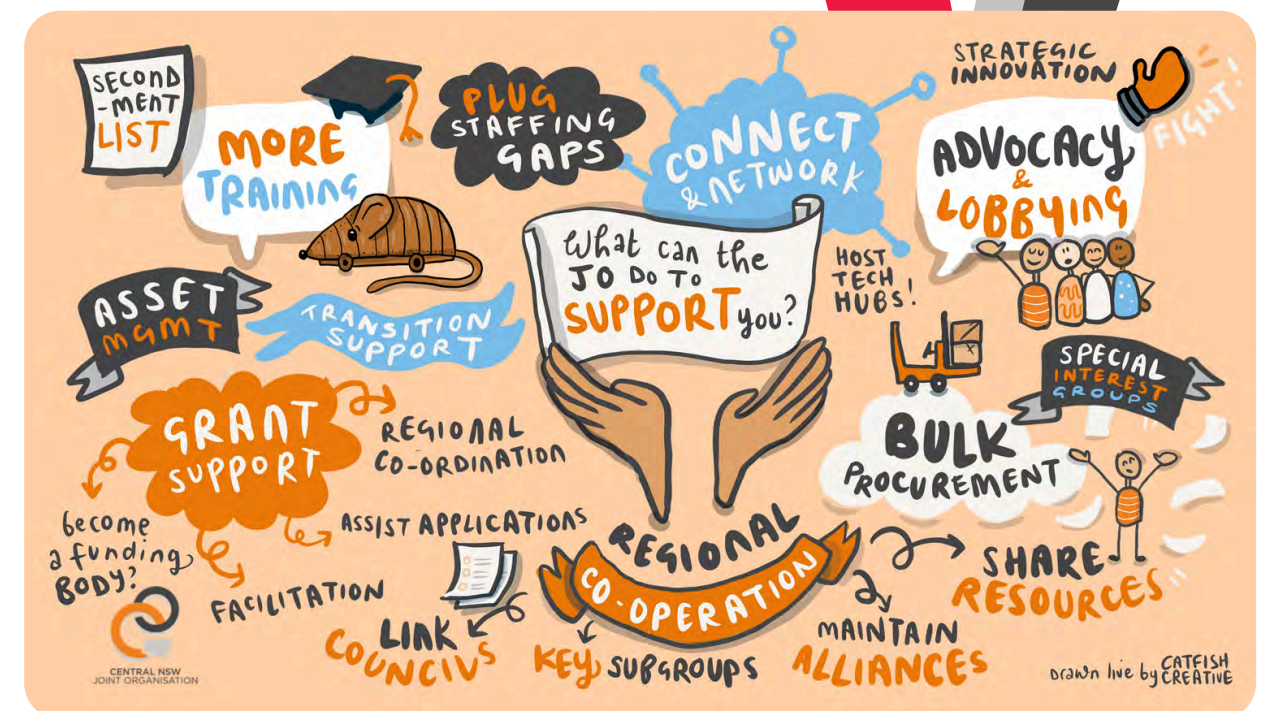
# Priority 1: Leveraging our successful collaboration

## SSRP Workshop

The purpose of the Statement of Strategic Regional Priorities (SSRP) workshop with GMAC and councils' Executive Leadership Teams (ELTs) was for attendees to provide insights into what their challenges are and how the Joint Organisation can help over the next 4 year period. Much like councils develop a Community Strategic Plan (CSP) process, the JO develops an SSRP process.

Everything we learned was carried forward and incorporated into the next steps, including a strategic session with the CNSWJO Board in early 2025. This consultation was vital in ensuring CNSWJO operated as efficiently and as targeted in its programming as possible.

The images to the right are graphic representations of what we heard on the day.





# Priority 1: Leveraging our successful collaboration

## New Councillor Welcome Event

The New Councillor Welcome Event was hosted by CNSWJO in Orange in November 2024.

The purpose of the day was to welcome Councillors recently elected to the region by:

- providing demographic advice on the vital statistics of the region,
- introducing key regional peak agencies and their role especially in relation to councils,
- providing advice on the Joint Organisation, and
- seeking advice back from Councillors on what the Joint Organisation and peak agencies can do for them.

The event was attended by around 30 Councillors from across the region.





# Priority 1: Leveraging our successful collaboration

## Regional Priority Setting Workshop

On 11 March 2025, CNSWJO coordinated a Regional Prioritisation and Federal Candidate Event in Orange, bringing together 45 participants including Councillors, General Managers, and representatives from the electorates of Riverina and Calare.

The morning session focused on shaping the new Strategic Spatial Regional Plan (SSRP), with attendees contributing valuable insights to help define regional priorities and future directions.

In the afternoon, participants engaged directly with federal candidates ahead of the 3 May election, presenting a unified regional voice on key issues.

Events like this are critical for regional communities, providing a platform to align local leadership, strengthen advocacy efforts, and ensure that regional priorities are clearly communicated to decision-makers at all levels of government.





# Priority 1: Leveraging our successful collaboration

## Cost Savings

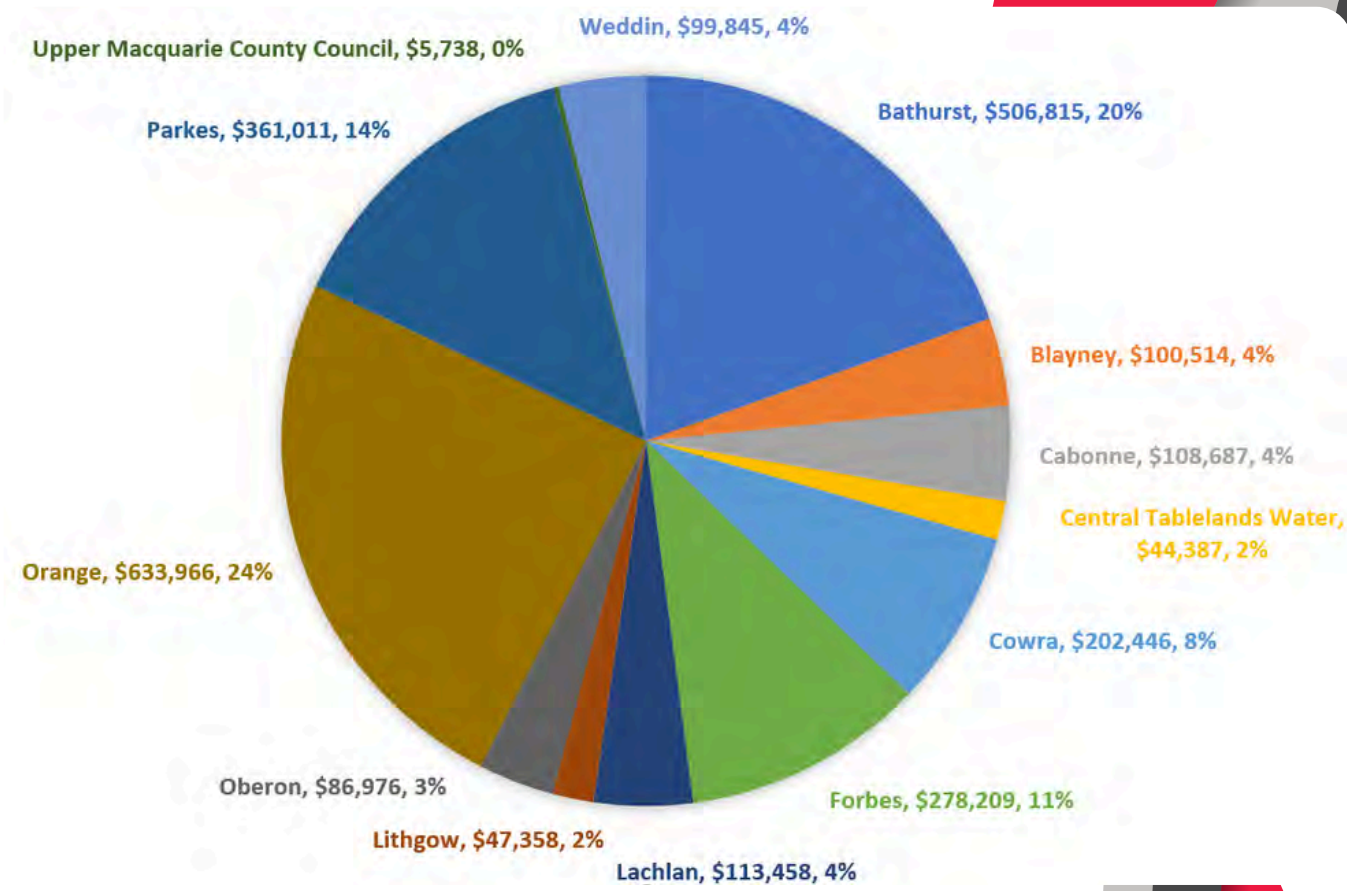
The following table details the cost savings achieved for each member and associate member council, through the regional procurement program:

| SAVINGS                        | Total       |
|--------------------------------|-------------|
| Bathurst                       | \$506,815   |
| Blayney                        | \$100,514   |
| Cabonne                        | \$108,687   |
| Central Tablelands Water       | \$44,387    |
| Cowra                          | \$202,446   |
| Forbes                         | \$278,209   |
| Lachlan                        | \$113,458   |
| Lithgow                        | \$47,358    |
| Oberon                         | \$86,976    |
| Orange                         | \$633,966   |
| Parkes                         | \$361,011   |
| Upper Macquarie County Council | \$5,738     |
| Weddin                         | \$99,845    |
| Total                          | \$2,589,411 |

## Procurement and contracts

In 2024/25, the CNSWJO regional procurement program:

- facilitated 12 procurement processes
- managed 22 contracts with a spend of over \$22m by member councils
- managed 49 suppliers
- conducted 3 fee-for-service procurement processes for member councils
- saved almost \$2.6m for member councils, which is a 10% saving on average when compared to spend.





# Priority 1: Leveraging our successful collaboration

## Grant funding

The following table details the grant funding achieved for each member and associate member council, through various regional programs.

| GRANT FUNDING - 24/25 FY       | Total       |
|--------------------------------|-------------|
| Bathurst                       | \$239,040   |
| Blayney                        | \$57,000    |
| Cabonne                        | \$179,030   |
| Central Tablelands Water       | \$105,972   |
| Cowra                          | \$180,960   |
| Forbes                         | \$155,620   |
| Lachlan                        | \$177,130   |
| Lithgow                        | \$182,860   |
| Oberon                         | \$145,830   |
| Orange                         | \$195,960   |
| Parkes                         | \$193,730   |
| Upper Macquarie County Council | \$0         |
| Weddin                         | \$47,210    |
| Total                          | \$1,860,346 |

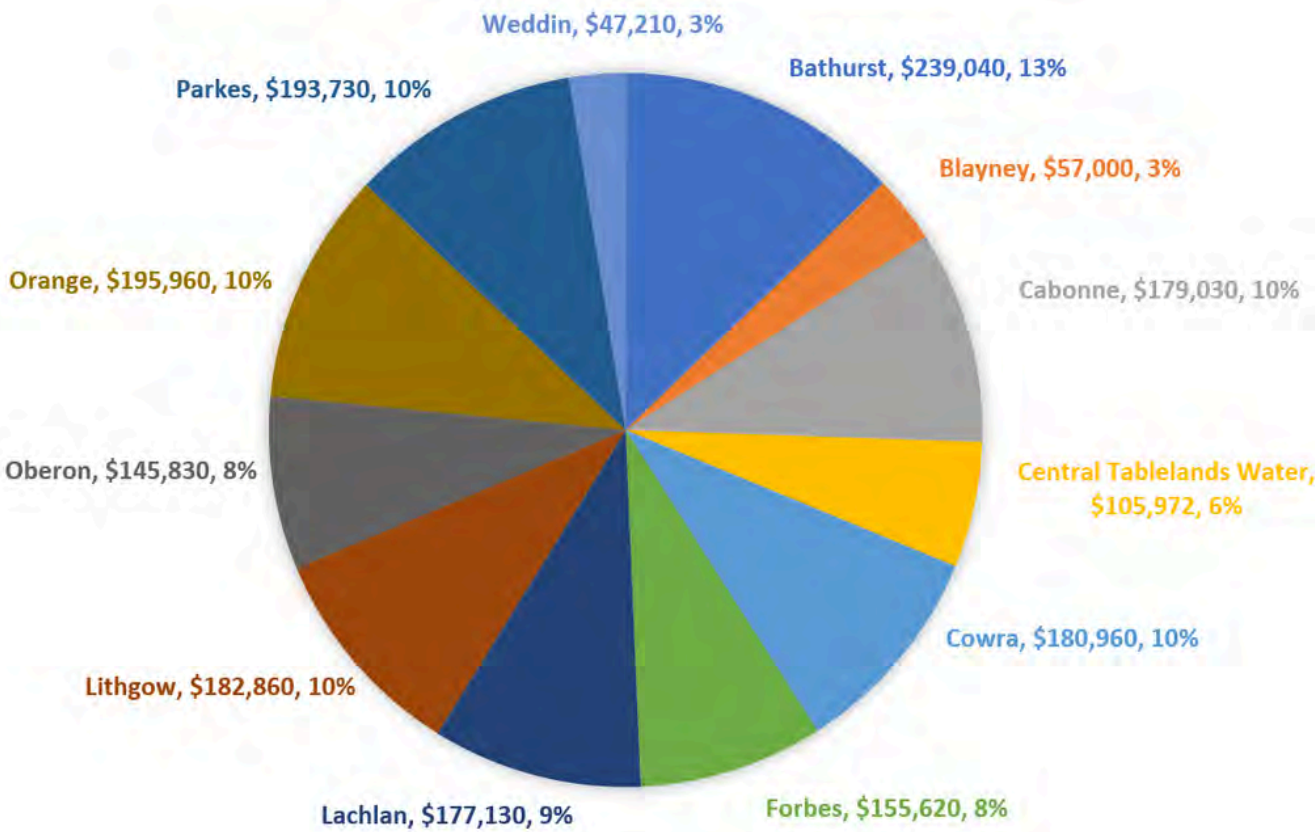
The following grant funded projects have been awarded in 2024/2025:

- Joint Organisation Net Zero Accelerator (JONZA) Program Round 3 - NSW DCCEEW
- JONZA Program variation - NSW DCCEEW / NSW Environment Protection Agency
- Water Loss Management (WLM) Program Phase 2 - NSW DCCEEW
- Disaster Ready Fund Round 2- NSW Reconstruction Authority / National Emergency Management Agency

The total grant funding received by the CNSWJO to deliver programming for member councils was over \$1.86m. This includes over \$400k for funded training programs for member council staff.

The following grant programs have also been delivered in 2024/2025 through previous grants:

- Bridge load capacity assessments
- JONZA Round 2
- WLM Phase 1
- Disaster Risk Reduction Fund program



# Priority 1: Leveraging our successful collaboration

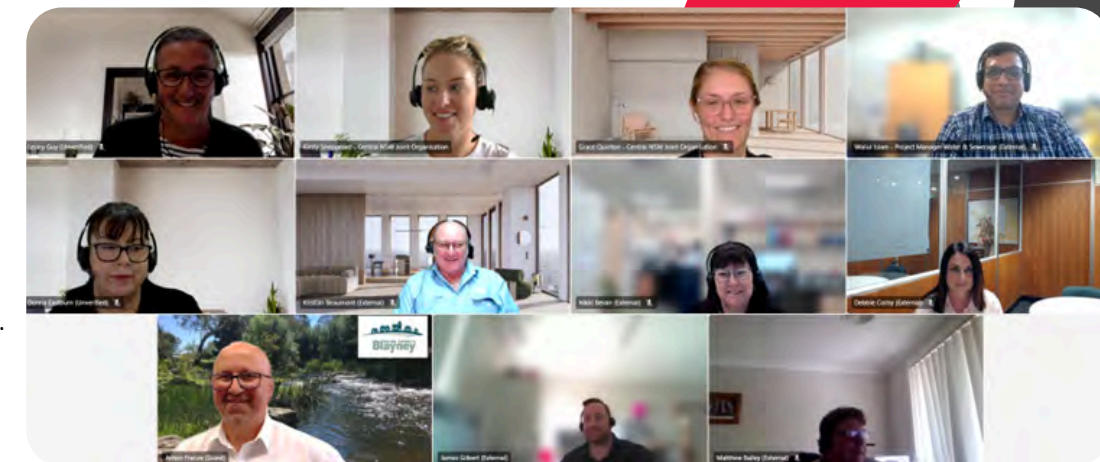
## Regional Procurement Program

### Procurement Working Group

Procurement is an important department across all councils therefore with CNSWJO Board endorsement CNSWJO has formed a Regional Procurement Working Group (PWG) made up of staff from all member councils.

The PWG has met twice so far in 2025, coming together to collaboratively discuss areas such as sustainable procurement, modern slavery, legislative obligations, changes in procurement and purchasing policies, and process improvement opportunities for both council and the JO.

So far, members of the PWG across councils include procurement/purchasing/governance/ supply and stores, other staff are welcome to join/ participate in these group meetings at any time.



### Fee for Service Model

The CNSWJO fee-for-service procurement model was developed in response to member councils identifying a lack of procurement resources, knowledge, and expertise. CNSWJO recognised this as an opportunity to support member councils by offering a service to ease these pressures.

Since the rollout in February 2025, the fee-for-service procurement model has been positively received, with three councils engaging CNSWJO for the end-to-end tailored procurement support.

### Modern Slavery

The CNSWJO team have been working on Modern Slavery Activities since approx. 2021. Activities have been aligned with the Modern Slavery Amendment Act, 2021 which requires all Local Government Sites to take reasonable steps to ensure that goods and services procured by and for Council are not the product of modern slavery.

Activities CNSWJO have undertaken:

- established RFQ/RFT Documentation inclusive of Modern Slavery,
- established Modern Slavery contractual clauses (short form, standard form and long form) to address low risk, medium risk and high risk of modern slavery procurements,
- conducting an annual risk assessment and survey of councils suppliers,
- established Modern Slavery risk register based on the results of the annual risk assessment, and
- established a suite of documents to assist councils in implementing Modern Slavery into their procurement process.



# Priority 1: Leveraging our successful collaboration

## Regional Cyber Security Program

In 2024, the General Manager Advisory Committee (GMAC) agreed for the CNSWJO to employ a regional shared Chief Information Security Officer (CISO), and in February 2025, Mr Jordan Welden-Iley commenced in the role and with establishment and delivery of the Regional Cyber Security Program (Program).

### Purpose and Strategic Context

The Program strengthens the resilience of councils across Central NSW by embedding consistent governance, risk management, and operational assurance. The Program directly responds to the NSW Auditor-General's 2024 Report into Local Government Cyber Security and aligns with the Office of Local Government's Cyber Security Guidelines. Its delivery also supports the CNSWJO's strategic priorities of leveraging successful collaboration, ensuring efficient capability uplift.

### Program Development and Governance

Since its establishment, the Program has transitioned from baseline measurement to design to operational embedment. An established Information Security Steering Committee (ISSC) ensures oversight at the IT Operational level, with steps underway to elevate visibility of cyber risk at decision-making levels and ensure strategic intent is translated into consistent governance practice.

### 2024/25 Delivery Highlights

- Communication pathways have been established at IT Operational levels within member councils, as well as within the Cyber NSW and local government ecosystems.
- Cyber maturity baselines have been measured to inform regional direction for the majority of member councils.
- A Regional Cyber Security Strategy & Roadmap is being developed to define a clear vision supported by principles, strategic pillars and operational pathways.
- Councils are adopting shared cyber security artefacts including Cyber Security Frameworks, awareness materials, AI Governance Frameworks & Incident Response Plans. All resources will be sanitised and published via Cyber Central, a collaborative platform which will enable a "develop once, apply many" model saving time, reducing duplication, and building regional consistency.
- Councils are also integrating cyber risk registers and appetite statements within corporate risk frameworks, embedding cyber resilience into broader governance activities.

### Building Local Capability & Value for Members

The joint Certificate IV in Cyber Security initiative continues to strengthen internal capacity, with 22 regional participants completing core modules. The opportunity represents \$117,480 in fully funded training value. This strengthening of intellectual capital is supported by the direction from the centrally-funded Regional CISO providing direct strategic and advisory support and on-demand incident and policy guidance.

The Program continues to deliver clear value to member councils by reducing cost, building shared capability and providing access to tools and expertise that would be difficult or expensive for councils to develop on their own. It will continue to evolve as a model of regional collaboration and collective assurance, strengthening the resilience and trust of local government in Central NSW.

# Priority 1: Leveraging our successful collaboration

## Training

85 staff across 11 member councils attended training that was delivered in the region and coordinated by the CNSWJO Training Service. These courses included:

- Diploma Project Management
- Social Media
- Statement of Attainment in Depower and Reinitialise Battery EV and Hybrid EV
- Managing Media Workshop
- Use Firearms to Humanely Destroy Animals

By attending training delivered in the region and coordinated by the CNSWJO Training Service, member councils achieved total savings of \$54,478 across the 2024/25 financial year.

### Cert III Water Treatment and Networks Training

The Cert III in Water Industry Operations qualification (with Water Treatment and Networks electives) was delivered to 38 operators across 9 member councils. The qualification was 100% funded by the NSW Government.

### Cert IV Water Treatment

Enrolments from 8 operators across 4 member councils were received. This qualification was 100% funded by the NSW Government.

## The WHS Induction Program

CNSWJO facilitates the online WHS Induction Program. This Program is designed to provide council, contractors, workers and volunteers with an understanding of the WHS hazards associated with the business of Local Government. Once successfully completed, the contractor's induction is valid for 5 years and a contractor can undertake works with any CNSWJO member council without having to complete the induction again.

At 30 June 2025, 5,328 contractors across the region held a current induction.





# Priority 1: Leveraging our successful collaboration

## Regional Resilience Program

The Regional Resilience Program has leveraged strong collaboration across councils and agencies to complete a project under the Disaster Risk Reduction Fund (DRRF) Program that delivered:

### Simtable Workshops with Local Emergency Management Committees

Workshops using Simtable technology provided councils with hands-on exposure to dynamic hazard scenario simulations. These sessions demonstrated how such technology can inform future preparedness planning and enhance local emergency management capabilities. The photos to the right are from these workshops.

### Transport for NSW Partnership via Planwisely

A strategic partnership with Transport for NSW enabled access to transport and hazard data through Planwisely. This improved data availability supports councils in making more informed decisions around land use and infrastructure planning.

### Local and Regional Needs Analysis Reports

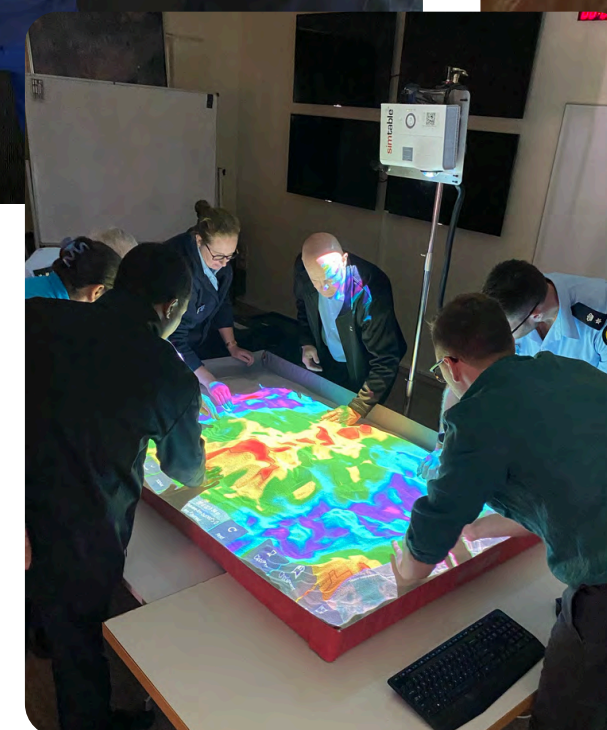
These reports identified common gaps and priorities across councils, establishing a shared evidence base. This foundation supports coordinated regional planning and guides future investment in disaster risk reduction.

### Disaster Risk Reduction IP&R Framework

The framework offers councils a practical tool to embed disaster risk reduction into Integrated Planning and Reporting (IP&R) processes, including Community Strategic Plans, Delivery Programs, and Operational Plans.

### Spatial Data Scoping Study

This study explored opportunities to enhance the sharing and use of spatial data across councils and agencies. It laid the groundwork for consistent data practices and strengthened the evidence base for regional advocacy.



## Regional Disaster Risk Reduction

Framework for Integrated Planning and Reporting

CENTRAL NSW JOINT ORGANISATION

"EVERY 1 DOLLAR INVESTED  
IN DISASTER RISK REDUCTION  
CAN SAVE UP TO 8 DOLLARS  
IN POST-DISASTER RECOVERY  
AND LOSS."

18 April 2024  
Statistikons Consulting Pty Ltd  
ABN: 4045061022



# Priority 1: Leveraging our successful collaboration

## Enduring Council Financial Sustainability

In the context of councils experiencing difficulties in relation to financial sustainability, a subcommittee was formed in late 2024 which aimed to identify an approach the JO can take in supporting councils with enduring financial sustainability.

The Subcommittee:

- reviewed the State and Federal reviews into Local Government sustainability as a basis for potential action in advocacy and other areas,
- identified training and capacity building opportunities for Councillors and staff including in finance, and
- considered the development of pie charts for budgets as a communication tool for the community.

In May 2025, the Subcommittee made the following recommendations to the Board:

- monitor the state and federal government inquiries in council financial sustainability advocating for better outcomes for members and leveraging opportunities as directed by the Board,
- develop advice for Board consideration for advocacy purposes on:
  - an efficiency dividend for Councils paid from NSW Government recognising the time-wasting processes of the bureaucracy and its impacts on council resourcing, and
  - the use by NSW agencies of regulatory impacts statements with particular focus on region impacts,
- develop and deliver tailored training for Councillors in financial management,
- provide support to Councils on reporting 'nice to haves', 'have to haves' and rates as a percentage of total income to help build a better understanding of Council finances in the community, and
- develop advice for the Board on existing and potential operational support for members in enduring council financial sustainability.

Specific advocacy recommended by the Subcommittee which aligns with the recommendations from the NSW Government's response to the 'Inquiry into the ability of local governments to fund infrastructure and services' includes:

- that the NSW Government to improve the special variation process, should the rate peg be retained in its current form, and
- that the NSW Government conduct an audit of, and seek to update, the statutory fees and limits that apply to local government annual charges and user fees and charges to better reflect and account for increases in market costs and pressures, including inflation,
- that the NSW Government consider grant models that provide a more secure and sustainable source of funding, and that grants are determined in a timely manner and assist councils to receive the funding within appropriate timeframes to support the delivery of infrastructure programs,
- that the NSW continue to advocate to the Commonwealth Government to incorporate betterment funding into the disaster recovery funding arrangements, and
- that the NSW review the financial reporting guidelines and accounting model for local government.



# Priority 2: Regional prosperity

## Regional Development

Critically important for CNSWJO is its relationship with Regional Development Australia Central West (RDACW). Every year a Memorandum of Understanding (MoU) is refreshed to identify and progress key economic development projects and priorities for the region. To support implementation of the shared program, RDACW and CNSWJO meet regularly. Minister McBain witnessed the signing of the MoU at Parliament House, Canberra on 22 August 2024.

## Planning

The CNSWJO worked with the region’s planners to progress their four-year workplan. This included advocacy on the planning portal, ongoing work on population projections and a workshop on Local Strategic Planning Statement (LSPS) attended by representatives from the Department of Planning, Housing and Infrastructure (DPHI) who provided a presentation on their role and support that can be provided.

## Skills

On 11 June 2025 the CNSWJO signed its first MoU with Skillset. The focus is to work together to grow the region’s workforce, address critical skills shortages and to support essential workers who have recently moved to the area to navigate housing, schooling and other services. The CNSWJO was also represented on the Central West Local Jobs and Skills Taskforce

## Housing

In response to Board priority to deliver advocacy and initiatives on skills and housing shortages, the Spare Capacity in Housing Project sought to help address the housing shortages. Informed by research commissioned by CNSWJO and Orange 360, in February 2025 Skillset supported by the CNSWJO applied for funding for an innovative project to connect essential workers relocating to the region with homeowners with spare rooms to rent. The outcome of this application is awaited.

## Tourism

The CNSWJO Board continued to support member Councils as they grow the visitor economy with the majority of member funding going to destination marketing. The destination public relations campaign promoted the 11 local government areas in a wide variety of media including print newspapers, magazines, digital, social media, tv, radio and video channels. The value of the activity generated over \$373k in advertising value and \$1.12m in public relations value in the 2024/2025 financial year. This content promoted the region’s events, attractions, food and wine, outdoor adventures, accommodation, new experiences, people and unique appeal as a country destination. Working collaboratively with Destination Central West who coordinate the CNSWJO Tourism Managers, the region reviewed its tactics for marketing commissioning a High-Level Destination Marketing Plan to optimise future marketing efforts.



# Priority 3: Health and ageing

## CSU Medical School Scholarship

The following report is provided by Charles Sturt University:

The Central NSW Joint Organisation Scholarship continues to play a vital role in supporting regional students on their path to becoming doctors who will serve rural communities.

All three recipients are now in the final stages of their medical degrees. Each has faced unique challenges—financial strain, relocation for placements, and the pressure of balancing study with work and life. The scholarship has helped ease these pressures, allowing them to stay focused on their long-term goal: returning to regional areas as qualified doctors.

For Miranda, the scholarship meant fewer work hours and more time to study, leading to stronger academic results. As she shared, “Without this scholarship over the last 4 years, passing and now performing well in my degree would simply not be possible.”

For Heidi, it meant staying connected to her support network during isolating placements across multiple towns and states. She explained, “Extra cash on hand means being able to fly home and see mum, or money for fuel to drive the 1.5 hours back to base for class.”

Sarudzai also credited the scholarship with helping her stay enrolled and on track despite financial stress, saying, “This scholarship has continued to provide a monumental buffer between extreme financial challenges and my application to my studies.”

This support hasn’t just helped them stay in the course, it’s helped them thrive. With one year to go, they’re well on their way to becoming the rural health professionals this scholarship was designed to support.

The CNSWJO committed \$75,000 in the form of three \$25,000 scholarships paid to the students in instalments over the course of their study.

## Rural Doctors Network (RDN)

Through the Memorandum of Understanding, CNSWJO and RDN continue to work collaboratively on a range of activities aimed at supporting health in the region. The Hon Ryan Park MP, NSW Minister for Health, witnessed the signing of the MOU in Sydney in November 2024.

In late 2024, the RDN provided the JO and its member councils with a Data Snapshot which considers health in LGAs from three domains including health status, health access and health workforce attraction and retention.

“Coming into medicine, I was working full-time, and I’ve got two kids at home, so the financial responsibilities have been a lot. With this scholarship, I don’t have to think about finances, and I don’t have to work as much. I can split my time between my kids and my study. I am just so grateful.”  
– Ms Sarudzai (Saru) Mukonowatsauka

“Like many students, I have two part-time jobs and this scholarship means I can get rid of one of those and focus on doing well in my degree. I also have my own shorthorn cattle stud and it’s taken me so long to build up a sizeable herd. This scholarship means I can hold onto my best females and I don’t have to get rid of them because I am strapped for cash.” – Miranda Eyb

“Having a scholarship gives you that boost of confidence, motivation and accountability to keep achieving within the course.” – Heidi Annand





# Priority 4: Telecommunications

## Advocacy

Advocacy and opportunities for improved outcomes for Telecommunications is delivered in collaboration with RDA Central West (RDACW) under the Memorandum of Understanding (MoU).

In its review of the advocacy plan for regional prosperity in February 2025 the Board noted that telecommunications and digital connectivity is critical to the liveability and economic prosperity of the region and remained a priority.

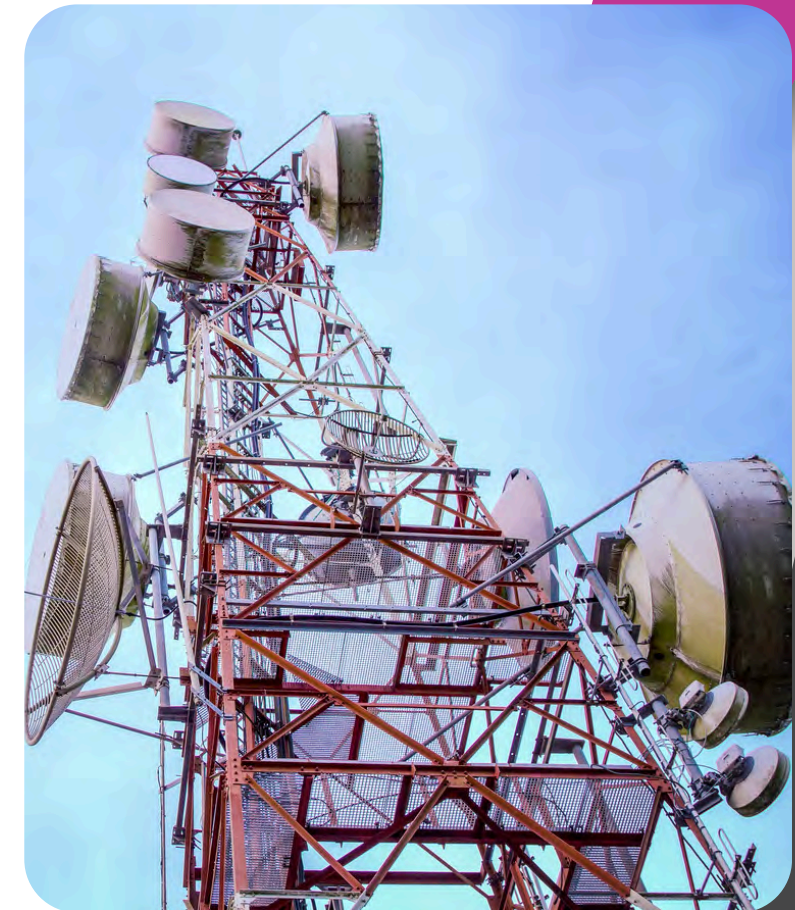
Throughout the 2024-2025 financial year the CNSWJO sought opportunities to advocate to:

- Future proof telecommunications for the region.
- Ensure long term broad band accessibility for the region.
- Ensure adequate man-power to service the region.
- Improve mobile phone service across the region.

Specifically, regarding broadband that:

- Any upgrades be affordable and will scale into the future with the growth of broadband needs.
- There be wholesale access to infrastructure.
- There be price parity.
- There be no overbuild.
- The regulatory environment be amended to enable the above.

Collaboration continued with RDACW to scope a telecommunications forum to be held in the first quarter of the 2025-2026 year.







# Priority 6: Water security and productive water

## Regional Water Program

Leveraging its collaborative base, the Regional Water Program has focused on working with member councils, other regional collaborations, government and sector partners on initiatives to secure long-term quality, affordable water for the region's towns and productive use. With ongoing reform of the regulatory, funding and strategic frameworks for water planning and management, initiatives have sought to demonstrate the shared value from co-designed, place-based approaches with targeted funding that can be replicated state-wide. Initiatives in the strategic water space in 2024-2025 have included:

### Murray Darling Basin Plan Review

In line with Board endorsed policy, consultations continued with the Murray Darling Basin Authority to advocate for recognition of critical town water and its productive value in the revised Plan. Written submissions were made to various consultations on water and drought management and CEO Mr Andrew McConville addressed the Board at its November 2024 meeting.

### Regional Water Strategies

Engagement in consultations by the NSW Department of Climate Change, Energy, the Environment Water (DCCEEW) on the development of 20-year strategies for the Fish River-Wywandly, Macquarie-Castlereagh, and Lachlan catchments were ongoing. Representing town water issues and advocating for an inter-governmental forum for their implementation, the focus in this reporting period was on the Fish River-Wywandly Strategy.

### Charles Sturt University Productive Water Policy Lab

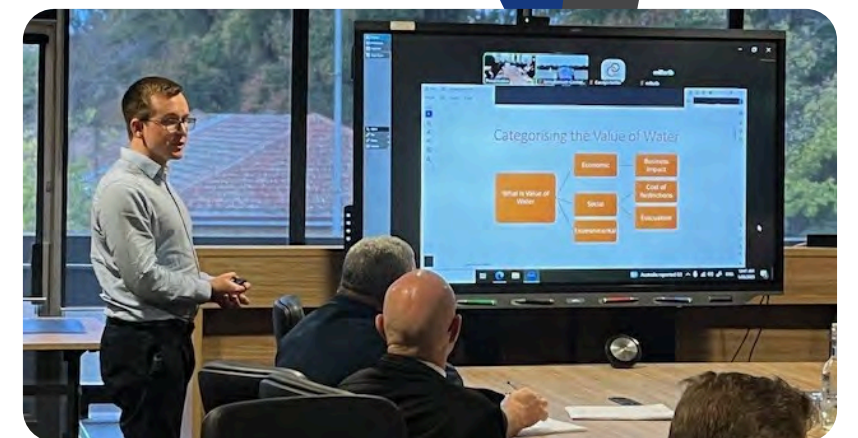
A regional water forum was co-designed and facilitated with Charles Sturt University (CSU). Held in Orange on 30–31 July 2024 over 50 stakeholders discussed challenges and opportunities in water management in the face of climate, population and political trends. It recommended scoping of a 50-year plan for productive water using the Lachlan system as a pilot. This will inform future work with the CSU Gulbali Institute on productive water.

### Water Conservation Cost-Benefit Guidelines

Jointly developed with DCCEEW, Frontier Economics and Bathurst, Orange and Parkes councils, the guidelines provide a framework for the assessment of the value of water conservation initiatives in water supply resilience for regional NSW Local Water Utilities (LWUs). Adopted by DCCEEW for state-wide application, these guidelines demonstrate strong returns on investment by regional Councils in water conservation initiatives and highlight the value of a kilolitre of town water for the development of robust business cases for water infrastructure development.

### University of Sydney Major Industrial Project Placement Scheme

In partnership with the CNSWJO, DCCEEW and Bathurst, Orange and Parkes councils a University of Sydney student research project ground-truthed the Water Conservation Cost Benefit Guidelines in the Bathurst, Orange and Parkes contexts. The project found even higher returns on investment than the Frontier Guidelines for Bathurst due to population and water demand. The final thesis offers a scalable Cost Benefit Analysis framework for application state-wide and will be used to supplement the work by Frontier Economics.



# Priority 6: Water security and productive water

## Regional Water Program

### Regulatory Reform

Building on the work of its collaborative Water Utilities Alliance the CNSWJO remained an active participant in the ongoing reform of the regulatory and funding landscape for LWUs.

### Practitioner's Toolkit for Transitioning Local Water Utility Strategic Planning into the Integrated Planning and Reporting Framework

Developed in collaboration with member councils and the Department of Climate Change, Energy, the Environment- Water (DCCEEW), this Toolkit addresses the expectations and outcomes outlined in DCCEEW's Regulatory and Assurance Framework for Local Water Utility (LWU) strategic planning. It offers guidance on how the Integrated Planning and Reporting (IP&R) framework facilitates the achievement of these expectations and outcomes. Finalised in July 2024, this Toolkit aims to reduce duplication and costs related to LWU strategic planning under DCCEEW's non-legislated framework. It was showcased statewide at a presentation to the Local Government NSW Water Management Conference in Goulburn in July 2024 and has received recognition from the Productivity and Equality Commission (PEC) and a LGNSW Excellence in the Environment Award in December 2024.

A fortnightly forum for council's IP&R and LWU staff was convened in early 2025 to assist with this transition in the latest round of IP&R.

### Consultative Processes

With commitment by the NSW Minister for Water to co-design with the sector of the regulatory framework, significant effort was the extensive engagement with the Productivity and Equality Commission (PEC) regarding its inquiry into alternative funding models for Local Water Utilities.

In its final report, the PEC recommended that the collaborative Alliance model be further explored as a means to enhance services across LWUs in the west of the state. Due to the success of the CNSWJO Alliance, in late 2024 DCCEEW invited the CNSWJO to join the Western NSW Council Reference Group to examine the strategic options proposed in the PEC report for co-designing a community service obligation.

With a long-standing and successful history in water operator training, the CNSWJO was invited as a stakeholder to participate in the DCCEEW Skills and Training Focus Group to address skills shortages in the sector by developing a workforce development roadmap and a new competency benchmark for LWU operators. This group met throughout the 2024-2025 reporting period.

Informed by Board policy, the CNSWJO also contributed to a wide range of consultations including on a dam safety levy, Per and Polyfluoroalkyl substances (PFAS) in drinking water supplies and the Independent Pricing and Regulatory Tribunal (IPART) reviews of pricing for WaterNSW.





# Priority 6: Water security and productive water

## Regional Water Program

### Water Utilities Alliance

The CNSWJO Water Utilities Alliance (CWUA) continued a coordinated approach to support member councils in meeting best practice in water and sewer management and in achieving cost savings and efficiencies. The CWUA participated in joint procurement of regional contracts including Asset Management for Sewer Pipes, Dam Surveillance and Inspection, and Drinking Water Management Systems – Readiness Reviews and External Audit. Through the CWUA, sub-groups were formed to progress key work in Water Quality and Water Loss Management and Efficiency.

Work by the CWUA in Water Loss Management is influencing state policy and program delivery through a partnership approach with the NSW Department of Climate Change, Energy, the Environment - Water (DCCEEW) to co-design fit for purpose tools to enable replication of programs elsewhere across the state.

### Water Quality - Drinking Water Management Systems

In line with the Board's commitment to best practice compliant drinking water for the region's towns and a requirement by NSW Health for independent audits of Drinking Water Management Systems (DWMS), the CWUA demonstrated this commitment by undertaking a program of readiness reviews and an external audit of members' DWMS's.

Feedback from Western NSW Local Health District Public Health Unit regarding this process stated - "There is much to be gained by all working together and comparing successes and problems...The JO is to be commended on this approach and the improvements to ALL member water utilities it will bring."

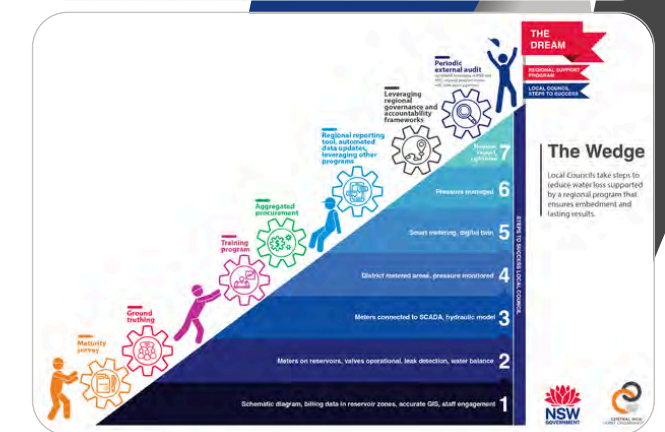
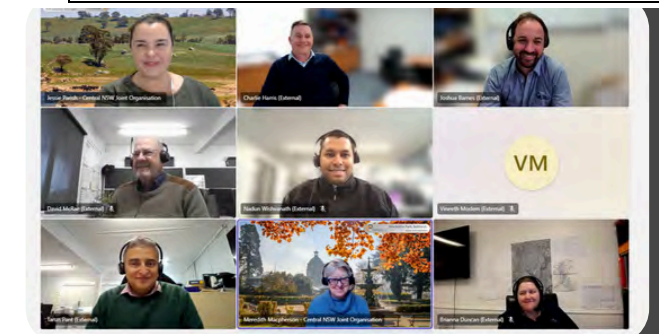
### Water Loss Management Program

Phase one of the Water Loss Management (WLM) Hub project, developed in collaboration with member councils and NSW DCCEEW, delivered a report recommending a pathway to establish WLM Hubs across regional NSW. The report outlines a best practice framework in leak reduction including a mechanism for a 'wedge' in local water utilities to ensure learnings are embedded in operations and guidance for extending this model to other JOs.

Phase two of this project began November 2024 and focuses on the embedment of WLM and expands to include water efficiency. Phase two will see CNSWJO support the roll-out of the program to two other regions and further development of modules for the online Knowledge Hub training resource developed during phase one.

A Regional Water Loss Management and Efficiency (WLME) group has been established to champion the embedment of WLME into local water utilities as business-as-usual operations. This group comprises operational staff from CNSWJO councils, and are focused on implementing the 'Local Steps to Success and Regional Support Program' activities, outlined in the final report delivered in phase one.

The collaborative partnership with DCCEEW and flexible approach to delivering this complex project has been key to the success of this project.





# Priority 7: Sustainable, secure and affordable energy

## Regional Energy Program

The Regional Energy Program has delivered a variety of programming in 2024/25, including:

### Southern Lights Group

As project manager for the Southern Lights Group, CNSWJO led advocacy efforts to the Australian Energy Regulator (AER) regarding the 2024–2029 Pricing Determination for public lighting. This resulted in significant savings for member councils—over \$770,000 across five years—compared to the 60% increase initially proposed by Essential Energy, which would have cost councils an additional \$3.6 million.

Across the broader Joint Organisation of NSW (JONZA) footprint, the Southern Lights Group’s advocacy saved 54 councils more than \$6.7 million over five years in Street Light Use of System (SLUOS) maintenance charges alone. This figure excludes network and energy charges passed through retailers. Had the proposed increase been accepted, it would have resulted in a \$25 million cost burden over the same period.

### Electricity Procurement

Member councils participating in the CNSWJO-led aggregated procurement process for electricity supply to small market sites have signed a 4.75-year contract with AGL. Secured during a dip in the volatile electricity market, the contract delivers a 15.6% cost saving compared to the alternative contract councils would have otherwise entered into. This is expected to save councils approximately \$204,000 in FY26.

### EV Drive Day

In December 2024, CNSWJO hosted a two-day Electric Vehicle (EV) Drive Day, supported by NSW Government funding, to assist councils in transitioning to zero-emissions fleets. Day one focused on council staff—including councillors and fleet managers—while day two engaged local businesses and the community. Over 170 attendees participated in presentations, trade displays, and EV test drives, gaining practical insights into fleet electrification, funding opportunities, and emerging technologies.

The event featured key industry stakeholders such as the Electric Vehicle Council, Chargeworks, and Essential Energy, and highlighted the rapid growth in EV uptake across the region. Councils were encouraged to finalise fleet transition plans and apply for available incentives. CNSWJO will continue to support implementation and lead regional efforts to accelerate EV adoption and infrastructure development.





# Priority 7: Sustainable, secure and affordable energy

## Joint Organisation Net Zero Accelerator (JONZA) Program

The JONZA program, funded by the NSW Department of Climate Change, Energy, the Environment and Water (DCCEEW), embeds a dedicated resource across nine Joint Organisations (JOs) in NSW. It provides a flexible funding framework that allows each JO to prioritise activities most relevant to their region.

All resources developed through the program are shared with the 70+ councils under the JONZA umbrella, fostering knowledge exchange and creating efficiencies across the state. This collaborative approach strengthens regional capacity and supports councils in progressing climate and energy initiatives.

The CNSWJO focused on the following projects in 2024/25:

### Climate Change IP&R Framework

CNSWJO adapted the Hunter JO's Climate Change IP&R Package to create a tailored resource that supports member councils in integrating net zero objectives into their Integrated Planning and Reporting (IP&R) processes.

### Grant support

CNSWJO staff assisted member councils with grant applications, with a particular focus on the Community Energy Upgrades Fund, helping councils access funding for energy efficiency and emissions reduction initiatives.

### Combined meetings of waste and energy managers

To advance actions from the Regional Emissions Reduction Plan, CNSWJO convened two joint meetings of waste and energy managers. These sessions fostered cross-departmental collaboration and identified opportunities to reduce landfill emissions—the largest source of emissions for regional councils.

### EV projects

With support from the JONZA program, CNSWJO delivered several EV-focused initiatives, including the EV Drive Day, an online Total Cost of Ownership (TCO) masterclass, and a template motor vehicle leaseback policy designed to normalise EVs within council fleets.

### Accountability Framework

CNSWJO developed an accountability framework to assist member councils in tracking data, policies, and progress on key activities outlined in their climate and sustainability plans.



# OLG Legislative Compliance and reporting requirements

## Modern Slavery Statement

This Modern Slavery Statement is provided by the Central NSW Joint Organisation (CNSWJO) in accordance with Section 428 (4) of the NSW Local Government Act 1993.

This statement outlines the Central NSW Joint Organisation's commitment to combating 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.

### Organisational Structure and Supply Chain

The CNSWJO provides strong cohesive leadership that aligns all tiers of government to deliver our region's community derived strategic priorities. The Joint Organisation is comprised of a team of 11 staff and works across 11 Local Government Areas throughout the Central NSW region and includes the participation of four associate members.

The procurement function of the organisation falls under Operational Programs with a centralised structure. Across the range of procurement facilitated and undertaken by the Joint Organisation the approx. overall spend for our region on JO-led procurement 2024/202 is \$29m. We recognise the importance of taking steps to ensure that goods and services procured by and for our council are not the product of modern slavery.

All suppliers have been requested to provide information to inform a risk assessment to be embedded into an ongoing working program. CNSWJO has a dedicated resource to support procurement including compliance with Modern Slavery Legislation.

Our supply chain includes a variety of suppliers, contractors, partners. CNSWJO member councils' highest categories of spend include Energy, Supply, Human Resources, Regional Directors of Corporate Services and Work Health and Safety. A central database has been developed using information on suppliers which identifies medium and high-risk suppliers.

### Policy

The CNSWJO has a procurement policy outlining the Joint Organisation's commitment to preventing and addressing modern slavery in all its procurement activities. A copy of this policy can be viewed on the CNSWJO website ([www.centraljo.nsw.gov.au](http://www.centraljo.nsw.gov.au))

### Steps taken

To ensure that goods and services procured by and for the Joint Organisation during the 24/25 year were not the product of Modern Slavery, the Joint Organisation:

- continues to utilise legal wording through the Joint Organisation procurement documentation including procuremetn specifications and contract terms and conditions,
- assessed suppliers' responses to modern slavery provided for each procurement process and the quotations and tenders received,
- continues to undertake risk assessments of suppliersand
- continues to monitor existing contractors and assess new contractors.



# OLG Legislative Compliance and reporting requirements

## Annual Performance Statement requirements

### Issues raised by the Anti-slavery Commissioner

The CNSWJO confirms that no issues have been raised by the Commissioner.

### Audit, Risk and Improvement Committee (ARIC)

At its meeting on 29 May 2025, the Board agreed to enter into a shared ARIC arrangement with other Joint Organisations. It is expected this arrangement will commence in the 2025/26 year.

### Overseas Travel

The CNSWJO confirms that there have been no overseas visits by Board members, the Executive Officer or other persons representing the JO.

### Cost of Board member expenses

The total cost of expenses claimed by Board members in 2024/25 is \$359.04.

### Summary of legal proceedings

The CNSWJO confirms that no legal proceedings took place in 2024/25.

### Financial contributions to others

In 2024/25, CNSWJO contributed the following:

- \$15,000 in medical scholarships through Charles Sturt University
- \$5,000 in sponsorship for a circular economy conference facilitated by Regional Development Australia, Central West
- \$1,864 for the UN Youth Summit through Charles Sturt University

### Functions delegated by the JO

The CNSWJO confirms that no external bodies exercised functions delegated by the JO.

### Corporations, partnerships, trusts, joint ventures, syndicates or other bodies

The CNSWJO confirms that it has no controlling interest in any corporations, partnerships, trusts, joint ventures, syndicates or other bodies, nor did it participate in any during the year.

### EEO Management Plan

The EEO Management Plan is reviewed annually, and staff are reminded to ensure they are aware of their EEO obligations.



# OLG Legislative Compliance and reporting requirements

## Annual Performance Statement requirements

### Details of each contract awarded (under \$150k)

The following contracts were entered into by the CNSWJO in 2024/25:

- Drinking Water Management Systems Readiness Reviews - Atom Consulting - \$115,172 + GST - reviews of 4 member councils' DWMS
- Drinking Water Management Systems External Audit - Bligh Tanner - \$13,950 + GST - audit of 1 member council's DWMS
- Interactive Electric Vehicle Tourism Map - Peclet Technology - \$44,400 + GST - development of a tourism map targeted at EV drivers
- Graphic Design Services - Panel: Jac Clark and Roadtrip Creative - \$20,832 + GST (spent in 24/25) - graphic design services for CNSWJO operations
- PR and Marketing Services - Gabrielle Brewer Public Relations - upper limit of \$70,000 + GST - public relations and marketing services for the tourism function of the JO

### Executive Officer remuneration package

During 2024/25, the Executive Officer's total remuneration package was \$190,992.

### Senior staff remuneration package

During 2024/25, two senior staff were employed by the Joint Organisation. One was employed in a senior staff position for the full year, and the other was employed in a senior staff position for 2.5 months of the year. The total remuneration package of both roles in 24/25 was \$204,506.

### Persons employed on 4 December 2024

On 4 December 2024, the following staff were employed

- 1 Executive Officer
- 3 full-time employees
- 4 part-time employees

### Capital works projects

The CNSWJO confirms that no capital works projects were undertaken during 2024/25.

### GIPA

Information is provided on the CNSWJO website in relation to access to information. No GIPA requests were received during the 2024/25. CNSWJO continues to meet its reporting requirements in relation to GIPA, with the Annual Report provided to Minister for Customer Service and Information Commissioner.

### Public Interest Disclosure (PID)

Public Interest Disclosure reports are provided 6 monthly to the Ombudsman and an Annual Report is provided to both the Ombudsman and the Special Minister for the State. No conflicts have been identified





# Annual Financial Statements



# Central NSW Joint Organisation

## Financial Statements

For the Year Ended 30 June 2025



**Central NSW Joint Organisation****Contents****General purpose financial statements  
for the year ended 30 June 2025**

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| Statement of Financial Position                   | 3    |
| Statement of Cash Flows                           | 4    |
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Central NSW Joint Organisation is constituted under the Local Government Act 1993 (NSW) and has its principal place of business at:

Central NSW Joint Organisation  
Level 1, 38 William Street  
BATHURST, NSW 2795

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

**Central NSW Joint Organisation****Statement by Members of the Board and Management made pursuant to Section 413(2c) of the *Local Government Act 1993 (NSW)***

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

- the Local Government Act 1993 (NSW) and the regulations made thereunder
- the Australian Accounting Standards – Simplified Disclosures and other pronouncements of the Australian Accounting Standards Board
- the Joint Organisations Supplement to the Local Government Code of Accounting Practice and Financial Reporting.

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

- present fairly Central NSW Joint Organisation's operating result and financial position for the year
- the accord with Central NSW Joint Organisation's accounting and other records.

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

Signed by the delegates of the board of Central NSW Joint Organisation.



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Councillor Kevin Beatty  
Chairperson

Dated: 24 October 2025



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Councillor Phyllis Miller  
Voting Representative Board Member

Dated: 24 October 2025



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Kate Barker  
Interim Executive Officer

Dated: 24 October 2025



## Central NSW Joint Organisation

## Statement of Income and Accumulated Surplus

for the year ended 30 June 2025

|  |       | 2025         | 2024         |
|--|-------|--------------|--------------|
|  |       | 000's        | 000's        |
|  | Notes | \$           | \$           |
| <b>Income</b>                            |       |              |              |
| Member council contributions             | B.1.1 | 953          | 925          |
| Grants provided for operating purposes   | B.1.2 | 1,254        | 1,928        |
| Interest and investment revenue          | B.1.3 | 22           | 37           |
| Other income                             | B.1.4 | 839          | 491          |
| <b>Total income</b>                      |       | <b>3,068</b> | <b>3,381</b> |
| <b>Expenses</b>                          |       |              |              |
| Employee benefits and on costs           |       | 1,165        | 997          |
| Administrative expenses                  | B.2.1 | 855          | 2,651        |
| Depreciation                             |       | 32           | 27           |
| <b>Total expenses</b>                    |       | <b>2,052</b> | <b>3,675</b> |
| <b>Net result for the year</b>           |       | <b>1,016</b> | <b>(294)</b> |
| <b>Accumulated surplus at 1 July</b>     |       | <b>1,377</b> | <b>1,671</b> |
| <b>Accumulated Surplus as at 30 June</b> |       | <b>2,393</b> | <b>1,377</b> |

The above Statement of Income and Accumulated Surplus should be read in conjunction with the accompanying notes

## Central NSW Joint Organisation

## Statement of Financial Position

as at 30 June 2025

|                                      |       | 2025         | 2024         |
|--------------------------------------|-------|--------------|--------------|
|                                      |       | 000's        | 000's        |
|                                      | Note  | \$           | \$           |
| <b>ASSETS</b>                        |       |              |              |
| <b>Current assets</b>                |       |              |              |
| Cash and cash equivalents            | C.1.1 | 2,797        | 980          |
| Receivables                          | C.1.2 | 179          | 886          |
| <b>Total current assets</b>          |       | <b>2,976</b> | <b>1,866</b> |
| <b>Non-current assets</b>            |       |              |              |
| Property, plant and equipment        | C.1.3 | 67           | 94           |
| <b>Total non-current assets</b>      |       | <b>67</b>    | <b>94</b>    |
| <b>Total assets</b>                  |       | <b>3,043</b> | <b>1,960</b> |
| <b>LIABILITIES</b>                   |       |              |              |
| <b>Current liabilities</b>           |       |              |              |
| Payables                             | C.2.1 | 169          | 372          |
| Contract liabilities                 | C.2.2 | 145          | 120          |
| Employee benefit provisions          | C.2.3 | 333          | 91           |
| <b>Total current liabilities</b>     |       | <b>647</b>   | <b>583</b>   |
| <b>Non-current liabilities</b>       |       |              |              |
| Employee benefit provisions          | C.2.3 | 3            | 0            |
| <b>Total non-current liabilities</b> |       | <b>3</b>     | <b>0</b>     |
| <b>Total liabilities</b>             |       | <b>650</b>   | <b>583</b>   |
| <b>Net assets</b>                    |       | <b>2,393</b> | <b>1,377</b> |
| <b>EQUITY</b>                        |       |              |              |
| Accumulated surplus                  |       | 2,393        | 1,377        |
| <b>Total equity</b>                  |       | <b>2,393</b> | <b>1,377</b> |

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



## Central NSW Joint Organisation

## Statement of Cash Flows

for the year ended 30 June 2025

|   | 2025        | 2024    |
|---|-------------|---------|
|   | 000's       | 000's   |
| Notes   | \$          | \$      |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>        |             |         |
| <b>Receipts:</b>                                    |             |         |
| Contributions from member councils                  | 1,329       | 1,029   |
| Investment revenue and interest                     | 22          | 37      |
| Grants  | 2,129       | 239     |
| Other   | 594         | 473     |
| <b>Payments:</b>                                    |             |         |
| Employees   | (963)       | (898)   |
| Non-employee cash flows                             | (1,289)     | (3,023) |
| Net cash provided by/(used in) operating activities | 1,822       | (2,143) |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>        |             |         |
| <b>Receipts:</b>                                    |             |         |
| Payment for property, plant & equipment             | (5)         | (80)    |
| Net cash (used in) investing activities             | (5)         | (80)    |
| Net change in cash and cash equivalents             | 1,817       | (2,223) |
| Cash and cash equivalents at beginning of year      | 980         | 3,203   |
| Cash and cash equivalents at end of year            | C.1.1 2,797 | 980     |

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

## Central NSW Joint Organisation

### Notes to the Financial Statements for the year ended 30 June 2025

#### A. About the Joint Organisation and these financial statements

##### A1 Basis of Preparation

These financial statements were authorised for issue by delegates of the Board of the Central NSW Joint Organisation on 24 October 2025. The Board has the power to amend and reissue these financial statements.

These general-purpose financial statements have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures, the Local Government Act 1993 (NSW) and Regulations, and the Joint Organisation Code of Accounting Practice and Financial Reporting. Central NSW Joint Organisation is a not-for-profit entity. The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

##### (a) New accounting standards adopted during the year

During the year, the Central NSW Joint Organisation adopted all standards which were mandatorily effective for the first time at 30 June 2025. The standards which had an impact on reported position, performance or disclosure have been discussed and are effective for the first time at 30 June 2025.

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*. This standard is unlikely to have a significant impact on Central NSW Joint Organisation.

##### (b) Historical cost convention

These financial statements have been prepared under the historical cost convention.

##### (c) Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Central NSW Joint Organisation'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 Central NSW Joint Organisation and that are believed to be reasonable under the circumstances.

Accounting estimates and assumptions

Central NSW Joint Organisation 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) employee benefit provisions – refer Note C2.3.

Significant judgements in applying the Central NSW Joint Organisation accounting policies.

- (i) there are no significant judgements made by the Central NSW Joint Organisation.



## Central NSW Joint Organisation

### Notes to the Financial Statements

for the year ended 30 June 2025

#### B. Financial Performance

##### B1 Sources of income

###### B.1.1 Member Council contributions

|                                 | 2025       | 2024       |
|---------------------------------|------------|------------|
|                                 | 000's      | 000's      |
|                                 | \$         | \$         |
| - Orange City Council           | 153        | 148        |
| - Bathurst Regional Council     | 147        | 143        |
| - Parkes Shire Council          | 86         | 83         |
| - Cowra Shire Council           | 68         | 66         |
| - Cowra Tourism Corp            | 13         | 13         |
| - Cabonne Council               | 78         | 77         |
| - Forbes Shire Council          | 67         | 65         |
| - Lachlan Shire Council         | 61         | 60         |
| - Blayney Shire Council         | 47         | 45         |
| - Oberon Council                | 58         | 56         |
| - Weddin Shire Council          | 38         | 36         |
| - Central Tablelands Water      | 39         | 38         |
| - CTWA - Association membership | 2          | 2          |
| - Lithgow City Council          | 96         | 93         |
|                                 | <b>953</b> | <b>925</b> |

#### Material accounting policy information

Contributions by member councils are recognised as revenue at the point in time when the amount to be paid for the period has been determined and communicated to councils. The contribution may be in the form of a cash payment or non-monetary contribution (which is recorded at its fair value).

The methodology for determining the contribution is:

- Contributions by member councils are prorated based on population in their respective Local Government Areas (LGAs) in order to perform the principal functions of delivering on strategic regional priorities, regional leadership and intergovernmental cooperation.
- contributions by participating member councils for other functions of enhancing strategic capacity and direct service delivery.

## Central NSW Joint Organisation

## Notes to the Financial Statements

for the year ended 30 June 2025

### B1 Sources of income

#### B.1.2 Grants

|   | Operating    |              | Capital  |          |
|---|--------------|--------------|----------|----------|
|   | 2025         | 2024         | 2025     | 2024     |
|   | 000's        | 000's        | 000's    | 000's    |
|   | \$           | \$           | \$       | \$       |
| Local Government Procurement - Sustainable Procurement Training for JOs | -            | 7            | -        | -        |
| OLG capacity building funding   | -            | 27           | -        | -        |
| Dept of Regional NSW  | -            | 1,003        | -        | -        |
| Water Loss Management Program   | -            | 158          | -        | -        |
| Bridge Testing Grant through FSC  | 26           | 18           | -        | -        |
| Dept of Communities and Justice (DRRF)                                  | -            | 411          | -        | -        |
| DCCEEW (JONZA)  | 374          | 304          | -        | -        |
| DCCEEW WLM Hub  | 850          | -            | -        | -        |
| Disaster Ready Fund   | 4            | -            | -        | -        |
| <b>Total grants</b>   | <b>1,254</b> | <b>1,928</b> | <b>-</b> | <b>-</b> |
| <b>Comprising:</b>  |              |              |          |          |
| - State funding   | 1,254        | 1,903        | -        | -        |
| - Other funding   | -            | 25           | -        | -        |
|   | <b>1,254</b> | <b>1,928</b> | <b>-</b> | <b>-</b> |
| <b>Timing of revenue recognition</b>                                    |              |              |          |          |
| Grants recognised over time   | 4            | 1,442        | -        | -        |
| Grants recognised at a point in time                                    | 1,250        | 486          | -        | -        |
| <b>Total grants</b>   | <b>1,254</b> | <b>1,928</b> | <b>-</b> | <b>-</b> |

#### Material accounting policy information

##### Grants - enforceable agreement with sufficiently specific performance obligations

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

The performance obligations vary according to the agreement but include 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.

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



## Central NSW Joint Organisation

### Notes to the Financial Statements for the year ended 30 June 2025

#### B1 Sources of income

##### B.1.2 Grants

###### Other grants

Assets (e.g. cash) received from other grants are recognised at fair value when the asset is received. The Central NSW Joint Organisation 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.

##### B.1.3 Interest and investment income

|   | 2025      | 2024      |
|---|-----------|-----------|
|   | 000's     | 000's     |
|   | \$        | \$        |
| Interest revenue from:                                    |           |           |
| - interest on financial assets measured at amortised cost | 22        | 37        |
| <b>Total interest and investment revenue</b>              | <b>22</b> | <b>37</b> |

###### Material accounting policy information

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

## Central NSW Joint Organisation

## Notes to the Financial Statements

for the year ended 30 June 2025

### B1 Sources of income

#### B.1.4 Other income

|                             | 2025       | 2024       |
|-----------------------------|------------|------------|
|                             | 000's      | 000's      |
|                             | \$         | \$         |
| Procurement management fees | 489        | 302        |
| Vehicle leaseback           | 16         | 4          |
| Training service            | 110        | 165        |
| Other revenue               | 224        | 20         |
| <b>Total other revenue</b>  | <b>839</b> | <b>491</b> |

#### Material accounting policy information

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



## Central NSW Joint Organisation

## Notes to the Financial Statements

for the year ended 30 June 2025

### B.2 Costs of providing services

#### B.2.1 Administrative expenses

|                                   | 2025       | 2024         |
|-----------------------------------|------------|--------------|
|                                   | 000's      | 000's        |
|                                   | \$         | \$           |
| Water Utilities Alliance expenses | 210        | 75           |
| Audit of financial statements     | 16         | 14           |
| Regional training program         | 98         | 156          |
| Legal expenses                    | 8          | 16           |
| Phone expenses                    | 6          | 4            |
| Meeting expenses                  | 6          | 18           |
| IT expenses                       | 39         | 29           |
| Travel expenses                   | 29         | 19           |
| Joint organisation projects       | 205        | 2,101        |
| Staff training/conferences        | 17         | 30           |
| Printing/Stationery/Postage       | 1          | 3            |
| Hosting and office expenses       | 23         | 21           |
| Regional tourism group expenses   | 100        | 102          |
| Motor vehicle expenses            | 15         | 21           |
| Other expenses                    | 82         | 42           |
|                                   | <b>855</b> | <b>2,651</b> |

#### Material accounting policy information

##### Employee benefit expenses

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

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.

##### Administrative expenses

Administrative expenses are recorded on an accruals basis as the Central NSW Joint Organisation receives the goods or services.

## Central NSW Joint Organisation

### Notes to the Financial Statements for the year ended 30 June 2025

#### C1 Financial position

##### C.1 Assets we manage

###### C.1.1 Cash and cash equivalents

|                          | 2025         | 2024       |
|--------------------------|--------------|------------|
|                          | 000's        | 000's      |
|                          | \$           | \$         |
| Cash at bank and in hand | 112          | 37         |
| Deposits at call         | 2,685        | 943        |
|                          | <b>2,797</b> | <b>980</b> |

###### Restricted cash and cash equivalents

|                       |       |     |
|-----------------------|-------|-----|
| External restrictions | 1,655 | 596 |
|-----------------------|-------|-----|

###### Material accounting policy information

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

###### C.1.2 Receivables

|                        | 2025       | 2024       |
|------------------------|------------|------------|
|                        | 000's      | 000's      |
|                        | \$         | \$         |
| Trade receivables      | 66         | 686        |
| GST receivable         | 5          | 79         |
| Accrued revenues       | 108        | 121        |
| <b>Net receivables</b> | <b>179</b> | <b>886</b> |

###### Material accounting policy information

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

Impairment of receivables is assessed using the simplified expected credit loss model where lifetime credit losses are recorded on initial recognition. To measure the expected credit losses, debtors have been grouped based on shared credit risk characteristics and the days past due.



## Central NSW Joint Organisation

## Notes to the Financial Statements

for the year ended 30 June 2025

### C.1.3 Property, plant and equipment

|                  | Movements during the period    |   |                              |                    |                    |                                 | At 30 June 2025                |                                       |                              |
|------------------|--------------------------------|---|------------------------------|--------------------|--------------------|---------------------------------|--------------------------------|---------------------------------------|------------------------------|
|                  | Gross carrying amount<br>000's | At July 2024<br>Accum Depn and<br>impairment<br>000's | Net carrying amount<br>000's | Additions<br>000's | Disposals<br>000's | Depn and<br>Impairment<br>000's | Gross carrying amount<br>000's | Accum depn and<br>impairment<br>000's | Net carrying amount<br>000's |
|                  | \$                             | \$  | \$                           | \$                 | \$                 | \$                              | \$                             | \$                                    | \$                           |
| Office equipment | 33                             | (17)  | 16                           | 4                  | -                  | (8)                             | 37                             | (25)                                  | 12                           |
| Vehicles         | 139                            | (61)  | 78                           | -                  | -                  | (24)                            | 139                            | (85)                                  | 54                           |
| <b>Totals</b>    | <b>172</b>                     | <b>(78)</b>   | <b>94</b>                    | <b>4</b>           | <b>-</b>           | <b>(32)</b>                     | <b>176</b>                     | <b>(110)</b>                          | <b>66</b>                    |

#### Material accounting policy information

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

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

When property, plant and equipment are acquired by the Central NSW Joint Organisation for significantly less than fair value, the assets are initially recognised at their fair value at acquisition date.

Depreciation is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

- (i) Office equipment 2-5 years
- (ii) Motor vehicle 5-6 years

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

## Central NSW Joint Organisation

## Notes to the Financial Statements

for the year ended 30 June 2025

### C.2 Liabilities of the joint organisation

#### C.2.1 Payables

|                       | 2025       | 2024       |
|-----------------------|------------|------------|
|                       | 000's      | 000's      |
|                       | \$         | \$         |
| Trade payables        | 58         | 318        |
| Tax liabilities       | 32         | -          |
| Accrued expense       | 79         | 54         |
| <b>Total payables</b> | <b>169</b> | <b>372</b> |

#### Material accounting policy information

The Central NSW Joint Organisation measures all financial liabilities initially at fair value less transaction costs; subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

Trade payables represent liabilities for goods and services provided to the Central NSW Joint Organisation prior to the end of financial period that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

#### C.2.2 Contract liabilities

|  | 2025       | 2024       |
|--|------------|------------|
|  | 000's      | 000's      |
|  | \$         | \$         |
| Funds received prior to performance obligation being satisfied | 145        | 120        |
| <b>Total contract liabilities</b>                              | <b>145</b> | <b>120</b> |

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

#### Material accounting policy information

When an amount of consideration is received from a fund provider prior to Central NSW Joint Organisation transferring a good or service to the customer, Central NSW Joint Organisation presents the funds which exceed revenue recognised as a contract liability.

#### C.2.3 Employee benefits

|  | 2025       |             | 2024      |             |
|--|------------|-------------|-----------|-------------|
|  | Current    | Non-current | Current   | Non-current |
|  | 000's      | 000's       | 000's     | 000's       |
|  | \$         | \$          | \$        | \$          |
| Annual leave   | 92         | -           | 16        | -           |
| Long service leave   | 228        | 3           | 75        | -           |
| Leave in Lieu  | 8          | -           | -         | -           |
| Rostered Days Off  | 5          | -           | -         | -           |
| <b>Total employee benefit provisions</b>   | <b>333</b> | <b>3</b>    | <b>91</b> | <b>-</b>    |
| <b>Current employee benefits provisions not expected to be settled within the next 12 months</b> | <b>202</b> | <b>-</b>    | <b>75</b> | <b>-</b>    |



## Central NSW Joint Organisation

### Notes to the Financial Statements for the year ended 30 June 2025

#### C.2.3 Employee benefits

##### Material accounting policy information

###### *Short-term obligations*

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

###### *Other long-term employee benefits obligations*

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

###### *On-costs*

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

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

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

## D. Financial Risk Management

### D.1 Financial Risk Management

#### Risk Management

The Central NSW Joint Organisation's activities expose it to a variety of financial risks, including credit risk, liquidity risk, and interest rate risk. Financial risk management is carried out by the finance team under policies approved by the Central NSW Joint Organisation Board.

The fair value of receivables approximates the carrying amount.

### D.2 Contingencies

There were no contingent assets or liabilities which the Central NSW Joint Organisation is party to at 30 June 2025 (30 June 2024:None).

## Central NSW Joint Organisation

### Notes to the Financial Statements for the year ended 30 June 2025

#### E. People and relationships

##### E1 Related party disclosures

##### E.1.1 Key management personnel

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

The aggregate amount of KMP compensation included in the employee expenses is: \$202,529.

##### E.1.2 Other related parties

|                                      | Amount of the<br>transactions<br>during the<br>period<br>000's<br>\$ | Outstanding<br>balances,<br>including<br>commitments<br>at period end<br>000's<br>\$ | Terms<br>and<br>condition<br>s | Impairment<br>provision on<br>outstanding<br>balances<br>000's<br>\$ | Impairment<br>expense<br>000's<br>\$ |
|--------------------------------------|--|--|--------------------------------|--|--------------------------------------|
| <b>2025</b>                          |  |  |                                |  |                                      |
| Administration services              | 32   | 14   | 30 Days                        | -  | -                                    |
| Rental of office space and utilities | 25   | 12   | 30 Days                        | -  | -                                    |
| <b>2024</b>                          |  |  |                                |  |                                      |
| Administration services              | 31   | 1  | 30 Days                        | -  | -                                    |
| Rental of office space and utilities | 20   | 4  | 30 Days                        | -  | -                                    |
| Provision of Motor Vehicles          | 14   | -  | 30 Days                        | -  | -                                    |

##### Administration Services:

Bathurst Regional Council provides HR services and fortnightly processing of payroll for all JO staff. The fee for this service is calculated as 3% of total payroll processed.

## Central NSW Joint Organisation

### Notes to the Financial Statements for the year ended 30 June 2025

#### E1 Related party disclosures

##### Rental of office space and utilities:

Central NSW Joint Organisation has entered into an arrangement with Bathurst Regional Council and Findex Forbes to provide office space and utilities to staff based in these locations to perform their required roles. There is an agreed annual amount paid depending on the number of staff members in each location. The office rent paid to Bathurst in 2024-25 was \$22,500 and Findex Forbes was \$2,817.

#### E.2 Other relationships

##### E.2.1 Audit fees

|  | 2025<br>000's<br>\$ | 2024<br>000's<br>\$ |
|--|---------------------|---------------------|
| Auditors of the JO - NSW Auditor-General |                     |                     |
| Audit of financial statements            | 16                  | 14                  |
| <b>Total</b>                             | <b>16</b>           | <b>14</b>           |

#### F Other matters

##### F.1 Events occurring after reporting date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Central NSW Joint Organisation, the results of those operations or the state of affairs of the Central NSW Joint Organisation in future financial years.



**Central NSW Joint Organisation**

**Auditor's Report to the members of Central NSW Joint Organisation**

**Report on the Audit of the Financial Report**



## INDEPENDENT AUDITOR'S REPORT

### Report on the general purpose financial statements

#### Central NSW Joint Organisation

To the Board of Central NSW Joint Organisation

#### Opinion

I have audited the accompanying financial statements of Central NSW Joint Organisation (the Joint Organisation), which comprise the Statement by Members of the Board and Management, the Statement of Income and Accumulated Surplus for the year ended 30 June 2025, the Statement of Financial Position as at 30 June 2025 and Statement of Cash Flows for the year ended 30 June 2025 and notes comprising a summary of material accounting policy information and other explanatory information.

In my opinion:

- the Joint Organisation'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 Joint Organisation's accounting records
  - present fairly, in all material respects, the financial position of the Joint Organisation 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 – Simplified Disclosures
- 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 Joint Organisation 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).

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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 joint organisations
- 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.

### **The Board's Responsibilities for the Financial Statements**

The Board is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards – Simplified Disclosures and the *Local Government Act 1993*, and for such internal control as the Board determines 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 Board is responsible for assessing the Joint Organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

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

My objectives are to:

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

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

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

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

- that the Joint Organisation 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.



Farisha Ali  
Delegate of the Auditor-General for New South Wales

27 October 2025  
SYDNEY



Kevin Beatty  
Voting Representative Board Member  
Central NSW Joint Organisation  
Level 1, 38 William Street  
Bathurst, NSW 2795

Contact: Farisha Ali  
Phone no: 02 9275 7373  
Our ref: [R008-1981756498-6364](#)

27 October 2025

Dear Chairperson

**Report on the Conduct of the Audit**  
**for the year ended 30 June 2025**  
**Central NSW Joint Organisation**

I have audited the general purpose financial statements (GPFS) of the Central NSW Joint Organisation (the Joint Organisation) 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 Joint Organisation'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 Act and the associated regulation or a material deficiency in the Joint Organisation's accounting records or financial statements. The Joint Organisation'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 Joint Organisation 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 (the Code), as required by section 415(3) of the Act. The Code does not prescribe any specific matters for joint organisations
- may include statements, comments and recommendations on the audit of the Joint Organisation's financial statements as deemed appropriate by the Audit Office.

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

## **PERFORMANCE**

### **Net result**

The Joint Organisation's net result for the year ended 30 June 2025 was \$1,016,000.

The Joint Organisation's income for the year ended 30 June 2025 of \$3,068,000 consisted mainly of operating grants of \$1,254,000 and income from member council contributions of \$953,000. The main source of grant income were from the following program:

- Regional Water Loss Management Hub (\$850,000) and
- Joint Organisation Net Zero Acceleration (\$374,000)

The Joint Organisation's total expenses for the year ended 30 June 2025 of \$2,052,000 consisted mainly of employee benefits and on-costs of \$1,165,000 and administration expenses of \$855,000.

### Financial position

At 30 June 2025, the Joint Organisation's:

- total assets of \$3,043,000 consisted mainly of cash and cash equivalents of \$2,797,000 and Receivables of \$179,000.
- total liabilities of \$650,000 consisted of provision for employee leave entitlements of \$336,000, contract liability of \$145,000 and payables of \$169,000.



Farisha Ali  
Delegate of the Auditor-General for New South Wales

**Minutes of the Audit Risk & Improvement Committee Meeting of Central Tablelands  
Water held at Online, on Thursday, 13 November 2025, commencing at 11.03am**

**Present**

|                     |  |
|---------------------|--|
| Donna Rygate        | (Chairperson – Independent Member – Voting)            |
| Liz Jeremy          | (Independent Member – Voting)                          |
| Stephen Coates      | (Independent Member – Voting)                          |
| Cr. Craig Gosewisch | (Councillor Observer)                                  |
| Mary Ann Estocapio  | (Intentus – Auditor)                                   |
| Ron Gillard         | (Observer)   |
| Lynette Safranek    | (Executive Manager Corporate Services)                 |
| Claire Wright       | (Executive Management Accountant)                      |
| Achal Deo           | (Governance & Executive Support Officer - Secretariat) |

Proceedings in brief:

***The Committee noted all items are resolved by consensus and that, rather than recording movers and seconders, its minutes will record any instances of dissent.***

**1. WELCOME**

The Chairperson opened the meeting at 11.03am.

**2. ACKNOWLEDGEMENT OF COUNTRY**

The Chairperson gave an acknowledgement of country.

**3. DECLARATION OF ANY CONFLICT OF INTEREST**

Nil

**4. DECLARATION OF ANY UNETHICAL BEHAVIOURS REPORTED TO COUNCIL**

Nil

**5. APOLOGIES FOR NON-ATTENDANCE**

Katy Henry, Intentus  
Charlie Harris, General Manager  
Farisha Ali, Audit Office

This is Page No. 1 of the Minutes of the Audit Risk & Improvement Committee Meeting held 13 November 2025.



**6. CONFIRMATION OF MINUTES****6.1) MINUTES OF THE AUDIT RISK & IMPROVEMENT COMMITTEE HELD ON 14 AUGUST 2025****RESOLVED:**

That the Minutes of the Audit Risk & Improvement Committee of Central Tablelands Water, held on 14 August 2025, be confirmed.

**7. REPORTS OF STAFF****7.1) GENERAL MANAGER UPDATE (CM.AG.1)****RESOLVED:**

That the Audit Risk & Improvement Committee note the General Manager update.

**7.2) CORPORATE SERVICES UPDATE (CM.CP.2)****RESOLVED:**

That the Audit Risk & Improvement Committee note the information provided within the Corporate Services Update.

**7.3) APPROVAL OF ARIC MEMBER AND CHAIR (CA.CO.1)****RESOLVED:**

That Audit Risk & Improvement Committee note the appointment of Ron Gillard as an Independent Member and Chairperson of this Committee for one term from 15 February 2026.

**7.4) POLICY REVIEWS (CM.PL.1)****RESOLVED:**

That ARIC note the updated policies in accordance with ARIC Terms of Reference Requirement [per Schedule 1 (s.428A of Act)] to ensure appropriate policies and procedures are in place for the management and exercise of delegations.

**7.5) INTERNAL AUDIT ACTION PLANS (CM.AU.3)****RESOLVED:**

That the Audit Risk & Improvement Committee note the report regarding progress on the actioning of Fraud Health Risk Assessment and Project Management Audit recommendations.

**7.6) 2024/25 ANNUAL REPORT (CM.RP.2)****RESOLVED:**

That Audit Risk & Improvement Committee note the 2024/25 Annual Report.

Proceeding in brief:

Mary Ann Estocapio joined the meeting at 11.30am

Proceedings in brief:

Mary Ann Estocapio provided an overview of the Engagement Closing Report (ECR) and Report on the Conduct of the Audit (ROCA). She presented key findings, observations and recommendation from the audit process.

**7.7) FINANCIAL STATEMENT COMPLETION 2024/25 (FM.FR.1)****RESOLVED:**

1. That the Committee receive the audited Financial Statements and Auditor's Reports for year ended 30 June 2025.
2. That the Committee receive the Engagement Closing Report (ECR) and Report on the Conduct of the Audit (ROCA) for the year ending 30 June 2025.
3. That the Committee note the outline from Mary Ann Estocapio from Intentus on behalf of the Audit Office of NSW.
4. That the Committee note the report presented to Council on the completion of the external audit for the year ending 30 June 2025.
5. That the Committee note the update on the interim audit management letter actions.

Mary Ann left the meeting at 11.42am

**7.8) 4-YEAR - INTERNAL AUDIT UPDATE (CM.AU.1)****RESOLVED:**

That the Committee endorse amendment of the 4 year audit program to run from 2025/26 to 2028/29 financial years, covering the following audit functions: Drinking Water Management System; Procurement Cards and Councillor Expenses; Procurement – All Other Forms; and Record Keeping System.

**7.9) SUPERANNUATION AND AUDIT RISK & IMPROVEMENT COMMITTEE MEMBERS (CM.AU.1)****RESOLVED:**

That the Committee note the guidance received from the ATO and endorse the proposed approach for future remuneration to Committee members.

**7.10) QUARTERLY BUDGET REVIEW STATEMENT - 30 SEPTEMBER 2025**  
**(FM.FR.1)**

**RESOLVED:**

The Committee note the Quarterly Budget Review Statements as presented to Council 29 October 2025.

**8. GENERAL BUSINESS**

The Chairperson expressed her appreciation to all past and present members and staff of CTW for their support and contributions throughout her tenure. She noted that this meeting marked her final ARIC Committee meeting prior to her retirement and extended her gratitude to everyone for their cooperation and commitment.

**9. NEXT TMEETING**

**Next Meeting:** The next meeting of Central Tablelands Water will be held in February 2026.

**10. CONCLUSION OF THE MEETING**

There being no further business, the Chairperson declared the meeting closed at 11.58am.



**DRAFT**

**POLICY**



**Central  
Tablelands  
Water**

# **ACCESS TO INFORMATION (GIPA) POLICY**

## DOCUMENT CONTROL

| Document Title      | Access to Information (GIPA) Policy    |   |        |                     |                             |
|---------------------|--|---|--------|---------------------|-----------------------------|
| Policy Number       | CTW-PR015                              |   |        |                     |                             |
| Responsible Officer | Executive Manager Corporate Services   |   |        |                     |                             |
| Reviewed by         | General Manager                        |   |        |                     |                             |
| Date Adopted        | <del>December 2016</del> December 2025 |   |        |                     |                             |
| Adopted by          | Council                                |   |        |                     |                             |
| Review Due Date     | October 2029                           |   |        |                     |                             |
| Revision Number     | 2                                      |   |        |                     |                             |
| Versions            | Date                                   | Description of Amendments                             | Author | Review/<br>Sign Off | Minute No:<br>(if relevant) |
| 1                   | 5/16                                   |   |        |                     |                             |
| 2                   | Dec 2025                               | Whole policy was rewritten due to legislative updates | EMCS   | Council             |                             |
|                     |  |   |        |                     |                             |
|                     |  |   |        |                     |                             |
|                     |  |   |        |                     |                             |

## PURPOSE

Central Tablelands Water is committed to be an open and accessible organisation. The Government Information (Public Access) Act 2009 ("GIPA Act"):

- authorises and encourages the proactive public release of information held by Council
- gives members of the public an enforceable right to access information held by Council
- provides that access to information held by Council is restricted only when there is an overriding public interest against disclosure.

The GIPA Act is prescriptive in relation to the making of applications for access to information, matters to be considered prior to the release of information, exempt information, timeframes for determination of applications and rights of appeal. In particular, the GIPA Act:

- provides access to Council information in four ways:
  - mandatory proactive release via Council's website (open access information)
  - authorised proactive release via Council's website
  - informal release subject to an informal access application
  - release subject to a formal access application
- prescribes an application fee and processing charges in relation to types of applications (refer to Council's Fees and Charges)
- requires a determination of a formal access application within 20 working days of receipt
- requires a written determination of a formal access application to address specific matters
- prescribes an internal review process
- prescribes an external review process to either the NSW Civil and Administrative Tribunal (NCAT) or the Information Commissioner.

## SCOPE

This policy seeks to:

- define and manage proactive, informal and formal information requests from the public under the GIPA Act
- provide the public with a straightforward and fully transparent process to access information held by Council at minimal cost and/or delay
- provide access to information wherever possible via Council's website and Customer Service Centre
- define information which may be restricted from public access
- ensure customers are promptly advised of the information they are entitled to access and with clearly documented reasons if access to information is refused
- advise customers of their rights of review if access to information is refused.

## POLICY STATEMENT

Public access to information held by Council is facilitated by GIPA subject to certain restrictions as set out in the Act and summarised in this policy.

The GIPA Act is designed to meet community expectations of more open and transparent government for the people of NSW. The object of the Act encourages local councils and NSW government agencies to make it as easy as possible for members of the public to gain access to government information.

Council is also required to comply with the Information Protection Principles prescribed by the Privacy and Personal Information Protection Act, 1998 ("PPIPA Act") and the Health Privacy Principles prescribed by the Health Records and Information Privacy Act 2002 relating to the management of personal information held by Council.



### Accessing Information

Access to information is provided in accordance with the GIPA Act and Regulations. Any member of the public has a legal right to make application to Central Tablelands Water for access to information that Council holds. There is a right of access under the GIPA Act to information held by Council unless there is an overriding public interest against disclosure.

While any application will be considered on its merits, Council may refuse to deal with an application for access where dealing with the application would require an unreasonable and substantial diversion of Council's resources, or where the information sought has been the subject of a subpoena or court order and is available to the applicant as a result of having been produced in compliance with the subpoena or court order.

### Open Access

Information held by Council that is available as Open Access Information is listed in Section 18 of the GIPA Act and in Schedule 1 of the GIPA Regulation. The Open Access Application Form is available on Council's website and at Council Offices.

Open Access Information is available for inspection at Council offices during normal business hours, free of charge. In addition, Council's website also provides many documents for public viewing unless there is an overriding public interest against disclosure.

The open-access documents include:

- Council policies
- a publication guide with information about Council structure and functions, listing the type of information that is publicly available
- a disclosure log of formal access applications where in Council's opinion the information released may be of interest to other members of the public
- a register of contracts having a value of more than \$150,000 that Council has with private sector bodies
- a register of open access information that Council does not make publicly available on the basis of an overriding public interest against disclosure.

Information that is considered Open Access and is archived will be made available as soon as reasonably practical. A copy of a record containing the information can be provided at the cost of photocopying charges as listed in Council's Fees and Charges.

Copies of documents provided by Council are for information purposes only and are provided by Council to meet its requirements under relevant legislation. Copyright law still applies to each document. The copyright owner's consent is required if any part of the document is used for any other purpose.

### Informal Access Application

An Informal Access Application Form is available on Council's website and at Council Offices, to be completed where an applicant seeks access to information not under Open Access Information.

There is no application fee required for an informal access application. A copy of a record containing the information can be provided at the cost of photocopying charges as listed in Council's Fees and Charges.

There is no legislated timeframe for the processing of informal applications; however, Council aims to process all applications within 30 working days. Complex requests may take longer, and, in these cases, Council will contact the applicant and advise an expected timeframe.

An applicant who is not given information in response to an Informal Application will be informed of their right to make a Formal Access Application under the GIPA Act.

### **Formal Access Application**

A Formal Access Application Form is available on Council's website and at Council Offices.

Council retains the discretion to require a formal release application in appropriate circumstances, for example:

- searching for and retrieving the information sought would require a significant diversion of resources
- the material contains information about a third party that cannot be deleted easily or without rendering the information useless, and consultation would need to occur
- the material is sensitive in nature and requires public interest test considerations.

The Formal Access Application requirements to be completed for a valid application must:

- be in writing and sent to or lodged at Council
- clearly indicate that it is an access application made under the GIPA Act
- be accompanied by a fee of \$30.00
- state a postal address in Australia as the address for correspondence in connection with the application
- include such information as is reasonably necessary to enable the information applied for to be identified.

Council is required to acknowledge formal applications within 5 working days and make its decision within 20 working days of receipt of the formal application. This period can be extended by up to 15 working days if consultation is required or records are required to be retrieved from Archives. A request for an advance deposit may also extend the statutory time period.

Any determination to refuse access will include reasons for the decision. If charges are payable, access will be given to the information only when the payment has been received.

In accordance with GIPA Part 4 Division 2, Council may transfer an application to another agency where the other agency is known to hold the information and the information relates more closely to the functions of that agency, or where Council does not hold the information, and the other agency is known to hold it.

Appeal rights will also be included in the letter of determination.

Fees and charges are reviewed annually and listed in Council's adopted Fees and Charges Schedule.

### **Review Rights**

There are a number of review rights under the GIPA Act outlined in Part 5 if an applicant is refused access to information:

- internal review by Council's Public Officer
- external review by the Information Commissioner
- external review by the NCAT.

### **Internal Review**

Application for internal review must be made within 20 working days after the notice of decision being given to the applicant and must be accompanied by an Application for Internal Review and a fee of \$40.00.

The review will be undertaken by Council's Public Officer who was not involved in making the original decision. A determination from an internal review will be issued within 15 working days. This may be extended by up to 10 working days where there is a need to consult with new third parties.

### **External Review By The Information Commissioner**

An access applicant can appeal directly to the Information Commissioner. They do not first have to have an internal review of the decision. If the person seeking review is not the access applicant, you must seek an internal review before applying for review by the Information Commissioner.

Applicants have 40 working days from being notified of the decision to ask for a review by the Information Commissioner.

### **External Review by The NSW Civil and Administrative Tribunal**

Applicants do not have to have the decision reviewed internally, or by the Information Commissioner, before applying for review by the NCAT.

Applicants have 40 working days from being notified of the decision to apply to the NCAT for review. If the applicant has applied for review by the Information Commissioner, they have 20 working days from being notified of the Information Commissioner's review outcome to apply to the NCAT.

### **Copyright**

Information contained on Council's records is subject to copyright.

If copyright consent has been obtained from a copyright owner or if it is a special access request, the information can be copied and released.

Council will inform all applicants if information is subject to copyright. If an applicant still requires a hard copy of the information, Council will seek consent of the copyright owner.

There may be certain circumstances where Council is not taken to have breached the provisions of the Copyright Act 1968. For example, Council is not taken to have breached copyright in a literary, dramatic, musical or artistic work by anything done for the purposes of a judicial proceeding (see s.43(1) of the Copyright Act 1968).



**POLICY REVIEW**

This policy will be reviewed each Council term (4 years) or more frequently if needed, with reference to any relevant legislation, best practice guides, or other related factors.

**REFERENCES**

- NSW Government Information (Public Access) Act 2009 – GIPA Act
- Government Information (Public Access) Regulation 2018
- Freedom of Information Act 1989 (NSW)
- Privacy and Personal Information Protection Act 1998 (NSW)

**VARIATION**

Council reserves the right to review, vary and revoke this policy.

DRAFT

**DRAFT**



**Central  
Tablelands  
Water**

# **AGENCY INFORMATION GUIDE (GIPA)**

## DOCUMENT CONTROL

| Document Title      |            | Access to Information Guide (GIPA)   |        |                     |                             |
|---------------------|------------|--------------------------------------|--------|---------------------|-----------------------------|
| Number              |            | CTW-PR015                            |        |                     |                             |
| Responsible Officer |            | Executive Manager Corporate Services |        |                     |                             |
| Reviewed by         |            | General Manager                      |        |                     |                             |
| Date Adopted        |            | 17 December 2025                     |        |                     |                             |
| Adopted by          |            | Council                              |        |                     |                             |
| Review Due Date     |            | December 2029                        |        |                     |                             |
| Revision Number     |            | 2                                    |        |                     |                             |
| Versions            | Date       | Description of Amendments            | Author | Review/<br>Sign Off | Minute No:<br>(if relevant) |
| 1                   | 13/04/2022 |                                      | DFCS   |                     |                             |
| 2                   | 17/12/2025 | Review/updates to the document       | EMCS   |                     |                             |
|                     |            |                                      |        |                     |                             |
|                     |            |                                      |        |                     |                             |
|                     |            |                                      |        |                     |                             |



## OPEN ACCESS INFORMATION

### AGENCY INFORMATION GUIDE – CENTRAL TABLELANDS WATER

#### ABOUT COUNCIL

Central Tablelands County Council (Trading as Central Tablelands Water), a water supply authority constituted under the Local Government Act 1993, was first proclaimed in 1944. The council area includes the Shires of Blayney, Cabonne and Weddin. Bulk water is also supplied to Cowra Shire Council to service the villages of Woodstock and Gooloogong. Council also provides reticulated water to the township of Quandialla.

#### COUNCIL STRUCTURE & OBJECTIVES

Central Tablelands Water is a constituency of three local government areas, namely Blayney Shire, Cabonne Shire and Weddin Shire. The Council comprises two delegates each elected by their constituent council for a four-year term. The Chairman and Deputy Chairman are elected every two years by the Councillor's.

Operational aspects of the Council are run by the General Manager with a structure of 3 departments, each with its own Executive Managers. Refer to Council's Organisation Structure at Appendix 2 for a listing of functions within each department.

Council's Vision, Mission and corresponding strategic directions and outcomes are listed in Council's [Strategic Business Plan](#), [Delivery Program](#), Asset Management Plan and [Operational Plan](#).

#### RESPONSIBILITIES

|  |  |
|--|--|
| Customer Service                       | Receiving applications, answering incoming informal enquiries, releasing information held by Council through authorised proactive release  |
| Right To Information Officer           | Responsible for processing of informal requests, formal access applications, making decisions regarding the release of information within the timeframes stipulated in the Act, providing assistance to the applicants with invalid applications, searching for information held by Council, maintaining and updating of publication guide and disclosure log. |
| Governance & Executive Support Officer | Maintaining contracts register   |
| All Council Officers                   | Responsible for ensuring the security of all Council records and refusing to directly provide ad-hoc information to any person without forwarding it to the appropriate Council officer for processing, unless the document is otherwise available e.g. on Council's website.  |

## EFFECT THAT COUNCIL FUNCTIONS HAVE ON THE PUBLIC

The Council's functions are directed towards meeting the needs and expectations of the public, which it serves, and to fulfil legislative and regulatory requirements. In fulfilling these requirements, Council makes decisions that impact the public. These include determining:

- Council's role and responsibilities within the CTW Strategic Business Plan;
- Fees and charges levied by Council; and,

Policies and procedures in the provision of services.

## DECISION MAKING– PUBLIC PARTICIPATION

Council comprises its councillor's who as elected representatives of the community provide strategic and policy guidance to benefit the community. Council meets regularly (six times per year) to determine recommendations from Council staff in relation to its functions. Meetings of the Council are open to the members of the public and all are welcome to attend (except those sessions closed to the public as stated by the Local Government Act). The opportunity is also offered to members of the public to address Council on matters that are within its jurisdiction. Prior arrangements should be made with the General Manager.

Council also holds Community Consultation meetings; receives input from the Community and can be approached directly. All Council and Community Consultation meetings are advertised on Council's website and local newspapers prior to the meetings being held.

## WHAT INFORMATION IS HELD BY COUNCIL?

Council holds information relating to its various functions. The information covers a wide range including files, policy documents, general documents and legal documents.

## WHAT INFORMATION IS PUBLICLY AVAILABLE?

The type of information that is available and may be accessed includes but is not limited to:

- Integrated Planning & Reporting (IP&R) Documents (Strategic Business Plan, Operational Plan; Delivery Plan, Long Term Financial Plan, Workforce Management Plan, Asset Management Plan)
- Council's Business Papers
- Annual Reports
- Financial Reports
- Drought Management Plan
- Development Servicing Plan
- Demand Management Plan
- Council Policies.
- Disclosure Log of Formal Access Applications
- Register of Contracts
- State of the Region
- Modern Slavery Risk Assessment Management Plan

## HOW IS COUNCIL INFORMATION ACCESSED?

Under the Government Information (Public Access) Act 2009 (the GIPA Act) there are four ways that Council held information may be accessed:

### 1. *Mandatory release*

State and local government agencies are required to publish specific open access information on their website, free of charge. For example, these could include a register of government contracts, policies, media releases and annual reports. Please refer to Appendix 1 for a list of open access information available to the public. This list is progressively being added to Council's website; however, it can be requested from Council's Right to Information Officer at any time.

### 2. *Proactive release*

Council seeks to make as much other information as possible publicly available in an appropriate manner, including on the internet. The information is usually available free of charge or at the lowest reasonable cost e.g. Council may charge photocopying fees for hardcopy (paper) documents. Frequently requested information or information of public interest may be made readily available. Council's proactive release procedure will be reviewed as required.

### 3. *Informal release*

Council is authorised to release other information in response to an informal request, subject to any reasonable conditions Council imposes. For example, such information could include requests for personal information by the individual concerned. In some instances, an Access to Council Information – Informal Release Request may be required and will need to be submitted. In other instances, the information will simply be handed over or be made available for viewing or be provided electronically or by way of a paper copy. Access to photocopying may be made available at the requestor's expense.

### 4. *Formal release*

Council may release information in response to a formal access application. This is the last resort, if the information is not available in any other way. A Government Information (Public Access) Act 2009 Access Application will need to be submitted with an accompanying fee.

The current application fee for formal release is \$30.00. A further fee of \$30.00 per hour may be required as a processing charge depending upon the resources required to review the application.

## DOCUMENTS ABOUT COUNCIL THAT HAVE BEEN TABLED IN PARLIAMENT

No documents have yet been tabled in Parliament by or on behalf of Central Tablelands Water. Should this occur Council will publish links to these documents here.



## COUNCIL'S POLICY DOCUMENTS

Council's policies are available on Council's website: [www.ctw.nsw.gov.au](http://www.ctw.nsw.gov.au)

For enquiries, please contact Council's Right to Information Officer:

Phone: 02 6391 7200

E-mail: [water@ctw.nsw.gov.au](mailto:water@ctw.nsw.gov.au)

Mail: PO Box 61, Blayney NSW 2799

The GIPA Act defines "policy documents" as documents used by Council in connection with the exercise of those functions of Council that affect or are likely to affect rights, privilege or other benefits, or obligations, penalties or other detriments, to which members of the public are or may become entitled, eligible, liable or subject.

## COUNCIL'S DISCLOSURE LOG OF FORMAL ACCESS APPLICATIONS

Council's Disclosure Log of Formal Access Applications is available on the website [www.ctw.nsw.gov.au](http://www.ctw.nsw.gov.au).

## COUNCIL REGISTER OF INTEREST DETAILS

Council is required to provide open access to disclosure of interest forms lodged by Councillors and Designated persons (those being the Council's General Manager and Executive Managers) on its website. Council can, pursuant to section 6 (4) of the GIPA Act, redact information where there is an overriding public interest against disclosure. Matters that Council will redact include signatures, property addresses and items where disclosure is considered detrimental to the privacy and security of the person making the disclosure.

## COUNCIL'S REGISTER OF GOVERNMENT CONTRACTS

Under the GIPA Act 2009 Council is required to provide a register for all contracts over \$250,000 where the contractor undertakes a specific project, the contractor agrees to provide specific goods or services, or which involves the transfer or lease of real property.

Council's Register of Contracts is available on Council's website at [www.ctw.nsw.gov.au](http://www.ctw.nsw.gov.au).

## PUBLIC OFFICER – RIGHT TO INFORMATION OFFICER

The Executive Manager Corporate Services (EMCS) is the appointed as the Public Officer. Amongst other duties, the Public Officer may deal with requests from the public concerning the Council's affairs and has the responsibility of assisting people to gain access to public documents of the Council. The EMCS is also Council's Right to Information Officer and, as such, is responsible for determining applications for access to documents or for the amendment of records. If you have any difficulty in obtaining access to Council documents, you may wish to refer your enquiry to the Public Officer. Also, if you would like to amend a document of Council which you feel is incorrect it is necessary for you to make written application to the Public Officer (Right to Information Officer) in the first instance.

## ENQUIRIES

Enquiries should be addressed to:

General Manager  
Central Tablelands Water  
PO Box 61  
BLAYNEY NSW 2799

## CONTACT INFORMATION –INFORMATION & PRIVACY COMMISSION NSW

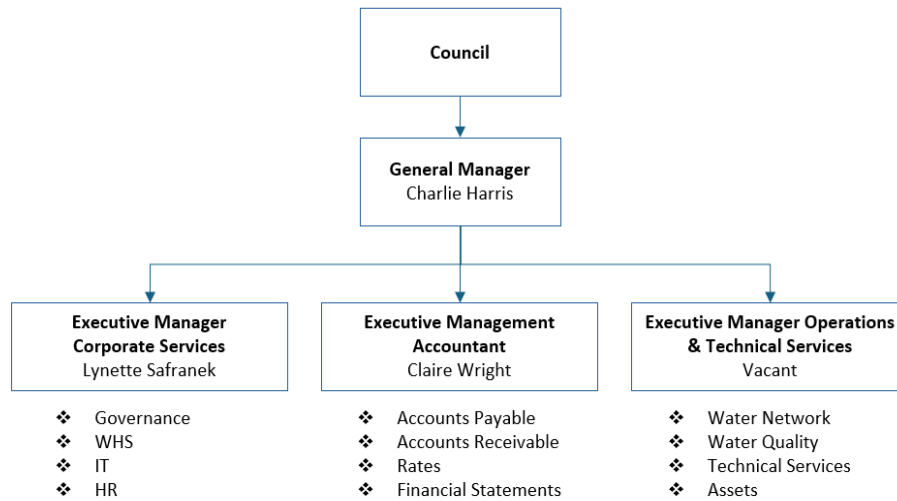
If you require any other advice or assistance about access to information you may contact the Information and Privacy Commission New South Wales by the following methods:

2-24 Rawson Place, Haymarket NSW 2000  
GPO Box 7011, Sydney NSW 2001  
Free call: **1800 IPC NSW** (1800 472 679)  
Website: [www.ipc.nsw.gov.au](http://www.ipc.nsw.gov.au)  
Email: [ipcinfo@ipc.nsw.gov.au](mailto:ipcinfo@ipc.nsw.gov.au)

## CTW ORGANISATION CHART

Council's organisation structure includes three executive managers being Executive Manager Corporate Services, Executive Management Accountant, and Executive Manager Operations and Technical Services.

### CTW ORGANISATIONAL CHART





**DRAFT**

**POLICY**



**CENTRAL TABLELANDS WATER**

# **ASSET DISPOSAL POLICY**

## DOCUMENT CONTROL

| Document Title      |          | Asset Disposal Policy  |        |                  |                          |
|---------------------|----------|--|--------|------------------|--------------------------|
| Policy Number       |          | CTW-PR031  |        |                  |                          |
| Responsible Officer |          | Executive Manager Corporate Services                               |        |                  |                          |
| Reviewed by         |          | General Manager  |        |                  |                          |
| Date Adopted        |          | <u>17 December 2025</u>  |        |                  |                          |
| Adopted by          |          | Council  |        |                  |                          |
| Review Due Date     |          | <u>December 2029</u>   |        |                  |                          |
| Revision Number     |          | 2  |        |                  |                          |
| Previous Versions   | Date     | Description of Amendments  | Author | Review/ Sign Off | Minute No: (if relevant) |
| 1                   | 12/10/15 |  | DFCS   |                  | 16/079                   |
| 2                   | Dec 2025 | Rewritten to align with legislative requirements and best practice | EMCS   |                  |                          |
|                     |          |  |        |                  |                          |
|                     |          |  |        |                  |                          |
|                     |          |  |        |                  |                          |
|                     |          |  |        |                  |                          |

## Purpose

The purpose of this policy is to ensure:

- Accountability and transparency in the disposal of Central Tablelands Water owned assets,
- Compliance with CTW's Code of Conduct, particularly with respect to conflict of interest, and
- CTW's assets are disposed of in a responsible, transparent, and accountable manner that achieves the best value for money in accordance with all relevant applicable legislation, in particular, the Local Government Act 1993 (NSW).

## Scope

This policy applies to all assets owned and maintained by CTW and hence is applicable to all Directorates. Examples of assets owned, leased, or controlled by Central Tablelands Water and therefore covered by this policy include (but are not limited to) plant, vehicles, buildings, land, Information & Communication equipment, office furniture, machinery, and water meters.

This policy should be read in conjunction with applicable Asset Management Plans to ensure whole of life considerations. Assets will be disposed to the best advantage of CTW, considering whole of life costs and replacement needs.

## Principles

### 1. General Principles

#### 1.1 Delegated Authority

With respect to the disposal of assets that are surplus to CTW requirements, the following delegated approval applies:

- Where the disposal is valued at \$250,000 or over (including GST), or is the sale of CTW owned land, only the Council has delegated authority to approve.
- In addition to the delegated authority to approve disposals up to the value of \$249,999 (including GST), only the General Manager (GM) has delegated authority to approve disposal of assets.
- In accordance with delegated authority, Executive Managers can authorise the disposals to the value of their purchasing delegation. This excludes assets being sold for nil cost.
- In accordance with delegated authority, the Executive Corporate Services Manager can authorise the disposal of Information & Communication Technology assets in accordance with this policy. This excludes assets being sold for nil cost.

All requests for disposal are to be made on the relevant CTW Disposal of Assets Request Form.

#### 1.2 Reasons for Disposal

A decision to dispose of an asset may be based on one or more of the following:

- Obsolescence
- Non-compliance with occupational work, health and safety standards
- No use expected in the foreseeable future

- No usage in the previous 24 months
- Optimum time to maximise return and/or to minimise life-cycle costs
- Uneconomical to repair

### 1.3 Preparing Assets for Sale

A check must be carried out to ensure assets do not contain:

- Additional items not intended for sale
- Confidential documents or data (records, files, papers)
- Documents on CTW letterhead or which may be used for fraudulent purposes
- Software (which could lead to a breach of licence or contain confidential data)
- Hazardous materials

A declaration of reason(s) for disposal is to be completed and approved by an authorised approver, together with the checklist to demonstrate compliance of disposal rules (refer Section 1.4).

As much as practicable, any CTW identifying mark or logo should be removed or obliterated.

Spare parts held for a particular item should be disposed of in one parcel with the asset.

### 1.4 Disposal Rules

At all times, surplus assets or materials should be disposed of in a way that maximises returns whilst ensuring open and effective competition.

Prior to disposal, a reasonable effort is to be made to ensure no other department has a need for the asset. Items of historical or cultural significance should be given special regard and any dangerous goods disposed of only in an authorised manner.

Advice is to be sought from the Executive Management Accountant regarding the GST and financial accounting implications of the sale of the asset, noting assets with a residual written down value will impact the financial statements of CTW.

No warranty is to be offered on assets sold.

#### 1.4.1 Disposal of Information & Communication Technology (ICT)

All information & communication technology intended for disposal is to be approved by the Executive Manager Corporate Services. All CTW data and software applications are to be removed from any hard drives, as well as external asset tags and labels connecting a machine to CTW.

The Executive Manager Corporate Services will arrange for the disposal of equipment in accordance with this policy.

### 1.5 Asset Disposal Methods

#### 1.5.1 Method of Disposal for Plant and Vehicles

Vehicles and plant will be disposed of using the most financially advantageous method. Acceptable methods include:

- a) Auction (reserves set at market values).
- b) Dealer Trade (minimum of 3 trade prices required).



- c) Private sale by sealed tender following approved procedures.

No process favouring disposal to staff will be permitted.

#### 1.5.2 Method of Disposal for Other Assets

The following general methods of sale or disposal of CTW's assets are acceptable:

- a) Trade-in on new Assets (in line with same number of quotes required for value in purchasing policy).
- b) Sale by public auction.
- c) Open invitation to quote/ tender to staff in specific circumstances such as the disposal of low value assets or obsolete equipment that has no significant market value.
- d) Open invitation to tender or quote to the public through advertisements in the media.
- e) Direct approach to potential purchasers in specific circumstances, such as:
  - Prior ownership of the land or asset
  - The owners of land adjoining the parcel of land for sale
  - Direct relationship with an asset
  - Prior contractual arrangement
- f) Donation to charitable institutions or local community service organisations, such as the SES.
- g) Scrapping of obsolete assets via disposal at a Registered Tip or Recycling Facility.

#### 1.5.3 Sale of Major Assets

Should the Council determine to invite tenders or expressions of interest for the sale or disposal of other assets, the same procedures that apply to the purchasing process equally apply to the process of selling or disposing of land or assets.

#### 1.5.4 Recording of Sold Assets

The officer responsible for the disposal of any CTW asset with complete the asset disposal form to inform CTW's Executive Management Accountant and Asset Officer, providing all relevant details so that Asset Register can be updated and appropriate accounting treatments for disposed assets effected. The General Manager will sign off on all Disposal Forms.

## 2. Sale to staff/Board members

As a general principle, sale of assets to staff is NOT to occur outside of a public process. The Independent Commission Against Corruption (ICAC) recommends that invitations to bid for the purchase of any surplus CTW assets should not be limited to staff or to elected officials. Members of the public must also be allowed to compete for the purchase.

CTW staff may only purchase assets being disposed of through an arm's length competitive process, such as calling of expressions of interests from staff (for low value assets) or public auction. Assets will not be sold to individual staff by private treaty unless extenuating circumstances apply and only then with the express consent of the General Manager.

Assets being scrapped are only to be taken by CTW staff with the consent of the General Manager.

### 3. Governance

#### 3.1 Policy Implementation

This policy will be implemented immediately upon adoption. A copy will be available on CTW's website and SharePoint.

There are no specific reporting requirements for this policy.

#### 3.2 Conflict of Interest

The officer responsible for the disposal of any CTW asset and the relevant Manager must ensure that no conflict of interest occurs in or because of the asset disposal process and must disclose to the General Manager any actual or perceived conflict of interest that may arise in the performance of their duties as soon as identified.

The General Manager will record the disclosure and implement procedures for the management of control of the conflict including the withdrawal of the conflicted officer from the process, if necessary.

The non-disclosure of an identified conflict of interest will be considered a breach of CTW's Code of Conduct and may lead to disciplinary action.

#### 3.3 Non-Compliance

Regular monitoring of compliance with this policy, relevant legislation and CTW policies and procedures will be undertaken and documented by the responsible officer for this policy.

Breaches of this policy are breaches of CTW's Code of Conduct and notification will be made to the General Manager.

### POLICY REVIEW

This policy will be reviewed every 4 years, or more frequently if needed, with reference to any relevant legislation, best practice guides, or other related factors.

### DEFINITIONS

|                  |  |
|------------------|--|
| Asset            | Any item of property owned by Central Tablelands Water.                                      |
| Asset Disposal   | The removal of an asset from Central Tablelands Water's ownership.                           |
| Plant            | Includes but not limited to loaders, graders, and backhoes.                                  |
| Light Vehicles   | All sedans, wagons, utilities, and light trucks under 4.5 tonne.                             |
| Low Value Assets | Assets with a value of \$1,000 or less.  |
| Obsolete         | An asset no longer being used because it can't produce value for Central Tablelands Water.   |
| Small Plant      | Included but not limited to mowers, brush cutters, pumps, and chainsaws.                     |
| Trucks           | All trucks over 4.5 tonne.   |
| Tender           | As defined in the Local Government Act 1993. May take the form of open or selective tenders. |
| The Act          | Refers to the Local Government Act 1993.   |

**REFERENCES**

- Local Government Act 1993 (NSW)
- CTW Code of Conduct
- Independent Commission Against Corruption Act

**VARIATION**

Council reserves the right to review, vary or revoke this policy.

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**POLICY**



**Central  
Tablelands  
Water**

# **Related Party Disclosure Policy**



## DOCUMENT CONTROL

| Document Title      |                 | Related Party Disclosure Policy  |             |                  |                          |
|---------------------|-----------------|--|-------------|------------------|--------------------------|
| Policy Number       |                 | CTW-PR036  |             |                  |                          |
| Responsible Officer |                 | Executive Management Accountant  |             |                  |                          |
| Reviewed by         |                 | <u>Executive Manager Corporate Services</u> , General Manager  |             |                  |                          |
| Date Adopted        |                 | <u>June 2017</u> 17 December 2025  |             |                  |                          |
| Adopted by          |                 | Council  |             |                  |                          |
| Review Due Date     |                 | December 2028  |             |                  |                          |
| Revision Number     |                 | <u>12</u>  |             |                  |                          |
| Previous Versions   | Date            | Description of Amendments  | Author      | Review/ Sign Off | Minute No: (if relevant) |
| 1                   | 14/06/2017      |  | DFCS        |                  | 17/043                   |
| <u>2</u>            | <u>Dec 2025</u> | <u>Significant rewrite of policy including definitions, reporting requirements and privacy in relation to relevant legislation and standards</u> | <u>EMCS</u> | <u>Council</u>   |                          |
|                     |                 |  |             |                  |                          |
|                     |                 |  |             |                  |                          |
|                     |                 |  |             |                  |                          |

## PURPOSE

The purpose of this policy is to define the parameters for Related Party Transactions and the level of disclosure and reporting required for Central Tablelands Water County Council (Council) to achieve compliance with AASB124 – *Australian Accounting Standard 124 Related Party Disclosures*.

The Standard ensures that Council's financial statements contain disclosures necessary to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related parties and transactions with them. The disclosures allow users of Council's financial statements to understand potential effects related party transactions may have on its financial position.

## OBJECTIVE

Council is committed to ensuring transparency in its financial dealings and compliance with relevant Accounting Standards (including AASB 124), the proper identification, assessment, disclosure and management of related-party relationships and transactions.

## DEFINITIONS

| Items                    | Definitions   |
|--------------------------|---|
| <a href="#">AASB 124</a> | Australian Accounting Standard 124 Related Party Disclosures (as amended, operative for periods beginning on or after 1 January 2023)   |
| Related Party            | <p>A related party is a person or entity that is related to the entity that is preparing its financial statements (in this Standard referred to as the 'reporting entity').</p> <p>For the purpose of this policy related parties are entities related to Council, Key Management Personnel (KMP) and close family members of KMP of Council.</p> <p>a) A person or a close member of that person's family is related to the Council if that person:</p> <ol style="list-style-type: none"><li>has control or joint control of the Council;</li><li>has significant influence over the Council;</li><li>or is a member of the key management personnel of the Council.</li></ol> <p>b) An entity is related to Council if any of the following conditions apply (adapting from paragraph 9(b) of AASB 124) <a href="http://standards.aasb.gov.au">standards.aasb.gov.au</a></p> <ol style="list-style-type: none"><li>The entity and Council are members of the same group (i.e., each parent, subsidiary and fellow-subsidiary are related).</li><li>One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).</li><li>Both entities are joint ventures of the same third party.</li><li>One entity is a joint venture of a third entity and the other entity is an associate of the third entity.</li><li>The entity is a post-employment benefit plan for the benefit of employees of either Council or an entity related to Council. If Council is itself such a plan, the sponsoring employers are also related to Council.</li><li>The entity is controlled or jointly controlled by a person identified in (a).</li><li>A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).</li><li>The entity, or any member of a group of which it is a part, provides key management personnel services to Council.</li></ol> |

|                               |   |
|-------------------------------|---|
| Related Party Transaction     | <p>Is a transfer of resources, services or obligations between Council and a related party, regardless of whether a price is charged. (Reflects paragraph 9[2] of AASB 124) standards.aasb.gov.au. Examples include (but are not limited to):</p> <ul style="list-style-type: none"> <li>a) Purchases or sales of goods;</li> <li>b) Purchases or sales of property and other assets;</li> <li>c) Rendering or receiving of services;</li> <li>d) Rendering or receiving of goods;</li> <li>e) Development applications;</li> <li>f) Leases;</li> <li>g) Commitments to do something if a particular event occurs or does not occur;</li> <li>h) Settlement of liabilities on behalf of Council or by Council on behalf of that related party.</li> </ul> |
| Close Members of the Family   | <p>A person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity and include:</p> <ul style="list-style-type: none"> <li>a) that person's children and spouse or domestic partner;</li> <li>b) children of that person's spouse or domestic partner; and</li> <li>c) dependants of that person or that person's spouse or domestic partner.</li> </ul>   |
| Key Management Personnel      | <p>Are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any councillor of that entity.</p> <p>For the purposes of this policy key management personnel are elected members, the general manager and executive managers. Persons acting in a KMP position will not be considered KMP unless they are acting for a period of more than four (4) consecutive weeks.</p>   |
| Ordinary Citizen Transactions | <p>Transactions that are made on an arm's length basis between the Council and KMP and their close family members that an ordinary citizen of the community would transact with the Council. This would include non-material Water Rates on properties they own. These transactions are exempt from notification under this policy.</p>   |
| Arm's Length Transactions     | <p>A transaction between two related parties that is conducted as if they were unrelated, so that there is no question of conflict of interest.</p>   |
| Materiality                   | <p>The assessment of whether the transaction, either individually or in aggregate with other transactions, by omitting it or misstating it could influence decisions that users make on the basis of an entity's financial statements.</p> <p>For the purpose of this policy, it is not considered appropriate to set either a dollar value or a percentage value to determine materiality.</p>   |

## SCOPE

This policy shall apply to Related Parties of Council and related party transactions which Council becomes aware of, including those with key management personnel, their close family members, and entities related to them.

## POLICY STATEMENT

### 1. Policy Statement

Council will prepare and report related party disclosures in accordance with AASB 124 requirements and this policy.

To achieve this, Council will implement procedures for the identification, classification and documentation of related party relationships and transactions, for determining materiality, and for ensuring required disclosures are made.

### 2. Related Party Relationships

Council will identify any entities and KMP that fall within the definition of a related party.

For the purposes of this policy, related parties of Council are:

- a) entities related to Council
- b) KMP of Council
- c) close family members of KMP
- d) possible close family members of KMP's, and
- e) entities or persons that are controlled or jointly controlled by KMP, or their close family members, or their possible close family members.

### 3. Related Party Transactions

Key Management Personnel must provide a Related Party Transactions Notification form, notifying any existing or potential related party transactions between Council and either themselves, their close family members or entities controlled or jointly controlled by them or any of their close family members, to the General Manager.

Disclosures of Related Parties and Transactions shall be required of Key Management Personnel at least annually, on 30 June.

Key Management Personnel should provide updates on Related Parties and Transactions as issues arise by submitting an updated Related Parties Disclosure Form at times other than the annual collection date listed above, if their situation changes.

The notification requirement above does not apply to:

- a) Related party transactions that are ordinary citizen transactions not assessed as being material; and
- b) For Councillors, expenses incurred, and facilities provided to a Councillor during the financial year, under Council's Councillor Expenses and Facilities Policy, the particulars of which are contained in Council's Annual Report.

### 4. Required Disclosures & Reporting

[AASB124](#) provides that Council must disclose the following financial information in its financial statements for each financial year:

- a) Disclosure of any related party relationship – must disclose in the annual financial statements its relationship with any related parties or subsidiaries (where applicable), whether or not there have been transactions within the relevant reporting period.
- b) KMP Compensation Disclosures – must disclose in the annual financial statements KMP for each of the following categories of compensation in total:
  - a. The amount of the transactions,



- b. The amount of outstanding balances, including commitments, aggregated remuneration, and:
  - i. Their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and
  - ii. Details of any guarantees given or received,
- c) Provisions for doubtful debts related to the number of outstanding balances, and
- d) The expense recognised during the period in respect of bad or doubtful debts due from related parties.

## **5. Related Party Transactions Disclosure**

Related Party Transactions that are to be disclosed if they are of a material and significant nature include, but not limited to:

- Purchases or sales of goods
- Purchases or sales of property and other assets
- Rendering or receiving of services
- Leases
- Transfers of research and development
- Transfers under licence agreements
- Transfers under finance arrangements (including loans and equity contributions in cash or in kind)
- Provision of guarantees or collateral
- Commitments to do something if a particular event occurs or does not occur in the future, including executory contracts (recognised and unrecognised)
- Settlement of liabilities on behalf of Council or by Council on behalf of the related party
- Quotations and/or tender; and Commitments.

## **6. Materiality**

All transactions involving related parties will be captured and reviewed to determine materiality and significance. The following matters must be considered in determining the materiality and significance of any related party transactions:

- a. Significance of transactions in terms of size
- b. Whether the transaction was carried out on non-market terms
- c. Whether the transaction is outside normal day-to-day business operations, such as purchase and sale of assets
- d. Whether the transaction is disclosed to regulatory or supervisory authorities
- e. Whether the transaction has been reported to senior management
- f. Whether the transaction was subject to Council approval
- g. Whether the transaction provides a financial benefit which is not available to the general public.

Regard must also be given for transactions that are collectively, but not individually significant.

All transactions involving Related Parties will be captured and reviewed to determine materiality and significance.

## **7. Information Privacy**

- Information (including personal information) provided by a KMP in a notification form is classified as confidential and is not available for inspection or disclosure to the public, including a GIPA request.

- A GIPA request for access to information about a KMP notification will be refused on the grounds that the document or information comprises information the disclosure of which would, on balance, be contrary to the public interest.
- Except as specified in this policy, Council and other permitted recipients will not use or disclose personal information provided in a notification by a KMP, for any other purpose or to any other person except with the prior written consent of the subject KMP.

The following persons are permitted to access, use and disclose the information (including personal information) provided in a notification:

- KMP for information about themselves
- Officers of Council's Finance and Corporate Services Departments responsible for maintaining related party information and preparing financial reports
- Member of Council's Audit Committee
- Auditors of Council.

Any breach of this confidentiality obligation will be managed under Council's Code of Conduct Policy.

#### **POLICY REVIEW**

This policy will be reviewed every term of Council (4 years), or more frequently if needed, with reference to any relevant legislation, best practice guides, or other related factors.

#### **RELATED REFERENCE DOCUMENTS**

- Local Government Act 1993 Local Government (General) Regulation 2005
- Local Government Code of Accounting Practice and Financial Reporting
- AASB124 Related Party Disclosures (as amended) Government Information (Public Access) Act 2009 (NSW) GIPA – relevant for information access/ privacy
- Council Access to Information Policy and Councillor Expenses & Facilities Policy

#### **VARIATION**

Council reserves the right to review, vary or revoke this policy.

**DRAFT**

**POLICY**



**Central  
Tablelands  
Water**

# **FINANCIAL ASSISTANCE and DONATIONS POLICY**

**DOCUMENT CONTROL**

| Document Title      |            | Financial Assistance and Donations Policy |        |                     |                             |
|---------------------|------------|---|--------|---------------------|-----------------------------|
| Policy Number       |            | CTW-PR053                                 |        |                     |                             |
| Responsible Officer |            | Executive Management Accountant           |        |                     |                             |
| Reviewed by         |            | General Manager                           |        |                     |                             |
| Date Adopted        |            | 17 December 2025                          |        |                     |                             |
| Adopted by          |            | Council                                   |        |                     |                             |
| Review Due Date     |            | December 2029                             |        |                     |                             |
| Revision Number     |            | 1   |        |                     |                             |
| Versions            | Date       | Description of Amendments                 | Author | Review/<br>Sign Off | Minute No:<br>(if relevant) |
| 1                   | 17/12/2025 | New policy                                | EMA    | GM                  |                             |
|                     |            |   |        |                     |                             |
|                     |            |   |        |                     |                             |
|                     |            |   |        |                     |                             |
|                     |            |   |        |                     |                             |



## PURPOSE

The purpose of this policy is to establish a single, transparent, and legislatively compliant framework for Central Tablelands Water (CTW) to provide financial assistance to the broader community within the Council service area.

## SCOPE

This policy covers three categories of financial assistance and donations, and deems these all donations under Section 356 of the Local Government Act (1993):

1. Direct Cash Donations and Non-Cash/In-Kind Support
2. Connection Charge Reductions
3. Consumption Charge Reductions.

The policy is designed to integrate the categories into a cohesive, robust and efficient process.

## Statutory Obligations under Section 356

The core requirements under Section 356 are that any granting of financial assistance:

- must be for the explicit "purposes of exercising the council's functions" and therefore must be demonstrably linked to the Council's statutory responsibilities, such as promoting public health, social, economic and/or environmental wellbeing of the local government area, and
- must be uniformly available to all or a significant group of persons within the Council service area.

## STATEMENT

### Categories and Exclusions

This policy defines three categories of support:

1. **Category 1 - Direct Cash Donations and Non-Cash/In-Kind Support**  
Cash grants or non-cash support (e.g., equipment loans, discounted services) provided to eligible applicants.
2. **Category 2 - Connection Charge Reductions**  
Reduction in connection charge for registered, non-profit community organisations such as community halls and religious institutions.
3. **Category 3 - Consumption Charge Reductions**  
Reduction in consumption charges for registered, non-profit organisations providing medical and residential care facilities. At-home medical treatment is covered under the Dialysis Rebate Policy.

Individual financial hardship falls outside the scope of this policy.

### Definitions

- **Financial Assistance:** A broad definition encompassing cash grants, rate adjustments, waivers of fees and charges, and Non-Cash/In-Kind Support.
- **Community Organisation:** Any registered body (e.g., incorporated association, cooperative, trust) that holds non-profit status, possesses an ABN, and whose constitutional purpose is the provision of services or facilities benefiting the local community.
- **Medical Facility:** any place where medical services are provided (e.g., hospital, medical practice).

- **Non-Cash Support (In-Kind):** Assistance provided through the use of Council assets, staff time, or discounted access to services or facilities. This support must be quantified using the Council's standard market rate (Schedule of Fees and Charges) and will be treated as expenditure against the Section 356 budget.

#### **Financial Assistance Programs**

The Council's Business Activity Strategic Plan (BASP) outlines Council's statutory responsibilities and Council's Operational Plan supports the following programs:

#### **1. Category 1 - Direct Cash Donations and Non-Cash/In-Kind Support**

Category 1 support is intended to promote and encourage the social, educational, economic and environmental betterment of the local area through direct to recipient cash or in-kind support towards community events and activities.

Category 1 support is available to:

- Registered educational institutions
- Registered non-for-profit entities

Category 1 support is capped at \$500 per organisation, per year. A lesser amount may be donated.

Applications for Category 1 support will be considered each financial year as part of the budget setting process for the following financial year. All requests are to be included on the *Financial Assistance and Donations Form* and submitted to CTW no later than 31 March each financial year.

#### **2. Category 2 - Connection Charge Reductions**

Category 2 support applies a 50% reduction in connection charges for properties owned and operated by registered, non-profit organisations where the property is used to support local organisations providing cultural, religious, sporting, recreational or community benefit to CTW service area residents.

Category 2 support is available on non-commercial properties owned and operated by:

- Community organisations
- Registered religious institutions
- Charities and registered non-for-profit entities.

Category 2 support is capped at 50% of the annual applicable connection charge, per property, per year.

Applications for Category 2 support will be considered each financial year as part of the budget setting process for the following financial year. All requests are to be included on the *Financial Assistance and Donations Form* and submitted to CTW no later than 31 March each financial year. Partial year applications will be considered on a case-by-case basis.

#### **3. Category 3 - Consumption Charge Reductions**

Category 3 support provides a reduction in water consumption charges for residential care facilities, including aged care, palliative care, and disability care services, to account for essential water use associated with additional care needs.

Category 3 support is available to:

- Charities and registered non-for-profit entities providing residential care facilities.

Category 3 support is calculated on a quarterly basis and reduces water consumption charges by the equivalent of 140 litres per day, per resident (averaged over the previous financial year's occupancy), in accordance with Section 558(4)(a)(ii) of the Local Government Act 1993.

Applications for Category 3 support will be considered on a case-by-case basis and supporting documentation must be submitted quarterly for calculation of the applicable reduction.

#### **Ineligible Applicants**

Financial assistance shall not be granted, under any circumstances, to:

- Private commercial enterprises or individuals seeking profit
- Political parties or organisations whose primary purpose is political advocacy
- Organisations that have failed to acquit previous CTW support
- Retrospective applications
- Organisations that are currently delinquent on payments to CTW.

#### **Application and Appeals Processes**

An application form must be completed for requesting financial assistance or donations. The application form is available on the CTW website [www.ctw.nsw.gov.au](http://www.ctw.nsw.gov.au).

All staff and Council members involved in the application review or resolution must complete a formal conflict of interest declaration prior to commencing their duties regarding that specific application.

All applications received, will be reviewed by the Executive Manager Corporate Services and assessed against the scope of this policy before presentation to the General Manager. Then they will go to Council as part of the draft Operational Plan report and placed on public display for 28 days, prior to final approval by Council each June.

If an application is received that is outside the scope of the three program categories, it will require a report to Council for consideration and placed on public display for 28 days prior to approval.

Any unsuccessful applications determined by the General Manager can be appealed to a Council meeting within 30 days of notification of the outcome. Applicants should write to the Executive Manager Corporate Services, stating the reasons for appeal, and request inclusion on the Council meeting agenda. Any unsuccessful applications or appeals determined at a Council meeting cannot be appealed, the decision of Council is final.

Financial assistance provided in a single year does not lead to a commitment to recurrent financial assistance in following years. Organisation must apply each year if ongoing financial assistance is required.

#### **Assessment Criteria**

Applications will be assessed based on the following criteria, ensuring assistance contributes directly to the Council's functions:

- **Strategic Alignment:** The extent to which the project aligns with and delivers outcomes specified in the Council's Business Activity Strategic Plan (BASP).

- **Community Impact and Need:** Demonstrated evidence of community need and the reach or leverage capacity of Council support (e.g., strong volunteer commitment or co-funding from other sources).
- **Measurable Outcomes:** Clarity and specificity of the project outcomes and the ability of the applicant to measure and report on the achievement of those outcomes.

#### **Approval and Delegation**

All applications under categories 1 and 2 will be consolidated and presented to Council for consideration and resolution at the April meeting, for inclusion in the annual budget preparation. All requests are to be included on the *Financial Assistance and Donations Form* located on CTW's website and submitted to CTW no later than 31 March each financial year.

The General Manager is delegated to approve all applications under Category 3.

#### **Acquittals and Reporting**

An acquittal form is required for all Category 1 donations and must be provided within 60 days after funding is spent. The acquittal form will be sent to successful applicants upon notification of the applicant outcome.

All donations will be reported as part of CTW's Annual Report.

A Register of Connection Charge Reductions under Category 2 is required to be maintained on the CTW website.

Any non-cash/in-kind support provided (such as discounted facility hire, use of Council equipment, or staff time) will be quantified. Valuation will be conducted using the Council's current Fees and Charges, or, where no fee exists, based on a reasonable market comparison.

#### **POLICY REVIEW**

This policy will be reviewed each term of Council (4 years) or more frequently if needed, with reference to any relevant legislation, best practice guides, or other related factors.

#### **RELATED DOCUMENTS**

- Local Government Act 1993
  - Section 356 (financial assistance)
  - Section 377 (delegated authority)
  - Section 428 (annual reporting)
  - Section 558 (exemptions from water supply special rates)
  - Section 610E (waiving or reduction of fees).
- Local Government (General) Regulation 2021
  - Section 207 (record of donations for auditing purposes).

#### **VARIATION**

Council reserves the right to review, vary or revoke this policy.



**DRAFT**

**POLICY**



**Central  
Tablelands  
Water**

# **Unconnected Vacant Land Availability Charge Policy**

**DOCUMENT CONTROL**

| Document Title      |          | Unconnected Vacant Land Availability Charge     |        |                     |                             |
|---------------------|----------|---|--------|---------------------|-----------------------------|
| Policy Number       |          | CTW-PR052                                       |        |                     |                             |
| Responsible Officer |          | Executive Management Accountant                 |        |                     |                             |
| Reviewed by         |          | Executive Management Team                       |        |                     |                             |
| Date Adopted        |          | 17 December 2025                                |        |                     |                             |
| Adopted by          |          | Council   |        |                     |                             |
| Review Due Date     |          | December 2029                                   |        |                     |                             |
| Revision Number     |          | 1.0   |        |                     |                             |
| Versions            | Date     | Description of Amendments                       | Author | Review/<br>Sign Off | Minute No:<br>(if relevant) |
| 1.0                 | Oct 2025 | New policy draft                                | EMCS   | EMT                 |                             |
| 1.1                 | Nov 2025 | Updated references, format and refer to Council | EMT    | Council             |                             |
|                     |          |   |        |                     |                             |
|                     |          |   |        |                     |                             |
|                     |          |   |        |                     |                             |

## PURPOSE

The purpose of this policy is to outline the principles and framework applied by Central Tablelands Water (CTW) in determining availability charges for unconnected vacant land. It ensures equitable contribution by all property owners who benefit from service availability, enables financial sustainability, and develops fairness and transparency in application of charges

## SCOPE

This Policy applies to all unconnected vacant land within CTW's reticulated service areas where water is available or can be reasonably provided. It excludes land outside the reticulated service areas or exempted by legislation.

## POLICY STATEMENT

Unconnected vacant land within CTW's reticulated service areas benefits from the availability of water infrastructure, even where services are not connected. To ensure equitable cost recovery for maintaining and providing capability and capacity, such land is subject to quarterly water availability charges in line with Section 552 of the Local Government Act 1993 (NSW) and associated regulations.

These charges contribute to:

- The ongoing operation, maintenance, and renewal of existing infrastructure.
- The equitable distribution of costs across property owners who benefit from service availability.
- The financial sustainability of CTW's water supply service.

## Principles

CTW's approach to charging for vacant land is guided by the following principles:

- **Equity:** All property owners who benefit from service availability contribute to system costs.
- **Cost Reflectivity:** Charges reflect the contribution to maintaining service capacity and network readiness.
- **Transparency:** The basis for charging is clear, publicly accessible, and applied consistently.
- **Encouragement of Development:** The framework supports timely connection and efficient land use.
- **Compliance:** The policy operates within the legislative and pricing framework governing local water utilities.

## Charging Framework

| Service type | Charge type               | Applicability   | Charging basis  |
|--------------|---------------------------|---|---|
| Water supply | Water availability charge | Unconnected vacant land within 225 metres of a CTW reticulated service area water main, AND the land can be reasonably serviced by CTW if a connection was requested by the customer. | 50% of the standard 20mm water availability charge as per CTW's annual Fees and Charges schedule, billed quarterly. |

### Exemptions

Availability charges do not apply to:

- Land outside CTW's reticulated service areas.
- Land beyond 225 metres of CTW's reticulation network.
- Land that cannot reasonably be connected due to topography or infrastructure constraints e.g. separated by a water body or railway line.
- Public reserves, roads, and non-rateable Crown land.
- Land that is prohibited from development by a constituent council's documentation.
- Land owned and operated by a Constituent council for the benefit of the community and categorised as community land (upon annual application).
- Any other land exempted by legislation.

### Definition

**Reticulated Services Area:** This applies to the CTW pipe network that is within a town or village area, where water is supplied from a Reservoir.

**Unconnected Vacant Land:** A property or parcel of land that is within 225m of the CTW reticulated service area that is not currently being charged the availability charge.

**Zones:** For the purposes of this policy, unconnected vacant land within the following zones as defined in Land Zoning Maps shown in *Constituent Council Local Environmental Plans* will be assessed against this policy:

- B2: Local Centre
- B5: Business Development
- B6: Enterprise Corridor
- IN1: General Industrial
- IN2: Light industrial
- R1: General Residential
- R5: Large Lot Residential
- RE1: Public Recreation
- RU5: Village
- SP2: Infrastructure

### Governance and Implementation

CTW will apply and review unconnected vacant land availability charges annually as part of its Revenue Policy and Fees & Charges schedule.

Land subject to the availability charge will be reviewed and updated when modifications to CTW's reticulation network are completed. CTW will monitor all modifications to ensure ongoing compliance with this policy.

The Executive Management Accountant is responsible for implementing this policy and ensuring compliance with legislative and regulatory requirements.



**POLICY REVIEW**

This policy will be reviewed every term of Council (4 years), or more frequently if needed, with reference to any relevant legislation, best practice guides, or other related factors.

**REFERENCES**

- Local Government Act 1993 (NSW) – Sections 501–552
- Local Government (General) Regulation 2021
- Water Management Act 2000 No 92
- Regulatory and Assurance Framework for Local Water Utilities 2022
- CTW Revenue Policy
- CTW Annual Fees and Charges

**VARIATION**

Council reserves the right to review, vary or revoke this policy.

**DRAFT**

**POLICY**



**Central  
Tablelands  
Water**

# **STATEMENT of BUSINESS ETHICS**

**DOCUMENT CONTROL**

| Document Title      |      | Statement of Business Ethics         |        |                     |                             |
|---------------------|------|--------------------------------------|--------|---------------------|-----------------------------|
| Policy Number       |      | CTW-PR046                            |        |                     |                             |
| Responsible Officer |      | Executive Manager Corporate Services |        |                     |                             |
| Reviewed by         |      | General Manager                      |        |                     |                             |
| Date Adopted        |      | December 2025                        |        |                     |                             |
| Adopted by          |      | Council                              |        |                     |                             |
| Review Due Date     |      | December 2029                        |        |                     |                             |
| Revision Number     |      | 1                                    |        |                     |                             |
| Versions            | Date | Description of Amendments            | Author | Review/<br>Sign Off | Minute No:<br>(if relevant) |
| 1                   | New  |                                      | EMCS   | Council             |                             |
|                     |      |                                      |        |                     |                             |
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## PURPOSE

This Statement of Business Ethics provides guidance for the private sector when doing business with Central Tablelands Water (Council), outlining Council's ethical standards and expectations of goods and service providers and contractors in all their dealings with Council.

It outlines the ethical standards and business principles that are expected to be complied with to ensure integrity and professionalism and meet mutual expectations of the relationship.

## SCOPE

Council aims to promote integrity, ethical conduct, and accountability throughout Council's operations. Our employees are expected to maintain high standards of professionalism, integrity, ethical conduct and consistent with the positions of trust they hold. We expect the same commitment to ethical behaviour from every organisation and individual undertaking work for, or on behalf of, Council.

## POLICY STATEMENT

This Statement of Business Ethics applies to Council's all councillors, employees, contractors, volunteers, consultants, suppliers, and business associates dealing with Council. If you engage subcontractor(s) in your work for Council, you must make your sub-contractor(s) aware of this policy and ensure they comply with this policy.

Council will ensure that all business relationships are honest, ethical, fair and consistent in obtaining best value for money. Best value for money does not automatically mean the lowest price. Council will balance all relevant factors including initial cost, whole of life cost, quality, reliability and timeliness in determining true value for money.

Allowing for a value for money outcome will also include ensuring that all our business relationships are honest, ethical, fair and consistent, where business will be transparent and open to public scrutiny wherever possible.

## What You Can Expect From Council

Council will ensure that all its policies, procedures, and practices related to tendering, contracting and the purchase of goods and services, are consistent with best practice and highest standards of ethical conduct.

Our staff are bound by Council's Code of Conduct when doing business with the private sector and will be expected to:

- abide by the law;
- adhere to policies and procedures relevant to the activity;
- effectively and efficiently utilise public resources;
- ensure all dealings with individuals and organisations are fair, honest and ethical; and
- declare all conflicts of interest (whether real or perceived).

When entering and undertaking a procurement activity, it is to be guided by the following core business principles:

- all potential suppliers will be treated with impartiality, fairness and given equal access to information and opportunities to submit bids;

- all procurement activities and decisions will be clearly documented to provide an audit trail and enable measurement of performance;
- tenders will not be called unless there is an intention to proceed to contract; and
- Council will not disclose confidential or proprietary information.

### Council's Corporate Values

Council's corporate value are the guiding principles on which Council bases its beliefs and behaviour. They underpin all that Council does as an organisation.

|                          |  |
|--------------------------|--|
| <b>Respect:</b>          | Honest and respectful towards others and work as part of a team.   |
| <b>Ownership:</b>        | Takes responsibility for actions.  |
| <b>High Performance:</b> | Pursues performance excellence and continually looks for improvement.  |
| <b>Customer Focus:</b>   | Demonstrates a customer focused approach towards internal and external customers.  |
| <b>Safety:</b>           | Works safely, in accordance with Council's WH&S policy and procedures.   |
| <b>Diversity:</b>        | Champion a diverse and inclusive workforce.  |
| <b>Leadership:</b>       | Council encourages all its employees to lead by example and role model our values. Leaders also need to ensure they provide constructive feedback and encourage high performance by coaching, developing, recognising and managing people effectively. |

### Council Expectations

Council expects our tenderers, contractors, suppliers and their employees and subcontractors, as agents of Council, to be guided by the same policies and procedures that bind Council and its staff to act in an ethical manner.

When doing business with Council, we require you to:

- respect the obligations of Council staff to act in accordance with this Statement,
- not exert pressure on Council staff to act in ways that contravene the business ethics or code of conduct,
- not offer incentives such as money, gifts, and entertainment or employment opportunities,
- deliver value for money,
- comply with Council's procurement policy and procedures,
- take all reasonable measures to prevent the disclosure of confidential information,
- provide accurate advice and information when required,
- act ethically, fairly and honestly in all dealings with Council; and
- declare any actual or perceived conflicts of interest as soon as it is known.

### Ethical Behaviour

In dealing with the community, you should rightly expect all Council staff to be honest, reasonable and equitable in their dealings, having the public interest at heart. Council's adopted Code of Conduct is a key mechanism that guides council officials to act honestly, ethically, responsibly and with accountability.

The Code of Conduct has been adopted to assist council officials with:

- understanding the standards of conduct that are expected of them,
- enabling them to fulfil their statutory duty to act honestly and exercise a reasonable degree of care and diligence, and
- acting in a way that enhances public confidence in the integrity of local government.

Both Council and industry partners must exercise due care in several areas, including but not limited to those set out below.

### 1. Gift and Benefits

While it may be common practice for the private sector to offer incentives to those, they want to do business with as a way of promoting their company or their particular interests, Council staff are constrained by both legislation and our Gifts & Benefits Policy.

All procurement decisions are based on merit. Therefore, you must not offer any incentive or attempt to improperly influence our staff in relation to any aspect of their work as a public official. Failure to comply with this requirement may result in Council ceasing to do business with the supplier.

Advice in relation to gifts and benefits can be found in the Council Code of Conduct and additionally the Gifts & Benefits Policy.

### 2. Conflicts of Interest

All Council staff are required to disclose any conflicts of interests. Council extends this requirement to all our business partners, contractors and suppliers. Should a conflict of interests arise or be recognised by you in your dealing with Council you must notify and declare this conflict of interests to Council in writing.

A conflict of interests occurs when a public official is in a position to be influenced, or appears to be influenced, by their private interests when doing their job. A conflict of interests can involve avoiding personal disadvantage as well as gaining personal advantage. A private interest may include social and professional activities, and interests with individuals or groups, including family and friends, as well as financial interests.

There are different types of conflict of interest:

- Actual conflict of interests: A public official is in a position to be influenced by their private interest when doing their job.
- Perceived conflict of interests: A public official is in a position to appear to be influenced by their private interests when doing their job.
- Potential conflict of interests: A public official is in a position where they may be influenced in the future by their private interests when doing their job.
- Pecuniary: An interest that a person or company has in the matter because of a reasonable likelihood or expectation of financial gain or loss to the person with whom the person is associated, or
- Non-pecuniary: A private or personal interest of an official or staff member or delegate that does not amount to a pecuniary interest as defined in the Local Government Act 1993. Examples include a friendship, membership of an association, society or trade union, or involvement or interest in an activity and may include an interest of a financial nature.

Any complaints about possible conflict of interest should be directed to Council's General Manager for attention.

### 3. Value for Money

The principle of best value for money is central to Council's business relationship with private sector suppliers of goods and services. Decisions based on price alone are not necessarily representative of best value for money.

Best value requires an assessment of whole of life cycle costs including factor such as initial cost, quality suitability, reliability, ongoing costs, legal compliance, timelessness, and environmental sustainability to determine the true value for money.

An important element in obtaining the best value of money also include ensuring Council's business dealings are impartial, honest, ethical, fair and consistent.

### 4. Confidentiality

Information that is considered sensitive may have commercial implications for Council. All staff matters of a personal nature will be considered confidential. Under the Government Information (Public Access) Act 2009, confidential information may be accessed upon formal submission and payment.

No one should access, use or remove from Council premises any information or personal information, unless they need it for their work purposes and have authorisation to use or disclose the information.

Any breach of the security, or misuse, of Council's confidential or personal information must be reported to the Executive Manager Corporate Services (Privacy Officer).

### 5. Communication

All suppliers, contractors and service providers must ensure that communication is clear, direct and accountable to minimise the risk of perception of inappropriate influence on any business relationship. If communication needs to be confidential for commercial in confidence or personal reasons, the communication shall remain clear, direct and accountable.

### 6. Use of Council Resources

All Council equipment, resources, and information must be used ethically, effectively, efficiently and carefully in the course of official business and must not be used for private purposes (except when supplied under a contract of employment) unless lawfully authorised and proper payment is made where appropriate.

Council resources include material, equipment, vehicles, plant, documents, records, data and information.

### 7. Secondary Employment

Council staff must obtain consent of the General Manager for any secondary employment, as per the Local Government Act 1993 and Council's Secondary Employment Policy.

The General Manager will assess whether the proposed secondary employment could create a real, potential or perceived conflict between the employee's public duties and private interests. Approval will be refused where such a conflict exists or where the secondary employment may adversely impact the employee's capacity to perform their Council role.



**8. Contractor Expectations**

Council emphasises that all contractors (including sub-contractors) will be expected to be aware of and comply with Council's Statement of Business Ethics.

**9. Canvassing Support**

During a tender process, any prospective supplier or contractor shall not directly or indirectly discuss their tender bid with a Councillor, or canvass support from an employee of Council, at any time. Any supplier or contractor involved in such activity will result in their tender being rejected.

**10. Commitment to (local) Business**

- Council recognises the importance of their local (small) business sector as a vital community and economy contributor.
- Council values local (small) businesses as an important stakeholder in community consultation.
- Council acknowledges that a 'one-size-fits-all' approach will not meet the needs of all small businesses.
- Council strives to ensure that strategic and day-to-day decision making is based on the consideration of the needs and potential impact of all stakeholders, including small businesses.
- Council supports education, networking, and other development opportunities for the local business community.

**11. Sponsorship**

Council will not seek, invite or accept any sponsorship or similar arrangement that is not open and transparent or if such sponsorship creates a perception that it could be part of an attempt to improperly influence any organisational decision-making process.

**12. Transparency**

Council is committed to conducting all business activities in a manner that is open, transparent and capable of withstanding public scrutiny. Suppliers, contractors, and business partners are expected to support this commitment by:

- Providing accurate, complete and timely information during all procurement and contractual processes.
- Ensuring that all dealings with Council can be clearly documented and verified.
- Avoiding conduct that may conceal, misrepresent or distort information relevant to a decision.
- Responding openly and honestly to Council requests for clarification or further information.
- Participating in evaluation or audit processes when required.

Council will ensure that procurement, contracting, and decision-making processes are applied consistently, follow documented procedures, and comply with legislative and policy requirements. Information will be made publicly available wherever appropriate, subject to confidentiality, privacy, and security obligations.

**13. Openness and Accountability**

Council is committed to the purchase of goods, equipment and services in accordance with Council's Purchasing policies and legislation and be able to account for all decisions and provide feedback on these decisions.

Where all other factors are equal, Council may give preference to Australian made products and/or goods and services from local businesses.

### Complying with this Statement

By complying with this Statement of Business Ethics you will be able to advance your business through the opportunity to bid for public sector work on an equal level. This may enhance your capacity to undertake public sector work with similar compliance requirements in the future.

As all suppliers of goods and service are required to comply with this statement, no provider will be disadvantaged in any way. Consequences for not complying with the principles of business ethics as outlined in this statement can be significant for both public officials and people doing business with Council.

### Non-Compliance

Consequences for Council staff include investigation, disciplinary actions, dismissal, or potential criminal charges.

Consequences for private public sector partners could lead to:

- investigation for corruption or other offences;
- possible loss of work;
- damage to reputation;
- termination of contracts; and
- loss of rights (such as loss of operating or trade licences).

It should be noted that any individual can be found corrupt by the Independent Commission Against Corruption (even if they are not a public official) if they attempt to improperly influence a public official or a public authority's honest or impartial exercise of their official functions.

### Reporting Unethical Behaviour

For concerns about conduct involving fraud, corrupt conduct, maladministration, serious wrongdoing, waste of public funds, or any suspected breach of this Statement of Business Ethics, you are encouraged to report the matter promptly to Council's General Manager, Central Tablelands Water, PO Box 61, Blayney NSW 2799, Phone: (02) 6391 7200, or Email: [water@ctw.nsw.gov.au](mailto:water@ctw.nsw.gov.au).

Council treats all reports seriously and will ensure they are managed in accordance with relevant legislation and internal policies.

Persons reporting corrupt behaviour are protected under the Protected Disclosures Act 1994. It aims to protect individuals from reprisals or detrimental action, whilst ensuring all disclosures are investigated accordingly.

### POLICY REVIEW

This policy will be reviewed every 4 years, or more frequently if needed, with reference to any relevant legislation, best practice guides, or other related factors.

**REFERENCES**

- Local Government Act 1993
- CTW Code of Conduct Policy
- CTW Gifts & Benefits Policy
- Government Information (Public Access) Act
- Secondary Employment Policy
- Protected Disclosures Act 1994

**VARIATION**

Council reserves the right to review, vary or revoke this policy.

DRAFT

**DRAFT**

**POLICY**



**Central  
Tablelands  
Water**

# **CODE OF MEETING PRACTICE**



**DOCUMENT CONTROL**

| Document Title      |            | Code of Meeting Practice   |        |                     |                             |
|---------------------|------------|--|--------|---------------------|-----------------------------|
| Policy Number       |            | CTW-PR003  |        |                     |                             |
| Responsible Officer |            | Executive Manager Corporate Services                                     |        |                     |                             |
| Reviewed by         |            | General Manager  |        |                     |                             |
| Date Adopted        |            | 17 December 2025   |        |                     |                             |
| Adopted by          |            | Council  |        |                     |                             |
| Review Due Date     |            | December 2029  |        |                     |                             |
| Revision Number     |            | 6  |        |                     |                             |
| Versions            | Date       | Description of Amendments  | Author | Review/<br>Sign Off | Minute No:<br>(if relevant) |
| 1                   | 12/10/2015 |  |        |                     | 16/097                      |
| 2                   | 31/10/2016 |  |        |                     | 16/006                      |
| 3                   | 17/04/2019 |  |        |                     | 19/023                      |
| 4                   | 22/06/2022 |  |        |                     | 22/044                      |
| 5                   | 16/04/2025 |  | EMCS   |                     | 25/015                      |
| 6                   | 29/10/2025 | Amendments as Model issued August 2025 by the Office of Local Government | EMCS   | GM                  |                             |
|                     |            |  |        |                     |                             |
|                     |            |  |        |                     |                             |

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## 1. Introduction

This Model Code of Meeting Practice for Local Councils in NSW (the Model Meeting Code) is prescribed under section 360 of the *Local Government Act 1993* (the Act) and the *Local Government (General) Regulation 2021* (the Regulation).

The Model Meeting Code applies to all meetings of councils and committees of councils of which all the members are councillors (committees of council). Council committees whose members include persons other than councillors may adopt their own rules for meetings unless the council determines otherwise.

Councils must adopt a code of meeting practice that incorporates the mandatory provisions of the Model Meeting Code.

A council's adopted code of meeting practice may also incorporate the non-mandatory provisions of the Model Meeting Code and other supplementary provisions. However, a code of meeting practice adopted by a council must not contain provisions that are inconsistent with the mandatory provisions of this Model Meeting Code.

The provisions of the Model Meeting Code that are not mandatory are indicated in red font.

A council and a committee of the council of which all the members are councillors must conduct its meetings in accordance with the code of meeting practice adopted by the council.

The Model Meeting Code also applies to meetings of the boards of joint organisations and county councils. The provisions that are specific to meetings of boards of joint organisations are indicated in blue font.

In adopting the Model Meeting Code, joint organisations should adapt it to substitute the terms "board" for "council", "chairperson" for "chair", "voting representative" for "councillor" and "executive officer" for "general manager".

In adopting the Model Meeting Code, county councils should adapt it to substitute the term "chairperson" for "chair" and "member" for "councillor".

## 2. Meeting principles

2.1 Council and committee meetings should be:

*Transparent: Decisions are made in a way that is open and accountable.*

*Informed: Decisions are made based on relevant, quality information.*

*Inclusive: Decisions respect the diverse needs and interests of the local community.*

*Principled: Decisions are informed by the principles prescribed under Chapter 3 of the Act.*

*Trusted: The community has confidence that councillors and staff act ethically and make decisions in the interests of the whole community.*

*Effective: Meetings are well organised, effectively run and skilfully chaired.*

*Orderly: Councillors, staff and meeting attendees behave in a way that contributes to the orderly conduct of the meeting.*

**Note:** The Office of Local Government has issued a guideline on free speech in local government in NSW. The Guideline provides practical guidance to councils on what free speech means in the context of NSW local government, including in relation to council meetings. The Guidelines have been issued under section 23A of the Act meaning councils must consider them when exercising their functions at meetings.

## 3. Before the meeting

### TIMING OF ORDINARY COUNCIL MEETINGS

3.1 The council shall, by resolution, set the frequency, time, date and place of its ordinary meetings.

3.1.1 Council will meet on the third Wednesday, bi-monthly (except for January).

3.1.2 The meeting will commence at 10:30am.

3.1.3 The meetings will be held at Blayney, Canowindra, and Grenfell on a rotating basis.

3.1.3. The Chair may change the meeting day or time, due to unforeseen circumstances.

**Note:** Under section 396 of the Act, county councils are required to meet at least four (4) times each year.

### EXTRAORDINARY MEETINGS

3.2 If the chairperson receives a request in writing, signed by at least two (2) councillors, the chairperson must call an extraordinary meeting of the council to be held as soon as practicable, but in any event, no more than fourteen (14) days after receipt of the request. The chairperson can be one of the two councillors requesting the meeting.

**Note:** Clause 3.2 reflects section 366 of the Act.

3.3 The chairperson may call an extraordinary meeting without the need to obtain the signature of two (2) councillors.

**NOTICE TO THE PUBLIC OF COUNCIL MEETINGS**

- 3.4 The council must give notice to the public of the time, date and place of each of its meetings, including extraordinary meetings, and of each meeting of committees of the council.

**Note: Clause 3.4 reflects section 9(1) of the Act.**

- 3.5 For the purposes of clause 3.4, notice of a meeting of the council and of a committee of council must be published before the meeting takes place. The notice must be published on the council's website, and in such other manner that the council is satisfied is likely to bring notice of the meeting to the attention of as many people as possible.
- 3.6 For the purposes of clause 3.4, notice of more than one (1) meeting may be given in the same notice.

**NOTICE TO COUNCILLORS OF ORDINARY COUNCIL MEETINGS**

- 3.7 The general manager must send to each councillor, at least three (3) days before each meeting of the council, a notice specifying the time, date and place at which the meeting is to be held, and the business proposed to be considered at the meeting.

**Note: Clause 3.7 reflects section 367(1) of the Act.**

- 3.8 The notice and the agenda for, and the business papers relating to, the meeting may be given to councillors in electronic form, unless the council determines otherwise, but only if all councillors have facilities to access the notice, agenda and business papers in that form.

**Note: Clause 3.8 reflects section 367(3) of the Act.**

**NOTICE TO COUNCILLORS OF EXTRAORDINARY MEETINGS**

- 3.9 Notice of less than three (3) days may be given to councillors of an extraordinary meeting of the council in cases of emergency.

**Note: Clause 3.9 reflects section 367(2) of the Act.**

**GIVING NOTICE OF BUSINESS TO BE CONSIDERED AT COUNCIL MEETINGS**

- 3.10 A councillor may give notice of any business they wish to be considered by the council at its next ordinary meeting by way of a notice of motion. To be included on the agenda of the meeting, the notice of motion must be in writing and must be submitted ten (10) business days before the meeting is to be held as determined by the council.
- 3.11 A councillor may, in writing to the general manager, request the withdrawal of a notice of motion submitted by them prior to its inclusion in the agenda and business paper for the meeting at which it is to be considered.

**QUESTIONS WITH NOTICES**

- 3.12 A councillor may, by way of a notice submitted under clause 3.10, ask a question for response by the general manager about the performance or operations of the council.
- 3.13 A councillor is not permitted to ask a question with notice under clause 3.12 that would constitute an act of disorder.



- 3.14 The general manager or their nominee may respond to a question with notice submitted under clause 3.12 by way of a report included in the business papers for the relevant meeting of the council.

#### **AGENDA AND BUSINESS PAPERS FOR ORDINARY MEETINGS**

- 3.15 The general manager must cause the agenda for a meeting of the council or a committee of the council to be prepared as soon as practicable before the meeting.
- 3.16 The general manager must ensure that the agenda for an ordinary meeting of the council states:
- all matters to be dealt with arising out of the proceedings of previous meetings of the council, and
  - if the chairperson is the chairperson – any matter or topic that the chairperson proposes, at the time when the agenda is prepared, to put to the meeting, and
  - all matters, including matters that are the subject of staff reports and reports of committees, to be considered at the meeting, and
  - any business of which due notice has been given under clause 3.10.
- 3.17 Nothing in clause 3.16 limits the powers of the chairperson to put a chairal minute to a meeting without notice under clause 9.7.
- 3.18 The general manager must not include in the agenda for a meeting of the council any business of which due notice has been given if, in the opinion of the general manager, the business is, or the implementation of the business would be, unlawful. The general manager must report, without giving details of the item of business, any such exclusion to the next meeting of the council.
- 3.19 Where the agenda includes the receipt of information or discussion of other matters that, in the opinion of the general manager, is likely to take place when the meeting is closed to the public, the general manager must ensure that the agenda of the meeting:
- identifies the relevant item of business and indicates that it is of such a nature (without disclosing details of the information to be considered when the meeting is closed to the public), and
  - states the grounds under section 10A(2) of the Act relevant to the item of business.

**Note: Clause 3.19 reflects section 9(2A)(a) of the Act.**

- 3.20 The general manager must ensure that the details of any item of business which, in the opinion of the general manager, is likely to be considered when the meeting is closed to the public, are included in a business paper provided to councillors for the meeting concerned. Such details must not be included in the business papers made available to the public and must not be disclosed by a councillor or by any other person to another person who is not authorised to have that information.

#### **Availability of the agenda and business papers to the public**

- 3.21 Copies of the agenda and the associated business papers, such as correspondence and reports for meetings of the council and committees of council, are to be published on the council's website, and must be made available to the public for inspection, or for taking away by any person free of charge at the offices of the council, at the relevant meeting and at such other venues determined by the council.

**Note: Clause 3.21 reflects section 9(2) and (4) of the Act.**

- 3.22 Clause 3.21 does not apply to the business papers for items of business identified under clause 3.19 as being likely to be considered when the meeting is closed to the public.

**Note: Clause 3.22 reflects section 9(2A)(b) of the Act.**

- 3.23 For the purposes of clause 3.21, copies of agendas and business papers must be published on the council's website and made available to the public at a time that is as close as possible to the time they are available to councillors.

**Note: Clause 3.23 reflects section 9(3) of the Act.**

- 3.24 A copy of an agenda, or of an associated business paper made available under clause 3.21, may in addition be given or made available in electronic form.

**Note: Clause 3.24 reflects section 9(5) of the Act.**

#### **AGENDA AND BUSINESS PAPERS FOR EXTRAORDINARY MEETINGS**

- 3.25 The council must ensure that the agenda for an extraordinary meeting of the council deals only with the matters stated in the notice of the meeting.
- 3.26 Nothing in clause 3.25 limits the powers of the chairperson to put a chair minute to an extraordinary meeting without notice under clause 9.7.
- 3.27 Despite clause 3.25, business may be considered at an extraordinary meeting of the council at which all councillors are present, even though due notice has not been given of the business, if the council resolves to deal with the business on the grounds that it is urgent and requires a decision by the council before the next scheduled ordinary meeting of the council. A resolution adopted under this clause must state the reasons for the urgency.
- 3.28 A motion moved under clause 3.27 can be moved without notice but only after the business notified in the agenda for the extraordinary meeting has been dealt with. Despite any other provision of this code, only the mover of a motion moved under clause 3.27, and the chairperson, if they are not the mover of the motion, can speak to the motion before it is put.
- 3.29 If all councillors are not present at the extraordinary meeting, the council may only deal with business at the meeting that councillors have not been given due notice of, where a resolution is adopted in accordance with clause 3.27 and the chairperson also rules that the business is urgent and requires a decision by the council before the next scheduled ordinary meeting.
- 3.30 A motion of dissent cannot be moved against a ruling of the chairperson under clause 3.29 on whether a matter is urgent.

#### **PROHIBITION OF PRE-MEETING BRIEFING SESSIONS**

- 3.31 Briefing sessions must not be held to brief councillors on business listed on the agenda for meetings of the council or committees of the council.

**Note: The prohibition on the holding of briefing sessions under clause 3.31 reflects the intent of Chapter 4, Part 1 of the Act which requires business of the council to be conducted openly and transparently at a formal meeting of which due notice has been given and to which the public has access. Pre-meeting briefing sessions are inconsistent with the principles of transparency, accountability and public participation and have the potential to undermine confidence in the proper and lawful decision-making processes of the council.**

- 3.32 Nothing in clause 3.31 prevents a councillor from requesting information from the general manager about a matter to be considered at a meeting, provided the information is also available to the public. Information requested under this clause must be provided in a way that does not involve any discussion of the information.

## 4. Public forums

- 4.1 The council may hold a public forum prior to meetings of the council and committees of the council for the purpose of hearing oral submissions from members of the public on items of business to be considered at the meeting. Public forums may also be held prior to meetings of other committees of the council.
- 4.2 The council may determine the rules under which public forums are to be conducted and when they are to be held.
- 4.3 The provisions of this code requiring the livestreaming of meetings also apply to public forums.

## 5. Coming together

### ATTENDANCE BY COUNCILLORS AT MEETINGS

- 5.1 All councillors must make reasonable efforts to attend meetings of the council and of committees of the council of which they are members.

**Note: A councillor may not attend a meeting as a councillor (other than the first meeting of the council after the councillor is elected or a meeting at which the councillor takes an oath or makes an affirmation of office) until they have taken an oath or made an affirmation of office in the form prescribed under section 233A of the Act.**

- 5.2 The council may determine standards of dress for councillors when attending meetings.
- 5.3 A councillor cannot participate in a meeting of the council or of a committee of the council unless personally present at the meeting, unless permitted to attend the meeting by audio-visual link under this code.
- 5.4 Where a councillor is unable to attend one or more meetings of the council or committees of the council, the councillor should submit an apology for the meetings they are unable to attend, state the reasons for their absence from the meetings and request that the council grant them a leave of absence from the relevant meetings.
- 5.5 The council must not act unreasonably when considering whether to grant a councillor's request for a leave of absence.

- 5.6 Where a councillor makes an apology under clause 5.5, the council must determine by resolution whether to grant the councillor a leave of absence for the meeting for the purposes of section 234(1)(d) of the Act. If the council resolves not to grant a leave of absence for the meeting, it must state the reasons for its decision in its resolution.
- 5.7 A councillor's civic office will become vacant if the councillor is absent from three (3) consecutive ordinary meetings of the council without prior leave of the council, or leave granted by the council at any of the meetings concerned, unless the holder is absent because they have been suspended from office under the Act, or because the council has been suspended under the Act, or as a consequence of a compliance order under section 438HA.

**Note: Clause 5.7 reflects section 234(1)(d) of the Act.**

#### THE QUORUM FOR A MEETING

- 5.8 The quorum for a meeting of the council is a majority of the councillors of the council who hold office at that time and are not suspended from office.

**Note: Clause 5.9 reflects section 368(1) of the Act.**

- 5.9 Clause 5.9 does not apply if the quorum is required to be determined in accordance with directions of the Minister in a performance improvement order issued in respect of the council.

**Note: Clause 5.10 reflects section 368(2) of the Act.**

- 5.10 A meeting of the council must be adjourned if a quorum is not present:
- at the commencement of the meeting where the number of apologies received for the meeting indicates that there will not be a quorum for the meeting, or
  - within half an hour after the time designated for the holding of the meeting, or
  - at any time during the meeting.
- 5.11 In either case, the meeting must be adjourned to a time, date, and place fixed:
- by the chairperson, or
  - in the chairperson's absence, by the majority of the councillors present, or
  - failing that, by the general manager.
- 5.12 The general manager must record in the council's minutes the circumstances relating to the absence of a quorum (including the reasons for the absence of a quorum) at or arising during a meeting of the council, together with the names of the councillors present.
- 5.13 Where, prior to the commencement of a meeting, it becomes apparent that a quorum may not be present at the meeting, or that the health, safety or welfare of councillors, council staff and members of the public may be put at risk by attending the meeting because of a natural disaster or a public health emergency, the chairperson may, in consultation with the general manager and, as far as is practicable, with each councillor, cancel the meeting. Where a meeting is cancelled, notice of the cancellation must be published on the council's website and in such other manner that the council is satisfied is likely to bring notice of the cancellation to the attention of as many people as possible.
- 5.14 Where a meeting is cancelled under clause 5.14, the business to be considered at the meeting may instead be considered, where practicable, at the next ordinary meeting of the council or at an extraordinary meeting called by the chairperson under clause 3.3.

**MEETINGS HELD BY AUDIO-VISUAL LINK**

- 5.15 A meeting of the council or a committee of the council may be held by audio-visual link where the chairperson determines that the meeting should be held by audio-visual link because of a natural disaster or a public health emergency. The chairperson may only make a determination under this clause where they are satisfied that attendance at the meeting may put the health and safety of councillors and staff at risk. The chairperson must make a determination under this clause in consultation with the general manager and, as far as is practicable, with each councillor.
- 5.16 Where the chairperson determines under clause 5.16 that a meeting is to be held by audio-visual link, the general manager must:
- give written notice to all councillors that the meeting is to be held by audio-visual link, and
  - take all reasonable steps to ensure that all councillors can participate in the meeting by audio-visual link, and
  - cause a notice to be published on the council's website and in such other manner the general manager is satisfied will bring it to the attention of as many people as possible, advising that the meeting is to be held by audio-visual link and providing information about where members of the public may view the meeting.
- 5.17 This code applies to a meeting held by audio-visual link under clause 5.16 in the same way it would if the meeting was held in person.
- Note: Where a council holds a meeting by audio-visual link under clause 5.16, it is still required under section 10 of the Act to provide a physical venue for members of the public to attend in person and observe the meeting.

**ATTENDANCE BY COUNCILLORS AT MEETINGS BY AUDIO-VISUAL LINK**

- 5.18 Councillors may attend and participate in meetings of the council and committees of the council by audio-visual link with the approval of the council or the relevant committee where they are prevented from attending the meeting in person because of ill-health or other medical reasons or because of unforeseen caring responsibilities.
- 5.19 Clause 5.19 does not apply to meetings at which a chair election is to be held.
- 5.20 A request by a councillor for approval to attend a meeting by audio-visual link must be made in writing to the general manager prior to the meeting in question and must provide reasons why the councillor will be prevented from attending the meeting in person.
- 5.21 Councillors may request approval to attend more than one meeting by audio-visual link. Where a councillor requests approval to attend more than one meeting by audio-visual link, the request must specify the meetings the request relates to in addition to the information required under clause 5.21.
- 5.22 The council must comply with the Health Privacy Principles prescribed under the Health Records and Information Privacy Act 2002 when collecting, holding, using and disclosing health information in connection with a request by a councillor to attend a meeting by audio-visual link.



- 5.23 A councillor who has requested approval to attend a meeting of the council or a committee of the council by audio-visual link may participate in the meeting by audio-visual link until the council or committee determines whether to approve their request and is to be taken as present at the meeting. The councillor may participate in a decision in relation to their request to attend the meeting by audio-visual link.
- 5.24 A decision whether to approve a request by a councillor to attend a meeting of the council or a committee of the council by audio-visual link must be made by a resolution of the council or the committee concerned. The resolution must state the meetings the resolution applies to.
- 5.25 If the council or committee refuses a councillor's request to attend a meeting by audio-visual link, their link to the meeting is to be terminated.
- 5.26 A decision whether to approve a councillor's request to attend a meeting by audio-visual link is at the council's or the relevant committee's discretion. The council and committees of the council must act reasonably when considering requests by councillors to attend meetings by audio-visual link.
- 5.27 The council and committees of the council may refuse a councillor's request to attend a meeting by audio-visual link where the council or committee is satisfied that the councillor has failed to appropriately declare and manage conflicts of interest, observe confidentiality or to comply with this code on one or more previous occasions they have attended a meeting of the council or a committee of the council by audio-visual link.
- 5.28 This code applies to a councillor attending a meeting by audio-visual link in the same way it would if the councillor was attending the meeting in person. Where a councillor is permitted to attend a meeting by audio-visual link under this code, they are to be taken as attending the meeting in person for the purposes of the code and will have the same voting rights as if they were attending the meeting in person.
- 5.29 A councillor must give their full attention to the business and proceedings of the meeting when attending a meeting by audio-visual link. The councillor's camera must be on at all times during the meeting except as may be otherwise provided for under this code.
- 5.30 A councillor must be appropriately dressed when attending a meeting by audio-visual link and must ensure that no items are within sight of the meeting that are inconsistent with the maintenance of order at the meeting or that are likely to bring the council or the committee into disrepute.

#### **ENTITLEMENT OF THE PUBLIC TO ATTEND COUNCIL MEETINGS**

- 5.31 Everyone is entitled to attend a meeting of the council and committees of the council. The council must ensure that all meetings of the council and committees of the council are open to the public.

**Note: Clause 5.32 reflects section 10(1) of the Act.**

- 5.32 Clause 5.32 does not apply to parts of meetings that have been closed to the public under section 10A of the Act.

- 5.33 A person (whether a councillor or another person) is not entitled to be present at a meeting of the council or a committee of the council if expelled from the meeting:
- by a resolution of the meeting, or
  - by the person presiding at the meeting if the council has, by resolution, authorised the person presiding to exercise the power of expulsion.

**Note: Clause 5.33 reflects section 10(2) of the Act.**

#### **LIVESTREAMING OF MEETINGS**

- 5.34 Each meeting of the council or a committee of the council is to be recorded by means of an audio-visual device.
- 5.35 At the start of each meeting of the council or a committee of the council, the chairperson must inform the persons attending the meeting that:
- the meeting is being recorded and made publicly available on the council's website, and
  - persons attending the meeting should refrain from making any defamatory statements.
- 5.36 The recording of a meeting is to be made publicly available on the council's website at the same time as the meeting is taking place.
- 5.37 The recording of a meeting is to be made publicly available on the council's website for at least 12 months after the meeting or for the balance of the council's term, whichever is the longer period.
- 5.38 Clauses 5.36-5.39 do not apply to any part of a meeting that has been closed to the public in accordance with section 10A of the Act.

**Note: Clauses 5.36–5.40 reflect section 236 of the Regulation.**

- 5.39 Recordings of meetings may be disposed of in accordance with the State Records Act 1998.

#### **ATTENDANCE OF THE GENERAL MANAGER AND OTHER STAFF AT MEETINGS**

- 5.40 The general manager is entitled to attend, but not to vote at, a meeting of the council or a meeting of a committee of the council of which all of the members are councillors.

**Note: Clause 5.42 reflects section 376(1) of the Act.**

- 5.41 The general manager is entitled to attend a meeting of any other committee of the council and may, if a member of the committee, exercise a vote.

**Note: Clause 5.43 reflects section 376(2) of the Act.**

- 5.42 The general manager may be excluded from a meeting of the council or a committee while the council or committee deals with a matter relating to the standard of performance of the general manager or the terms of employment of the general manager.

**Note: Clause 5.44 reflects section 376(3) of the Act.**

- 5.45 The attendance of other council staff at a meeting, (other than as members of the public) shall be determined by the general manager in consultation with the Chair.

## 6. The Chairperson

### THE CHAIRPERSON AT MEETINGS

- 6.1 The chair, or at the request of or in the absence of the chair, the deputy chairperson (if any) presides at meetings of the council.

**Note: Clause 6.1 reflects section 369(1) of the Act.**

- 6.2 If the chairperson and the deputy chairperson (if any) are absent, a councillor elected to chair the meeting by the councillors present presides at a meeting of the council.

**Note: Clause 6.2 reflects section 369(2) of the Act.**

### ELECTION OF THE CHAIRPERSON IN THE ABSENCE OF THE CHAIRPERSON AND DEPUTY CHAIR

- 6.3 If no chairperson is present at a meeting of the council at the time designated for the holding of the meeting, the first business of the meeting must be the election of a chairperson to preside at the meeting.
- 6.4 The election of a chairperson must be conducted:
- by the general manager or, in their absence, an employee of the council designated by the general manager to conduct the election, or
  - by the person who called the meeting or a person acting on their behalf if neither the general manager nor a designated employee is present at the meeting, or if there is no general manager or designated employee.
- 6.5 If, at an election of a chairperson, two (2) or more candidates receive the same number of votes and no other candidate receives a greater number of votes, the chairperson is to be the candidate whose name is chosen by lot.
- 6.6 For the purposes of clause 6.5, the person conducting the election must:
- arrange for the names of the candidates who have equal numbers of votes to be written on similar slips, and
  - then fold the slips so as to prevent the names from being seen, mix the slips and draw one of the slips at random.
- 6.7 The candidate whose name is on the drawn slip is the candidate who is to be the chairperson.
- 6.8 Any election conducted under clause 6.3, and the outcome of the vote, are to be recorded in the minutes of the meeting.

### CHAIRPERSON TO HAVE PRECEDENCE

- 6.9 When the chairperson rises or speaks during a meeting of the council:
- any councillor then speaking or seeking to speak must cease speaking and, if standing, immediately resume their seat, and
  - every councillor present must be silent to enable the chairperson to be heard without interruption.

## 7. Modes of address

- 7.1 Councillors and council staff are not required to stand when the chairperson enters the chamber and when addressing the meeting.
- 7.2 If the chairperson is the chair, they are to be addressed as 'Mr Chair', 'Madam Chair' or 'Chair'.
- 7.3 If the chairperson is the deputy chair, they are to be addressed as 'Mr Deputy Chair', or 'Madam Deputy Chair' or 'Deputy Chair'.
- 7.4 Where the chairperson is not the chairperson or deputy chair, they are to be addressed as either 'Mr Chairperson' or 'Madam Chairperson' or 'Chair'.
- 7.5 A councillor is to be addressed as 'Councillor [surname]'.
- 7.6 A council officer is to be addressed by their official designation [position] or as Mr/Ms [surname].

## 8. Order of business for ordinary council meetings

- 8.1 The general order of business shall be:
  - 01 Opening meeting
  - 02 Acknowledgement of country
  - 03 Recording of meeting statement
  - 04 Apologies and applications for a leave of absence
  - 05 Confirmation of minutes
  - 06 Matters arising from previous minutes
  - 07 Disclosures of interests
  - 08 Chairperson's minute
  - 09 Notices of Motion
  - 10 Reports of Staff
  - 11 Questions on Notice
  - 12 Confidential Matters
  - 13 Late Reports
  - 14 Conclusions
- 8.2 The order of business as fixed under clause 8.1 may be altered for a particular meeting of the council if a motion to that effect is passed at that meeting. Such a motion can be moved without notice.
 

**Note: If adopted, Part 13 allows council to deal with items of business by exception.**
- 8.3 Despite any other provision of this code, only the mover of a motion referred to in clause 8.2 and the chairperson, if they are not the mover of the motion, can speak to the motion before it is put.

## 9. Consideration of business at council meetings

### BUSINESS THAT CAN BE DEALT WITH AT A COUNCIL MEETING

- 9.1 The council must not consider business at a meeting of the council:
- unless a councillor has given notice of the business, as required by clause 3.10, and
  - unless notice of the business has been sent to the councillors in accordance with clause 3.7 in the case of an ordinary meeting or clause 3.9 in the case of an extraordinary meeting called in an emergency.
- 9.2 Clause 9.1 does not apply to the consideration of business at a meeting, if the business:
- is already before, or directly relates to a matter that is already before the council, or
  - is the election of a chairperson to preside at the meeting, or
  - is a matter or topic put to the meeting by way of a chair minute, or
  - is a motion for the adoption of recommendations of a committee of the council.
- 9.3 Despite clause 9.1, business may be considered at a meeting of the council at which all councillors are present even though due notice has not been given of the business to councillors, if the council resolves to deal with the business on the grounds that it is urgent and requires a decision by the council before the next scheduled ordinary meeting. A resolution adopted under this clause must state the reasons for the urgency.
- 9.4 A motion moved under clause 9.3 can be moved without notice. Despite any other provision of this code, only the mover of a motion referred to in clause 9.3 and the chairperson, if they are not the mover of the motion, can speak to the motion before it is put.
- 9.5 If all councillors are not present at a meeting, the council may only deal with business at the meeting that councillors have not been given due notice of, where a resolution is adopted in accordance with clause 9.3, and the chairperson also rules that the business is urgent and requires a decision by the council before the next scheduled ordinary meeting.
- 9.6 A motion of dissent cannot be moved against a ruling by the chairperson under clause 9.5.

### CHAIRPERSON MINUTES

- 9.7 The chairperson may, by minute signed by the chair, put to the meeting without notice any matter or topic that the chairperson determines should be considered at the meeting.
- 9.8 A chairperson minute, when put to a meeting, takes precedence over all business on the council's agenda for the meeting. The chairperson may move the adoption of a chairperson minute without the motion being seconded.
- 9.9 A recommendation made in a chairperson minute put by the chairperson is, so far as it is adopted by the council, a resolution of the council.

### STAFF REPORTS

- 9.10 A recommendation made in a staff report is, so far as it is adopted by the council, a resolution of the council.



**REPORTS OF COMMITTEES OF COUNCIL**

- 9.11 The recommendations of a committee of the council are, so far as they are adopted by the council, resolutions of the council.
- 9.12 If in a report of a committee of the council distinct recommendations are made, the council may make separate decisions on each recommendation.

**QUESTIONS**

- 9.13 A question must not be asked at a meeting of the council unless it concerns a matter on the agenda of the meeting or notice has been given of the question in accordance with clauses 3.10 and 3.12, unless the council determines otherwise in accordance with this code.
- 9.14 A councillor may, through the chairperson, ask another councillor about a matter on the agenda.
- 9.15 A councillor may, through the chair, ask the general manager about a matter on the agenda. The general manager may request another council employee to answer the question.
- 9.16 A councillor or council employee to whom a question is put is entitled to be given reasonable notice of the question and, in particular, sufficient notice to enable reference to be made to other persons or to information. Where a councillor or council employee to whom a question is put is unable to respond to the question at the meeting at which it is put, they may take it on notice and report the response to the next meeting of the council.
- 9.17 Councillors must ask questions directly, succinctly, and without argument.
- 9.18 The chairperson must not permit discussion on any reply to, or refusal to reply to, a question put to a councillor or council employee.

**10 Rules of debate****MOTIONS TO BE SECONDED**

- 10.1 Unless otherwise specified in this code, a motion or an amendment cannot be debated unless or until it has been seconded.

**NOTICES OF MOTION**

- 10.2 A councillor who has submitted a notice of motion under clause 3.10 is to move the motion the subject of the notice of motion at the meeting at which it is to be considered.
- 10.3 If a councillor who has submitted a notice of motion under clause 3.10 wishes to withdraw it, they may request its withdrawal at any time. If the notice of motion is withdrawn after the agenda and business paper for the meeting at which it is to be considered have been sent to councillors, the chairperson is to note the withdrawal of the notice of motion at the meeting unless the council determines to consider the notice of motion at the meeting.
- 10.4 In the absence of a councillor who has placed a notice of motion on the agenda for a meeting of the council:
- a. any other councillor may, with the leave of the chairperson, move the motion at the meeting, or

- b. the chairperson may defer consideration of the motion until the next meeting of the council.

#### **CHAIRPERSON'S DUTIES WITH RESPECT TO MOTIONS**

- 10.5 It is the duty of the chairperson at a meeting of the council to receive and put to the meeting any lawful motion that is brought before the meeting.
- 10.6 The chairperson must rule out of order any motion or amendment to a motion that is unlawful or the implementation of which would be unlawful.
- 10.7 Before ruling out of order a motion or an amendment to a motion under clause 10.6, the chairperson is to give the mover an opportunity to clarify or amend the motion or amendment.

#### **AMENDMENTS TO MOTIONS**

- 10.8 An amendment to a motion must be moved and seconded before it can be debated.
- 10.9 An amendment to a motion must relate to the matter being dealt with in the original motion before the council and must not be a direct negative of the original motion. An amendment to a motion which does not relate to the matter being dealt with in the original motion, or which is a direct negative of the original motion, must be ruled out of order by the chairperson.
- 10.10 The mover of an amendment is to be given the opportunity to explain any uncertainties in the proposed amendment before a seconder is called for.
- 10.11 If an amendment has been lost, a further amendment can be moved to the motion to which the lost amendment was moved, and so on, but no more than one (1) motion and one (1) proposed amendment can be before council at any one time.
- 10.12 While an amendment is being considered, debate must only occur in relation to the amendment and not the original motion. Debate on the original motion is to be suspended while the amendment to the original motion is being debated.
- 10.13 If the amendment is carried, it becomes the motion and is to be debated. If the amendment is lost, debate is to resume on the original motion.
- 10.14 An amendment may become the motion without debate or a vote where it is accepted by the councillor who moved the original motion.

#### **LIMITATIONS ON THE NUMBER AND DURATION OF SPEECHES**

- 10.15 A councillor who, during a debate at a meeting of the council, moves an original motion, has the right to speak on each amendment to the motion and a right of general reply to all observations that are made during the debate in relation to the motion, and any amendment to it at the conclusion of the debate before the motion (whether amended or not) is finally put.
- 10.16 A councillor, other than the mover of an original motion, has the right to speak once on the motion and once on each amendment to it.
- 10.17 A councillor must not, without the consent of the council, speak more than once on a motion or an amendment, or for longer than five (5) minutes at any one time.

- 10.18 Despite clause 10.17, the chairperson may permit a councillor who claims to have been misrepresented or misunderstood to speak more than once on a motion or an amendment, and for longer than five (5) minutes on that motion or amendment to enable the councillor to make a statement limited to explaining the misrepresentation or misunderstanding.
- 10.19 Despite clauses 10.15 and 10.16, a councillor may move that a motion or an amendment be now put:
- if the mover of the motion or amendment has spoken in favour of it and no councillor expresses an intention to speak against it, or
  - if at least two (2) councillors have spoken in favour of the motion or amendment and at least two (2) councillors have spoken against it.
- 10.20 The chairperson must immediately put to the vote, without debate, a motion moved under clause 10.19. A seconder is not required for such a motion.
- 10.21 If a motion that the original motion or an amendment be now put is passed, the chairperson must, without further debate, put the original motion or amendment to the vote immediately after the mover of the original motion has exercised their right of reply under clause 10.15.
- 10.22 If a motion that the original motion or an amendment be now put is lost, the chairperson must allow the debate on the original motion or the amendment to be resumed.
- 10.23 All councillors must be heard without interruption and all other councillors must, unless otherwise permitted under this code, remain silent while another councillor is speaking.
- 10.24 Once the debate on a matter has concluded and a matter has been dealt with, the chairperson must not allow further debate on the matter.
- 10.25 Clause 10.24 does not prevent a further motion from being moved on the same item of business where the original motion is lost provided the motion is not substantially the same as the one that is lost.

## 11. Voting

### VOTING ENTITLEMENTS OF COUNCILLORS

- 11.1 Each councillor is entitled to one (1) vote.

**Note: Clause 11.1 reflects section 370(1) of the Act.**

- 11.2 The person presiding at a meeting of the council has, in the event of an equality of votes, a second or casting vote.

**Note: Clause 11.2 reflects section 370(2) of the Act.**

- 11.3 Where the chairperson declines to exercise, or fails to exercise, their second or casting vote, in the event of an equality of votes, the motion being voted upon is lost.

- 11.4 A motion at a meeting of the board of a joint organisation is taken to be lost in the event of an equality of votes.

**VOTING AT COUNCIL MEETINGS**

- 11.5 A councillor who is present at a meeting of the council but who fails to vote on a motion put to the meeting is taken to have voted against the motion.
- 11.6 Voting at a meeting, including voting in an election at a meeting, is to be by open means (such as on the voices, by show of hands or by a visible electronic voting system). However, the council may resolve that the voting in any election by councillors for chairperson or deputy chairperson is to be by secret ballot.
- 11.7 All voting at council meetings, (including meetings that are closed to the public), must be recorded in the minutes of meetings with the names of councillors who voted for and against each motion or amendment (including the use of the casting vote) being recorded.

**VOTING ON PLANNING DECISIONS**

- 11.12 The council or a council committee must not make a final planning decision without receiving a staff report containing an assessment and recommendation in relation to the matter put before the council for a decision.
- 11.13 Where the council or a council committee makes a planning decision that is inconsistent with the recommendation made in a staff report, it must provide reasons for its decision and why it did not adopt the staff recommendation.
- 11.14 The general manager must keep a register containing, for each planning decision made at a meeting of the council or a council committee (including but not limited to a committee of the council), the names of the councillors who supported the decision and the names of any councillors who opposed (or are taken to have opposed) the decision.
- 11.16 Each decision recorded in the register is to be described in the register or identified in a manner that enables the description to be obtained from another publicly available document.
- 11.17 Clauses 11.14–11.16 apply also to meetings that are closed to the public.

**Note: Clauses 11.14–11.17 reflect section 375A of the Act.**

**Note: The requirements of clause 11.14 may be satisfied by maintaining a register of the minutes of each planning decision.**

## 12 Committee of the whole

- 12.1 The council may resolve itself into a committee to consider any matter before the council.

**Note: Clause 12.1 reflects section 373 of the Act.**

- 12.2 All the provisions of this code relating to meetings of the council, so far as they are applicable, extend to and govern the proceedings of the council when in committee of the whole, except the provisions limiting the number and duration of speeches and encouraging councillors and staff to stand when addressing the meeting.

**Note: Clauses 10.15 –10.25 limit the number and duration of speeches.**

**Note: Clause 7.1 encourages councillors and staff to stand when addressing the meeting where they can.**

- 12.3 The general manager or, in the absence of the general manager, an employee of the council designated by the general manager, is responsible for reporting to the council the proceedings of the committee of the whole. It is not necessary to report the proceedings in full, but any recommendations of the committee must be reported.
- 12.4 The council must ensure that a report of the proceedings (including any recommendations of the committee) is recorded in the council's minutes. However, the council is not taken to have adopted the report until a motion for adoption has been made and passed.

## 13 Dealing with items by exception

- 13.1 The council or a committee of council may, at any time, resolve to adopt multiple items of business on the agenda together by way of a single resolution where it considers it necessary to expedite the consideration of business at a meeting.
- 13.2 Before the council or committee resolves to adopt multiple items of business on the agenda together under clause 13.1, the chairperson must list the items of business to be adopted and ask councillors to identify any individual items of business listed by the chairperson that they intend to vote against the recommendation made in the business paper or that they wish to speak on.
- 13.3 The council or committee must not resolve to adopt any item of business under clause 13.1 that a councillor has identified as being one they intend to vote against the recommendation made in the business paper or to speak on.
- 13.4 Where the consideration of multiple items of business together under clause 13.1 involves a variation to the order of business for the meeting, the council or committee must resolve to alter the order of business in accordance with clause 8.2.
- 13.5 A motion to adopt multiple items of business together under clause 13.1 must identify each of the items of business to be adopted and state that they are to be adopted as recommended in the business paper.
- 13.6 Items of business adopted under clause 13.1 are to be taken to have been adopted unanimously.
- 13.7 Councillors must ensure that they declare and manage any conflicts of interest they may have in relation to items of business considered together under clause 13.1.



## 14. Closure of council meetings to the public

### GROUND ON WHICH MEETINGS CAN BE CLOSED TO THE PUBLIC

- 14.1 The council or a committee of the council may close to the public so much of its meeting as comprises the discussion or the receipt of any of the following types of matters:
- a. personnel matters concerning particular individuals (other than councillors),
  - b. the personal hardship of any resident or ratepayer,
  - c. information that would, if disclosed, confer a commercial advantage on a person with whom the council is conducting (or proposes to conduct) business,
  - d. commercial information of a confidential nature that would, if disclosed:
    - I. prejudice the commercial position of the person who supplied it, or
    - II. confer a commercial advantage on a competitor of the council, or
    - III. reveal a trade secret,
  - e. information that would, if disclosed, prejudice the maintenance of law,
  - f. matters affecting the security of the council, councillors, council staff or council property,
  - g. advice concerning litigation, or advice that would otherwise be privileged from production in legal proceedings on the ground of legal professional privilege,
  - h. information concerning the nature and location of a place or an item of Aboriginal significance on community land,
  - i. alleged contraventions of the council's code of conduct.

**Note:** Clause 14.1 reflects section 10A(1) and (2) of the Act.

- 14.2 The council or a committee of the council may also close to the public so much of its meeting as comprises a motion to close another part of the meeting to the public.

**Note:** Clause 14.2 reflects section 10A(3) of the Act.

### MATTERS TO BE CONSIDERED WHEN CLOSING MEETINGS TO THE PUBLIC

- 14.3 A meeting is not to remain closed during the discussion of anything referred to in clause 14.1:
- a. except for so much of the discussion as is necessary to preserve the relevant confidentiality, privilege or security, and
  - b. if the matter concerned is a matter other than a personnel matter concerning particular individuals, the personal hardship of a resident or ratepayer or a trade secret – unless the council or committee concerned is satisfied that discussion of the matter in an open meeting would, on balance, be contrary to the public interest.

**Note:** Clause 14.3 reflects section 10B(1) of the Act.

- 14.4 A meeting is not to be closed during the receipt and consideration of information or advice referred to in clause 14.1(g) unless the advice concerns legal matters that:
- a. are substantial issues relating to a matter in which the council or committee is involved,
  - b. are clearly identified in the advice,

- c. are fully discussed in that advice, and
- d. are subject to legal professional privilege.

**Note: Clause 14.4 reflects section 10B(2) of the Act.**

- 14.5 If a meeting is closed during the discussion of a motion to close another part of the meeting to the public (as referred to in clause 14.2), the consideration of the motion must not include any consideration of the matter or information to be discussed in that other part of the meeting other than consideration of whether the matter concerned is a matter referred to in clause 14.1.

**Note: Clause 14.5 reflects section 10B(3) of the Act.**

- 14.6 For the purpose of determining whether the discussion of a matter in an open meeting would be contrary to the public interest, it is irrelevant that:
- a. person may misinterpret or misunderstand the discussion, or b. the discussion of the matter may:
    - i. cause embarrassment to the council or committee concerned, or to councillors or to employees of the council, or
    - ii. cause a loss of confidence in the council or committee.

**Note: Clause 14.6 reflects section 10B(4) of the Act.**

- 14.7 In deciding whether part of a meeting is to be closed to the public, the council or committee concerned must consider any relevant guidelines issued by the Departmental Chief Executive of the Office of Local Government.

**Note: Clause 14.7 reflects section 10B(5) of the Act.**

#### **NOTICE OF LIKELIHOOD OF CLOSURE NOT REQUIRED IN URGENT CASES**

- 14.8 Part of a meeting of the council, or of a committee of the council, may be closed to the public while the council or committee considers a matter that has not been identified in the agenda for the meeting under clause 3.19 as a matter that is likely to be considered when the meeting is closed, but only if:
- a. it becomes apparent during the discussion of a particular matter that the matter is a matter referred to in clause 14.1, and
  - b. the council or committee, after considering any representations made under clause 14.9, resolves that further discussion of the matter:
    - i. should not be deferred (because of the urgency of the matter), and
    - ii. should take place in a part of the meeting that is closed to the public.

**Note: Clause 14.8 reflects section 10C of the Act.**

#### **REPRESENTATIONS BY MEMBERS OF THE PUBLIC**

- 14.9 The council, or a committee of the council, may allow members of the public to make representations to or at a meeting, before any part of the meeting is closed to the public, as to whether that part of the meeting should be closed.

**Note: Clause 14.9 reflects section 10A(4) of the Act.**

- 14.10 A representation under clause 14.9 is to be made after the motion to close the part of the meeting is moved and seconded.
- 14.11 Despite clauses 14.9 and 14.10, the council may resolve to close the meeting to the public in accordance with this Part to hear a representation from a member of the public as to whether the meeting should be closed to consider an item of business where the representation involves the disclosure of information relating to a matter referred to in clause 14.1.
- 14.12 Where the matter has been identified in the agenda of the meeting under clause 3.19 as a matter that is likely to be considered when the meeting is closed to the public, in order to make representations under clause 14.9, members of the public must first make an application to the council in a manner determined by the council. Applications must be received by 4.00pm on the Monday before a meeting.

#### **EXPULSION OF NON-COUNCILLORS FROM MEETINGS CLOSED TO THE PUBLIC**

- 14.13 If a meeting or part of a meeting of the council or a committee of the council is closed to the public in accordance with section 10A of the Act and this code, any person who is not a councillor and who fails to leave the meeting when requested, may be expelled from the meeting as provided by section 10(2)(a) or (b) of the Act.
- 14.14 If any such person, after being notified of a resolution or direction expelling them from the meeting, fails to leave the place where the meeting is being held, a police officer, or any person authorised for the purpose by the council or person presiding, may, by using such force as is reasonably necessary, remove the first-mentioned person from that place and, if necessary restrain that person from re-entering that place for the remainder of the meeting.

**Note: Failure to comply with a direction to leave a meeting is an offence under section 660 of the Act carrying a maximum penalty of 20 penalty units.**

#### **OBLIGATIONS OF COUNCILLORS ATTENDING MEETINGS BY AUDIO-VISUAL LINK**

- 14.15 Councillors attending a meeting by audio-visual link must ensure that no other person is within sight or hearing of the meeting at any time that the meeting is closed to the public under section 10A of the Act.

#### **INFORMATION TO BE DISCLOSED IN RESOLUTIONS CLOSING MEETINGS TO THE PUBLIC**

- 14.16 The grounds on which part of a meeting is closed must be stated in the decision to close that part of the meeting and must be recorded in the minutes of the meeting. The grounds must specify the following:
- the relevant provision of section 10A(2) of the Act,
  - the matter that is to be discussed during the closed part of the meeting,
  - the reasons why the part of the meeting is being closed, including (if the matter concerned is a matter other than a personnel matter concerning particular individuals, the personal hardship of a resident or ratepayer or a trade secret) an explanation of the way in which discussion of the matter in an open meeting would be, on balance, contrary to the public interest.

**Note: Clause 14.16 reflects section 10D of the Act.**

**RESOLUTIONS PASSED AT CLOSED MEETINGS TO BE MADE PUBLIC**

- 14.17 If the council passes a resolution during a meeting, or a part of a meeting, that is closed to the public, the chairperson must make the resolution public as soon as practicable after the meeting, or the relevant part of the meeting, has ended, and the resolution must be recorded in the publicly available minutes of the meeting.
- 14.18 Resolutions passed during a meeting, or a part of a meeting, that is closed to the public must be made public by the chairperson under clause 14.17 during a part of the meeting that is livestreamed where practicable.
- 14.19 The general manager must cause business papers for items of business considered during a meeting, or part of a meeting, that is closed to public, to be published on the council's website as soon as practicable after the information contained in the business papers ceases to be confidential.
- 14.20 The general manager must consult with the council and any other affected persons before publishing information on the council's website under clause 14.19 and provide reasons for why the information has ceased to be confidential.

**15. Keeping order at meetings****POINTS OF ORDER**

- 15.1 A councillor may draw the attention of the chairperson to an alleged breach of this code by raising a point of order. A point of order does not require a seconder.
- 15.2 A point of order must be taken immediately it is raised. The chairperson must suspend the business before the meeting and permit the councillor raising the point of order to state the provision of this code they believe has been breached. The chairperson must then rule on the point of order –either by upholding it or by overruling it.

**QUESTIONS OF ORDER**

- 15.3 The chairperson, without the intervention of any other councillor, may call any councillor to order whenever, in the opinion of the chairperson, it is necessary to do so
- 15.4 A councillor who claims that another councillor has committed an act of disorder, or is out of order, may call the attention of the chairperson to the matter.
- 15.5 The chairperson must rule on a question of order immediately after it is raised but, before doing so, may invite the opinion of the council.
- 15.6 The chairperson's ruling must be obeyed unless a motion dissenting from the ruling is passed.

**MOTIONS OF DISSENT**

- 15.7 A councillor can, without notice, move to dissent from a ruling of the chairperson on a point of order or a question of order. If that happens, the chairperson must suspend the business before the meeting until a decision is made on the motion of dissent.

- 15.8 If a motion of dissent is passed, the chairperson must proceed with the suspended business as though the ruling dissented from had not been given. If, as a result of the ruling, any motion or business has been rejected as out of order, the chairperson must restore the motion or business to the agenda and proceed with it in due course.
- 15.9 Despite any other provision of this code, only the mover of a motion of dissent and the chairperson can speak to the motion before it is put. The mover of the motion does not have a right of general reply.

#### **ACTS OF DISORDER**

- 15.10 A councillor commits an act of disorder if the councillor, at a meeting of the council or a committee of the council:
- contravenes the Act, the Regulation or this code, or
  - assaults or threatens to assault another councillor or person present at the meeting, or
  - moves or attempts to move a motion or an amendment that has an unlawful purpose or that deals with a matter that is outside the jurisdiction of the council or the committee, or addresses or attempts to address the council or the committee on such a motion, amendment or matter, or
  - uses offensive or disorderly words, or
  - makes gestures or otherwise behaves in a way that is sexist, racist, homophobic or otherwise discriminatory, or, if the behaviour occurred in the Legislative Assembly, would be considered disorderly, or
  - imputes improper motives to or unfavourably personally reflects upon any other council official, or a person present at the meeting, except by a motion, or
  - says or does anything that would promote disorder at the meeting or is otherwise inconsistent with maintaining order at the meeting.

**Note: Clause 15.10 reflects section 182 of the Regulation.**

**Note: The Legislative Assembly's Speaker's Guidelines state that "Members are not to use language, make gestures, or behave in any way in the Chamber that is sexist, racist, homophobic or otherwise exclusionary or discriminatory. Such conduct may be considered offensive and disorderly, in accordance with Standing Order 74".**

- 15.11 The chairperson may require a councillor:
- to apologise without reservation for an act of disorder referred to in clauses 15.10(a), (b), (d), (e), or (g), or
  - to withdraw a motion or an amendment referred to in clause 15.10(c) and, where appropriate, to apologise without reservation, or
  - to retract and apologise without reservation for any statement that constitutes an act of disorder referred to in clauses 15.10(d), (e), (f), or (g).

**Note: Clause 15.11 reflects section 233 of the Regulation.**

- 15.12 A failure to comply with a requirement under clause 15.11 constitutes a fresh act of disorder for the purposes of clause 15.10.



- 15.13 Where a councillor fails to take action in response to a requirement by the chairperson to remedy an act of disorder under clause 15.11 at the meeting at which the act of disorder occurred, the chairperson may require the councillor to take that action at each subsequent meeting until such time as the councillor complies with the requirement. If the councillor fails to remedy the act of disorder at a subsequent meeting, they may be expelled from the meeting under clause 15.18.

#### **HOW DISORDER AT A MEETING MAY BE DEALT WITH**

- 15.14 If disorder occurs at a meeting of the council, the chairperson may adjourn the meeting for a period of not more than fifteen (15) minutes and leave the chair. The council, on reassembling, must, on a question put from the chairperson, decide without debate whether the business is to be proceeded with or not. This clause applies to disorder arising from the conduct of members of the public as well as disorder arising from the conduct of councillors.

#### **EXPULSION FROM MEETINGS**

- 15.15 All chairpersons of meetings of the council and committees of the council are authorised under this code to expel any person, including any councillor, from a council or committee meeting, for the purposes of section 10(2)(b) of the Act.
- 15.16 Clause 15.15 does not limit the ability of the council or a committee of the council to resolve to expel a person, including a councillor, from a council or committee meeting, under section 10(2)(a) of the Act.
- 15.17 A councillor may, as provided by section 10(2)(a) or (b) of the Act, be expelled from a meeting of the council for having failed to comply with a requirement under clause 15.11 or clause 15.13. The expulsion of a councillor from the meeting for that reason does not prevent any other action from being taken against the councillor for the act of disorder concerned.

**Note: Clause 15.18 reflects section 233(2) of the Regulation.**

- 15.18 A member of the public may, as provided by section 10(2)(a) or (b) of the Act, be expelled from a meeting of the council for engaging in or having engaged in disorderly conduct at the meeting.
- 15.19 Members of the public attending a meeting of the council:
- must remain silent during the meeting unless invited by the chairperson to speak,
  - must not bring flags, signs or protest symbols to the meeting, and
  - must not disrupt the meeting.
- 15.21 Without limiting clause 15.19, a contravention of clause 15.20 or an attempt to contravene that clause, constitutes disorderly conduct for the purposes of clause 15.19. Members of the public may, as provided by section 10(2) of the Act, be expelled from a meeting for a breach of clause 15.20.
- 15.22 Where a councillor or a member of the public is expelled from a meeting, the expulsion and the name of the person expelled, if known, are to be recorded in the minutes of the meeting.

- 15.23 If a councillor or a member of the public fails to leave the place where a meeting of the council is being held immediately after they have been expelled, a police officer, or any person authorised for the purpose by the council or person presiding, may, by using such force as is reasonably necessary, remove the councillor or member of the public from that place and, if necessary, restrain the councillor or member of the public from re-entering that place for the remainder of the meeting.

**Note: Failure to comply with a direction to leave a meeting is an offence under section 660 of the Act carrying a maximum penalty of 20 penalty units.**

#### **HOW DISORDER BY COUNCILLORS ATTENDING MEETINGS BY AUDIO-VISUAL LINK MAY BE DEALT WITH**

- 15.24 Where a councillor is attending a meeting by audio-visual link, the chairperson or a person authorised by the chairperson may mute the councillor's audio link to the meeting for the purposes of enforcing compliance with this code.
- 15.25 If a councillor attending a meeting by audio-visual link is expelled from a meeting for an act of disorder, the chairperson of the meeting or a person authorised by the chairperson, may terminate the councillor's audio-visual link to the meeting.

#### **USE OF MOBILE PHONES AND THE UNAUTHORISED RECORDING OF MEETINGS**

- 15.26 Councillors, council staff and members of the public must ensure that mobile phones are turned to silent during meetings of the council and committees of the council.
- 15.27 A person must not live stream or use an audio recorder, video camera, mobile phone or any other device to make a recording of the proceedings of a meeting of the council or a committee of the council without the prior authorisation of the council or the committee.
- 15.28 Without limiting clause 15.19, a contravention of clause 15.27 or an attempt to contravene that clause, constitutes disorderly conduct for the purposes of clause 15.19. Any person who contravenes or attempts to contravene clause 15.27, may, as provided for under section 10(2) of the Act, be expelled from the meeting.
- 15.29 If any such person, after being notified of a resolution or direction expelling them from the meeting, fails to leave the place where the meeting is being held, a police officer, or any person authorised for the purpose by the council or person presiding, may, by using such force as is reasonably necessary, remove the first-mentioned person from that place and, if necessary, restrain that person from re-entering that place for the remainder of the meeting.

**Note: Failure to comply with a direction to leave a meeting is an offence under section 660 of the Act carrying a maximum penalty of 20 penalty units.**

## **16. CONFLICTS OF INTEREST**

- 16.1 All councillors and, where applicable, all other persons, must declare and manage conflicts of interest they have in matters being considered at meetings of the council and committees of the council in accordance with the council's code of conduct. All declarations of conflicts of interest must be recorded in the minutes of the meeting at which the declaration was made.

- 16.2 Councillors attending a meeting by audio-visual link must declare and manage any conflicts of interest they have in matters being considered at the meeting in accordance with the council's code of conduct. Where a councillor has declared a conflict of interest in a matter being discussed at the meeting, the councillor's audio-visual link to the meeting must be suspended or terminated and the councillor must not be in sight or hearing of the meeting at any time during which the matter is being considered or discussed by the council or committee, or at any time during which the council or committee is voting on the matter.

## 17. Decisions of the council

### COUNCIL DECISIONS

- 17.1 A decision supported by a majority of the votes at a meeting of the council at which a quorum is present is a decision of the council.

**Note: Clause 17.1 reflects section 371 of the Act in the case of councils and section 400T(8) in the case of joint organisations.**

- 17.2 Decisions made by the council must be accurately recorded in the minutes of the meeting at which the decision is made.

### RESCINDING OR ALTERING COUNCIL DECISIONS

- 17.3 A resolution passed by the council may not be altered or rescinded except by a motion to that effect of which notice has been given in accordance with this code.

**Note: Clause 17.3 reflects section 372(1) of the Act.**

- 17.4 If a notice of motion to rescind a resolution is given at the meeting at which the resolution is carried, the resolution must not be carried into effect until the motion of rescission has been dealt with.

**Note: Clause 17.4 reflects section 372(2) of the Act.**

- 17.5 If a motion has been lost, a motion having the same effect must not be considered unless notice of it has been duly given in accordance with this code.

**Note: Clause 17.5 reflects section 372(3) of the Act.**

- 17.6 A notice of motion to alter or rescind a resolution, and a notice of motion which has the same effect as a motion which has been lost, must be signed by three (3) councillors if less than three (3) months has elapsed since the resolution was passed, or the motion was lost.

**Note: Clause 17.6 reflects section 372(4) of the Act.**

- 17.7 If a motion to alter or rescind a resolution has been lost, or if a motion which has the same effect as a previously lost motion is lost, no similar motion may be brought forward within three (3) months of the meeting at which it was lost. This clause may not be evaded by substituting a motion differently worded, but in principle the same.

**Note: Clause 17.7 reflects section 372(5) of the Act.**

- 17.8 The provisions of clauses 17.5–17.7 concerning lost motions do not apply to motions of adjournment.

**Note: Clause 17.8 reflects section 372(7) of the Act.**

- 17.9 A notice of motion submitted in accordance with clause 17.6 may only be withdrawn under clause 3.11 with the consent of all signatories to the notice of motion.
- 17.10 A notice of motion to alter or rescind a resolution relating to a development application must be submitted to the general manager no later than 1 day after the meeting at which the resolution was adopted.
- 17.11 A motion to alter or rescind a resolution of the council may be moved on the report of a committee of the council and any such report must be recorded in the minutes of the meeting of the council.

**Note: Clause 17.11 reflects section 372(6) of the Act.**

- 17.12 Subject to clause 17.7, in cases of urgency, a motion to alter or rescind a resolution of the council may be moved at the same meeting at which the resolution was adopted, where:
- a notice of motion signed by three councillors is submitted to the chairperson at the meeting, and
  - the council resolves to deal with the motion at the meeting on the grounds that it is urgent and requires a decision by the council before the next scheduled ordinary meeting of the council.
- 17.13 A motion moved under clause 17.12(b) can be moved without notice. Despite any other provision of this code, only the mover of a motion referred to in clause 17.12(b) and the chairperson, if they are not the mover of the motion, can speak to the motion before it is put.
- 17.14 A resolution adopted under clause 17.12(b) must state the reasons for the urgency.

#### **RECOMMITTING RESOLUTIONS TO CORRECT AN ERROR**

- 17.15 Despite the provisions of this Part, a councillor may, with the leave of the chairperson, move to recommit a resolution adopted at the same meeting:
- to correct any error, ambiguity or imprecision in the council's resolution, or
  - to confirm the voting on the resolution.
- 17.16 In seeking the leave of the chairperson to move to recommit a resolution for the purposes of clause 17.15(a), the councillor is to propose alternative wording for the resolution.
- 17.17 The chairperson must not grant leave to recommit a resolution for the purposes of clause 17.15(a), unless they are satisfied that the proposed alternative wording of the resolution would not alter the substance of the resolution previously adopted at the meeting.
- 17.18 A motion moved under clause 17.15 can be moved without notice. Despite any other provision of this code, only the mover of a motion referred to in clause 17.15 and the chairperson, if they are not the mover of the motion, can speak to the motion before it is put.

- 17.19 A motion of dissent cannot be moved against a ruling by the chairperson under clause 17.15.
- 17.20 A motion moved under clause 17.15 with the leave of the chairperson cannot be voted on unless or until it has been seconded

## 18 Time limits on council meetings

- 18.1 Meetings of the council and committees of the council are to conclude no later than 2.30pm to reflect current practice.
- 18.2 If the business of the meeting is unfinished at the time the council has determined, and the council does not resolve to extend the meeting, the chairperson must either:
- defer consideration of the remaining items of business on the agenda to the next ordinary meeting of the council, or
  - adjourn the meeting to a time, date and place fixed by the chairperson.
- 18.3 Clause 18.2 does not limit the ability of the council or a committee of the council to resolve to adjourn a meeting at any time. The resolution adjourning the meeting must fix the time, date and place that the meeting is to be adjourned to.
- 18.4 Where a meeting is adjourned under clause 18.2 or 18.3, the general manager must:
- individually notify each councillor of the time, date and place at which the meeting will reconvene, and
  - publish the time, date and place at which the meeting will reconvene on the council's website and in such other manner that the general manager is satisfied is likely to bring notice of the time, date and place of the reconvened meeting to the attention of as many people as possible.

## 19. After the meeting

### MINUTES OF MEETINGS

- 19.1 The council is to keep full and accurate minutes of the proceedings of meetings of the council.
- Note: Clause 19.1 reflects section 375(1) of the Act.**
- 19.2 At a minimum, the general manager must ensure that the following matters are recorded in the council's minutes:
- the names of councillors attending a council meeting and whether they attended the meeting in person or by audio-visual link,
  - details of each motion moved at a council meeting and of any amendments moved to it,
  - the names of the mover and seconder of the motion or amendment,
  - whether the motion or amendment was passed or lost, and
  - such other matters specifically required under this code.
- 19.3 The minutes of a council meeting must be confirmed at a subsequent meeting of the council.

**Note: Clause 19.3 reflects section 375(2) of the Act.**



19.4 Any debate on the confirmation of the minutes is to be confined to whether the minutes are a full and accurate record of the meeting they relate to.

19.5 When the minutes have been confirmed, they are to be signed by the person presiding at the subsequent meeting.

**Note: Clause 19.5 reflects section 375(2) of the Act.**

19.6 The confirmed minutes of a meeting may be amended to correct typographical or administrative errors after they have been confirmed. Any amendment made under this clause must not alter the substance of any decision made at the meeting.

19.7 The confirmed minutes of a council meeting must be published on the council's website. This clause does not prevent the council from also publishing unconfirmed minutes of its meetings on its website prior to their confirmation.

#### **ACCESS TO CORRESPONDENCE AND REPORTS LAID ON THE TABLE AT, OR SUBMITTED TO A MEETING**

19.8 The council and committees of the council must, during or at the close of a meeting, or during the business day following the meeting, give reasonable access to any person to inspect correspondence and reports laid on the table at, or submitted to, the meeting.

**Note: Clause 19.8 reflects section 11(1) of the Act.**

19.9 Clause 19.8 does not apply if the correspondence or reports relate to a matter that was received or discussed or laid on the table at, or submitted to, the meeting when the meeting was closed to the public.

**Note: Clause 19.9 reflects section 11(2) of the Act.**

19.10 Clause 19.8 does not apply if the council or the committee resolves at the meeting, when open to the public, that the correspondence or reports are to be treated as confidential because they relate to a matter specified in section 10A(2) of the Act.

**Note: Clause 19.10 reflects section 11(3) of the Act.**

19.11 Correspondence or reports to which clauses 19.9 and 19.10 apply are to be marked with the relevant provision of section 10A(2) of the Act that applies to the correspondence or report.

#### **IMPLEMENTATION OF DECISIONS OF THE COUNCIL**

19.12 The general manager is to implement, without undue delay, lawful decisions of the council.

**Note: Clause 19.12 reflects section 335(b) of the Act.**

## 20 Council committees

### APPLICATION OF THIS PART

20.1 This Part only applies to committees of the council whose members are all councillors.

### COUNCIL COMMITTEES WHOSE MEMBERS ARE ALL COUNCILLORS

20.2 The council may, by resolution, establish such committees as it considers necessary.

20.3 A committee of the council is to consist of the chairperson and such other councillors as are elected by the councillors or appointed by the council.

20.4 The quorum for a meeting of a committee of the council is to be:

- a. such number of members as the council decides, or
- b. if the council has not decided a number – a majority of the members of the committee.

### FUNCTIONS OF COMMITTEES

20.5 The council must specify the functions of each of its committees when the committee is established but may from time to time amend those functions.

### NOTICE OF COMMITTEE MEETINGS

20.6 The general manager must send to each councillor, regardless of whether they are a committee member, at least three (3) days before each meeting of the committee, a notice specifying:

- a. the time, date and place of the meeting, and
- b. the business proposed to be considered at the meeting.

20.7 Notice of less than three (3) days may be given of a committee meeting called in an emergency.

### NON-MEMBERS ENTITLED TO ATTEND COMMITTEE MEETINGS

20.8 A councillor who is not a member of a committee of the council is entitled to attend, and to speak at a meeting of the committee. However, the councillor is not entitled:

- a. to give notice of business for inclusion in the agenda for the meeting, or
- b. to move or second a motion at the meeting, or
- c. to vote at the meeting.

### CHAIRPERSON AND DEPUTY CHAIRPERSON OF COUNCIL COMMITTEES

20.9 The chairperson of each committee of the council must be:

- a. the chair, or
- b. if the chairperson does not wish to be the chairperson of a committee, a member of the committee elected by the council, or
- c. if the council does not elect such a member, a member of the committee elected by the committee.

20.10 The council may elect a member of a committee of the council as deputy chairperson of the committee. If the council does not elect a deputy chairperson of such a committee, the committee may elect a deputy chairperson.

20.11 If neither the chairperson nor the deputy chairperson of a committee of the council is able or willing to preside at a meeting of the committee, the committee must elect a member of the committee to be acting chairperson of the committee.

20.12 The chairperson is to preside at a meeting of a committee of the council. If the chairperson is unable or unwilling to preside, the deputy chairperson (if any) is to preside at the meeting. If neither the chairperson nor the deputy chairperson is able or willing to preside, the acting chairperson is to preside at the meeting.

#### **PROCEDURE IN COMMITTEE MEETINGS**

20.13 Subject to any specific requirements of this code, each committee of the council may regulate its own procedure. The provisions of this code are to be taken to apply to all committees of the council.

20.14 Whenever the voting on a motion put to a meeting of the committee is equal, the chairperson of the committee is to have a casting vote as well as an original vote unless the council or the committee determines otherwise in accordance with clause 20.13.

20.15 A motion at a committee of a joint organisation is taken to be lost in the event of an equality of votes.

**Note: Clause 20.15 reflects section 397E of the Regulation. Joint organisations must adopt clause 20.15 and omit clause 20.14. Councils must not adopt clause 20.15.**

20.16 Voting at a council committee meeting is to be by open means (such as on the voices, by show of hands or by a visible electronic voting system).

#### **CHAIR MINUTES**

20.17 The provisions of this code relating to chair minutes also apply to meetings of committees of the council in the same way they apply to meetings of the council.

#### **CLOSURE OF COMMITTEE MEETINGS TO THE PUBLIC**

20.18 The provisions of the Act and Part 14 of this code apply to the closure of meetings of committees of the council to the public in the same way they apply to the closure of meetings of the council to the public.

20.19 If a committee of the council passes a resolution, or makes a recommendation, during a meeting, or a part of a meeting that is closed to the public, the chairperson must make the resolution or recommendation public as soon as practicable after the meeting or part of the meeting has ended and report the resolution or recommendation to the next meeting of the council. The resolution or recommendation must also be recorded in the publicly available minutes of the meeting.

20.20 Resolutions passed during a meeting, or a part of a meeting that is closed to the public must be made public by the chairperson under clause 20.19 during a part of the meeting that is livestreamed where practicable.

20.21 The general manager must cause business papers for items of business considered during a meeting, or part of a meeting, that is closed to public, to be published on the council's website as soon as practicable after the information contained in the business papers ceases to be confidential.

- 20.22 The general manager must consult with the committee and any other affected persons before publishing information on the council's website under clause 20.21 and provide reasons for why the information has ceased to be confidential.

#### **DISORDER IN COMMITTEE MEETINGS**

- 20.23 The provisions of the Act, the Regulation, and this code relating to the maintenance of order in council meetings apply to meetings of committees of the council in the same way they apply to meetings of the council.

#### **MINUTES OF COUNCIL COMMITTEE MEETINGS**

- 20.24 Each committee of the council is to keep full and accurate minutes of the proceedings of its meetings. At a minimum, a committee must ensure that the following matters are recorded in the committee's minutes:
- the names of councillors attending a meeting and whether they attended the meeting in person or by audio-visual link,
  - details of each motion moved at a meeting and of any amendments moved to it,
  - the names of the mover and seconder of the motion or amendment,
  - whether the motion or amendment was passed or lost, and
  - such other matters specifically required under this code.
- 20.25 All voting at meetings of committees of the council (including meetings that are closed to the public), must be recorded in the minutes of meetings with the names of councillors who voted for and against each motion or amendment, (including the use of the casting vote), being recorded.
- 20.26 The minutes of meetings of each committee of the council must be confirmed at a subsequent meeting of the committee.
- 20.27 Any debate on the confirmation of the minutes is to be confined to whether the minutes are a full and accurate record of the meeting they relate to.
- 20.28 When the minutes have been confirmed, they are to be signed by the person presiding at the subsequent meeting.
- 20.29 The confirmed minutes of a meeting may be amended to correct typographical or administrative errors after they have been confirmed. Any amendment made under this clause must not alter the substance of any decision made at the meeting.
- 20.30 The confirmed minutes of a meeting of a committee of the council must be published on the council's website. This clause does not prevent the council from also publishing unconfirmed minutes of meetings of committees of the council on its website prior to their confirmation.

## 21. Irregularities

- 21.1 Proceedings at a meeting of a council or a council committee are not invalidated because of:
- vacancy in a civic office, or
  - failure to give notice of the meeting to any councillor or committee member, or
  - any defect in the election or appointment of a councillor or committee member, or
  - a failure of a councillor or a committee member to declare a conflict of interest, or to refrain from the consideration or discussion of, or vote on, the relevant matter, at a council or committee meeting in accordance with the council's code of conduct, or
  - a failure to comply with this code.

**Note:** Clause 21.1 reflects section 374 of the Act.

## 22. Definitions

|                          |   |
|--------------------------|---|
| the Act                  | means the Local Government Act 1993   |
| act of disorder          | means an act of disorder as defined in clause 15.10 of this code  |
| amendment                | in relation to an original motion, means a motion moving an amendment to that motion  |
| audio recorder           | any device capable of recording speech  |
| audio-visual link        | means a facility that enables audio and visual communication between persons at different places  |
| business day             | means any day except Saturday or Sunday or any other day the whole or part of which is observed as a public holiday throughout New South Wales  |
| chairperson              | in relation to a meeting of the council—means the person presiding at the meeting as provided by section 369 of the Act and clauses 6.1 and 6.2 of this code, and in relation to a meeting of a committee—means the person presiding at the meeting as provided by clause 20.9 of this code |
| this code                | means the council's adopted code of meeting practice  |
| committee of the council | means a committee established by the council in accordance with clause 20.2 of this code (being a committee consisting only of councillors) or the council when it has resolved itself into committee of the whole under clause 12.1  |
| council official         | includes councillors, members of staff of a council, administrators, council committee members, delegates of council and any other person exercising functions on behalf of the council   |
| day                      | means calendar day  |



|                               |   |
|-------------------------------|---|
| division                      | means a request by two councillors under clause 11.7 of this code requiring the recording of the names of the councillors who voted both for and against  |
| livestream                    | a video broadcast of a meeting transmitted across the internet concurrently with the meeting  |
| open voting                   | means voting on the voices or by a show of hands or by a visible electronic voting system or similar means  |
| planning decision             | means a decision made in the exercise of a function of a council under the Environmental Planning and Assessment Act 1979 including any decision relating to a development application, an environmental planning instrument, a development control plan, a planning agreement or a development contribution plan under that Act, but not including the making of an order under Division 9.3 of Part 9 of that Act |
| performance improvement order | means an order issued under section 438A of the Act   |
| quorum                        | means the minimum number of councillors or committee members necessary to conduct a meeting   |
| the Regulation                | means the Local Government (General) Regulation 2021  |
| year                          | means the period beginning 1 July and ending the following 30 June  |

## CTW Investment Report

31st October 2025

|                                |                         | Credit Rating | Term (Days) | Rate  | Maturity Date | % of Portfolio |
|--------------------------------|-------------------------|---------------|-------------|-------|---------------|----------------|
| <b>Short Term Deposits</b>     | <b>\$ 12,100,000.00</b> |               |             |       |               | <b>88.18%</b>  |
| ING - Curve Securites          | \$ 500,000.00           | A             | 364         | 5.10% | 03/11/25      | 3.65%          |
| AMP - Curve Securities         | \$ 500,000.00           | BBB+          | 156         | 4.30% | 07/11/25      | 3.65%          |
| AMP - Curve Securities         | \$ 500,000.00           | BBB+          | 152         | 4.50% | 18/11/25      | 3.65%          |
| Bank of QLD - Curve Securities | \$ 500,000.00           | A-            | 184         | 4.30% | 05/12/25      | 3.65%          |
| Bank Vic - Curve Securities    | \$ 500,000.00           | BBB+          | 181         | 4.66% | 08/12/25      | 3.65%          |
| Westpac Banking Corporation    | \$ 500,000.00           | AA-           | 365         | 4.65% | 03/02/26      | 3.65%          |
| NAB - Curve Securities         | \$ 500,000.00           | AA-           | 180         | 4.68% | 25/02/26      | 3.65%          |
| Westpac Banking Corporation    | \$ 500,000.00           | AA-           | 365         | 4.14% | 03/03/26      | 3.65%          |
| ING - Curve Securites          | \$ 500,000.00           | A             | 365         | 4.15% | 11/03/26      | 3.65%          |
| ING - Curve Securites          | \$ 500,000.00           | A             | 364         | 4.55% | 13/03/26      | 3.65%          |
| Bank Vic - Curve Securities    | \$ 600,000.00           | BBB+          | 270         | 4.65% | 13/03/26      | 3.65%          |
| Bank of QLD - Curve Securities | \$ 500,000.00           | A-            | 182         | 4.05% | 23/03/26      | 3.65%          |
| ING - Curve Securites          | \$ 500,000.00           | A             | 365         | 4.00% | 26/03/26      | 3.65%          |
| NAB - Curve Securities         | \$ 500,000.00           | AA-           | 365         | 4.35% | 02/04/26      | 4.38%          |
| NAB - Curve Securities         | \$ 500,000.00           | AA-           | 365         | 4.10% | 02/07/26      | 3.65%          |
| Unity Bank Ltd                 | \$ 500,000.00           | BBB+          | 365         | 4.15% | 14/07/26      | 3.65%          |
| Westpac Banking Corporation    | \$ 500,000.00           | AA-           | 365         | 4.35% | 05/08/26      | 3.65%          |
| MyState - Curve Securities     | \$ 500,000.00           | BBB+          | 365         | 4.18% | 03/09/26      | 3.65%          |
| NAB - Curve Securities         | \$ 500,000.00           | AA-           | 367         | 4.15% | 14/09/26      | 3.65%          |
| NAB - Curve Securities         | \$ 500,000.00           | AA-           | 365         | 4.20% | 15/09/26      | 3.65%          |
| Westpac Banking Corporation    | \$ 500,000.00           | AA-           | 365         | 4.10% | 30/09/26      | 3.65%          |
| NAB - Curve Securities         | \$ 500,000.00           | AA-           | 365         | 4.15% | 07/10/26      | 3.65%          |
| ING - Curve Securites          | \$ 500,000.00           | A             | 365         | 4.77% | 16/10/26      | 3.65%          |
| NAB - Curve Securities         | \$ 500,000.00           | AA-           | 365         | 4.15% | 29/10/26      | 3.65%          |

|                                     |                        |      |         |       |         |               |
|-------------------------------------|------------------------|------|---------|-------|---------|---------------|
| <b>At Call Bank Accounts</b>        | <b>\$ 1,621,920.00</b> |      |         |       |         | <b>11.82%</b> |
| Macquarie Bank - Curve Securities   | \$ 500,000.00          | A+   |         | 3.90% | At Call | 3.64%         |
| Commonwealth Bank - General Account | \$ 179,880.35          | AA-  | At Call | 3.45% | N/A     | 1.31%         |
| Commonwealth Bank - BOS Account     | \$ 942,002.83          | AA-  | At Call | 3.50% | N/A     | 6.86%         |
| Unity Bank Ltd - Cheque Account     | \$ 36.82               | BBB+ | At Call | 0.00% | N/A     | 0.00%         |

|                                 |                         |             |
|---------------------------------|-------------------------|-------------|
| Total Value of Investment Funds | <b>\$ 13,721,920.00</b> | <b>100%</b> |
|---------------------------------|-------------------------|-------------|

**Average Rate on Term Deposits**

|                               |         |
|-------------------------------|---------|
| 90 Day BBSW for October 2025  | 3.6625% |
| Average Rate on Term Deposits | 4.3492% |
| Margin over 90 day BBSW       | 0.6867% |

|   |     |
|---|-----|
| Average Term - Short Term Deposits (days) | 313 |
|---|-----|

**Portfolio by Long Term Credit Rating**

|              | Principal Amount        | Portfolio %    | Policy Limit | Remaining Capacity |
|--------------|-------------------------|----------------|--------------|--------------------|
| AA-          | \$ 6,621,883.18         | 48.26%         | 100%         | 52%                |
| A+           | \$ 500,000.00           | 3.64%          | 100%         | 96%                |
| A            | \$ 2,500,000.00         | 18.22%         | 80%          | 62%                |
| A-           | \$ 1,000,000.00         | 7.29%          | 80%          | 73%                |
| BBB+         | \$ 3,100,036.82         | 22.59%         | 50%          | 27%                |
| Unrated      | \$ -                    | 0.00%          | 30%          | 30%                |
| <b>Total</b> | <b>\$ 13,721,920.00</b> | <b>100.00%</b> |              |                    |

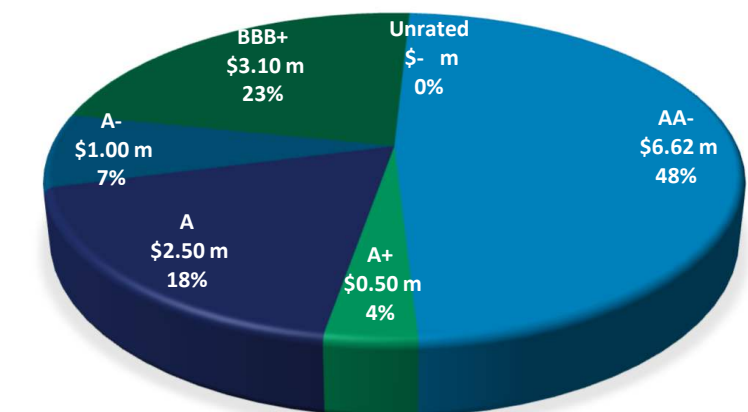
**CTW Bank Reconciliation**

|   |                 |
|---|-----------------|
| Balance as per Bank Statement - General Account | \$ 1,111,558.33 |
| Add: Visa card to be processed December 2025    | \$ 10,411.67    |
| Add: Cash receipting deposited 01.12.2025       |                 |
| Add: Synergy error awaiting correction          | \$ 50.00        |
| Less: Outstanding cheque number 853             | -\$ 100.00      |

|  |                        |
|--|------------------------|
| Balance as per Cash Book - General Account | <b>\$ 1,121,920.00</b> |
|--|------------------------|

**GENERAL FUND**

|                       |                 |
|-----------------------|-----------------|
| (a) Cash Book Balance | \$ 1,121,920.00 |
| (b) Bank Balance      | \$ 1,121,920.00 |

**Portfolio by Investment Type****Portfolio by Credit Rating (\$m)**

CTW Investment Report

30th November 2025

|  |                         | Credit Rating | Term (Days) | Rate  | Maturity Date | % of Portfolio |
|--|-------------------------|---------------|-------------|-------|---------------|----------------|
| <b>Short Term Deposits</b>                       | <b>\$ 12,100,000.00</b> |               |             |       |               | <b>87.36%</b>  |
| Bank of QLD - Curve Securities                   | \$ 500,000.00           | A-            | 184         | 4.30% | 05/12/25      | 3.61%          |
| Bank Vic - Curve Securites                       | \$ 500,000.00           | BBB+          | 181         | 4.35% | 08/12/25      | 3.61%          |
| Westpac Banking Corporation                      | \$ 500,000.00           | AA-           | 365         | 4.77% | 03/02/26      | 3.61%          |
| NAB - Curve Securities                           | \$ 500,000.00           | AA-           | 180         | 4.05% | 25/02/26      | 3.61%          |
| Westpac Banking Corporation                      | \$ 500,000.00           | AA-           | 365         | 4.65% | 03/03/26      | 3.61%          |
| ING - Curve Securities                           | \$ 500,000.00           | A             | 365         | 4.68% | 11/03/26      | 3.61%          |
| Bank Vic - Curve Securites                       | \$ 600,000.00           | BBB+          | 270         | 4.35% | 13/03/26      | 4.33%          |
| ING - Curve Securities                           | \$ 500,000.00           | A             | 364         | 4.65% | 13/03/26      | 3.61%          |
| Bank of QLD - Curve Securiities                  | \$ 500,000.00           | A-            | 182         | 4.10% | 23/03/26      | 3.61%          |
| ING - Curve Securities                           | \$ 500,000.00           | A             | 365         | 4.66% | 26/03/26      | 3.61%          |
| NAB - Curve Securities                           | \$ 500,000.00           | AA-           | 365         | 4.55% | 02/04/26      | 3.61%          |
| NAB - Curve Securities                           | \$ 500,000.00           | AA-           | 365         | 4.00% | 02/07/26      | 3.61%          |
| Unity Bank Ltd                                   | \$ 500,000.00           | BBB+          | 365         | 4.15% | 14/07/26      | 3.61%          |
| Westpac Banking Corporation                      | \$ 500,000.00           | AA-           | 365         | 4.15% | 05/08/26      | 3.61%          |
| MyState - Curve Securities                       | \$ 500,000.00           | BBB+          | 365         | 4.15% | 03/09/26      | 3.61%          |
| NAB - Curve Securities                           | \$ 500,000.00           | AA-           | 367         | 4.15% | 14/09/26      | 3.61%          |
| NAB - Curve Securities                           | \$ 500,000.00           | AA-           | 365         | 4.15% | 15/09/26      | 3.61%          |
| Westpac Banking Corporation                      | \$ 500,000.00           | AA-           | 365         | 4.18% | 30/09/26      | 3.61%          |
| NAB - Curve Securities                           | \$ 500,000.00           | AA-           | 365         | 4.20% | 07/10/26      | 3.61%          |
| ING - Curve Securities                           | \$ 500,000.00           | A             | 365         | 5.03% | 16/10/26      | 3.61%          |
| NAB - Curve Securities                           | \$ 500,000.00           | AA-           | 365         | 4.10% | 29/10/26      | 3.61%          |
| ING - Curve Securities                           | \$ 500,000.00           | A             | 365         | 4.21% | 03/11/26      | 3.61%          |
| Westpac Banking Corporation                      | \$ 500,000.00           | AA-           | 367         | 4.33% | 07/11/26      | 3.61%          |
| Bank Vic - Curve Securites                       | \$ 500,000.00           | BBB+          | 365         | 4.40% | 18/11/26      | 3.61%          |
| <b>At Call Bank Accounts</b>                     | <b>\$ 1,751,355.13</b>  |               |             |       |               | <b>12.64%</b>  |
| Macquarie Bank - Curve Securities                | \$ 500,000.00           | A+            |             | 3.90% | At Call       | 3.61%          |
| Commonwealth Bank - General Account              | \$ 486,516.91           | AA-           | At Call     | 3.45% | N/A           | 3.51%          |
| Commonwealth Bank - BOS Account                  | \$ 764,801.40           | AA-           | At Call     | 3.50% | N/A           | 5.52%          |
| Unity Bank Ltd - Cheque Account                  | \$ 36.82                | BBB+          | At Call     | 0.00% | N/A           | 0.00%          |
| <b>Total Value of Investment Funds</b>           | <b>\$ 13,851,355.13</b> |               |             |       |               | <b>100%</b>    |
| <b>Average Rate on Term Deposits</b>             |                         |               |             |       |               |                |
| 90 Day BBSW for November 2025                    | 3.6625%                 |               |             |       |               |                |
| Average Rate on Term Deposits                    | 4.3463%                 |               |             |       |               |                |
| Margin over 90 day BBSW                          | 0.6838%                 |               |             |       |               |                |
| <b>Average Term - Short Term Deposits (days)</b> | 331                     |               |             |       |               |                |

| <u>Portfolio by Long Term Credit Rating</u> | <u>Principal Amount</u> | <u>Portfolio %</u> | <u>Policy Limit</u> | <u>Remaining Capacity</u> |
|---|-------------------------|--------------------|---------------------|---------------------------|
| Rated: AA-                                  | \$ 7,251,318.31         | 52.35%             | 100%                | 48%                       |
| Rated: A+                                   | \$ 500,000.00           | 3.61%              | 100%                | 96%                       |
| Rated: A                                    | \$ 2,500,000.00         | 18.05%             | 80%                 | 62%                       |
| Rated: A-                                   | \$ 1,000,000.00         | 7.22%              | 80%                 | 73%                       |
| Rated: BBB+                                 | \$ 2,600,036.82         | 18.77%             | 50%                 | 31%                       |
| Unrated                                     | \$ -                    | 0.00%              | 30%                 | 30%                       |
| <b>Total</b>                                | <b>\$ 13,851,355.13</b> | <b>100.00%</b>     |                     |                           |

CTW Bank Reconciliation

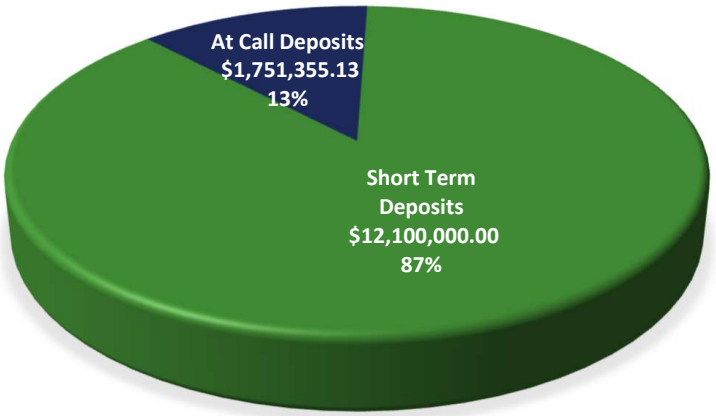
|   |                 |
|---|-----------------|
| Balance as per Bank Statement - General Account | \$ 1,239,900.52 |
| Add: Visa card to be processed December 2025    | \$ 10,942.72    |
| Add: Cash receipting deposited 01.12.2025       | \$ 601.03       |
| Add: Synergy error awaiting correction          | \$ 50.00        |
| Less: Outstanding cheque number 853             | -\$ 139.14      |

|  |                        |
|--|------------------------|
| Balance as per Cash Book - General Account | <u>\$ 1,251,355.13</u> |
|--|------------------------|

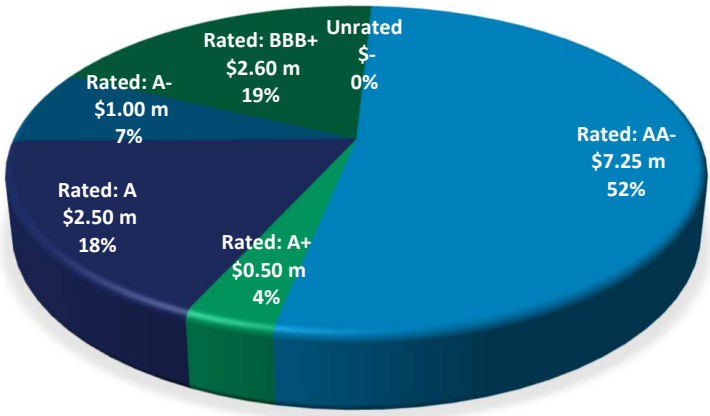
GENERAL FUND

|                       |                 |
|-----------------------|-----------------|
| (a) Cash Book Balance | \$ 1,251,355.13 |
| (b) Bank Balance      | \$ 1,251,355.13 |

Portfolio by Investment Type



Portfolio by Credit Rating (\$m)



# Central Tablelands Water

## ANNUAL FINANCIAL STATEMENTS

for the year ended 30 June 2025

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*"To supply quality, affordable drinking water to our customers, in collaboration with our constituent councils"*



# Central Tablelands Water

## GENERAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2025

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*"To supply quality, affordable drinking water to our  
customers, in collaboration with our constituent councils"*





## Central Tablelands Water

### General Purpose Financial Statements

for the year ended 30 June 2025

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#### Overview

Central Tablelands Water is constituted under the Local Government Act 1993 (NSW) and has its principal place of business at:

30 Church Street  
Blayney NSW 2799

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

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

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

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

## Central Tablelands Water

### General Purpose Financial Statements

for the year ended 30 June 2025

### Understanding Council's Financial Statements

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#### 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.

## Central Tablelands Water

### 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* (NSW)

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

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

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

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

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

Signed in accordance with a resolution of Council made on 20 August 2025.



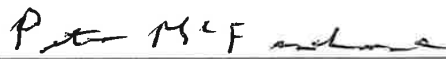
Cr Andrew Rawson  
Chairperson  
20 August 2025



Cr John Newstead  
Councillor  
20 August 2025



Mr Charlie Harris  
General Manager  
20 August 2025



Mr Peter McFarlane  
Responsible Accounting Officer  
20 August 2025

## Central Tablelands Water

## Income Statement

for the year ended 30 June 2025

| Original<br>unaudited<br>budget<br>2025 | \$ '000  | Notes | Actual<br>2025 | Actual<br>2024 |
|---|--|-------|----------------|----------------|
|   | <b>Income from continuing operations</b>   |       |                |                |
| 1,980                                   | Annual charges   | B2-1  | 2,019          | 1,848          |
| 6,656                                   | User charges and fees  | B2-2  | 5,690          | 5,557          |
| 110                                     | Other revenues   | B2-3  | 93             | 125            |
| –                                       | Grants and contributions provided for operating purposes   | B2-4  | 10             | –              |
| 374                                     | Grants and contributions provided for capital purposes   | B2-4  | 513            | 2,817          |
| 385                                     | Interest and investment income   | B2-5  | 612            | 546            |
| 26                                      | Other income   | B2-6  | 35             | 26             |
| 40                                      | Net gain from the disposal of assets   | B4-1  | 35             | –              |
| 9,571                                   | <b>Total income from continuing operations</b>   |       | <b>9,007</b>   | <b>10,919</b>  |
|   | <b>Expenses from continuing operations</b>   |       |                |                |
| 3,086                                   | Employee benefits and on-costs   | B3-1  | 2,584          | 2,643          |
| 3,243                                   | Materials and services   | B3-2  | 3,005          | 2,492          |
| 20                                      | Other expenses   | B3-4  | 17             | 16             |
| –                                       | Net loss from the disposal of assets   | B4-1  | –              | 77             |
| 6,349                                   | <b>Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets</b>   |       | <b>5,606</b>   | <b>5,228</b>   |
| 3,222                                   | <b>Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets</b> |       | <b>3,401</b>   | <b>5,691</b>   |
| 2,998                                   | Depreciation, amortisation and impairment of non-financial assets  | B3-3  | 3,249          | 3,014          |
| 224                                     | <b>Operating result from continuing operations</b>   |       | <b>152</b>     | <b>2,677</b>   |
| 224                                     | <b>Net operating result for the year attributable to Council</b>   |       | <b>152</b>     | <b>2,677</b>   |
| (150)                                   | <b>Net operating result for the year before grants and contributions provided for capital purposes</b>                         |       | <b>(361)</b>   | <b>(140)</b>   |

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

## Central Tablelands Water

### Statement of Comprehensive Income

for the year ended 30 June 2025

| \$ '000  | Notes | 2025         | 2024         |
|--|-------|--------------|--------------|
| <b>Net operating result for the year – from Income Statement</b>                 |       | <b>152</b>   | <b>2,677</b> |
| <b>Other comprehensive income:</b>   |       |              |              |
| Amounts which will not be reclassified subsequent to operating result            |       |              |              |
| Gain (loss) on revaluation of infrastructure, property, plant and equipment      | C1-7  | <b>2,714</b> | 4,767        |
| <b>Total items which will not be reclassified subsequent to operating result</b> |       | <b>2,714</b> | <b>4,767</b> |
| <b>Total other comprehensive income for the year</b>                             |       | <b>2,714</b> | <b>4,767</b> |
| <b>Total comprehensive income for the year attributable to Council</b>           |       | <b>2,866</b> | <b>7,444</b> |

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



## Central Tablelands Water

## Statement of Financial Position

as at 30 June 2025

| \$ '000  | Notes | 2025           | 2024           |
|--|-------|----------------|----------------|
| <b>ASSETS</b>  |       |                |                |
| <b>Current assets</b>                                |       |                |                |
| Cash and cash equivalents                            | C1-1  | 1,398          | 1,658          |
| Investments  | C1-2  | 11,600         | 9,100          |
| Receivables  | C1-4  | 937            | 1,455          |
| Inventories  | C1-5  | 212            | 256            |
| Contract assets and contract cost assets             | C1-6  | 13             | 2              |
| Other  |       | 69             | 54             |
| <b>Total current assets</b>                          |       | <b>14,229</b>  | <b>12,525</b>  |
| <b>Non-current assets</b>                            |       |                |                |
| Infrastructure, property, plant and equipment (IPPE) | C1-7  | 110,222        | 109,769        |
| Intangible assets                                    | C1-8  | 5              | 11             |
| <b>Total non-current assets</b>                      |       | <b>110,227</b> | <b>109,780</b> |
| <b>Total assets</b>                                  |       | <b>124,456</b> | <b>122,305</b> |
| <b>LIABILITIES</b>                                   |       |                |                |
| <b>Current liabilities</b>                           |       |                |                |
| Payables   | C3-1  | 510            | 938            |
| Income received in advance                           | C3-1  | 26             | 27             |
| Employee benefit provisions                          | C3-3  | 851            | 1,136          |
| <b>Total current liabilities</b>                     |       | <b>1,387</b>   | <b>2,101</b>   |
| <b>Non-current liabilities</b>                       |       |                |                |
| Employee benefit provisions                          | C3-3  | 26             | 27             |
| <b>Total non-current liabilities</b>                 |       | <b>26</b>      | <b>27</b>      |
| <b>Total liabilities</b>                             |       | <b>1,413</b>   | <b>2,128</b>   |
| <b>Net assets</b>                                    |       | <b>123,043</b> | <b>120,177</b> |
| <b>EQUITY</b>  |       |                |                |
| Accumulated surplus                                  | C4-1  | 51,956         | 51,804         |
| IPPE revaluation surplus                             | C4-1  | 71,087         | 68,373         |
| <b>Council equity interest</b>                       |       | <b>123,043</b> | <b>120,177</b> |
| <b>Total equity</b>                                  |       | <b>123,043</b> | <b>120,177</b> |

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

## Central Tablelands Water

## Statement of Changes in Equity

for the year ended 30 June 2025

|   |       | 2025                |                          |              | 2024                |                          |              |
|---|-------|---------------------|--------------------------|--------------|---------------------|--------------------------|--------------|
|   |       | Accumulated surplus | IPPE revaluation surplus | Total equity | Accumulated surplus | IPPE revaluation surplus | Total equity |
| <b>\$ '000</b>  | Notes |                     |                          |              |                     |                          |              |
| Opening balance at 1 July   |       | 51,804              | 68,373                   | 120,177      | 49,127              | 63,606                   | 112,733      |
| <b>Net operating result for the year</b>                                    |       | 152                 | –                        | 152          | 2,677               | –                        | 2,677        |
| <b>Other comprehensive income</b>   |       |                     |                          |              |                     |                          |              |
| Gain (loss) on revaluation of infrastructure, property, plant and equipment | C1-7  | –                   | 2,714                    | 2,714        | –                   | 4,767                    | 4,767        |
| <b>Other comprehensive income</b>   |       | –                   | 2,714                    | 2,714        | –                   | 4,767                    | 4,767        |
| <b>Total comprehensive income</b>   |       | 152                 | 2,714                    | 2,866        | 2,677               | 4,767                    | 7,444        |
| <b>Closing balance at 30 June</b>   |       | 51,956              | 71,087                   | 123,043      | 51,804              | 68,373                   | 120,177      |

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

## Central Tablelands Water

## Statement of Cash Flows

for the year ended 30 June 2025

| Original<br>unaudited<br>budget<br>2025     | \$ '000  | Notes | Actual<br>2025 | Actual<br>2024 |
|---|--|-------|----------------|----------------|
| <b>Cash flows from operating activities</b> |  |       |                |                |
| <i>Receipts:</i>                            |  |       |                |                |
| 1,965                                       | Rates and annual charges                           |       | 2,058          | 1,865          |
| 6,613                                       | User charges and fees                              |       | 5,681          | 5,545          |
| 375   | Interest received                                  |       | 630            | 454            |
| 385   | Grants and contributions                           |       | 950            | 2,612          |
| 137   | Other  |       | 552            | 821            |
| <i>Payments:</i>                            |  |       |                |                |
| (3,052)                                     | Payments to employees                              |       | (2,911)        | (2,472)        |
| (3,248)                                     | Payments for materials and services                |       | (3,638)        | (2,385)        |
| —   | Bonds, deposits and retentions refunded            |       | (10)           | —              |
| (8)   | Other  |       | (163)          | (611)          |
| 3,167                                       | <b>Net cash flows from operating activities</b>    | F1-1  | <b>3,149</b>   | <b>5,829</b>   |
| <b>Cash flows from investing activities</b> |  |       |                |                |
| <i>Receipts:</i>                            |  |       |                |                |
| —   | Sale of investments                                |       | 12,600         | 7,700          |
| 273   | Proceeds from sale of IPPE                         |       | 227            | 140            |
| 5   | Deferred debtors receipts                          |       | 38             | 4              |
| <i>Payments:</i>                            |  |       |                |                |
| (10)  | Deferred debtors and advances made                 |       | —              | (35)           |
| (2,482)                                     | Payments for IPPE                                  |       | (1,174)        | (5,148)        |
| (953)                                       | Purchase of investments                            |       | (15,100)       | (9,100)        |
| (3,167)                                     | <b>Net cash flows used in investing activities</b> |       | <b>(3,409)</b> | <b>(6,439)</b> |
| —   | <b>Net change in cash and cash equivalents</b>     |       | <b>(260)</b>   | <b>(610)</b>   |
| 1,000                                       | Cash and cash equivalents at beginning of year     |       | 1,658          | 2,268          |
| 1,000                                       | <b>Cash and cash equivalents at end of year</b>    | C1-1  | <b>1,398</b>   | <b>1,658</b>   |

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

## Central Tablelands Water

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## Central Tablelands Water

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

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

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (Act)* 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.

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

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

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

Council makes estimates and assumptions concerning the future.

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

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

- i. estimated fair values of infrastructure, property, plant and equipment – refer Note C1-7
- ii. employee benefit provisions – refer Note C3-3.

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

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

#### **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.

None of these standards have had any impact on Council's reported financial position.

B Financial Performance

B1 Functions or activities

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

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

| \$ '000                        | Income |        | Expenses |       | Operating result |       | Grants and contributions |       | Carrying amount of assets |         |
|--------------------------------|--------|--------|----------|-------|------------------|-------|--------------------------|-------|---------------------------|---------|
|                                | 2025   | 2024   | 2025     | 2024  | 2025             | 2024  | 2025                     | 2024  | 2025                      | 2024    |
| Functions or activities        |        |        |          |       |                  |       |                          |       |                           |         |
| Governance                     | –      | –      | 221      | 229   | (221)            | (229) | –                        | –     | –                         | –       |
| Water supplies                 | 9,007  | 10,919 | 8,634    | 8,013 | 373              | 2,906 | 523                      | 2,817 | 124,456                   | 122,305 |
| Total functions and activities | 9,007  | 10,919 | 8,855    | 8,242 | 152              | 2,677 | 523                      | 2,817 | 124,456                   | 122,305 |

## B1-2 Components of functions or activities

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

### Governance

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

### Water supplies

Comprising the water supply systems servicing towns and villages within the Blayney, Cabonne, Weddin, Bland and Cowra Local Government Areas.

## B2 Sources of income

### B2-1 Annual charges

| \$ '000   | 2025         | 2024         |
|---|--------------|--------------|
| <b>Annual charges (pursuant to s496, 496A, 496B, 501 &amp; 611)</b> |              |              |
| Residential   | 1,369        | 1,262        |
| Commercial  | 328          | 299          |
| Rural   | 227          | 213          |
| Industrial  | 50           | 39           |
| Other   | 86           | 76           |
| Less: pensioner rebates (mandatory)                                 | (90)         | (91)         |
| <b>Annual charges levied</b>  | <b>1,970</b> | <b>1,798</b> |
| Pensioner annual charges subsidies received:                        |              |              |
| – Water   | 49           | 50           |
| <b>Total annual charges</b>   | <b>2,019</b> | <b>1,848</b> |
| <b>TOTAL ANNUAL CHARGES</b>   | <b>2,019</b> | <b>1,848</b> |

### Material accounting policy information

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

Pensioner rebates relate to reductions in certain annual charges for eligible pensioners' place of residence in the local government council area. These rebates are funded 55% by the NSW Government and 45% by Council.

Pensioner subsidies are received from the NSW Government to provide a contribution 55% towards the pensioner rebates.

Control over assets acquired from annual charges is obtained when a quarterly water account is issued as it is an enforceable debt linked to the serviced property.

**B2-2 User charges and fees**

| <b>\$ '000</b>   | <b>2025</b>  | <b>2024</b>  |
|--|--------------|--------------|
| <b>Specific user charges (per s502 - specific 'actual use' charges)</b>      |              |              |
| Residential  | 2,639        | 2,480        |
| Commercial   | 687          | 684          |
| Rural  | 1,049        | 942          |
| Industrial   | 804          | 684          |
| Bulk supplies to Council   | 135          | 120          |
| Other  | 271          | 376          |
| <b>Total specific user charges</b>   | <b>5,585</b> | <b>5,286</b> |
| <b>Other user charges and fees</b>   |              |              |
| <b>(i) Fees and charges – statutory and regulatory functions (per s608)</b>  |              |              |
| Private works – section 67   | 71           | 243          |
| Section 603 certificates   | 28           | 23           |
| <b>Total fees and charges – statutory/regulatory</b>                         | <b>99</b>    | <b>266</b>   |
| <b>(ii) Fees and charges – other (incl. general user charges (per s608))</b> |              |              |
| Special meter readings and reconnection fees                                 | 6            | 5            |
| <b>Total fees and charges – other</b>  | <b>6</b>     | <b>5</b>     |
| <b>Total other user charges and fees</b>                                     | <b>105</b>   | <b>271</b>   |
| <b>Total user charges and fees</b>   | <b>5,690</b> | <b>5,557</b> |

**Material accounting policy information**

User charges and fees are recognised as revenue when the service has been provided. Water user charges are recognised after the water has passed the point of supply (usually the water meter) and the actual usage has been determined by a meter reading.

**B2-3 Other revenues**

| <b>\$ '000</b>  | <b>2025</b> | <b>2024</b> |
|---|-------------|-------------|
| Legal fees recovery – rates and charges (extra charges) | 20          | 17          |
| Diesel rebate   | 1           | 1           |
| Employee contributions to motor vehicles                | 27          | 33          |
| Insurance incentives and rebates                        | 7           | 7           |
| Workers compensation claim reimbursement                | 37          | 62          |
| Other   | 1           | 5           |
| <b>Total other revenue</b>                              | <b>93</b>   | <b>125</b>  |
| <b>Total other revenue</b>                              | <b>93</b>   | <b>125</b>  |

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

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

## B2-4 Grants and contributions

| \$ '000  | Operating<br>2025 | Operating<br>2024 | Capital<br>2025 | Capital<br>2024 |
|--|-------------------|-------------------|-----------------|-----------------|
| <b>General purpose (untied)</b>                                      |                   |                   |                 |                 |
| <b>Other</b>   |                   |                   |                 |                 |
| Other grants   | 10                | –                 | 6               | –               |
| <b>Amount recognised as income during current year</b>               | <b>10</b>         | <b>–</b>          | <b>6</b>        | <b>–</b>        |
| <b>Special purpose grants and non-developer contributions (tied)</b> |                   |                   |                 |                 |
| Water supplies   | –                 | –                 | 101             | 2,407           |
| Developer charges – mains extensions                                 | –                 | –                 | 125             | 28              |
| <b>Total grants and non-developer contributions</b>                  | <b>10</b>         | <b>–</b>          | <b>232</b>      | <b>2,435</b>    |
| <b>Comprising:</b>   |                   |                   |                 |                 |
| – State funding  | 10                | –                 | 107             | –               |
| – Other funding  | –                 | –                 | 125             | 2,435           |
|  | <b>10</b>         | <b>–</b>          | <b>232</b>      | <b>2,435</b>    |

## Developer contributions

| \$ '000   | Notes | Timing | Operating<br>2025 | Operating<br>2024 | Capital<br>2025 | Capital<br>2024 |
|---|-------|--------|-------------------|-------------------|-----------------|-----------------|
| <b>Developer contributions:</b>                           |       |        |                   |                   |                 |                 |
| <b>(s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b> |       |        |                   |                   |                 |                 |
|   | F4    |        |                   |                   |                 |                 |
| <b>Cash contributions</b>                                 |       |        |                   |                   |                 |                 |
| S 64 – water supply contributions                         |       | 2      | –                 | –                 | 281             | 382             |
| <b>Total developer contributions – cash</b>               |       |        | <b>–</b>          | <b>–</b>          | <b>281</b>      | <b>382</b>      |
| <b>Total developer contributions</b>                      |       |        | <b>–</b>          | <b>–</b>          | <b>281</b>      | <b>382</b>      |
| <b>Timing of revenue recognition</b>                      |       |        |                   |                   |                 |                 |
| Grants and contributions recognised at a point in time    |       |        |                   |                   |                 |                 |
| (2)   |       |        | 10                | –                 | 513             | 2,817           |
| <b>Total grants and contributions</b>                     |       |        | <b>10</b>         | <b>–</b>          | <b>513</b>      | <b>2,817</b>    |

## Unspent grants and contributions

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

| \$ '000   | Operating<br>2025 | Operating<br>2024 | Capital<br>2025 | Capital<br>2024 |
|---|-------------------|-------------------|-----------------|-----------------|
| <b>Unspent grants and contributions</b>   |                   |                   |                 |                 |
| Unspent funds at 1 July   | –                 | –                 | –               | –               |
| <b>Add:</b> Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions | 2                 | –                 | 216             | –               |
| <b>Unspent funds at 30 June</b>   | <b>2</b>          | <b>–</b>          | <b>216</b>      | <b>–</b>        |

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## B2-4 Grants and contributions (continued)

### Material accounting policy information

#### Grants and contributions – enforceable agreement with sufficiently specific performance obligations

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

The performance obligations vary according to the agreement but include milestones within AASB 15 grants. 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.

#### Developer contributions

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

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

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

#### Other grants and contributions

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

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

## B2-5 Interest and investment income

| \$ '000  | 2025       | 2024       |
|--|------------|------------|
| <b>Interest on financial assets measured at amortised cost</b> |            |            |
| – Overdue user and annual charges                              | 38         | 31         |
| – Cash and investments   | 574        | 515        |
| <b>Total interest and investment income</b>                    | <b>612</b> | <b>546</b> |

**B2-6 Other income**

| <b>\$ '000</b>                                      | <b>2025</b> | <b>2024</b> |
|---|-------------|-------------|
| <b>Reversal of impairment losses on receivables</b> |             |             |
| User charges and fees                               | <b>8</b>    | —           |
| <b>Rental income</b>                                |             |             |
| Land  | <b>27</b>   | 26          |
| <b>Total other income</b>                           | <b>35</b>   | <b>26</b>   |

**B3 Costs of providing services****B3-1 Employee benefits and on-costs**

| <b>\$ '000</b>   | <b>2025</b>  | <b>2024</b>  |
|--|--------------|--------------|
| Salaries and wages   | <b>2,047</b> | 2,081        |
| Employee leave entitlements (ELE)                            | <b>222</b>   | 262          |
| Superannuation – defined contribution plans                  | <b>231</b>   | 220          |
| Superannuation – defined benefit plans                       | <b>13</b>    | 16           |
| Workers' compensation insurance                              | <b>41</b>    | 59           |
| Fringe benefit tax (FBT)                                     | <b>14</b>    | 26           |
| Payroll tax  | <b>86</b>    | 68           |
| Employee assistance program                                  | <b>4</b>     | 1            |
| <b>Total employee costs</b>                                  | <b>2,658</b> | <b>2,733</b> |
| Less: capitalised costs                                      | <b>(74)</b>  | (90)         |
| <b>Total employee costs expensed</b>                         | <b>2,584</b> | <b>2,643</b> |
| Number of 'full-time equivalent' employees (FTE) at year end | <b>22</b>    | 26           |

**Material accounting policy information**

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

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

Council participates in a defined benefit plan under Active Super - Pool B (the 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 D3-1 for more information.

**B3-2 Materials and services**

| <b>\$ '000</b>  | Notes | <b>2025</b>  | <b>2024</b>  |
|---|-------|--------------|--------------|
| Raw materials and consumables                             |       | <b>859</b>   | 755          |
| Contractor costs  |       | <b>899</b>   | 690          |
| Audit Fees  | E2-1  | <b>53</b>    | 52           |
| Councillor and Chairperson's fees and associated expenses | E1-2  | <b>102</b>   | 106          |
| Advertising   |       | <b>12</b>    | 10           |
| Bank charges  |       | <b>36</b>    | 36           |
| Electricity and heating                                   |       | <b>446</b>   | 299          |
| Insurance   |       | <b>221</b>   | 202          |
| Postage   |       | <b>34</b>    | 31           |
| Printing and stationery                                   |       | <b>22</b>    | 23           |
| Subscriptions and publications                            |       | <b>53</b>    | 55           |
| Telephone and communications                              |       | <b>66</b>    | 60           |
| Travel expenses   |       | <b>17</b>    | 11           |
| Demand management (water wise programme) expenses         |       | <b>4</b>     | 21           |
| Groundwater and unregulated access fees                   |       | <b>34</b>    | 25           |
| Training costs (other than salaries and wages)            |       | <b>37</b>    | 31           |
| Other expenses  |       | <b>63</b>    | 64           |
| <b>Legal expenses:</b>                                    |       |              |              |
| – Legal expenses: debt recovery                           |       | <b>19</b>    | 17           |
| – Legal expenses: other                                   |       | <b>25</b>    | 1            |
| Expenses from leases of low value assets                  |       | <b>3</b>     | 3            |
| <b>Total materials and services</b>                       |       | <b>3,005</b> | <b>2,492</b> |
| <b>Total materials and services</b>                       |       | <b>3,005</b> | <b>2,492</b> |

**B3-3 Depreciation, amortisation and impairment of non-financial assets**

| <b>\$ '000</b>  | <b>Notes</b> | <b>2025</b>  | <b>2024</b>  |
|---|--------------|--------------|--------------|
| <b>Depreciation and amortisation</b>  |              |              |              |
| Plant and equipment   |              | <b>191</b>   | 185          |
| Office equipment  |              | <b>13</b>    | 14           |
| Furniture and fittings  |              | <b>1</b>     | 1            |
| <b>Infrastructure:</b>  |              |              |              |
| – Buildings – non-specialised   | C1-7         | <b>94</b>    | 93           |
| – Water supply network  |              | <b>2,944</b> | 2,707        |
| Intangible assets   | C1-8         | <b>6</b>     | 14           |
| <b>Total depreciation and amortisation costs</b>                                |              | <b>3,249</b> | <b>3,014</b> |
| <b>Total depreciation, amortisation and impairment for non-financial assets</b> |              | <b>3,249</b> | <b>3,014</b> |

**Material accounting policy information****Depreciation and amortisation**

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives.

**Impairment of non-financial assets**

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

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

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

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

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

**B3-4 Other expenses**

| <b>\$ '000</b>   | <b>2025</b> | <b>2024</b> |
|--|-------------|-------------|
| <b>Other</b>   |             |             |
| Donations, contributions and assistance to other organisations (Section 356) | <b>17</b>   | 16          |
| <b>Total other expenses</b>  | <b>17</b>   | <b>16</b>   |

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

| <b>\$ '000</b>   | <b>Notes</b> | <b>2025</b>     | <b>2024</b>  |
|--|--------------|-----------------|--------------|
| <b>Gain (or loss) on disposal of plant and equipment</b>             | C1-7         |                 |              |
| Proceeds from disposal – plant and equipment                         |              | <b>227</b>      | 140          |
| Less: carrying amount of plant and equipment assets sold/written off |              | <b>(91)</b>     | (90)         |
| <b>Gain (or loss) on disposal</b>                                    |              | <b>136</b>      | <b>50</b>    |
| <b>Gain (or loss) on disposal of infrastructure</b>                  | C1-7         |                 |              |
| Proceeds from disposal – infrastructure                              |              | <b>–</b>        | –            |
| Less: carrying amount of infrastructure assets sold/written off      |              | <b>(101)</b>    | (127)        |
| <b>Gain (or loss) on disposal</b>                                    |              | <b>(101)</b>    | <b>(127)</b> |
| <b>Gain (or loss) on disposal of investments</b>                     | C1-2         |                 |              |
| Proceeds from disposal/redemptions/maturities – investments          |              | <b>12,600</b>   | 7,700        |
| Less: carrying amount of investments sold/redeemed/matured           |              | <b>(12,600)</b> | (7,700)      |
| <b>Gain (or loss) on disposal</b>                                    |              | <b>–</b>        | <b>–</b>     |
| <b>Net gain (or loss) from disposal of assets</b>                    |              | <b>35</b>       | <b>(77)</b>  |



## 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<br>Budget | 2025<br>Actual | 2025<br>----- Variance ----- |                |
|---|----------------|----------------|------------------------------|----------------|
| <b>Revenues</b>   |                |                |                              |                |
| <b>User charges and fees</b>  | <b>6,656</b>   | <b>5,690</b>   | <b>(966)</b>                 | <b>(15)% U</b> |
| Water sales were down due to more rainfall events particularly in the first half of the financial year.   |                |                |                              |                |
| <b>Other revenues</b>   | <b>110</b>     | <b>93</b>      | <b>(17)</b>                  | <b>(15)% U</b> |
| Income from vehicle contributions was down due to staff vacancies.  |                |                |                              |                |
| <b>Operating grants and contributions</b>   | <b>—</b>       | <b>10</b>      | <b>10</b>                    | <b>∞ F</b>     |
| A grant was received for strategic planning which was not budgeted.   |                |                |                              |                |
| <b>Capital grants and contributions</b>   | <b>374</b>     | <b>513</b>     | <b>139</b>                   | <b>37% F</b>   |
| Contributions for mains extensions was higher than original budget.   |                |                |                              |                |
| <b>Interest and investment revenue</b>  | <b>385</b>     | <b>612</b>     | <b>227</b>                   | <b>59% F</b>   |
| Interest on investments was greater than budget due to interest rates remaining higher than anticipated. Average funds invested was also higher than budget due to the carryover and review of some works in the capital program. |                |                |                              |                |
| <b>Net gains from disposal of assets</b>  | <b>40</b>      | <b>35</b>      | <b>(5)</b>                   | <b>(13)% U</b> |
| Proceeds from the sale of vehicles was higher than original budget as well additional vehicles sales however disposal of infrastructure assets reduced the profit.  |                |                |                              |                |
| <b>Other income</b>   | <b>26</b>      | <b>35</b>      | <b>9</b>                     | <b>35% F</b>   |
| The variation is a result of reversal of impairment provision that was not in the original budget.  |                |                |                              |                |
| <b>Expenses</b>   |                |                |                              |                |
| <b>Employee benefits and on-costs</b>   | <b>3,086</b>   | <b>2,584</b>   | <b>502</b>                   | <b>16% F</b>   |
| The reduction in employee costs is due to staff turnover and vacancies throughout the year.   |                |                |                              |                |

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

| \$ '000                                | 2025         | 2024         |
|--|--------------|--------------|
| <b>Cash assets</b>                     |              |              |
| Cash on hand and at bank               | 898          | 1,458        |
| Cash equivalent assets                 |              |              |
| – Deposits at call                     | 500          | 200          |
| <b>Total cash and cash equivalents</b> | <b>1,398</b> | <b>1,658</b> |

**Reconciliation of cash and cash equivalents**

|   |              |              |
|---|--------------|--------------|
| Total cash and cash equivalents per Statement of Financial Position | 1,398        | 1,658        |
| <b>Balance as per the Statement of Cash Flows</b>                   | <b>1,398</b> | <b>1,658</b> |

**C1-2 Financial investments**

| \$ '000  | 2025<br>Current | 2025<br>Non-current | 2024<br>Current | 2024<br>Non-current |
|--|-----------------|---------------------|-----------------|---------------------|
| <b>Debt securities at amortised cost</b>                   |                 |                     |                 |                     |
| Long term deposits   | 11,600          | –                   | 9,100           | –                   |
| <b>Total</b>   | <b>11,600</b>   | <b>–</b>            | <b>9,100</b>    | <b>–</b>            |
| <b>Total financial investments</b>                         | <b>11,600</b>   | <b>–</b>            | <b>9,100</b>    | <b>–</b>            |
| <b>Total cash assets, cash equivalents and investments</b> | <b>12,998</b>   | <b>–</b>            | <b>10,758</b>   | <b>–</b>            |

**Material accounting policy information**

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

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

**Financial assets**

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

**Classification**

On initial recognition, Council classifies its financial assets into the following categories – those measured at amortised cost.

Financial assets are not reclassified subsequent to their initial recognition. All Council's existing investments are measured at amortised cost.

**Amortised cost**

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

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

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

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

| <b>\$ '000</b>   | <b>2025</b>   | <b>2024</b> |
|--|---------------|-------------|
| (a) Externally restricted cash, cash equivalents and investments                         |               |             |
| <b>Total cash, cash equivalents and investments</b>                                      | <b>12,998</b> | 10,758      |
| Less: Externally restricted cash, cash equivalents and investments                       | (218)         | (12)        |
| <b>Cash, cash equivalents and investments not subject to external restrictions</b>       | <b>12,780</b> | 10,746      |
| <b>External restrictions</b>   |               |             |
| <b>External restrictions – included in liabilities</b>                                   |               |             |
| External restrictions included in cash, cash equivalents and investments above comprise: |               |             |
| Specific purpose unexpended grants   | 2             | –           |
| Other contributions  | 26            | 12          |
| Developer contributions  | 190           | –           |
| <b>Total external restrictions</b>   | <b>218</b>    | 12          |

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

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

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

**(b) Internal allocations****Cash, cash equivalents and investments not subject to external restrictions**

|  |        |        |
|--|--------|--------|
|  | 12,780 | 10,746 |
|--|--------|--------|

Less: Internally restricted cash, cash equivalents and investments

|  |          |         |
|--|----------|---------|
|  | (12,280) | (9,946) |
|--|----------|---------|

**Unrestricted and unallocated cash, cash equivalents and investments**

|  |     |     |
|--|-----|-----|
|  | 500 | 800 |
|--|-----|-----|

**Internal allocations**

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

Plant and vehicle replacement

|  |     |     |
|--|-----|-----|
|  | 850 | 886 |
|--|-----|-----|

Infrastructure replacement

|  |        |       |
|--|--------|-------|
|  | 10,136 | 7,646 |
|--|--------|-------|

Employees leave entitlement

|  |     |     |
|--|-----|-----|
|  | 713 | 753 |
|--|-----|-----|

Development reserve

|  |     |     |
|--|-----|-----|
|  | 461 | 461 |
|--|-----|-----|

Consultancy

|  |     |     |
|--|-----|-----|
|  | 120 | 200 |
|--|-----|-----|

**Total internal allocations**

|  |        |       |
|--|--------|-------|
|  | 12,280 | 9,946 |
|--|--------|-------|

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

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

**(c) Unrestricted and unallocated****Unrestricted and unallocated cash, cash equivalents and investments**

|  |     |     |
|--|-----|-----|
|  | 500 | 800 |
|--|-----|-----|

## C1-4 Receivables

| \$ '000   | 2025<br>Current | 2025<br>Non-current | 2024<br>Current | 2024<br>Non-current |
|---|-----------------|---------------------|-----------------|---------------------|
| User charges and fees                               | 594             | –                   | 582             | –                   |
| Accrued revenues                                    |                 |                     |                 |                     |
| – Interest on investments                           | 250             | –                   | 268             | –                   |
| Amounts due from other councils                     | 41              | –                   | 32              | –                   |
| Deferred debtors                                    | 2               | –                   | 40              | –                   |
| Government grants and subsidies                     | 30              | –                   | 468             | –                   |
| Net GST receivable                                  | 12              | –                   | 51              | –                   |
| Other debtors                                       | 8               | –                   | 22              | –                   |
| <b>Total</b>  | <b>937</b>      | <b>–</b>            | <b>1,463</b>    | <b>–</b>            |
| <b>Less: provision for impairment</b>               |                 |                     |                 |                     |
| User charges and fees                               | –               | –                   | (8)             | –                   |
| <b>Total provision for impairment – receivables</b> | <b>–</b>        | <b>–</b>            | <b>(8)</b>      | <b>–</b>            |
| <b>Total net receivables</b>                        | <b>937</b>      | <b>–</b>            | <b>1,455</b>    | <b>–</b>            |

### Material accounting policy information

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

#### Impairment

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

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

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

When considering the ECL for water debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.

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

Council writes off a receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings, or when the receivables are over 2 years past due, whichever occurs first.

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

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

## C1-5 Inventories

| \$ '000                          | 2025<br>Current | 2025<br>Non-current | 2024<br>Current | 2024<br>Non-current |
|----------------------------------|-----------------|---------------------|-----------------|---------------------|
| <b>Inventories at cost</b>       |                 |                     |                 |                     |
| Stores and materials             | 212             | –                   | 256             | –                   |
| <b>Total inventories at cost</b> | <b>212</b>      | <b>–</b>            | <b>256</b>      | <b>–</b>            |
| <b>Total inventories</b>         | <b>212</b>      | <b>–</b>            | <b>256</b>      | <b>–</b>            |

**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.

## C1-6 Contract assets and Contract cost assets

| \$ '000   | 2025<br>Current | 2025<br>Non-current | 2024<br>Current | 2024<br>Non-current |
|---|-----------------|---------------------|-----------------|---------------------|
| Contract assets                                       | 13              | –                   | 2               | –                   |
| <b>Total contract assets and contract cost assets</b> | <b>13</b>       | <b>–</b>            | <b>2</b>        | <b>–</b>            |

## Contract assets

|                              |           |          |          |          |
|------------------------------|-----------|----------|----------|----------|
| Grants Capital               | 13        | –        | 2        | –        |
| <b>Total contract assets</b> | <b>13</b> | <b>–</b> | <b>2</b> | <b>–</b> |



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

| By aggregated asset class                                  | At 1 July 2024        |   |                     | Asset movements during the reporting period |                      |                             |                      |               |  | At 30 June 2025       |   |                     |
|--|-----------------------|---|---------------------|---|----------------------|-----------------------------|----------------------|---------------|--|-----------------------|---|---------------------|
|  | Gross carrying amount | Accumulated depreciation and impairment | Net carrying amount | Additions renewals <sup>1</sup>             | Additions new assets | Carrying value of disposals | Depreciation expense | WIP transfers | Revaluation increments to equity (ARR) | Gross carrying amount | Accumulated depreciation and impairment | Net carrying amount |
| <b>\$ '000</b>   |                       |   |                     |   |                      |                             |                      |               |  |                       |   |                     |
| Capital work in progress                                   | 894                   | —                                       | 894                 | 231   | 62                   | —                           | —                    | (51)          | —                                      | 1,136                 | —                                       | 1,136               |
| Plant and equipment  | 1,906                 | (1,037)                                 | 869                 | —   | 83                   | (91)                        | (191)                | —             | —                                      | 1,670                 | (1,000)                                 | 670                 |
| Office equipment   | 112                   | (66)                                    | 46                  | —   | 13                   | —                           | (13)                 | —             | —                                      | 125                   | (79)                                    | 46                  |
| Furniture and fittings                                     | 23                    | (12)                                    | 11                  | —   | —                    | —                           | (1)                  | —             | —                                      | 23                    | (13)                                    | 10                  |
| <b>Land:</b>   |                       |   |                     |   |                      |                             |                      |               |  |                       |   |                     |
| — Operational land   | 2,981                 | —                                       | 2,981               | —   | —                    | —                           | —                    | —             | —                                      | 2,981                 | —                                       | 2,981               |
| <b>Infrastructure:</b>                                     |                       |   |                     |   |                      |                             |                      |               |  |                       |   |                     |
| — Buildings  | 3,674                 | (1,678)                                 | 1,996               | —   | —                    | —                           | (94)                 | —             | 149                                    | 3,962                 | (1,911)                                 | 2,051               |
| — Water supply network                                     | 190,567               | (87,595)                                | 102,972             | 605   | 180                  | (101)                       | (2,944)              | 51            | 2,565                                  | 195,876               | (92,548)                                | 103,328             |
| <b>Total infrastructure, property, plant and equipment</b> | <b>200,157</b>        | <b>(90,388)</b>                         | <b>109,769</b>      | <b>836</b>                                  | <b>338</b>           | <b>(192)</b>                | <b>(3,243)</b>       | <b>—</b>      | <b>2,714</b>                           | <b>205,773</b>        | <b>(95,551)</b>                         | <b>110,222</b>      |

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

| 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 <sup>1</sup>             | Additions new assets | Carrying value of disposals | Depreciation expense | WIP transfers | Revaluation increments to equity (ARR) | Gross carrying amount | Accumulated depreciation and impairment | Net carrying amount |
| <b>\$ '000</b>   |                       |   |                     |   |                      |                             |                      |               |  |                       |   |                     |
| Capital work in progress                                   | 3,342                 | —                                       | 3,342               | 326   | 118                  | —                           | —                    | (2,892)       | —                                      | 894                   | —                                       | 894                 |
| Plant and equipment  | 1,587                 | (959)                                   | 628                 | —   | 516                  | (90)                        | (185)                | —             | —                                      | 1,906                 | (1,037)                                 | 869                 |
| Office equipment   | 180                   | (155)                                   | 25                  | —   | 35                   | —                           | (14)                 | —             | —                                      | 112                   | (66)                                    | 46                  |
| Furniture and fittings                                     | 39                    | (37)                                    | 2                   | —   | 10                   | —                           | (1)                  | —             | —                                      | 23                    | (12)                                    | 11                  |
| <b>Land:</b>   |                       |   |                     |   |                      |                             |                      |               |  |                       |   |                     |
| — Operational land   | 2,981                 | —                                       | 2,981               | —   | —                    | —                           | —                    | —             | —                                      | 2,981                 | —                                       | 2,981               |
| <b>Infrastructure:</b>                                     |                       |   |                     |   |                      |                             |                      |               |  |                       |   |                     |
| — Buildings – non-specialised                              | 3,599                 | (1,585)                                 | 2,014               | —   | 75                   | —                           | (93)                 | —             | —                                      | 3,674                 | (1,678)                                 | 1,996               |
| — Water supply network                                     | 174,783               | (80,704)                                | 94,079              | 718   | 3,350                | (127)                       | (2,707)              | 2,892         | 4,767                                  | 190,567               | (87,595)                                | 102,972             |
| <b>Total infrastructure, property, plant and equipment</b> | <b>186,511</b>        | <b>(83,440)</b>                         | <b>103,071</b>      | <b>1,044</b>                                | <b>4,104</b>         | <b>(217)</b>                | <b>(3,000)</b>       | <b>—</b>      | <b>4,767</b>                           | <b>200,157</b>        | <b>(90,388)</b>                         | <b>109,769</b>      |

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

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

### Material accounting policy information

#### Useful lives of IPPE

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

| Plant and equipment       | Years    |
|---------------------------|----------|
| Office equipment          | 5 to 10  |
| Office furniture          | 10 to 20 |
| Computer equipment        | 3        |
| Vehicles                  | 5 to 8   |
| Other plant and equipment | 5 to 15  |

#### Water assets

|                           |           |
|---------------------------|-----------|
| Dams and reservoirs       | 20 to 200 |
| Bores                     | 30 to 50  |
| Reticulation pipes: PVC   | 80 to 100 |
| Reticulation pipes: other | 50 to 100 |
| Pumps stations            | 15 to 100 |
| Telemetry                 | 15        |
| Treatment Plants          | 15 to 80  |
| Trunk mains               | 50 to 100 |

#### Buildings

|                    |           |
|--------------------|-----------|
| Buildings: masonry | 50 to 100 |
| Buildings: other   | 20 to 40  |

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

#### Revaluation model

Infrastructure, property, plant and equipment are held at fair value. Comprehensive valuations are performed at least every 5 years, however the carrying amount of assets is assessed by Council at each reporting date to confirm that it is not materially different from current fair value.

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Climate Change, Energy, the Environment and Water (DCCEEW) .

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

## C1-8 Intangible assets

Intangible assets are as follows:

| \$ '000   | 2025      | 2024      |
|---|-----------|-----------|
| <b>Software</b>                                 |           |           |
| <b>Opening values at 1 July</b>                 |           |           |
| Gross book value                                | 117       | 117       |
| Accumulated amortisation                        | (106)     | (92)      |
| <b>Net book value – opening balance</b>         | <b>11</b> | <b>25</b> |
| <b>Movements for the year</b>                   |           |           |
| Amortisation charges                            | (6)       | (14)      |
| <b>Closing values at 30 June</b>                |           |           |
| Gross book value                                | 117       | 117       |
| Accumulated amortisation                        | (112)     | (106)     |
| <b>Total software – net book value</b>          | <b>5</b>  | <b>11</b> |
| <b>Total intangible assets – net book value</b> | <b>5</b>  | <b>11</b> |

### Material accounting policy information

#### IT development and software

Amortisation is calculated on a straight line basis over periods generally ranging from three to five years.

## C2 Leasing activities

### C2-1 Council as a lessee

Council has a lease for a photocopier. Information relating to the leases in place and associated balances and transactions is provided below.

#### Terms and conditions of leases

##### Office and IT equipment

The lease for office equipment is for a low value asset. The lease is for 5 years with no renewal option, the payments are fixed, however some of the leases include variable payments based on usage.

#### (a) Income Statement

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

| \$ '000   | 2025     | 2024     |
|---|----------|----------|
| Expenses relating to leases of low-value assets | 3        | 3        |
|   | <b>3</b> | <b>3</b> |

#### (b) Statement of Cash Flows

|                               |          |          |
|-------------------------------|----------|----------|
| Total cash outflow for leases | 3        | 3        |
|                               | <b>3</b> | <b>3</b> |

#### Material accounting policy information

##### 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.

## C2-2 Council as a lessor

### Operating leases

Council leases out a number of properties for grazing purposes and communication towers. These leases have been classified as operating leases for financial reporting purposes and the assets are included as IPP&E in the Statement of Financial Position.

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

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

#### (i) Assets held as property, plant and equipment

Council provides operating leases on Council land for the purpose of grazing. The table below relates to operating leases on assets disclosed in C1-7. Council also has right of access agreements with the NBN and NSW Telco Authority to allow for the installation and maintenance of communications equipment on council infrastructure such as reservoirs. The agreements give no other rights over the assets and therefore the value of these assets has not been included in the IPP&E table below.

|  |           |           |
|--|-----------|-----------|
| Lease income (excluding variable lease payments not dependent on an index or rate) | 27        | 26        |
| <b>Total income relating to operating leases for Council assets</b>                | <b>27</b> | <b>26</b> |

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

|  |            |            |
|--|------------|------------|
| Land   | 496        | 496        |
| <b>Total amount of IPPE leased out by Council under operating leases</b> | <b>496</b> | <b>496</b> |

#### (ii) 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  | 27         | 26         |
| 1–2 years   | 16         | 27         |
| 2–3 years   | 16         | 16         |
| 3–4 years   | 16         | 16         |
| 4–5 years   | 17         | 17         |
| > 5 years   | 53         | 66         |
| <b>Total undiscounted lease payments to be received</b> | <b>145</b> | <b>168</b> |

## C3 Liabilities of Council

### C3-1 Payables

| \$ '000                                 | 2025<br>Current | 2025<br>Non-current | 2024<br>Current | 2024<br>Non-current |
|---|-----------------|---------------------|-----------------|---------------------|
| <b>Payables</b>                         |                 |                     |                 |                     |
| Goods and services                      | 193             | –                   | 570             | –                   |
| Accrued expenses:                       |                 |                     |                 |                     |
| – Salaries and wages                    | 51              | –                   | 88              | –                   |
| – Other expenditure accruals            | 54              | –                   | 97              | –                   |
| Security bonds, deposits and retentions | 2               | –                   | 12              | –                   |
| Prepaid user charges                    | 210             | –                   | 171             | –                   |
| <b>Total payables</b>                   | <b>510</b>      | <b>–</b>            | <b>938</b>      | <b>–</b>            |
| <b>Income received in advance</b>       |                 |                     |                 |                     |
| Payments received in advance            | 26              | –                   | 27              | –                   |
| <b>Total income received in advance</b> | <b>26</b>       | <b>–</b>            | <b>27</b>       | <b>–</b>            |
| <b>Total payables</b>                   | <b>536</b>      | <b>–</b>            | <b>965</b>      | <b>–</b>            |

#### Material accounting policy information

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

### C3-2 Borrowings

#### Financing arrangements

| \$ '000  | 2025      | 2024      |
|--|-----------|-----------|
| <b>Total facilities</b>  |           |           |
| Total financing facilities available to Council at the reporting date are:   |           |           |
| Credit cards/purchase cards  | 50        | 50        |
| <b>Total financing arrangements</b>  | <b>50</b> | <b>50</b> |
| <b>Drawn facilities</b>  |           |           |
| Financing facilities drawn down at the reporting date are:                   |           |           |
| – Credit cards/purchase cards  | –         | –         |
| <b>Total drawn financing arrangements</b>                                    | <b>–</b>  | <b>–</b>  |
| <b>Undrawn facilities</b>  |           |           |
| Undrawn financing facilities available to Council at the reporting date are: |           |           |
| – Credit cards/purchase cards  | 50        | 50        |
| <b>Total undrawn financing arrangements</b>                                  | <b>50</b> | <b>50</b> |



### C3-3 Employee benefit provisions

| \$ '000                                  | 2025<br>Current | 2025<br>Non-current | 2024<br>Current | 2024<br>Non-current |
|--|-----------------|---------------------|-----------------|---------------------|
| Annual leave                             | 304             | –                   | 435             | –                   |
| Long service leave                       | 547             | 26                  | 701             | 27                  |
| <b>Total employee benefit provisions</b> | <b>851</b>      | <b>26</b>           | <b>1,136</b>    | <b>27</b>           |

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

| \$ '000  | 2025       | 2024       |
|--|------------|------------|
| The following provisions, even though classified as current, are not expected to be settled in the next 12 months. |            |            |
| Provisions – employees benefits  | 492        | 842        |
|  | <b>492</b> | <b>842</b> |

#### Material accounting policy information

##### Other long-term employee benefit obligations

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

### C4 Reserves

#### C4-1 Nature and purpose of reserves

##### IPPE Revaluation Surplus

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

## D Risks and accounting uncertainties

### D1-1 Risks relating to financial instruments held

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 corporate department under policies approved by the Council.

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

#### (a) Market risk – interest rate and price risk

| \$ '000  | 2025 | 2024 |
|--|------|------|
| The impact on the result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date. |      |      |
| Impact of a 1% movement in interest rates  |      |      |
| – Equity / Income Statement  | 121  | 93   |

#### (b) Credit risk

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

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing debt recovery procedures. Council also encourages consumers to pay their water charges by the due date to avoid late payment charges.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are approved deposit institutions regulated by the Australian Prudential Regulatory Authority.

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

Council makes suitable provision for doubtful receivables as required.

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

## D1-1 Risks relating to financial instruments held (continued)

### Credit risk profile

#### Receivables – rates and annual charges

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

| \$ '000               | Not yet<br>overdue | overdue rates and annual charges<br>< 5 years | ≥ 5 years | Total |
|-----------------------|--------------------|---|-----------|-------|
| <b>2025</b>           |                    |   |           |       |
| Gross carrying amount | 374                | 183   | –         | 557   |
| <b>2024</b>           |                    |   |           |       |
| Gross carrying amount | 261                | 283   | –         | 544   |

#### Receivables - non-rates and annual charges and contract assets

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

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

| \$ '000                | Not yet<br>overdue | Overdue debts<br>0 - 30 days | 31 - 60 days | 61 - 90 days | > 91 days | Total |
|------------------------|--------------------|------------------------------|--------------|--------------|-----------|-------|
| <b>2025</b>            |                    |                              |              |              |           |       |
| Gross carrying amount  | 390                | –                            | 1            | –            | 2         | 393   |
| Expected loss rate (%) | 0.00%              | 0.00%                        | 0.00%        | 0.00%        | 0.00%     | 0.00% |
| ECL provision          | –                  | –                            | –            | –            | –         | –     |
| <b>2024</b>            |                    |                              |              |              |           |       |
| Gross carrying amount  | 867                | –                            | 35           | 2            | 17        | 921   |
| Expected loss rate (%) | 0.96%              | 0.00%                        | 0.00%        | 0.00%        | 0.00%     | 0.90% |
| ECL provision          | 8                  | –                            | –            | –            | –         | 8     |

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## D1-1 Risks relating to financial instruments held (continued)

### (c) Liquidity risk

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

Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

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

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

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

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

| \$ '000                            | Weighted<br>average<br>interest<br>rate | Subject<br>to no<br>maturity | ≤ 1 Year | payable in:<br>1 - 5<br>Years | > 5 Years | Total cash<br>outflows | Actual<br>carrying<br>values |
|------------------------------------|---|------------------------------|----------|-------------------------------|-----------|------------------------|------------------------------|
| <b>2025</b>                        |   |                              |          |                               |           |                        |                              |
| <b>Payables</b>                    | 0.00%                                   | 2                            | 508      | –                             | –         | 510                    | 510                          |
| <b>Total financial liabilities</b> |   | 2                            | 508      | –                             | –         | 510                    | 510                          |
| <b>2024</b>                        |   |                              |          |                               |           |                        |                              |
| <b>Payables</b>                    | 0.00%                                   | 12                           | 926      | –                             | –         | 938                    | 938                          |
| <b>Total financial liabilities</b> |   | 12                           | 926      | –                             | –         | 938                    | 938                          |

## D2-1 Fair value measurement

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

– Infrastructure, property, plant and equipment

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         |      |  |         |         |         |
|---|-------|--|------|--|---------|---------|---------|
| \$ '000   | Notes | Level 2 Significant<br>observable inputs |      | Level 3 Significant<br>unobservable inputs |         | Total   |         |
|   |       | 2025                                     | 2024 | 2025                                       | 2024    | 2025    | 2024    |
| Recurring fair value measurements                         |       |  |      |  |         |         |         |
| Infrastructure,<br>property, plant and<br>equipment       | C1-7  |  |      |  |         |         |         |
| Plant & Equipment   |       | –  | –    | 670  | 869     | 670     | 869     |
| Office Equipment  |       | –  | –    | 46   | 46      | 46      | 46      |
| Furniture & Fittings                                      |       | –  | –    | 10   | 11      | 10      | 11      |
| Operational Land  |       | –  | –    | 2,981                                      | 2,981   | 2,981   | 2,981   |
| Buildings   |       | 601                                      | 579  | 1,450                                      | 1,417   | 2,051   | 1,996   |
| Water Supply Network                                      |       | –  | –    | 103,328                                    | 102,972 | 103,328 | 102,972 |
| Capital Works in Progress                                 |       | –  | –    | 1,136                                      | 894     | 1,136   | 894     |
| Total infrastructure,<br>property, plant and<br>equipment |       | 601                                      | 579  | 109,621                                    | 109,190 | 110,222 | 109,769 |

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## D2-1 Fair value measurement (continued)

### Valuation techniques

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

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

#### Infrastructure, property, plant and equipment (IPPE)

##### Plant & Equipment, Office Equipment and Furniture & Fittings - (Level 3)

Loader, vehicles, trucks, computers, desks, chairs, cupboards, etc.

Valuation Technique - Cost approach

These assets are valued at cost but are disclosed at fair value in Note C1-7. The carrying amount of these assets are assumed to approximate fair value due to the nature of the items and their short useful lives.

##### Operational Land - (Level 3)

Valuation Technique - Market approach

This asset class comprises all of Council's land classified as Operational Land under the NSW Local Government Act 1993. The key unobservable input to the valuation is the price per square metre. The last valuation was undertaken at 30 June 2023 and was performed by AssetVal by Regan Kenealy, Certified Practising Valuer AAPI.

Land assets were assessed to determine if there was a material differences in carrying values using the movement in Valuer Generals values from 1 July 2023 to 1 July 2024 (2025 values were not available). The movement was not material therefore no adjustments have been made.

##### Buildings – (Level 2 and 3)

Council Office, Council Depots and Council Filtration Plant Buildings

Council's Buildings were last valued on 30 June 2023 by AssetVal by Regan Kenealy, Certified Practising Valuer AAPI. Fair value was determined using the Cost approach (using depreciated current replacement cost). This method determines the cost to market participant to acquire or construct a similar building of comparable service potential adjusted for depreciation or obsolescence.

The market approach was applied to two buildings where sufficient sales evidence existed to permit recent sales history to permit a market value to be determined.

Building assets have been indexed and assessed to ensure there are no material differences in carrying values.

##### Water Supply Network

Trunk Mains, Reticulation Mains, Filtration Plants, Reservoirs, Pump Stations, Bores, Dams, Telemetry - (Level 3)

The Water Supply Network was revalued on 30 June 2022 by Australis Asset Advisory Group who have extensive experience and qualifications in the valuation of assets of this type. The valuation was completed in accord with fair valuation principles. These principles lead to valuations being made on the basis of depreciated replacement costs using standard unit rates. The valuation considered the nature and condition of the assets based upon physical inspection and asset data such as asset life.

Water infrastructure is indexed in accordance with the reference rates advised by the NSW Department of Climate Change, Energy, Environment and Water.

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## D2-1 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.

| \$ '000  | Fair value<br>(30/6/25)<br>2025 | Valuation technique/s | Unobservable inputs   |
|--|---------------------------------|-----------------------|---|
| <b>Infrastructure, property, plant and equipment</b> |                                 |                       |   |
| Plant & Equipment                                    | 670                             | Refer Note D2-1 above | Increase/decrease in cost of unit or useful life                  |
| Office Equipment                                     | 46                              | Refer Note D2-1 above | Increase/decrease in cost of unit or useful life                  |
| Furniture & Fittings                                 | 10                              | Refer Note D2-1 above | Increase/decrease in cost of unit or useful life                  |
| Operational Land                                     | 2,981                           | Refer Note D2-1 above | Increase/decrease in land value, land area                        |
| Buildings  | 1,450                           | Refer Note D2-1 above | Market value  |
| Water Supply Network                                 | 103,328                         | Refer Note D2-1 above | Increase/decrease in cost of unit or useful life, asset condition |
| Capital Works in Progress                            | 1,136                           | Refer Note D2-1 above | Increase/decrease in cost of unit                                 |

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

| \$ '000  | IPP&E          |         |
|--|----------------|---------|
|  | 2025           | 2024    |
| <b>Opening balance</b>   | <b>109,190</b> | 102,547 |
| <b>Total gains or losses for the period</b>                    |                |         |
| Recognised in other comprehensive income – revaluation surplus | <b>2,670</b>   | 4,767   |
| <b>Other movements</b>   |                |         |
| Purchases (GBV)  | <b>1,174</b>   | 5,073   |
| Disposals (WDV)  | <b>(192)</b>   | (217)   |
| Depreciation and impairment                                    | <b>(3,221)</b> | (2,980) |
| <b>Closing balance</b>   | <b>109,621</b> | 109,190 |

#### Information relating to the transfers into and out of the level 3 fair valuation hierarchy includes:

There have been no transfers between level 2 and level 3 hierarchy.

### Highest and best use

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

## D3-1 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

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

Council is party to an Industry Defined Benefit Plan under Vision Super (Active Super merged with Vision Super during the financial year ended 2025) – 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;<br>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 9.0% of salaries for the year ended 30 June 2025 (increasing to 9.5% from 1 July 2025 in line with the increase in Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

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

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

The adequacy of contributions is assessed at each actuarial investigation which will be conducted annually, the next of which is due effective 30 June 2025.

#### *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.

continued on next page

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### D3-1 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 \$14,602.79.

Council's expected contribution to the plan for the next annual reporting period is \$1,947.91 which includes a Past Service Liability credit of \$160.55.

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

| Employer reserves only * | \$millions | Asset Coverage |
|--------------------------|------------|----------------|
| Assets                   | 2197.6     |                |
| Past Service Liabilities | 2092.0     | 105.0%         |
| Vested Benefit           | 2130.4     | 103.2%         |

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

In respect of the share of funding surplus or deficit, Mercer has advised that 0.04% can be attributed to Central Tablelands Water. This is based on the last formal valuation of the Fund which was undertaken by the Fund Actuary, Richard Boyfield FIAA as at 30 June 2024.

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%           |

\* Plus promotional increases

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

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review will be completed by December 2025.

#### (ii) Statewide Limited

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

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

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

#### (iii) StateCover Limited

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

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

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

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

E People and relationships

E1 Related party disclosures

E1-1 Key management personnel (KMP)

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

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

| \$ '000                  | 2025       | 2024       |
|--------------------------|------------|------------|
| <b>Compensation:</b>     |            |            |
| Short-term benefits      | 513        | 531        |
| Post-employment benefits | 98         | 88         |
| Other long-term benefits | 17         | 16         |
| <b>Total</b>             | <b>628</b> | <b>635</b> |

Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of Council delivering a public service objective (e.g. water supply services to KMP) will not be disclosed.

Council engaged Graeme Haley to undertake consulting services in 2023/24. The amount paid for those services was \$1,228. Those services ceased in November , 2023 prior to Graeme Haley becoming a member of the KMP.

## E1-2 Councillor and Chair fees and associated expenses

| \$ '000  | 2025       | 2024       |
|--|------------|------------|
| The aggregate amount of Councillor and Chair fees and associated expenses included in materials and services expenses in the Income Statement are: |            |            |
| Member expenses – chairperson's fee  | 17         | 18         |
| Member expenses – member fees  | 64         | 65         |
| Members Expenses - superannuation  | 6          | 7          |
| Member expenses (incl. chairperson) – other (excluding fees above)   | 15         | 16         |
| <b>Total</b>   | <b>102</b> | <b>106</b> |

## E2 Other relationships

### E2-1 Audit fees

| \$ '000  | 2025      | 2024      |
|--|-----------|-----------|
| During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms |           |           |
| <b>Auditors of the Council - NSW Auditor-General:</b>  |           |           |
| (i) Audit and other assurance services   |           |           |
| Audit and review of financial statements   | 45        | 45        |
| <b>Remuneration for audit and other assurance services</b>   | <b>45</b> | <b>45</b> |
| <b>Total Auditor-General remuneration</b>  | <b>45</b> | <b>45</b> |
| <b>Non NSW Auditor-General audit firms</b>   |           |           |
| (i) Audit and other assurance services   |           |           |
| Other audit and assurance services – Internal Audit  | 8         | 7         |
| <b>Remuneration for audit and other assurance services</b>   | <b>8</b>  | <b>7</b>  |
| <b>Total remuneration of non NSW Auditor-General audit firms</b>   | <b>8</b>  | <b>7</b>  |
| <b>Total audit fees</b>  | <b>53</b> | <b>52</b> |

## F Other matters

### F1-1 Statement of Cash Flows information

#### Reconciliation of Operating Result

| \$ '000  | 2025         | 2024         |
|--|--------------|--------------|
| <b>Net operating result from Income Statement</b>                | <b>152</b>   | 2,677        |
| <b>Add / (less) non-cash items:</b>                              |              |              |
| Depreciation and amortisation                                    | 3,249        | 3,014        |
| (Gain) / loss on disposal of assets                              | (35)         | 77           |
| <b>Movements in operating assets and liabilities:</b>            |              |              |
| (Increase) / decrease of receivables                             | 488          | (383)        |
| Increase / (decrease) in provision for impairment of receivables | (8)          | –            |
| (Increase) / decrease of inventories                             | 44           | (46)         |
| (Increase) / decrease of other current assets                    | (15)         | (46)         |
| (Increase) / decrease of contract asset                          | (11)         | (2)          |
| Increase / (decrease) in payables                                | (377)        | 368          |
| Increase / (decrease) in other accrued expenses payable          | (80)         | (14)         |
| Increase / (decrease) in other liabilities                       | 28           | 17           |
| Increase / (decrease) in employee benefit provision              | (286)        | 167          |
| <b>Net cash flows from operating activities</b>                  | <b>3,149</b> | <b>5,829</b> |

### F2-1 Commitments

#### Capital commitments (exclusive of GST)

| \$ '000  | 2025     | 2024       |
|--|----------|------------|
| Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities: |          |            |
| <b>Property, plant and equipment</b>   |          |            |
| Water Infrastructure   | –        | 233        |
| <b>Total commitments</b>   | <b>–</b> | <b>233</b> |
| <b>These expenditures are payable as follows:</b>  |          |            |
| Within the next year   | –        | 233        |
| <b>Total payable</b>   | <b>–</b> | <b>233</b> |
| <b>Sources for funding of capital commitments:</b>   |          |            |
| Future grants and contributions  | –        | 90         |
| Internally restricted reserves   | –        | 143        |
| <b>Total sources of funding</b>  | <b>–</b> | <b>233</b> |

#### Details of capital commitments

##### 2025

There are no capital commitments in 2025

##### 2024

Council has capital commitments for the Western Artery Trunk Main project and upgrades of the Automatic Filling Stations which are across the supply network.



### F3-1 Events occurring after the reporting date

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Council is unaware of any material or significant 'non-adjusting events' that should be disclosed.

F4 Statement of developer contributions

F4-1 Summary of developer contributions

| \$ '000             | Opening<br>balance at<br>1 July 2024 | Contributions received during the year |               |                   | Interest and<br>investment<br>income earned | Amounts<br>expended | Internal<br>borrowings | Held as<br>restricted<br>asset at 30 June 2025 | Cumulative<br>balance of internal<br>borrowings<br>(to)/from |
|---------------------|--------------------------------------|--|---------------|-------------------|---|---------------------|------------------------|--|--|
|                     |                                      | Cash                                   | Non-cash Land | Non-cash<br>Other |   |                     |                        |  |  |
| S64 contributions   | –                                    | 281                                    | –             | –                 | –   | (91)                | –                      | 190  | –  |
| Total contributions | –                                    | 281                                    | –             | –                 | –   | (91)                | –                      | 190  | –  |

Under Section 64 of the Local Government Act 1993 , Council has obligations to provide water infrastructure in accordance with its Development Servicing Plan.

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

**End of the audited financial statements**

## G1 Statement of performance measures

### G1-1 Statement of performance measures – consolidated results

| \$ '000   | Amounts<br>2025 | Indicator<br>2025 | Prior periods<br>2024 2023 |           | Benchmark |
|---|-----------------|-------------------|----------------------------|-----------|-----------|
| 1. Operating performance ratio  |                 |                   |                            |           |           |
| Total continuing operating revenue <sup>(1) (2)</sup> excluding capital grants and contributions less operating expenses  | (404)           | -4.78%            | -0.78%                     | -6.53%    | > 0.00%   |
| Total continuing operating revenue <sup>(1)</sup> excluding capital grants and contributions  | 8,451           |                   |                            |           |           |
| 2. Own source operating revenue ratio   |                 |                   |                            |           |           |
| Total continuing operating revenue <sup>(1)</sup> excluding all grants and contributions  | 8,441           | 94.17%            | 74.20%                     | 81.28%    | > 60.00%  |
| Total continuing operating revenue <sup>(1)</sup>   | 8,964           |                   |                            |           |           |
| 3. Unrestricted current ratio   |                 |                   |                            |           |           |
| Current assets less all external restrictions   | 14,011          | 16.16x            | 10.03x                     | 13.49x    | > 1.5x    |
| Current liabilities less specific purpose liabilities   | 867             |                   |                            |           |           |
| 4. Debt service cover ratio   |                 |                   |                            |           |           |
| Operating result <sup>(1)</sup> before capital excluding interest and depreciation/impairment/amortisation  | 2,845           | 0.00x             | 0.00x                      | 0.00x     | > 2x      |
| Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)  | -               |                   |                            |           |           |
| 5. Cash expense cover ratio   |                 |                   |                            |           |           |
| Current year's cash and cash equivalents plus all term deposits   | 12,998          | 24.66 mths        | 23.6 mths                  | 22.5 mths | > 3 mths  |
| Monthly payments from cash flow of operating and financing activities   | 527             |                   |                            |           |           |
| WATER AVAILABILITY & USER CHARGES RATIO   |                 |                   |                            |           |           |
| Council has operated under a "user pays" system since January 1994 and has not raised rates since that time. Since Council does not have any rates within it's income base, the ratios shown below have more relevance: |                 |                   |                            |           |           |
| 6. Annual water charges coverage ratio  |                 |                   |                            |           |           |
| Annual water charges  | 7,555           | 88.95%            | 87.51%                     | 89.39%    |           |
| Total continuing operating revenue <sup>(1)</sup> excluding capital grants and contributions  | 8,494           |                   |                            |           |           |
| 7. Annual water charges, interest and extra charges outstanding percentage  |                 |                   |                            |           |           |
| Annual water and extra charges outstanding  | 557             | 6.82%             | 7.55%                      | 7.92%     |           |
| Annual water and extra charges collectible  | 8,168           |                   |                            |           |           |

#### Notes

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

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

## G1-2 Financial review

### Key financial figures of Council over the past 5 years

| \$ '000   | 2025    | 2024    | 2023    | 2022    | 2021    |
|---|---------|---------|---------|---------|---------|
| <b>Inflows:</b>   |         |         |         |         |         |
| Rates and annual charges revenue                                  | 2,019   | 1,848   | 1,720   | 1,658   | 1,602   |
| User charges revenue  | 5,690   | 5,557   | 4,956   | 4,456   | 3,968   |
| Interest and investment revenue (losses)                          | 612     | 546     | 289     | 67      | 59      |
| Grants income – operating and capital                             | 242     | 2,435   | 1,192   | 949     | 1,492   |
| Total income from continuing operations                           | 9,007   | 10,919  | 8,928   | 7,852   | 7,504   |
| Sale proceeds from IPPE   | 227     | 140     | 130     | 257     | 97      |
| <b>Outflows:</b>  |         |         |         |         |         |
| Employee benefits and on-cost expenses                            | 2,584   | 2,643   | 2,384   | 2,133   | 2,222   |
| Borrowing costs   | –       | –       | –       | 11      | 49      |
| Materials and contracts expenses                                  | 3,005   | 2,492   | 2,583   | 2,192   | 2,236   |
| Total expenses from continuing operations                         | 8,855   | 8,242   | 7,800   | 6,757   | 7,330   |
| Total cash purchases of IPPE                                      | 1,174   | 5,148   | 2,693   | 1,852   | 2,105   |
| Total loan repayments (incl. leases)                              | –       | –       | –       | 413     | 532     |
| Operating surplus/(deficit) (excl. capital income)                | (361)   | (140)   | (526)   | (463)   | (1,582) |
| <b>Financial position figures</b>                                 |         |         |         |         |         |
| Current assets  | 14,229  | 12,525  | 11,226  | 9,735   | 8,504   |
| Current liabilities   | 1,387   | 2,101   | 1,569   | 1,431   | 1,962   |
| Net current assets  | 12,842  | 10,424  | 9,657   | 8,304   | 6,542   |
| Available working capital (Unrestricted net current assets)       | 526     | 772     | 504     | (9)     | 1,844   |
| Cash and investments – unrestricted                               | 500     | 800     | 500     | 500     | 500     |
| Cash and investments – internal restrictions                      | 12,280  | 9,946   | 9,456   | 8,021   | 6,817   |
| Cash and investments – total                                      | 12,998  | 10,758  | 9,968   | 8,533   | 7,392   |
| Total borrowings outstanding (loans, advances and finance leases) | –       | –       | –       | –       | 413     |
| Total value of IPPE (excl. land and earthworks)                   | 202,792 | 197,176 | 183,530 | 168,669 | 152,875 |
| Total accumulated depreciation                                    | 95,551  | 90,388  | 83,440  | 75,203  | 72,390  |
| Indicative remaining useful life (as a % of GBV)                  | 53%     | 54%     | 55%     | 55%     | 53%     |

**Source:** published audited financial statements of Council (current year and prior year)

## G1-3 Council information and contact details

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**Principal place of business:**

30 Church Street  
BLAYNEY NSW 2799

**Contact details**

Contact Details  
Mailing Address  
PO Box 61  
BLAYNEY NSW 2799

**Opening hours:**

9.00am - 4.30pm  
Monday to Friday

**Telephone:** 02 6391 7200

**Internet:** [www.ctw.nsw.gov.au](http://www.ctw.nsw.gov.au)

**Email:** [water@ctw.nsw.gov.au](mailto:water@ctw.nsw.gov.au)

**Officers**

**General Manager**  
Charlie Harris

**Responsible Accounting Officer**  
Peter McFarlane

**Public Officer**  
Peter McFarlane

**Auditors**  
Audit Office of NSW  
Level 19  
Tower 2 Darling Park  
201 Sussex Street  
NSW 2000

**Elected members**

**CHAIRPERSON**  
Cllr Andrew Rawson

**DEPUTY CHAIRPERSON**  
Cllr Craig Gosewisch

**Councillors**  
Cllr John Newstead  
Cllr Jan Parlett  
Cllr Marlene Nash  
Cllr Paul Best

**Other information**

**ABN:** 43 721 523 632





## INDEPENDENT AUDITOR'S REPORT

### Report on the general purpose financial statements

#### Central Tablelands County Council

To the Councillors of Central Tablelands County Council

### Opinion

I have audited the accompanying financial statements of Central Tablelands County 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 G-1 Statement of performance measures.

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.

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

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

I have nothing to report in this regard.

### The Councillors' Responsibilities for the Financial Statements

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

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

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

My objectives are to:

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

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

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

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

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

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 'Material budget variations'
- on Note G1-1 'Statement of performance measures consolidated results' and Note G1-2 'Key financial figures of Council over the past 5 years'
- 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.



Farisha Ali  
Delegate of the Auditor-General for New South Wales

14 October 2025  
SYDNEY

Cr Andrew Rawson  
Chairperson  
Central Tablelands County Council  
PO Box 61  
BLAYNEY NSW 2799

Contact: Farisha Ali  
Phone no: 02 9275 7373  
Our ref: [R008-1981756498-5476](#)

14 October 2025

Dear Chairperson

**Report on the Conduct of the Audit  
for the year ended 30 June 2025  
Central Tablelands County Council**

I have audited the general purpose financial statements (GPFS) of the Central Tablelands County 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   | %        |
| Annual charges revenue   | 2.0   | 1.8   | ↑ 11.1   |
| User charges and fees revenue                                    | 5.7   | 5.6   | ↑ 1.8    |
| Grants and contributions provided for operating purposes revenue | 0.01  | 0     | ↑ 100    |
| Grants and contributions provided for capital purposes revenue   | 0.5   | 2.8   | ↓ 82.1   |
| Operating result from continuing operations                      | 0.2   | 2.7   | ↓ 92.6   |
| Net operating result before capital grants and contributions     | (0.4) | (0.1) | ↓ 300    |

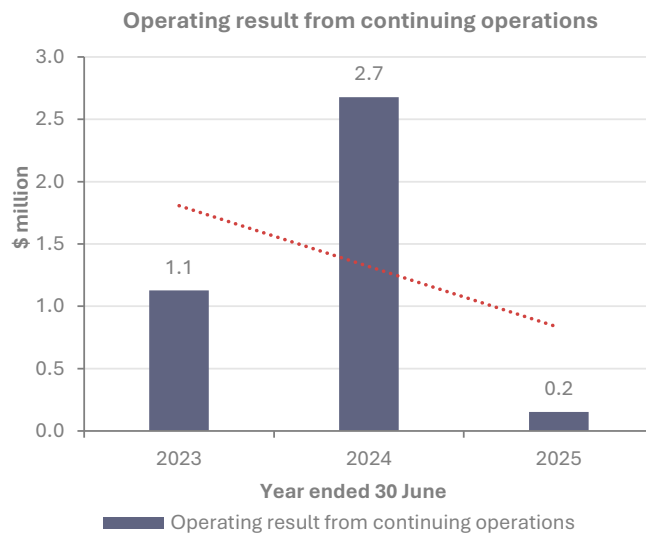
### Operating result from continuing operations

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 \$2.5 million lower than the 2023–24 result.

In 2024-25:

- Total expense from continuing operation (\$5.6 million) increased by \$0.4 million (7.7 per cent). This is mainly due to \$0.5 million increase in materials and services.
- Total income from continuing operations (\$9 million) decreased by \$1.9 million (17.5 per cent). Refer to 'Council revenue' below for details



The net operating result for the year before grants and contributions provided for capital purposes was

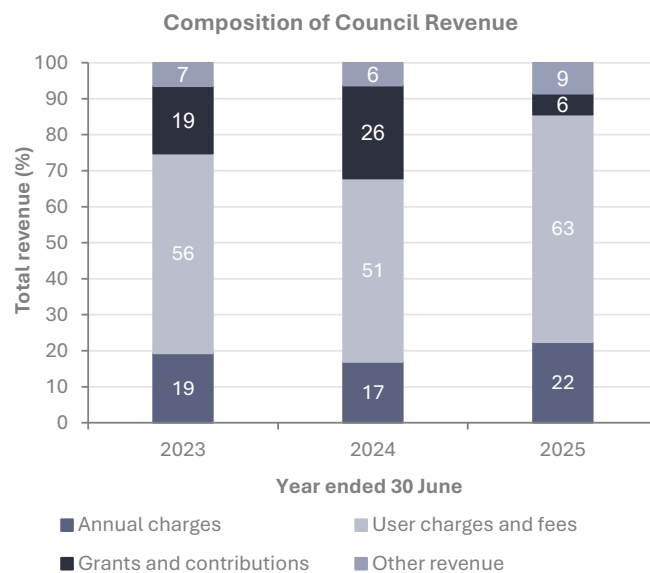
\$0.4 million deficit. Refer to 'Grants and contributions revenue' below for details.

## Income

### Council revenue

This graph shows the composition of Council's revenue recognised for the current and prior two financial years. Council revenue (\$9.0 million) decreased by \$1.9 million (17.5 per cent) in 2024–25 due to:

- annual charges revenue (\$2.0 million) which increased by \$0.2 million (11.1 per cent) due to 7.35% increase in the annual charge and new connections added to the water supply network.
- user charges and fees revenue (\$5.7 million) which increased by \$0.1 million (1.8 per cent), this was less than the increased user charge rates increase of 3.1% due to the overall reduced water consumption across the network.
- grants and contributions revenue (\$0.5 million) which decreased by \$2.3 million (92.6 per cent) – see additional details below

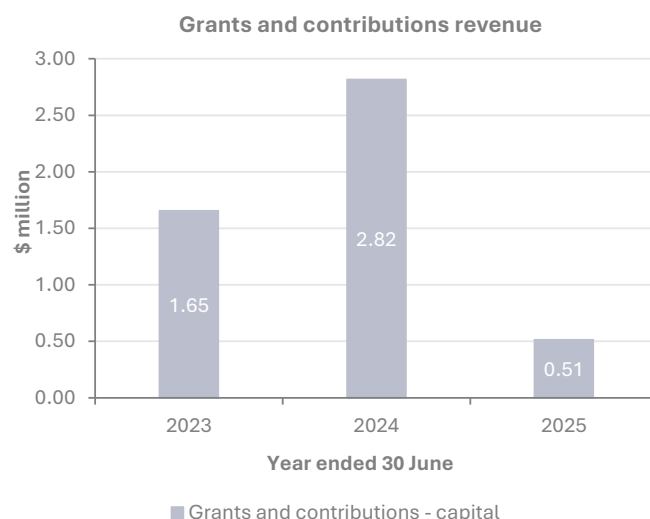


### Grants and contributions revenue

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

Grants and contributions revenue (\$0.5 million) decreased by \$2.3 million (92.6 per cent) in 2024–25 due to:

- decrease of \$2.3 million in capital grant revenue for water supplies following completion of Cowra to Central Tablelands Water Emergency Connection Project in 2023–24.





## CASH FLOWS

### Statement of cash flows

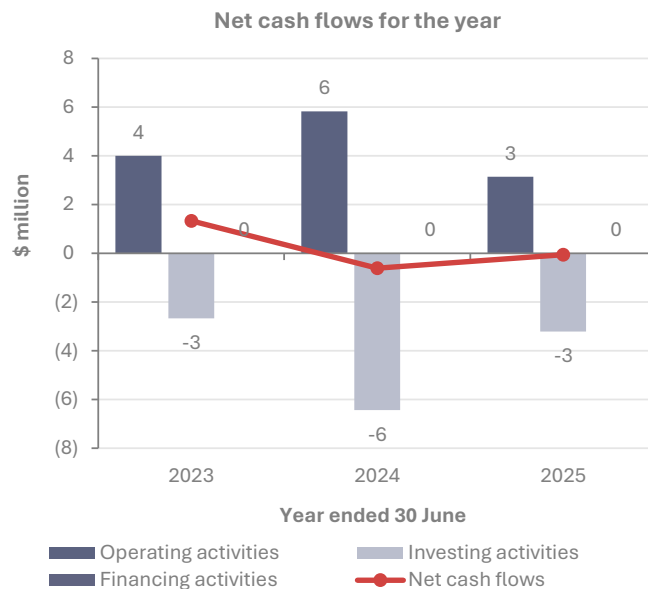
The Statement of Cash Flows details the Council's inflows and outflows of cash over a specific period. It helps in assessing the Council's ability to generate cash to fund its operations, pay off debts, and support future projects. It also aids in identifying any pressures or issues in the Council operating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

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

The net cash flows for the year were negative \$0.3 million (negative \$0.6 million in 2023-24).

In 2024-25 the net cashflows:

- from operating activities decreased by \$2.7 million, mainly due to a decrease in grants and contributions of \$1.6 million and an increase in payments for materials and services of \$1.2 million
- used in investing activities decreased by \$3.0 million, mainly due to an increase of \$1.1 million in net acquisition of investments offset by the decrease in payments for IPPE of \$4.0 million.



## 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         | %   |  |
| <b>Total cash, cash equivalents and investments</b> | <b>13.0</b> | <b>10.8</b> |   | Externally restricted balances are those which are only available for specific use due to a restriction placed by legislation or third-party |

Restricted and allocated cash, cash equivalents and investments:

|                         |      |      |      |
|-------------------------|------|------|------|
| • External restrictions | 0.2  | 0.01 | 1.5  |
| • Internal allocations  | 12.3 | 9.9  | 94.6 |

contract. A breakdown of the sources of externally restricted balances is included in the graph below.

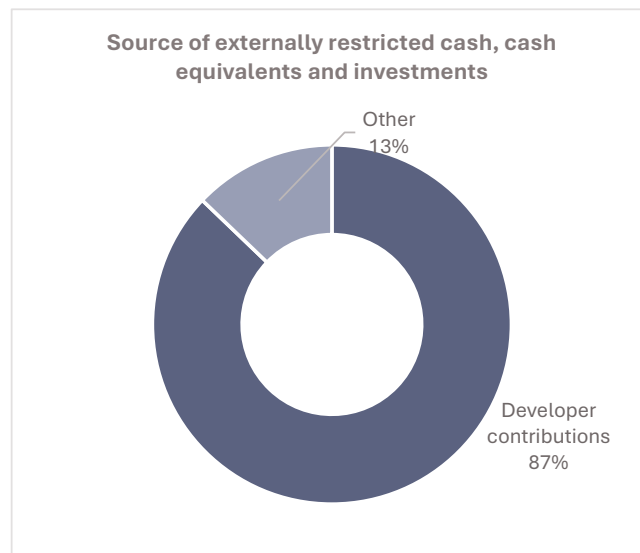
Internal allocations are determined by council policies or decisions, which are subject to change.

General increase to internal allocation was due to infrastructure replacement by \$2.5 million.

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

In 2024-25 the Council's main sources of externally restricted cash, cash equivalents and investments include developer contributions of \$0.2 million which increased by \$0.2 million, mainly due to developer charges on new developments.

Other externally restricted cash, cash equivalents comprise of unspent specific purpose grants and other contributions. The balance has increased by \$16,000.



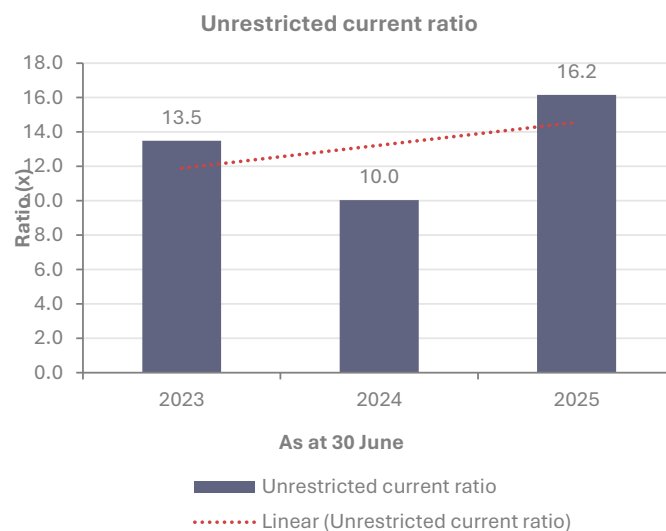
## Council liquidity

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

The unrestricted current ratio is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The ratio measures the ratio of unrestricted current assets to specific purpose liabilities.

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

The Council's unrestricted current ratio has improved compared with the prior year due to the due to the carryover of some capital works resulting in a higher level of cash and investments.

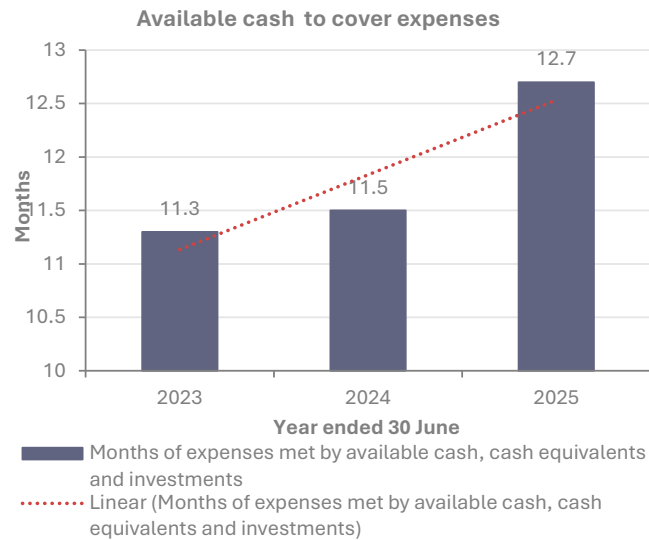


This graph shows the number of months of general fund expenses (excluding depreciation and borrowing costs), Council can fund from its available cash, cash equivalents and investments (not subject to external restrictions).

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.

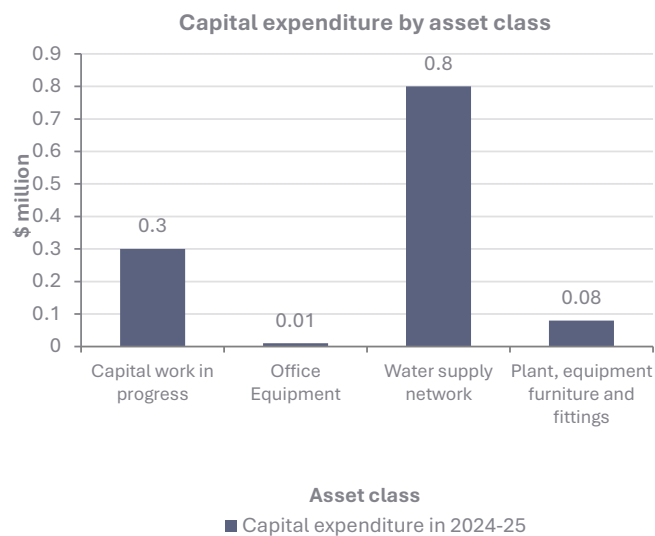
The increase in the ratio compared with the prior year was mainly due to the increase in cash, cash equivalents and investments of \$2.2 million, mainly due to a lower than anticipated capital expenditure in 2024/25 and a lower level of receivables.



## Infrastructure, property, plant and equipment

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

Council renewed \$0.8 million of infrastructure, property, plant and equipment during the 2024-25 financial year. This was mainly spent on the water supply network (\$0.6 million). A further \$0.3 million was spent on new assets including \$0.2 million on the water supply network.



## Debt

The table below provides an overview of the Council's loans and committed borrowing facilities. Committed borrowing facilities are an element of liquidity management and include bank overdrafts, and credit cards.

| Debt                        | 2025   | 2024   | Commentary                                  |
|-----------------------------|--------|--------|---|
|                             | \$'000 | \$'000 |   |
| Loans                       | -      | -      | Council has no loans.                       |
| Approved overdraft facility | -      | -      | Council has no approved overdraft facility. |
| Credit card facility        | 50.0   | 50.0   |   |



Farisha Ali  
Delegate of the Auditor-General

# Central Tablelands Water

## SPECIAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2025

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*"To supply quality, affordable drinking water to our  
customers, in collaboration with our constituent councils"*



## Central Tablelands Water

### Special Purpose Financial Statements

for the year ended 30 June 2025

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| <b>Special Purpose Financial Statements:</b>                      |          |
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| Statement of Financial Position of water supply business activity | 5        |
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| <b>Auditor's Report on Special Purpose Financial Statements</b>   | <b>9</b> |

#### 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).



## Central Tablelands Water

### 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 the local water utilities*, July 2022

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

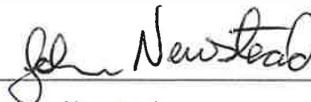
- present fairly the operating result and financial position for each of Council's declared business activities for the year,
- accord with Council's accounting and other records; and
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

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

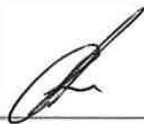
Signed in accordance with a resolution of Council made on 20 August 2025.



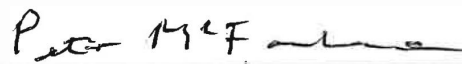
Cr Andrew Rawson  
Chairperson  
20 August 2025



Cr John Newstead  
Councillor  
20 August 2025



Mr Charlie Harris  
General Manager  
20 August 2025



Mr Peter McFarlane  
Responsible Accounting Officer  
20 August 2025

## Central Tablelands Water

### Income Statement of water supply business activity for the year ended 30 June 2025

| \$ '000  | 2025          | 2024          |
|--|---------------|---------------|
| <b>Income from continuing operations</b>                                   |               |               |
| Access charges   | 2,019         | 1,848         |
| User charges   | 5,690         | 5,557         |
| Interest and investment income   | 612           | 546           |
| Grants and contributions provided for operating purposes                   | 10            | —             |
| Net gain from the disposal of assets                                       | 35            | —             |
| Other income   | 101           | 125           |
| Rental income  | 27            | 26            |
| <b>Total income from continuing operations</b>                             | <b>8,494</b>  | <b>8,102</b>  |
| <b>Expenses from continuing operations</b>                                 |               |               |
| Employee benefits and on-costs   | 2,584         | 2,643         |
| Materials and services   | 3,005         | 2,492         |
| Depreciation, amortisation and impairment                                  | 3,249         | 3,014         |
| Net loss from the disposal of assets                                       | —             | 77            |
| Other expenses   | 17            | 16            |
| <b>Total expenses from continuing operations</b>                           | <b>8,855</b>  | <b>8,242</b>  |
| <b>Surplus (deficit) from continuing operations before capital amounts</b> | <b>(361)</b>  | <b>(140)</b>  |
| Grants and contributions provided for capital purposes                     | 513           | 2,817         |
| <b>Surplus (deficit) from continuing operations after capital amounts</b>  | <b>152</b>    | <b>2,677</b>  |
| <b>Surplus (deficit) from all operations before tax</b>                    | <b>152</b>    | <b>2,677</b>  |
| <b>Surplus (deficit) after tax</b>   | <b>152</b>    | <b>2,677</b>  |
| <b>Plus accumulated surplus</b>  | <b>51,804</b> | <b>49,127</b> |
| <b>Plus adjustments for amounts unpaid:</b>                                |               |               |
| <b>Closing accumulated surplus</b>   | <b>51,956</b> | <b>51,804</b> |
| <b>Return on capital %</b>   | <b>(0.3)%</b> | <b>(0.1)%</b> |
| <b>Subsidy from Council</b>  | <b>4,946</b>  | <b>4,860</b>  |
| <b>Calculation of dividend payable:</b>                                    |               |               |
| Surplus (deficit) after tax  | 152           | 2,677         |
| Less: capital grants and contributions (excluding developer contributions) | (513)         | (2,817)       |
| <b>Surplus for dividend calculation purposes</b>                           | <b>—</b>      | <b>—</b>      |
| <b>Potential dividend calculated from surplus</b>                          | <b>—</b>      | <b>—</b>      |

## Central Tablelands Water

### Statement of Financial Position of water supply business activity

as at 30 June 2025

| \$ '000                                       | 2025           | 2024           |
|---|----------------|----------------|
| <b>ASSETS</b>                                 |                |                |
| <b>Current assets</b>                         |                |                |
| Cash and cash equivalents                     | 1,398          | 1,658          |
| Investments                                   | 11,600         | 9,100          |
| Receivables                                   | 937            | 1,455          |
| Inventories                                   | 212            | 256            |
| Contract assets and contract cost assets      | 13             | 2              |
| Other   | 69             | 54             |
| <b>Total current assets</b>                   | <b>14,229</b>  | <b>12,525</b>  |
| <b>Non-current assets</b>                     |                |                |
| Infrastructure, property, plant and equipment | 110,222        | 109,769        |
| Intangible assets                             | 5              | 11             |
| <b>Total non-current assets</b>               | <b>110,227</b> | <b>109,780</b> |
| <b>Total assets</b>                           | <b>124,456</b> | <b>122,305</b> |
| <b>LIABILITIES</b>                            |                |                |
| <b>Current liabilities</b>                    |                |                |
| Payables                                      | 510            | 938            |
| Income received in advance                    | 26             | 27             |
| Employee benefit provisions                   | 851            | 1,136          |
| <b>Total current liabilities</b>              | <b>1,387</b>   | <b>2,101</b>   |
| <b>Non-current liabilities</b>                |                |                |
| Employee benefit provisions                   | 26             | 27             |
| <b>Total non-current liabilities</b>          | <b>26</b>      | <b>27</b>      |
| <b>Total liabilities</b>                      | <b>1,413</b>   | <b>2,128</b>   |
| <b>Net assets</b>                             | <b>123,043</b> | <b>120,177</b> |
| <b>EQUITY</b>                                 |                |                |
| Accumulated surplus                           | 51,956         | 51,804         |
| IPPE revaluation surplus                      | 71,087         | 68,373         |
| <b>Total equity</b>                           | <b>123,043</b> | <b>120,177</b> |

## 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.

### 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)

##### Central Tablelands Water Supplies

Comprising the whole of the operations and net assets of the water supply systems servicing towns and villages within the Local Government Areas of Blayney, Cabonne, Cowra, Bland and Weddin.

#### Category 2

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

**Council has no Category 2 Business Activities.**

### Taxation equivalent charges

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

#### Notional rate applied (%)

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

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

continued on next page

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## Note – Material accounting policy information (continued)

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

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

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

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

### Income tax

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

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

Accordingly, there is no need for disclosure of internal charges in the SPFS. The rate applied of 25% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

### Local government rates and charges

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

### Loan and debt guarantee fees

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

#### (i) Subsidies

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

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

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

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

The rate of return is calculated as follows:

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

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

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

#### (iii) Dividends

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

A local government water supply and sewerage business is permitted to pay annual dividends from their water supply or sewerage business surpluses. Each dividend must be calculated and approved in accordance with DCCEEW's regulatory and

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### Note – Material accounting policy information (continued)

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assurance framework and must not exceed 50% of the relevant surplus in any one year, or the number of water supply or sewerage assessments at 30 June 2025 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

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





## INDEPENDENT AUDITOR'S REPORT

### Report on the special purpose financial statements

#### Central Tablelands County Council

To the Councillors of Central Tablelands County Council

### Opinion

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activity as at 30 June 2025, and its 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 G-1 Statement of performance measures.

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.

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](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). The description forms part of my auditor's report.

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

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



Farisha Ali  
Delegate of the Auditor-General for New South Wales

14 October 2025  
SYDNEY

# Central Tablelands Water

SPECIAL SCHEDULES  
for the year ended 30 June 2025

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*"To supply quality, affordable drinking water to our  
customers, in collaboration with our constituent councils"*



## Central Tablelands Water

### Special Schedules

for the year ended 30 June 2025

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#### Contents

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#### **Special Schedules:**

Report on infrastructure assets as at 30 June 2025

3

## Central Tablelands Water

## 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 <sup>(a)</sup> | 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                 | 700   | 300   | 213   | 183                        | 2,051               | 3,962                        | 15.0%   | 46.0%        | 27.0%        | 12.0%        | 0.0%        |
|                      | <b>Sub-total</b>          | <b>700</b>  | <b>300</b>  | <b>213</b>                                  | <b>183</b>                 | <b>2,051</b>        | <b>3,962</b>                 | <b>15.0%</b>  | <b>46.0%</b> | <b>27.0%</b> | <b>12.0%</b> | <b>0.0%</b> |
| Water supply network | Filtration Plants         | 2,315   | 1,012   | 871   | 967                        | 9,051               | 17,680                       | 11.0%   | 41.0%        | 38.0%        | 10.0%        | 0.0%        |
|                      | Reticulation Mains        | 771   | 745   | 613   | 598                        | 24,076              | 39,004                       | 57.0%   | 31.0%        | 12.0%        | 0.0%         | 0.0%        |
|                      | Trunk Mains               | 459   | 459   | 180   | 91                         | 36,838              | 73,474                       | 43.0%   | 53.0%        | 4.0%         | 0.0%         | 0.0%        |
|                      | Bores                     | 126   | 85  | 49  | 43                         | 368                 | 748                          | 19.0%   | 31.0%        | 36.0%        | 10.0%        | 4.0%        |
|                      | Reservoirs                | 4,937   | 3,252   | 284   | 163                        | 14,893              | 27,498                       | 23.0%   | 19.0%        | 42.0%        | 16.0%        | 0.0%        |
|                      | Dams                      | 12,998  | 12,660  | 72  | 25                         | 10,101              | 23,638                       | 18.0%   | 1.0%         | 10.0%        | 70.0%        | 1.0%        |
|                      | Pump Stations             | 708   | 379   | 443   | 394                        | 6,950               | 11,928                       | 37.0%   | 39.0%        | 20.0%        | 3.0%         | 1.0%        |
|                      | Telemetry                 | 36  | —   | 146   | 160                        | 403                 | 728                          | 54.0%   | 13.0%        | 33.0%        | 0.0%         | 0.0%        |
|                      | Other                     | —   | —   | 7   | 12                         | 648                 | 703                          | 100.0%  | 0.0%         | 0.0%         | 0.0%         | 0.0%        |
|                      | <b>Sub-total</b>          | <b>22,350</b>   | <b>18,592</b>   | <b>2,665</b>                                | <b>2,453</b>               | <b>103,328</b>      | <b>195,401</b>               | <b>36.8%</b>  | <b>35.2%</b> | <b>15.9%</b> | <b>11.8%</b> | <b>0.3%</b> |
|                      | <b>Total – all assets</b> | <b>23,050</b>   | <b>18,892</b>   | <b>2,878</b>                                | <b>2,636</b>               | <b>105,379</b>      | <b>199,363</b>               | <b>36.4%</b>  | <b>35.4%</b> | <b>16.2%</b> | <b>11.8%</b> | <b>0.2%</b> |

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

## Infrastructure asset condition assessment 'key'

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

The estimated cost to bring assets to satisfactory condition is that estimated expenditure required to bring them to condition rating 2. The estimated cost to bring assets to the agreed level of service set by Council is the estimated expenditure to bring them to condition rating 3.



## Central Tablelands Water

## Report on infrastructure assets as at 30 June 2025

## Infrastructure asset performance indicators (consolidated) \*

| \$ '000  | Amounts<br>2025 | Indicator<br>2025 | Indicators<br>2024 2023 |        | Benchmark |
|--|-----------------|-------------------|-------------------------|--------|-----------|
| Buildings and infrastructure renewals ratio                              |                 |                   |                         |        |           |
| Asset renewals <sup>1</sup>  | 836             | 27.52%            | 37.29%                  | 28.29% | > 100.00% |
| Depreciation, amortisation and impairment                                | 3,038           |                   |                         |        |           |
| Infrastructure backlog ratio   |                 |                   |                         |        |           |
| Estimated cost to bring assets to a satisfactory standard                | 23,050          | 21.64%            | 22.65%                  | 24.18% | < 2.00%   |
| Net carrying amount of infrastructure assets                             | 106,515         |                   |                         |        |           |
| Asset maintenance ratio  |                 |                   |                         |        |           |
| Actual asset maintenance   | 2,636           | 91.59%            | 89.74%                  | 95.21% | > 100.00% |
| Required asset maintenance   | 2,878           |                   |                         |        |           |
| Cost to bring assets to agreed service level                             |                 |                   |                         |        |           |
| Estimated cost to bring assets to an agreed service level set by Council | 18,892          | 9.48%             | 9.78%                   | 7.45%  |           |
| Gross replacement cost   | 199,363         |                   |                         |        |           |

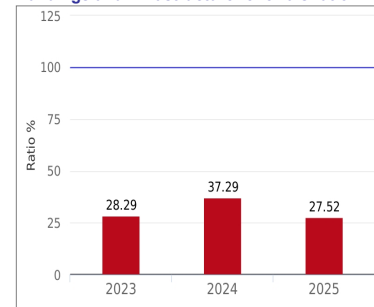
(\*) All asset performance indicators are calculated using classes identified in the previous table.

(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.

## Central Tablelands Water

## 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 27.52%

Council is undertaking a major renewal of its operating depots over the next 5 years. This will improve this ratio over that period.

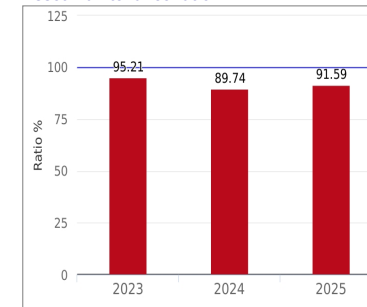
Benchmark: — > 100.00%

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 91.59%

Despite depreciation being impacted by asset indexation the ratio has been maintained at levels similar to previous years.

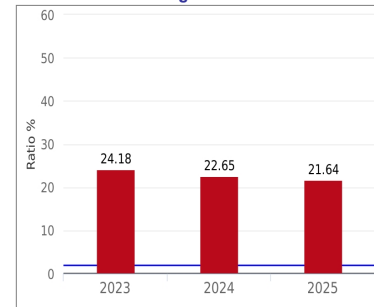
Benchmark: — > 100.00%

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 21.64%

The indexation of the gross carrying value of infrastructure and building assets in 2024/25 resulted in the ratio being similar to the previous two years.

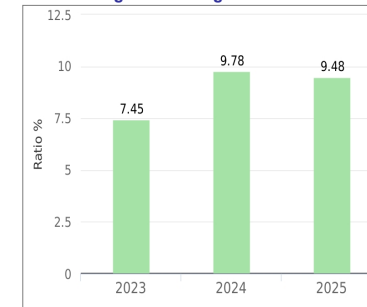
Benchmark: — < 2.00%

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 9.48%

This ratio has fallen slightly over the course of the 24/25 year due to the revision of some asset condition ratings.

Cr Andrew Rawson  
Chairperson  
Central Tablelands County Council  
PO Box 61  
BLAYNEY NSW 2799

Contact: Farisha Ali  
Phone no: 02 9275 7373  
Our ref: [R008-1981756498-5476](#)

14 October 2025

Dear Chairperson

**Report on the Conduct of the Audit  
for the year ended 30 June 2025  
Central Tablelands County Council**

I have audited the general purpose financial statements (GPFS) of the Central Tablelands County 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   | %        |
| Annual charges revenue   | 2.0   | 1.8   | ↑ 11.1   |
| User charges and fees revenue                                    | 5.7   | 5.6   | ↑ 1.8    |
| Grants and contributions provided for operating purposes revenue | 0.01  | 0     | ↑ 100    |
| Grants and contributions provided for capital purposes revenue   | 0.5   | 2.8   | ↓ 82.1   |
| Operating result from continuing operations                      | 0.2   | 2.7   | ↓ 92.6   |
| Net operating result before capital grants and contributions     | (0.4) | (0.1) | ↓ 300    |

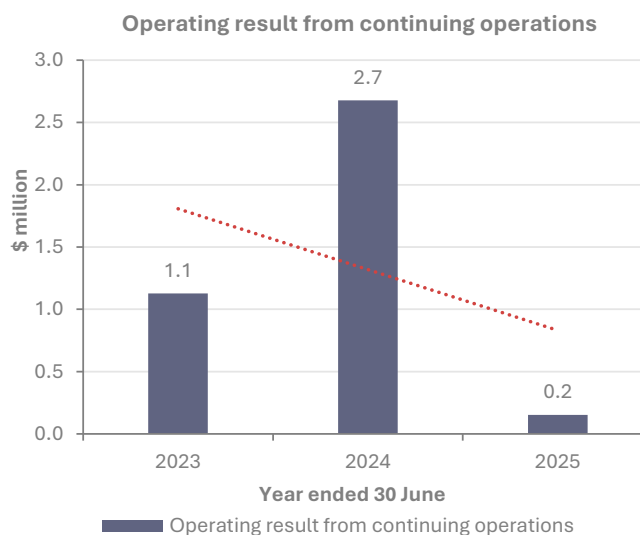
### Operating result from continuing operations

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 \$2.5 million lower than the 2023–24 result.

In 2024-25:

- Total expense from continuing operation (\$5.6 million) increased by \$0.4 million (7.7 per cent). This is mainly due to \$0.5 million increase in materials and services.
- Total income from continuing operations (\$9 million) decreased by \$1.9 million (17.5 per cent). Refer to 'Council revenue' below for details



The net operating result for the year before grants and contributions provided for capital purposes was

\$0.4 million deficit. Refer to 'Grants and contributions revenue' below for details.

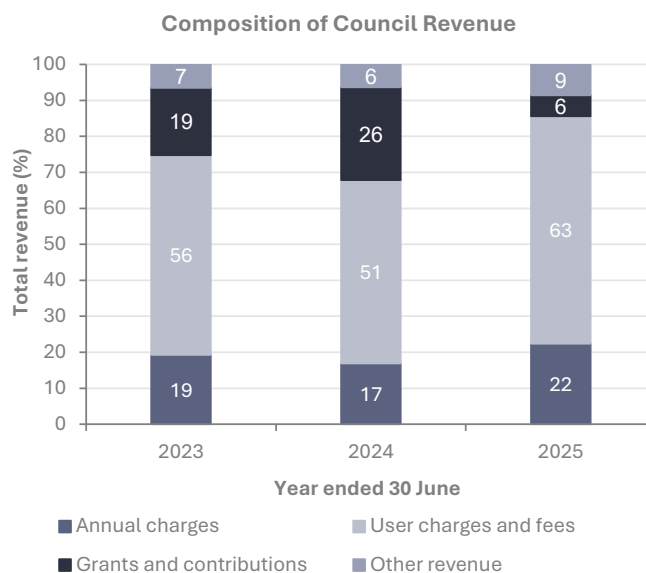
## Income

### Council revenue

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

Council revenue (\$9.0 million) decreased by \$1.9 million (17.5 per cent) in 2024–25 due to:

- annual charges revenue (\$2.0 million) which increased by \$0.2 million (11.1 per cent) due to 7.35% increase in the annual charge and new connections added to the water supply network.
- user charges and fees revenue (\$5.7 million) which increased by \$0.1 million (1.8 per cent), this was less than the increased user charge rates increase of 3.1% due to the overall reduced water consumption across the network.
- grants and contributions revenue (\$0.5 million) which decreased by \$2.3 million (92.6 per cent) – see additional details below

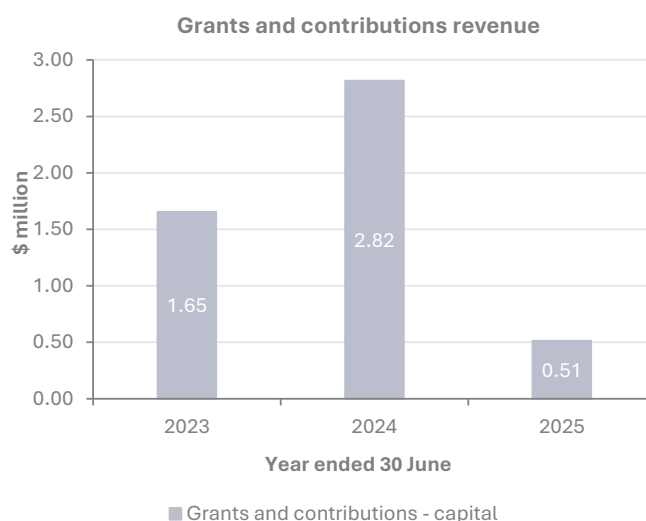


### Grants and contributions revenue

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

Grants and contributions revenue (\$0.5 million) decreased by \$2.3 million (92.6 per cent) in 2024–25 due to:

- decrease of \$2.3 million in capital grant revenue for water supplies following completion of Cowra to Central Tablelands Water Emergency Connection Project in 2023–24.



## CASH FLOWS

### Statement of cash flows

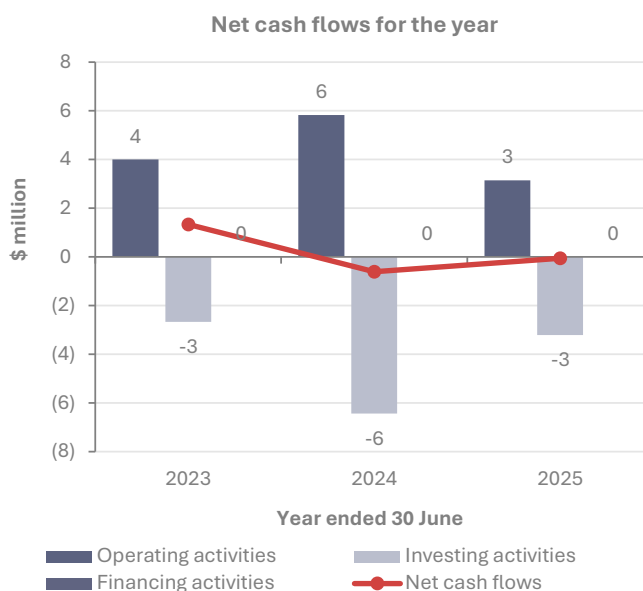
The Statement of Cash Flows details the Council's inflows and outflows of cash over a specific period. It helps in assessing the Council's ability to generate cash to fund its operations, pay off debts, and support future projects. It also aids in identifying any pressures or issues in the Council operating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

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

The net cash flows for the year were negative \$0.3 million (negative \$0.6 million in 2023-24).

In 2024-25 the net cashflows:

- from operating activities decreased by \$2.7 million, mainly due to a decrease in grants and contributions of \$1.6 million and an increase in payments for materials and services of \$1.2 million
- used in investing activities decreased by \$3.0 million, mainly due to an increase of \$1.1 million in net acquisition of investments offset by the decrease in payments for IPPE of \$4.0 million.



## 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 | 13.0 | 10.8 |   | Externally restricted balances are those which are only available for specific use due to a restriction placed by legislation or third-party |

Restricted and allocated cash, cash equivalents and investments:

|                         |      |      |      |
|-------------------------|------|------|------|
| • External restrictions | 0.2  | 0.01 | 1.5  |
| • Internal allocations  | 12.3 | 9.9  | 94.6 |

contract. A breakdown of the sources of externally restricted balances is included in the graph below.

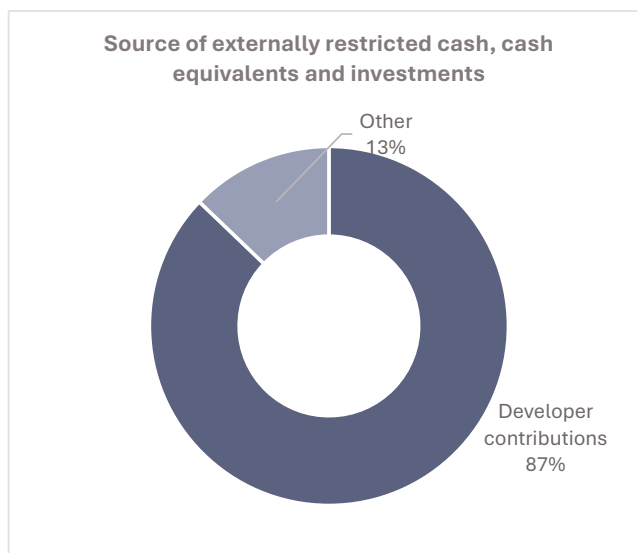
Internal allocations are determined by council policies or decisions, which are subject to change.

General increase to internal allocation was due to infrastructure replacement by \$2.5 million.

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

In 2024-25 the Council's main sources of externally restricted cash, cash equivalents and investments include developer contributions of \$0.2 million which increased by \$0.2 million, mainly due to developer charges on new developments.

Other externally restricted cash, cash equivalents comprise of unspent specific purpose grants and other contributions. The balance has increased by \$16,000.



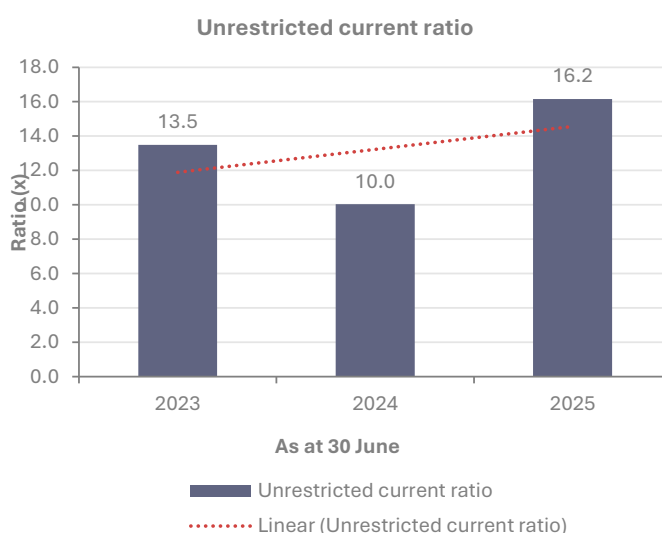
## Council liquidity

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

The unrestricted current ratio is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The ratio measures the ratio of unrestricted current assets to specific purpose liabilities.

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

The Council's unrestricted current ratio has improved compared with the prior year due to the due to the carryover of some capital works resulting in a higher level of cash and investments.



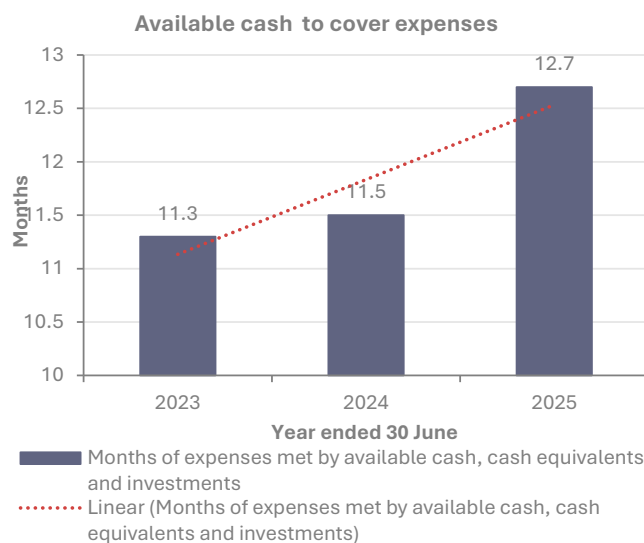


This graph shows the number of months of general fund expenses (excluding depreciation and borrowing costs), Council can fund from its available cash, cash equivalents and investments (not subject to external restrictions).

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.

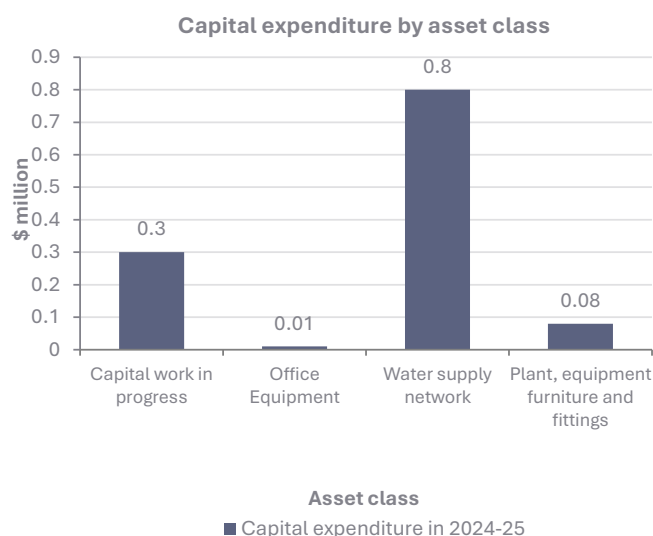
The increase in the ratio compared with the prior year was mainly due to the increase in cash, cash equivalents and investments of \$2.2 million, mainly due to a lower than anticipated capital expenditure in 2024/25 and a lower level of receivables.



## Infrastructure, property, plant and equipment

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

Council renewed \$0.8 million of infrastructure, property, plant and equipment during the 2024-25 financial year. This was mainly spent on the water supply network (\$0.6 million). A further \$0.3 million was spent on new assets including \$0.2 million on the water supply network.



**Debt**

The table below provides an overview of the Council's loans and committed borrowing facilities. Committed borrowing facilities are an element of liquidity management and include bank overdrafts, and credit cards.

| Debt                        | 2025   | 2024   | Commentary                                  |
|-----------------------------|--------|--------|---|
|                             | \$'000 | \$'000 |   |
| Loans                       | -      | -      | Council has no loans.                       |
| Approved overdraft facility | -      | -      | Council has no approved overdraft facility. |
| Credit card facility        | 50.0   | 50.0   |   |



Farisha Ali  
Delegate of the Auditor-General



Mr Charlie Harris  
General Manager  
Central Tablelands Water  
PO Box 61  
BLAYNEY NSW 2799

Contact: Farisha Ali  
Phone no: 02 9275 7373  
Our ref: [R008-1981756498-7950](#)

20 November 2025

Dear Charlie

**Management letter on the Final Phase of the Audit  
for the Year Ended 30 June 2025**

The final phase of our audit for the year ended 30 June 2025 is complete. This letter outlines:

- matters of governance interest we identified during the current audit
- unresolved matters identified during previous audits
- matters we are required to communicate under Australian Auditing Standards.

We planned and carried out our audit to obtain reasonable assurance the financial statements are free from material misstatement. Because our audit is not designed to identify all matters that may be of governance interest to you, there may be other matters that did not come to our attention.

For each matter in this letter, we have included our observations, risk assessment and recommendations. The risk assessment is based on our understanding of your business. Management should make its own assessment of the risks to the organisation.

We have kept management informed of the issues included in this letter as they have arisen. A formal draft of this letter was provided on 6 November 2025. This letter includes management's formal responses, the person responsible for addressing the matter and the date by which this should be actioned.

The information in this letter and any attachment is confidential and intended for management and those charged with governance only. This document may not be shared with other parties without the consent of the Audit Office. It may not be distributed to persons other than management and those you determine to be charged with governance of the Council.

The Auditor-General may include items listed in this letter in the Report to Parliament. We will send you a draft of this report and ask for your comments before it is tabled in Parliament.

If you would like to discuss any of the matters raised in this letter, please contact me on 02 9275 7373 or Katy Henry on 0402 633 4777.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Farisha Ali'.

Farisha Ali  
Associate Director, Financial Audit

cc: Cr Andrew Rawson, Mayor

Ms Donna Rygate, Chair of the Audit and Risk Committee

# Final management letter

for the year ended 30 June 2025

Central Tablelands Water

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FROM INSIGHTS TO IMPACT

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We have rated the risk of each issue as 'Extreme', 'High', 'Moderate' or 'Low' based on the likelihood of the risk occurring and the consequences if the risk does occur using the risk assessment matrix below.

|            |                | CONSEQUENCE |        |      |           |
|------------|----------------|-------------|--------|------|-----------|
|            |                | Low         | Medium | High | Very high |
| LIKELIHOOD | Almost certain | M           | M      | H    | E         |
|            | Likely         | L           | M      | H    | H         |
|            | Possible       | L           | M      | M    | H         |
|            | Rare           | L           | L      | M    | M         |

The risk level is a combination of the consequences and likelihood. The position within the matrix corresponds to the risk levels below.

| RISK LEVELS |           | MATRIX REFERENCE |
|-------------|-----------|------------------|
| ⊗           | Extreme:  | E                |
| !           | High:     | H                |
| —           | Moderate: | M                |
| ✓           | Low:      | L                |

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For each issue identified, the principles within the consequence and likelihood tables have been used to guide our assessment.

#### Consequence levels and descriptors

When assessing the consequence of each issue, we have regard to the length of time the issue remains unresolved. The lack of timeliness in resolving issues may indicate systemic issues and/or poor governance practices, which warrant an increase in the consequence level. As such, unresolved or unaddressed issues from prior periods are re-assessed annually.

| Consequence level | Consequence level description   |
|-------------------|---|
| Very high         | <ul style="list-style-type: none"> <li>Affects the ability of the entire entity to achieve its objectives and may require third party intervention;</li> <li>Arises from a fundamental systemic failure of governance practices and/or internal controls across the entity or across a critical/significant part of the entity; or</li> <li>May result in an inability for the auditor to issue an audit opinion or issue an unqualified audit opinion, and/or significant management work arounds and substantive tests of details was required in order to issue an unqualified opinion.</li> </ul>                       |
| High              | <ul style="list-style-type: none"> <li>Requires coordinated management effort at the executive level;</li> <li>Arises from a widespread failure of governance practices and/or internal controls affecting most parts of the entity or across a significant/important part of the entity (e.g. as demonstrated through a lack of timely resolution of unresolved/repeat issues); or</li> <li>May result in an inability for the auditor to issue an unqualified audit opinion, and/or significant management workarounds and substantive tests of details was required in order to issue an unqualified opinion.</li> </ul> |
| Medium            | <ul style="list-style-type: none"> <li>Requires management effort from areas outside the business unit; or</li> <li>Arises from ineffective governance practices and/or internal controls affecting several parts or a key part of the entity (eg. as demonstrated through a lack of timely resolution of unresolved/repeat issues).</li> </ul>   |
| Low               | <ul style="list-style-type: none"> <li>Can be managed within normal management practices; or</li> <li>Arises from isolated ineffective governance practices and/or internal controls affecting a small part of the entity that are largely administrative in nature.</li> </ul>   |

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**Likelihood levels and descriptors**

When assessing the likelihood of each issue, we have regard to the length of time the issue remains unresolved because the longer the risk remains unresolved the greater the chance the weakness could be exploited, or an adverse event or events could occur. As such, unresolved or unaddressed issues from prior periods are re-assessed annually.

| Likelihood level | Frequency  | Probability                 |
|------------------|--|-----------------------------|
| Almost certain   | The event is expected to occur in most circumstances, and frequently during the year | More than 99%               |
| Likely           | The event will probably occur once during the year                                   | More than 20% and up to 99% |
| Possible         | The event might occur at some time in the next five years                            | More than 1% and up to 20%  |
| Rare             | The event could occur in exceptional circumstances                                   | Less than 1%                |

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## Summary of issues

| Issue                | Detail  | Likelihood | Consequence | Risk assessment |          |
|----------------------|---|------------|-------------|-----------------|----------|
| Current year matters |   |            |             |                 |          |
| 1                    | <a href="#">CORPORATE GOVERNANCE – Gifts and benefits register</a>        | Likely     | Medium      | ⚠               | Moderate |
| 2                    | <a href="#">CORPORATE GOVERNANCE – Conflicts of Interest declarations</a> | Likely     | Medium      | ⚠               | Moderate |
| 3                    | <a href="#">IT - Information Asset Register</a>                           | Likely     | Medium      | ⚠               | Moderate |
| 4                    | <a href="#">IT - Privileged User Access Rights Review</a>                 | Likely     | Medium      | ⚠               | Moderate |
| 5                    | <a href="#">IT - Cyber Incident Register</a>                              | Possible   | Medium      | ⚠               | Moderate |
| 6                    | <a href="#">CORPORATE GOVERNANCE - Legislative Compliance Register</a>    | Likely     | Low         | ✅               | Low      |

### Appendix

[Review of matters raised in prior year management letters that are not yet due](#)


[Review of matters raised in prior year management letters that have been addressed](#)

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## Current year matters


### Issue 1: CORPORATE GOVERNANCE – Gifts and benefits register

| Likelihood   | Consequence | Systemic issue                | Category   | Risk assessment  |
|--|-------------|-------------------------------|------------|--|
| Likely   | Medium      | No                            | Compliance |  Moderate |
| <b>Observation</b>   |             |                               |            |  |
| Audit noted that the Council's Gifts and Benefits Register has not been updated since June 2021.   |             |                               |            |  |
| <b>Implications</b>  |             |                               |            |  |
| The Model Code of Conduct requires gifts and benefits register to be maintained regularly.   |             |                               |            |  |
| <b>Recommendation</b>  |             |                               |            |  |
| Management should update its gifts and benefits register to comply with the code of conduct. Staff should be made of aware of the requirements and compliance should be monitored. |             |                               |            |  |
| <b>Management response</b>   |             |                               |            |  |
| Agree  |             |                               |            |  |
| Council's Gifts and Benefits Register is active, and management will provide employees with reminders of the requirements under the Code of Conduct on a regular basis.            |             |                               |            |  |
| <b>Person responsible:</b>   |             | <b>Date (to be) actioned:</b> |            |  |
| Lynette Safranek, Executive Manager Corporate Services   |             | November 2025                 |            |  |

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**Issue 2: CORPORATE GOVERNANCE – Conflicts of Interest declarations**

| Likelihood | Consequence | Systemic issue | Category   | Risk assessment  |
|------------|-------------|----------------|------------|--|
| Likely     | Medium      | No             | Compliance |  Moderate |

**Observation**

While the Council conducts an annual attestation process for secondary employment, employees do not complete a conflict-of-interest declaration on commencement of employment, annually and when involved in evaluating tenders for procurements.

The current policy only requires key management personnel / mayor and councillors to voluntarily declare potential conflicts of interests. We do note that post the audit, employees are now required to complete conflict of interest declarations for evaluating tenders for procurements.

**Implications**

Employees may have undisclosed conflicts of interests that could influence, or be perceived to influence, their behaviour or decisions in the course of their work.

**Recommendation**

Management should implement processes to obtain conflict of interest declarations from all employees.

Declared conflicts should be recorded on a central register and conflicts reviewed by an independent officer to implement appropriate management strategies.

**Management response**

Agree


Management will include declarations of conflict of interests into our induction and re-induction processes.

| Person responsible:                                    | Date (to be) actioned: |
|--|------------------------|
| Lynette Safranek, Executive Manager Corporate Services | December 2025          |

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### Issue 3: IT - Information Asset Register

| Likelihood | Consequence | Systemic issue | Category    | Risk assessment  |
|------------|-------------|----------------|-------------|--|
| Likely     | Medium      | No             | Operational |  Moderate |

#### Observation

Council does not have a register or list of all its information assets (knowledge and data of value).

#### Implications

Without a formal register, Council is unable to track sensitive or critical information and classify it according to their business value (i.e. the impact of loss of confidentiality, integrity, or availability). This increases the likelihood of data loss, unauthorised access, or non-compliance with data governance and cybersecurity requirements.

#### Recommendation

We recommend that Management:

- keep record of its information assets
- review the classification of information assets according to sensitivity and confidentiality (e.g. public, internal use only or confidential)
- implement data handling policy according to classification of information assets.

The register should document all key information assets, their classification, custodianship, and corresponding protection measures to support sound data management and information security practices.

#### Management response

Agree

Management agree that an Information Asset Register could be beneficial in categorising data and understanding its value but do not consider the lack of such a register categorically increases the likelihood of loss, unauthorised access or non-compliance.

Access restrictions and information security procedures are currently in place for securing Information Assets from external breaches, and for maintenance of confidentiality and compliance.


Management will prepare a report to ARIC and Council outlining the required resources and potential benefits of an Information Asset Register as implementing the recommendations above is likely to require significant resources, even at a level of detail that is commensurate with CTW's size and risk profile.

| Person responsible:                                    | Date (to be) actioned: |
|--|------------------------|
| Lynette Safranek, Executive Manager Corporate Services | December 2026          |

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#### Issue 4: IT - Privileged User Access Rights Review

| Likelihood | Consequence | Systemic issue | Category    | Risk assessment  |
|------------|-------------|----------------|-------------|--|
| Likely     | Medium      | No             | Operational |  Moderate |

##### Observation

Council does not have a formal review process in place for super or privileged user access and related transactions within its information systems.

Further, it was noted that non-IT personnel hold privileged user access which may not align with their operational responsibilities.

Audit notes that Council reviews payroll and suppliers masterfile changes on a quarterly basis. However, may not be sufficient to ensure unusual transactions in other areas are timely detected.

Audit did not identify unusual entries posted by privileged user during the year.

##### Implications

There is an increased risk of unauthorised system changes, conflicts of interest, or control failures. Maintaining such access without oversight may compromise segregation of duties and overall system security.

##### Recommendation

For all accounts with privileged or administrator access, we recommend:

- privileged access (applications and infrastructure) is adequately restricted to individuals who require this access to perform their role
- audit logs are retained for a suitable period and are secured from amendment or deletion
- privileged access audit logs are regularly reviewed by a suitably independent and qualified individual, with appropriate action taken when required.

##### Management response

Agree

Management will adopt the principle of least privilege (POLP) in regard to system access rights, however due to the size of CTW's team it may not always be possible to achieve the optimal level of segregation, particularly whilst maintaining an operationally essential depth of support across key functions and compliance with software operations.


Masterfile changes and audit logs will be reviewed on a monthly basis to ensure unusual transactions are detected in a timely manner.

| Person responsible:                            | Date (to be) actioned: |
|--|------------------------|
| Claire Wright, Executive Management Accountant | December 2025          |

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**Issue 5: IT - Cyber Incident Register**


| Likelihood  | Consequence | Systemic issue                | Category    | Risk assessment  |
|---|-------------|-------------------------------|-------------|--|
| Possible  | Medium      | No                            | Operational |  Moderate |
| <b>Observation</b>  |             |                               |             |  |
| <p>Council does not maintain a Cyber Incident Register to formally record and monitor cyber-related incidents, including breaches, attempted attacks, or other security events.</p> <p>Cyber Incident Register provides a structured mechanism to document, track, and manage cybersecurity incidents.</p> <p>From discussions with Management during the audit we noted that there had not been any cyber incidents in the recent financial periods.</p> |             |                               |             |  |
| <b>Implications</b>   |             |                               |             |  |
| <p>Lack of cyber security incident register for monitoring and recording of successful cyber-attacks, may increase the risk of further successful cyber-attacks and consequent financial loss, reputational damage, disclosure of confidential information, and an inability to provide services.</p>   |             |                               |             |  |
| <b>Recommendation</b>   |             |                               |             |  |
| <p>Management should implement and maintain a Cyber Incident Register.</p> <p>The register should capture all cyber events, including incident details, actions taken, responsible personnel, and follow-up measures, to support effective monitoring, reporting, and continuous improvement of the Council's cybersecurity posture.</p>  |             |                               |             |  |
| <b>Management response</b>  |             |                               |             |  |
| <p>Agree</p> <p>Management agree that a Cyber Incident Register is to be created. CTW is investigating options to improve its monitoring and reporting through cyber policies and management of incidents.</p>  |             |                               |             |  |
| <b>Person responsible:</b>  |             | <b>Date (to be) actioned:</b> |             |  |
| Lynette Safranek, Executive Manager Corporate Services  |             | December 2025                 |             |  |

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**Issue 6: CORPORATE GOVERNANCE - Legislative Compliance Register**

| Likelihood | Consequence | Systemic issue | Category   | Risk assessment   |
|------------|-------------|----------------|------------|---|
| Likely     | Low         | No             | Compliance |  Low |

**Observation**

The Council's legislative compliance register lacks critical details, including the specific legislative provisions applicable, designated responsible parties, current compliance status, scheduled review timeliness. These are necessary to capture and report on Council's compliance with key legislation and manage its legal obligations.

**Implications**

Council may not comply with its legislative obligations.

**Recommendation**

Management should develop a detailed and comprehensive legislative compliance register and regularly report on its compliance performance to those charged with governance to strengthen the Council's legislative framework.

**Management response**

Agree

Management agree that the current legislative compliance register could be improved to be a more robust management tool.

Management have commenced improvements to develop a comprehensive register and are investigating an efficient method for tracking legislative changes and enabling reporting.

It is anticipated that staff will start reporting on the register to Council and the Audit, Risk and Improvement Committee on a quarterly basis.

| Person responsible:                                    | Date (to be) actioned: |
|--|------------------------|
| Lynette Safranek, Executive Manager Corporate Services | July 2026              |




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## Appendix

### Review of matters raised in prior year management letters that are not yet due

The issues in this appendix were raised in previous management letters with a due date that had not passed or where our audit procedures were completed before the action due date.

| Prior issues raised   | Risk assessment  | Assessment of action taken   | Recommendation   |
|---|--|--|--|
| <b>HR - Excessive leave balances</b><br><br>Our review of leave entitlements identified employees with an annual leave balance exceeding eight (8) weeks.<br><br>From our FY24 audit, there were nine (9) employees with excessive annual leave accrued with an average of sixteen (16) weeks.<br><br>From our FY25 audit, the number of employees with excessive annual leave accrued was brought down to three (3) with an average of fifteen (15) weeks. |  Moderate   | <b>Original due date:</b> 1 February 2019<br><br><b>Revised due date:</b> 31 December 2025<br><br>Management has implemented leave plans to manage excess leave for its employees. One of the remaining three employees with large leave balances is retiring soon after the audit, therefore we anticipate this issue to be resolved by the revised due date. | We will follow up this issue as part of the 2025–26 interim audit. |
| <b>Corporate Governance - Outdated policies</b><br><br>From our FY24 audit, we identified at least thirty (30) Council policies that are outdated. Of which, twenty-one (21) are external and nine (9) are internal policies.   |  Moderate | <b>Original due date:</b> 30 June 2024<br><b>Revised due date:</b> 31 October 2025<br><br>Management is in progress with the update of policies.   | We will follow up this issue as part of the 2025–26 interim audit. |
| <b>Governance - Business Continuity Plan testing</b><br><br>The Council has not performed a test of their Business Continuity Plan (BCP) since 22 November 2022, when Council had a real time event for the floods. Prior to  |  Low      | <b>Original due date:</b> 31 December 2025<br><br>Management has scheduled review of BCP in FY2026.  | We will follow up this issue as part of the 2025–26 interim audit. |








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| Prior issues raised  | Risk assessment | Assessment of action taken | Recommendation |
|--|-----------------|----------------------------|----------------|
| <p>this event, Council last tested their BCP on 14 August 2019.</p> <p>We note that Council partook in a water quality incident carried out by Atom Consulting on 26 November 2024, however this was not isolated to Council's business.</p> |                 |                            |                |

#### Review of matters raised in prior year management letters that have been addressed

The issues in this appendix were raised in previous management letters. For each of these issues, we have determined how management has addressed the issue in the current year.

| Prior issues raised  | Risk assessment  | Assessment of action taken               | Recommendation          |
|--|--|--|-------------------------|
| Corporate Governance - Legislative compliance register and framework |  Moderate   | Matter has been addressed by management. | Nil as matter addressed |
| IT - Cyber security training participation                           |  Moderate  | Matter has been addressed by management. | Nil as matter addressed |
| Corporate Governance - Fraud control                                 |  Moderate | Matter has been addressed by management. | Nil as matter addressed |
| IPP&E - Annual fair value assessment not performed                   |  Moderate | Matter has been addressed by management. | Nil as matter addressed |
| Procurement - credit card limit                                      |  Low      | Matter has been addressed by management. | Nil as matter addressed |
| Corporate Governance - Contracts Register                            |  Low      | Matter has been addressed by management. | Nil as matter addressed |
| Revenue - Deficiencies in doubtful debts provision                   |  Low      | Matter has been addressed by management. | Nil as matter addressed |

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