



Central Tablelands Water

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OF THE ORDINARY MEETING OF CENTRAL TABLELANDS WATER
HELD ON WEDNESDAY 26 AUGUST 2026

FINANCIAL REPORTS

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CTW Investment Report

30-Jun-26

		Credit Rating	Term (Days)	Rate	Maturity Date	% of Portfolio
Short Term Deposits	\$ 13,600,000.00					81.09%
Unity Bank Ltd	\$ 500,000.00	BBB+	365	5.35%	11/06/27	2.98%
NAB - Curve Securities	\$ 500,000.00	AA-	365	4.00%	02/07/26	2.98%
Unity Bank Ltd	\$ 500,000.00	BBB+	365	4.15%	14/07/26	2.98%
Westpac Banking Corporation	\$ 500,000.00	AA-	365	4.15%	05/08/26	2.98%
MyState - Curve Securities	\$ 500,000.00	BBB+	365	4.15%	03/09/26	2.98%
NAB - Curve Securities	\$ 500,000.00	AA-	367	4.15%	14/09/26	2.98%
NAB - Curve Securities	\$ 500,000.00	AA-	365	4.15%	15/09/26	2.98%
Westpac Banking Corporation	\$ 500,000.00	AA-	365	4.18%	30/09/26	2.98%
NAB - Curve Securities	\$ 500,000.00	AA-	365	4.20%	07/10/26	2.98%
ING - Curve Securities	\$ 500,000.00	A	365	5.03%	16/10/26	2.98%
NAB - Curve Securities	\$ 500,000.00	AA-	365	4.10%	29/10/26	2.98%
ING - Curve Securities	\$ 500,000.00	A	365	4.21%	03/11/26	2.98%
Westpac Banking Corporation	\$ 500,000.00	AA-	367	4.33%	07/11/26	2.98%
Bank Vic - Curve Securites	\$ 500,000.00	BBB+	365	4.40%	18/11/26	2.98%
Bank of QLD - Curve Securities	\$ 500,000.00	A-	367	4.35%	07/12/26	2.98%
Bank Vic - Curve Securites	\$ 500,000.00	BBB+	365	4.45%	08/12/26	2.98%
Westpac Banking Corporation	\$ 500,000.00	AA-	365	4.78%	03/02/27	2.98%
Defence Bank - Curve	\$ 1,000,000.00	BBB+	365	4.05%	25/02/27	5.96%
Westpac Banking Corporation	\$ 500,000.00	AA-	365	4.97%	03/03/27	2.98%
ING - Curve Securities	\$ 500,000.00	A	365	5.14%	11/03/27	2.98%
Bank Vic - Curve Securites	\$ 600,000.00	BBB+	364	5.25%	12/03/27	3.58%
ING - Curve Securities	\$ 500,000.00	A	364	5.23%	12/03/27	2.98%
MyState - Curve Securities	\$ 500,000.00	BBB+	365	5.50%	24/03/27	2.98%
ING - Curve Securities	\$ 500,000.00	A	364	5.44%	25/03/27	2.98%
Defence Bank - Curve	\$ 500,000.00	BBB+	365	5.55%	02/04/27	2.98%
NAB - Curve Securities	\$ 500,000.00	AA-	365	5.35%	10/06/2027	2.98%
At Call Bank Accounts	\$ 3,171,640.29					18.91%
Macquarie Bank - Curve Securities	\$ 500,000.00	A+		4.65%	At Call	2.98%
Commonwealth Bank - General Account	\$ 225,802.79	AA-	At Call	4.20%	N/A	1.35%
Commonwealth Bank - BOS Account	\$ 2,445,800.68	AA-	At Call	4.25%	N/A	14.58%
Unity Bank Ltd - Cheque Account	\$ 36.82	BBB+	At Call	0.00%	N/A	0.00%

Total Value of Investment Funds **\$ 16,771,640.29** **100%**

Average Rate on Term Deposits

90 Day BBSW for June 2026	4.4615%
Average Rate on Term Deposits	4.6104%
Margin over 90 day BBSW	0.1489%

Average Term - Short Term Deposits (days) 365

Portfolio by Long Term Credit Rating

	Principal Amount	Portfolio %	Policy Limit	Remaining Capacity
AA-	\$ 8,171,603.47	48.72%	100%	51%
A+	\$ 500,000.00	2.98%	100%	97%
A	\$ 2,500,000.00	14.91%	80%	65%
A-	\$ 500,000.00	2.98%	80%	77%
BBB+	\$ 5,100,036.82	30.41%	50%	20%
Unrated	\$ -	0.00%	30%	30%
Total	\$ 16,771,640.29	100.00%		

CTW Bank Reconciliation

Balance as per Bank Statement	\$ 2,658,707.73
Add: Visa card to be processed July 2026	\$ 12,932.56

Balance as per Cash Book - General Account **\$ 2,671,640.29**

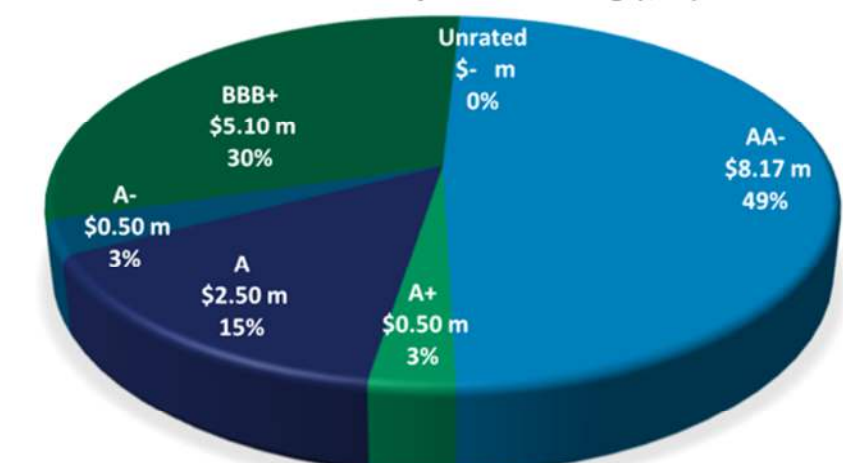
GENERAL FUND

(a) Cash Book Balance	\$ 2,671,640.29
(b) Bank Balance	\$ 2,671,640.29

Portfolio by Investment Type



Portfolio by Credit Rating (\$m)



CTW Investment Report

31-Jul-26

		Credit Rating	Term (Days)	Rate	Maturity Date	% of Portfolio
Short Term Deposits	\$ 13,600,000.00					83.11%
Unity Bank Ltd	\$ 500,000.00	BBB+	365	5.35%	11/06/27	3.06%
NAB - Curve Securities	\$ 500,000.00	AA-	365	5.25%	02/07/27	3.06%
Unity Bank Ltd	\$ 500,000.00	BBB+	365	5.30%	14/07/27	3.06%
Westpac Banking Corporation	\$ 500,000.00	AA-	365	4.15%	05/08/26	3.06%
MyState - Curve Securities	\$ 500,000.00	BBB+	365	4.15%	03/09/26	3.06%
NAB - Curve Securities	\$ 500,000.00	AA-	367	4.15%	14/09/26	3.06%
NAB - Curve Securities	\$ 500,000.00	AA-	365	4.15%	15/09/26	3.06%
Westpac Banking Corporation	\$ 500,000.00	AA-	365	4.18%	30/09/26	3.06%
NAB - Curve Securities	\$ 500,000.00	AA-	365	4.20%	07/10/26	3.06%
ING - Curve Securities	\$ 500,000.00	A	365	5.03%	16/10/26	3.06%
NAB - Curve Securities	\$ 500,000.00	AA-	365	4.10%	29/10/26	3.06%
ING - Curve Securities	\$ 500,000.00	A	365	4.21%	03/11/26	3.06%
Westpac Banking Corporation	\$ 500,000.00	AA-	367	4.33%	07/11/26	3.06%
Bank Vic - Curve Securites	\$ 500,000.00	BBB+	365	4.40%	18/11/26	3.06%
Bank of QLD - Curve Securities	\$ 500,000.00	A-	367	4.35%	07/12/26	3.06%
Bank Vic - Curve Securites	\$ 500,000.00	BBB+	365	4.45%	08/12/26	3.06%
Westpac Banking Corporation	\$ 500,000.00	AA-	365	4.78%	03/02/27	3.06%
Defence Bank - Curve	\$ 1,000,000.00	BBB+	365	4.05%	25/02/27	6.11%
Westpac Banking Corporation	\$ 500,000.00	AA-	365	4.97%	03/03/27	3.06%
ING - Curve Securities	\$ 500,000.00	A	365	5.14%	11/03/27	3.06%
Bank Vic - Curve Securites	\$ 600,000.00	BBB+	364	5.25%	12/03/27	3.67%
ING - Curve Securities	\$ 500,000.00	A	364	5.23%	12/03/27	3.06%
MyState - Curve Securities	\$ 500,000.00	BBB+	365	5.50%	24/03/27	3.06%
ING - Curve Securities	\$ 500,000.00	A	364	5.44%	25/03/27	3.06%
Defence Bank - Curve	\$ 500,000.00	BBB+	365	5.55%	02/04/27	3.06%
NAB - Curve Securities	\$ 500,000.00	AA-	365	5.35%	10/06/2027	3.06%
At Call Bank Accounts	\$ 2,764,118.92					16.89%
Macquarie Bank - Curve Securities	\$ 500,000.00	A+		4.65%	At Call	3.06%
Commonwealth Bank - General Account	\$ 160,203.62	AA-	At Call	4.20%	N/A	0.98%
Commonwealth Bank - BOS Account	\$ 2,103,878.48	AA-	At Call	4.25%	N/A	12.86%
Unity Bank Ltd - Cheque Account	\$ 36.82	BBB+	At Call	0.00%	N/A	0.00%
Total Value of Investment Funds	\$ 16,364,118.92					100%

Average Rate on Term Deposits

90 Day BBSW for July 2026	4.4978%
Average Rate on Term Deposits	4.7064%
Margin over 90 day BBSW	0.2086%

Average Term - Short Term Deposits (days) 365

Portfolio by Long Term Credit Rating

	Principal Amount	Portfolio %	Policy Limit	Remaining Capacity
AA-	\$ 7,764,082.10	47.45%	100%	53%
A+	\$ 500,000.00	3.06%	100%	97%
A	\$ 2,500,000.00	15.28%	80%	65%
A-	\$ 500,000.00	3.06%	80%	77%
BBB+	\$ 5,100,036.82	31.17%	50%	19%
Unrated	\$ -	0.00%	30%	30%
Total	\$ 16,364,118.92	100.00%		

CTW Bank Reconciliation

Balance as per Bank Statement	\$ 2,264,118.92
Add: Visa card to be processed August 2026	\$ 5,395.70

Balance as per Cash Book - General Account	<u>\$ 2,269,514.62</u>
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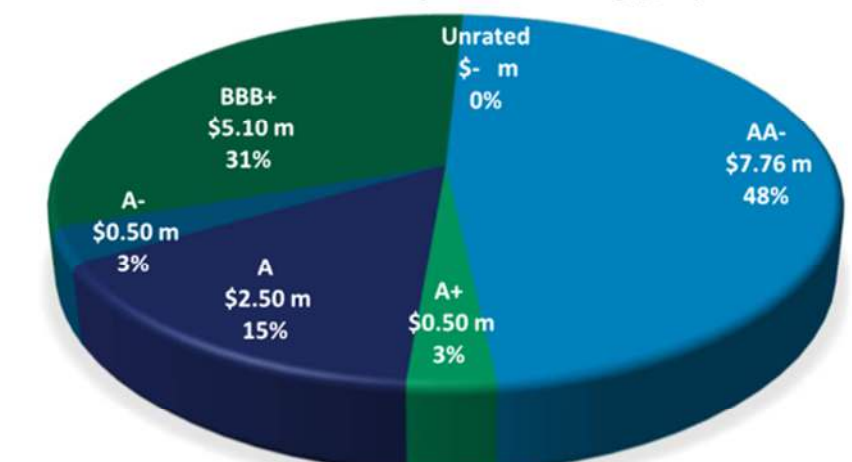
GENERAL FUND

(a) Cash Book Balance	\$ 2,269,514.62
(b) Bank Balance	\$ 2,269,514.62

Portfolio by Investment Type



Portfolio by Credit Rating (\$m)



UNAUDITED

Central Tablelands Water

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2026

*"To supply quality, affordable drinking water to our
customers across our region, in collaboration with our
constituent councils"*



UNAUDITED

Central Tablelands Water

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2026

*"To supply quality, affordable drinking water to our
customers across our region, in collaboration with our
constituent councils"*



Central Tablelands Water

General Purpose Financial Statements

for the year ended 30 June 2026

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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

Central Tablelands Water

General Purpose Financial Statements

for the year ended 30 June 2026

Understanding Council's Financial Statements

Introduction

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

What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2026.

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 2026

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on dd MMMM yyyy.

Cr Andrew Rawson
Chairperson
dd MMMM yyyy

Cr Craig Gosewisch
Councillor
dd MMMM yyyy

Charlie Harris
General Manager
dd MMMM yyyy

Claire Wright
Responsible Accounting Officer
dd MMMM yyyy

Central Tablelands Water

Income Statement

for the year ended 30 June 2026

Original unaudited budget 2026	\$ '000	Notes	Actual 2026	Actual 2025
Income from continuing operations				
2,415	Annual charges	B2-1	2,518	2,019
6,176	User charges and fees	B2-2	6,573	5,690
65	Other revenues	B2-3	58	93
250	Grants and contributions provided for operating purposes	B2-4	215	10
1,367	Grants and contributions provided for capital purposes	B2-4	465	513
430	Interest and investment income	B2-5	705	612
27	Other income	B2-6	27	35
50	Net gain from the disposal of assets	B4-1	25	35
10,780	Total income from continuing operations		10,586	9,007
Expenses from continuing operations				
3,331	Employee benefits and on-costs	B3-1	2,639	2,589
3,366	Materials and services	B3-2	3,217	2,998
24	Other expenses	B3-4	20	17
6,721	Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		5,876	5,604
4,059	Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		4,710	3,403
3,402	Depreciation, amortisation and impairment of non-financial assets	B3-3	2,807	3,249
657	Operating result from continuing operations		1,903	154
657	Net operating result for the year attributable to Council		1,903	154
(710)	Net operating result for the year before grants and contributions provided for capital purposes		1,438	(359)

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 2026

\$ '000	Notes	2026	2025
Net operating result for the year – from Income Statement		1,903	154
Other comprehensive income:			
Amounts which will not be reclassified subsequent to operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	2,590	2,714
Impairment (loss) / reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-7	(799)	–
Total items which will not be reclassified subsequent to operating result		1,791	2,714
Total other comprehensive income for the year		1,791	2,714
Total comprehensive income for the year attributable to Council		3,694	2,868

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

UNAUDITED

Central Tablelands Water

Statement of Financial Position

as at 30 June 2026

\$ '000	Notes	2026	2025
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	3,159	1,398
Investments	C1-2	13,600	11,600
Receivables	C1-4	1,127	937
Inventories	C1-5	218	212
Contract assets and contract cost assets	C1-6	90	13
Other		80	69
Total current assets		18,274	14,229
Non-current assets			
Infrastructure, property, plant and equipment (IPPE)	C1-7	109,815	110,222
Intangible assets	C1-8	–	5
Total non-current assets		109,815	110,227
Total assets		128,089	124,456
LIABILITIES			
Current liabilities			
Payables	C3-1	491	510
Income received in advance	C3-1	43	26
Contract liabilities		3	–
Employee benefit provisions	C3-3	767	851
Total current liabilities		1,304	1,387
Non-current liabilities			
Employee benefit provisions	C3-3	46	26
Total non-current liabilities		46	26
Total liabilities		1,350	1,413
Net assets		126,739	123,043
EQUITY			
Accumulated surplus	C4-1	53,916	51,958
IPPE revaluation surplus	C4-1	72,823	71,087
Council equity interest		126,739	123,045
Total equity		126,739	123,045

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 2026

\$ '000	Notes	2026			2025		
		Accumulated surplus	IPPE revaluation surplus	Total equity	Accumulated surplus	IPPE revaluation surplus	Total equity
Opening balance at 1 July		51,958	71,087	123,045	51,804	68,373	120,177
Net operating result for the year		1,903	–	1,903	154	–	154
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	2,590	2,590	–	2,714	2,714
Impairment (loss) reversal relating to IPP&E	C1-7	–	(799)	(799)	–	–	–
Other comprehensive income		–	1,791	1,791	–	2,714	2,714
Total comprehensive income		1,903	1,791	3,694	154	2,714	2,868
Transfers between equity items		55	(55)	–	–	–	–
Closing balance at 30 June		53,916	72,823	126,739	51,958	71,087	123,045

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 2026

Original unaudited budget 2026	\$ '000	Notes	Actual 2026	Actual 2025
Cash flows from operating activities				
Receipts:				
2,453	Rates and annual charges		2,500	2,058
6,176	User charges and fees		6,504	5,681
391	Interest received		628	630
1,456	Grants and contributions		579	950
96	Other		468	552
Payments:				
(3,297)	Payments to employees		(2,746)	(2,911)
(3,362)	Payments for materials and services		(3,544)	(3,638)
—	Bonds, deposits and retentions refunded		—	(10)
2	Other		(49)	(163)
3,915	Net cash flows from operating activities	F1-1	4,340	3,149
Cash flows from investing activities				
Receipts:				
11,600	Sale of investments		11,600	12,600
279	Proceeds from sale of IPPE		306	227
5	Deferred debtors receipts		—	38
Payments:				
(8)	Deferred debtors and advances made		—	—
(1,907)	Payments for IPPE		(885)	(1,174)
(11,600)	Purchase of investments		(11,600)	(15,100)
(2,284)	Acquisition of term deposits		(2,000)	—
(3,915)	Net cash flows used in investing activities		(2,579)	(3,409)
—	Net change in cash and cash equivalents		1,761	(260)
1,658	Cash and cash equivalents at beginning of year		1,398	1,658
1,658	Cash and cash equivalents at end of year	C1-1	3,159	1,398

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 dd MMMM yyyy. 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. Actual results may differ from these estimates.

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 value of infrastructure, property, plant and equipment - refer Note C1-7
- ii. estimated 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 2026 reporting period. Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2025.

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 2026.

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	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
Functions or activities										
Governance	–	–	246	221	(246)	(221)	–	–	–	–
Water supplies	10,586	9,007	8,437	8,634	2,149	373	680	523	128,089	124,456
Total functions and activities	10,586	9,007	8,683	8,855	1,903	152	680	523	128,089	124,456

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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 policy making 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	2026	2025
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Residential	1,685	1,369
Commercial	417	328
Rural	275	227
Industrial	78	50
Other	105	86
Less: pensioner rebates (mandatory)	(92)	(90)
Annual charges levied	2,468	1,970
Pensioner annual charges subsidies received:		
– Water	50	49
Total annual charges	2,518	2,019
TOTAL ANNUAL CHARGES	2,518	2,019

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 towards the pensioner rebates and are recognised within the underlying revenue item based on their substance.

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

\$ '000	2026	2025
Specific user charges (per s502 - specific 'actual use' charges)		
Residential	3,034	2,639
Commercial	808	687
Rural	1,133	1,049
Industrial	877	804
Bulk supplies to Council	131	135
Standpipes and Filling Stations	134	51
Other	269	220
Total specific user charges	6,386	5,585
Other user charges and fees		
(i) Fees and charges – statutory and regulatory functions (per s608)		
Private works – section 67	148	71
Section 603 certificates	31	28
Total fees and charges – statutory/regulatory	179	99
(ii) Fees and charges – other (incl. general user charges (per s608))		
Special meter readings and reconnection fees	8	6
Total fees and charges – other	8	6
Total other user charges and fees	187	105
Total user charges and fees	6,573	5,690

Material accounting policy information

Revenue arising from user charges and fees is recognised 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

\$ '000	2026	2025
Legal fees recovery – rates and charges (extra charges)	14	20
Legal fees recovery – other	3	–
Diesel rebate	1	1
Employee contributions to motor vehicles	32	27
Insurance incentives and rebates	8	7
Workers compensation claim reimbursement	–	37
Other	–	1
Total other revenue	58	93
Total other revenue	58	93

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 2026	Operating 2025	Capital 2026	Capital 2025
General purpose (untied)				
Other				
Other grants	–	10	–	6
Amount recognised as income during current year	–	10	–	6
Special purpose grants and non-developer contributions (tied)				
Water supplies grants	149	–	9	101
Employment and training programs	66	–	–	–
Water supplies contributions (excl. section 64 contributions)	–	–	284	–
Developer charges – mains extensions	–	–	–	125
Total grants and non-developer contributions	215	10	293	232
Comprising:				
– State funding	215	10	293	107
– Other funding	–	–	–	125
	215	10	293	232

Developer contributions

\$ '000	Notes	Operating 2026	Operating 2025	Capital 2026	Capital 2025
Developer contributions:					
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):					
Cash contributions					
s64 – water supply contributions		–	–	172	281
Total developer contributions – cash		–	–	172	281
Total developer contributions		–	–	172	281
Timing of revenue recognition					
Grants and contributions recognised over time		215	–	9	–
Grants and contributions recognised at a point in time		–	10	456	513
Total grants and contributions		215	10	465	513

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 2026	Operating 2025	Capital 2026	Capital 2025
Unspent grants and contributions				
Unspent funds at 1 July	2	–	216	–
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	–	2	184	216
Add: Funds received and not recognised as revenue in the current year	3	–	–	–
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	–	–	(26)	–
	(2)	–	–	–

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B2-4 Grants and contributions (continued)

\$ '000	Operating 2026	Operating 2025	Capital 2026	Capital 2025
Less: Funds received in prior year but revenue recognised and funds spent in current year	(2)	–	–	–
Unspent funds at 30 June	3	2	374	216

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	2026	2025
Interest on financial assets measured at amortised cost		
– Overdue user and annual charges	43	38
– Cash and investments	662	574
Total interest and investment income	705	612

B2-6 Other income

Reversal of impairment losses on receivables		
User charges and fees	–	8
Rental income		
Land	27	27
Total other income	27	35

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B3 Costs of providing services**B3-1 Employee benefits and on-costs**

\$ '000	2026	2025
Salaries and wages	2,035	2,047
Employee leave entitlements (ELE)	255	222
Superannuation – defined contribution plans	250	231
Superannuation – defined benefit plans	10	13
Workers' compensation insurance	35	41
Fringe benefit tax (FBT)	10	14
Payroll tax	75	86
Safety and protective clothing	12	5
Employee assistance program	2	4
Other	8	–
Total employee costs	2,692	2,663
Less: capitalised costs	(53)	(74)
Total employee costs expensed	2,639	2,589
Number of 'full-time equivalent' employees (FTE) at year end	24	22

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

\$ '000	Notes	2026	2025
Raw materials and consumables		776	853
Contractor costs		687	636
Consultancy costs		380	262
Councillor and Chairperson's fees and associated expenses	E1-2	110	102
Audit Fees	E2-1	52	53
Advertising		11	12
Bank charges		37	36
Electricity and heating		479	446
Groundwater and unregulated access fees		35	34
Insurance		223	221
Postage		49	34
Printing and stationery		34	22
Subscriptions and publications		72	53
Telephone and communications		63	66
Training costs (other than salaries and wages)		72	37
Travel expenses		16	17
Demand management (water wise programme) expenses		4	4
Other expenses		96	63
Legal expenses:			
– Legal expenses: debt recovery		15	19
– Legal expenses: other		3	25
Expenses from leases of low value assets		3	3
Total materials and services		3,217	2,998
Total materials and services		3,217	2,998

B3-3 Depreciation, amortisation and impairment of non-financial assets

\$ '000	Notes	2026	2025
Depreciation and amortisation			
Plant and equipment		171	191
Office equipment		19	13
Furniture and fittings		1	1
Infrastructure:			
– Buildings – non-specialised	C1-7	106	94
– Water supply network		2,505	2,944
Intangible assets	C1-8	5	6
Total depreciation and amortisation costs		2,807	3,249
Total depreciation, amortisation and impairment of non-financial assets		2,807	3,249

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

Specialised assets held at fair value which are not held primarily for cash-generating purposes are not subject to impairment testing. These assets are reassessed annually to confirm their value is not materially different from fair value, and any impairment is captured through that process.

Intangible assets not yet available for use, are tested annually for impairment, or more frequently if there are indicators of impairment. All other non-financial assets are tested for impairment if events suggest their carrying amount might not be recoverable. If the carry amount is higher than the recoverable amount, an impairment loss is recognised. The recoverable amount is the greater of fair value (less selling costs) and value in use.

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

\$ '000	2026	2025
Other		
Donations, contributions and assistance to other organisations (Section 356)	20	17
Total other expenses	20	17

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

\$ '000	Notes	2026	2025
Gain (or loss) on disposal of plant and equipment	C1-7		
Proceeds from disposal – plant and equipment		306	227
Less: carrying amount of plant and equipment assets sold/written off		(174)	(91)
Gain (or loss) on disposal		132	136
Gain (or loss) on disposal of infrastructure	C1-7		
Proceeds from disposal – infrastructure		–	–
Less: carrying amount of infrastructure assets sold/written off		(107)	(101)
Gain (or loss) on disposal		(107)	(101)
Gain (or loss) on disposal of investments	C1-2		
Proceeds from disposal/redemptions/maturities – investments		11,600	12,600
Less: carrying amount of investments sold/redeemed/matured		(11,600)	(12,600)
Gain (or loss) on disposal		–	–
Net gain (or loss) from disposal of assets		25	35

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by Council on 18 June 2025 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, 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	2026 Budget	2026 Actual	2026 ----- Variance -----	
Revenues				
Other revenues	65	58	(7)	(11)% U
Employee contributions to motor vehicle costs was lower than budgeted due to staff vacancies and reduced vehicle costs.				
Operating grants and contributions	250	215	(35)	(14)% U
Delays in execution of grant deeds set back grant progress. Fresh Start trainees grant income was less than budgeted as the funded positions were in a lower age-based award rate - nil overall impact as lower cost against lower income.				
Capital grants and contributions	1,367	465	(902)	(66)% U
A significant industrial project's forecast ET was revised and the Occupation Certificate is delayed which has deferred section 64 income.				
Interest and investment revenue	430	705	275	64% F
Interest rates increased above original expectations during the year and a greater investment balance than budgeted was held due to progression of the capital works program.				
Net gains from disposal of assets	50	25	(25)	(50)% U
Market conditions for purchase of used vehicles was better than budgeted but was offset against disposal amounts for infrastructure and property assets.				
Expenses				
Employee benefits and on-costs	3,331	2,639	692	21% F
Staff vacancies and turnover through the year reduced the total salaries and wages costs. Staff also used accrued leave reducing employee leave entitlement costs. The original budget assumed a greater number of positions to be filled during the year and higher applicable award rates.				
Depreciation, amortisation and impairment of non-financial assets	3,402	2,807	595	17% F
A review of asset register calculations and previous depreciation resulted in lower depreciation expense than originally budgeted due to an adjustment to the useful life of a renewed pump station.				
Other expenses	24	20	4	17% F
Community donation requests assessed as meeting the requirements of the Section 356 Policy were fewer than anticipated.				
Statement of cash flows				
Cash flows from operating activities	3,915	4,340	425	11% F
Cash used in operating activities was decreased due to reduced resources, materials and contractor costs.				
Cash flows from investing activities	(3,915)	(2,579)	1,336	(34)% F

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B5-1 Material budget variations (continued)

Delays to the capital program resulted in funds remaining in internal cash restrictions and investments being maintained.

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

\$ '000	2026	2025
Cash assets		
Cash on hand and at bank	2,659	898
Cash equivalent assets		
– Deposits at call	500	500
Total cash and cash equivalents	3,159	1,398

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	3,159	1,398
Balance as per the Statement of Cash Flows	3,159	1,398

C1-2 Financial investments

\$ '000	2026 Current	2026 Non-current	2025 Current	2025 Non-current
Debt securities at amortised cost				
Long term deposits	13,600	–	11,600	–
Total	13,600	–	11,600	–
Total financial investments	13,600	–	11,600	–
Total cash assets, cash equivalents and investments	16,759	–	12,998	–

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 category – 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.

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

\$ '000	2026	2025
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(a) Externally restricted cash,
cash equivalents and
investments

Total cash, cash equivalents and investments	16,759	12,998
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Less: Externally restricted cash, cash equivalents and investments	(378)	(218)
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Cash, cash equivalents and investments not subject to external restrictions	16,381	12,780
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External restrictions**External restrictions – included in liabilities**

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

Specific purpose unexpended grants	3	2
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Other contributions	–	26
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External restrictions – included in liabilities	3	28
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External restrictions – other

Developer contributions – general	1	–
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External restrictions included in cash, cash equivalents and investments above comprise:

Developer contributions - s64	374	190
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External restrictions – other	375	190
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Total external restrictions	378	218
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Cash, cash equivalents and investments subject to external restrictions are those which are only available for specific use by Council due to a restriction placed by legislation or third-party contractual agreement.

\$ '000	2026	2025
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(b) Internal allocations

Cash, cash equivalents and investments not subject to external restrictions	16,381	12,780
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Internal allocations

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

Plant and vehicle replacement	993	850
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Infrastructure replacement	13,298	10,136
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Employees leave entitlement	651	713
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Development reserve	–	461
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Consultancy reserve	140	120
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IT reserve	250	–
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Drought reserve	200	–
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Total internal allocations	15,532	12,280
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Cash, cash equivalents and investments not subject to external restrictions may be internally allocated by resolution or policy of the elected Council.

\$ '000	2026	2025
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(c) Unrestricted and unallocated

Unrestricted and unallocated cash, cash equivalents and investments	849	500
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C1-4 Receivables

\$ '000	2026 Current	2026 Non-current	2025 Current	2025 Non-current
User charges and fees	684	–	594	–
Accrued revenues				
– Interest on investments	329	–	250	–
Amounts due from other councils	19	–	41	–
Deferred debtors	2	–	2	–
Government grants and subsidies	85	–	30	–
Net GST receivable	2	–	12	–
Other debtors	6	–	8	–
Total	1,127	–	937	–
Total net receivables	1,127	–	937	–

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	2026 Current	2026 Non-current	2025 Current	2025 Non-current
Inventories at cost				
Stores and materials	218	–	212	–
Total inventories at cost	218	–	212	–
Total inventories	218	–	212	–

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

Contract assets

\$ '000	2026 Current	2026 Non-current	2025 Current	2025 Non-current
Operating Grants	90	–	13	–
Total contract assets	90	–	13	–

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C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2025			Asset movements during the reporting period							At 30 June 2026		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Renewals ¹	New assets	Carrying value of disposals	Depreciation expense	Transfers	Impairment loss (recognised in equity) ²	Revaluation increments / (decrements)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000													
Capital work in progress	1,136	–	1,136	204	48	–	–	(121)	–	–	1,267	–	1,267
Plant and equipment	1,670	(1,000)	670	–	441	(174)	(171)	–	–	–	1,647	(881)	766
Office equipment	125	(79)	46	–	17	–	(19)	–	–	–	141	(98)	43
Furniture and fittings	23	(13)	10	–	–	–	(1)	–	–	–	23	(14)	9
Land:													
– Operational land	2,981	–	2,981	–	–	(57)	–	–	–	208	3,132	–	3,132
Infrastructure:													
– Buildings	3,962	(1,911)	2,051	48	2	–	(106)	–	(11)	110	4,204	(2,110)	2,094
– Water supply network	195,876	(92,548)	103,328	86	40	(50)	(2,505)	121	(788)	2,272	198,423	(95,919)	102,504
Total infrastructure, property, plant and equipment	205,773	(95,551)	110,222	338	548	(281)	(2,802)	–	(799)	2,590	208,837	(99,022)	109,815

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

(2) During the year, Council recognised an impairment loss relating to water infrastructure and building assets that are no longer in operational use and have experienced a reduction in service potential.

By aggregated asset class	At 1 July 2024			Asset movements during the reporting period							At 30 June 2025		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Revaluation increments to equity (ARR)		Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000													
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
Land:													
– Operational land	2,981	–	2,981	–	–	–	–	–	–	–	2,981	–	2,981
Infrastructure:													
– Buildings – non-specialised	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
Total infrastructure, property, plant and equipment	200,157	(90,388)	109,769	836	338	(192)	(3,243)	–	2,714	–	205,773	(95,551)	110,222

(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 carrying amount, net of their residual values, over their estimated remaining useful lives. The range of useful lives applied to new assets by Council are:

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	2026	2025
Software		
Opening values at 1 July		
Gross carrying amount	117	117
Accumulated amortisation	(112)	(106)
Net carrying amount – opening balance	5	11
Movements for the year		
Amortisation charges	(5)	(6)
Closing values at 30 June		
Gross carrying amount	117	117
Accumulated amortisation	(117)	(112)
Total software – net carrying amount	–	5
Total intangible assets – net carrying amount	–	5

Material accounting policy information

Software is carried at cost and 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 lease includes 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	2026	2025
Expenses relating to leases of low-value assets	3	3
	3	3

(b) Statement of Cash Flows

Total cash outflow for leases	3	3
	3	3

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 in the Statement of Financial Position as property, plant and equipment - as the rent is incidental, or the asset is held to meet Council's service delivery objectives. (Refer note c1-7).

\$ '000	2026	2025
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(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	27
Total income relating to operating leases for Council assets	27	27

Amount of IPPE leased out by Council under operating leases

Land	531	496
Total amount of IPPE leased out by Council under operating leases	531	496

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

< 1 year	22	27
1-2 years	22	16
2-3 years	21	16
3-4 years	19	16
4-5 years	20	17
> 5 years	43	53
Total undiscounted lease payments to be received	147	145

C3 Liabilities of Council

C3-1 Payables

\$ '000	2026 Current	2026 Non-current	2025 Current	2025 Non-current
Payables				
Goods and services	249	—	193	—
Accrued expenses:				
– Salaries and wages	12	—	51	—
– Other expenditure accruals	36	—	54	—
Security bonds, deposits and retentions	2	—	2	—
Prepaid user charges	192	—	210	—
Total payables	491	—	510	—
Income received in advance				
Payments received in advance	43	—	26	—
Total income received in advance	43	—	26	—
Total payables	534	—	536	—

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	2026	2025
Total financing facilities available to Council at the reporting date are:		
Credit cards/purchase cards	50	50
Total financing arrangements	50	50
Financing facilities drawn down at the reporting date are:		
– Credit cards/purchase cards	—	—
Total drawn financing arrangements	—	—
Undrawn financing facilities available to Council at the reporting date are:		
– Credit cards/purchase cards	50	50
Total undrawn financing arrangements	50	50

C3-3 Employee benefit provisions

\$ '000	2026 Current	2026 Non-current	2025 Current	2025 Non-current
Annual leave	228	–	304	–
Long service leave	539	46	547	26
Total employee benefit provisions	767	46	851	26

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

\$ '000	2026	2025
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	483	492
	483	492

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

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

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

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

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

The fair value of Council's financial assets and financial liabilities approximates their carrying amount. The risks associated with the financial instruments held are:

- Market risk - interest rate risk - the risk that movements in interest rates could affect returns
- Liquidity risk - the risk that Council will not be able to pay its debts as and when they fall due
- Credit risk - the risk that a contracting entity will not complete its obligations under a financial instrument resulting in financial loss to Council.

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

(a) Market risk – interest rate and price risk

\$ '000	2026	2025
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	141	121

(b) Credit risk

Council's major receivables comprise annual charges and 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 other than Council has significant credit risk exposures in its local area given the nature of Council activities.

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 – 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 overdue	overdue rates and annual charges < 5 years	≥ 5 years	Total
2026				
Gross carrying amount	545	139	–	684
2025				
Gross carrying amount	374	183	–	557

Receivables - non-annual charges and contract assets

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

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

\$ '000	Not yet overdue	0 - 30 days	Overdue debts			Total
			31 - 60 days	61 - 90 days	> 91 days	
2026						
Gross carrying amount	437	2	2	–	2	443
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	–	–	–	–	–	–
2025						
Gross carrying amount	390	–	1	–	2	393
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	–	–	–	–	–	–

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D1-1 Risks relating to financial instruments held (continued)**(c) Liquidity risk**

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

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

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

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

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

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in:		Total cash outflows	Actual carrying values
				1 - 5 Years	> 5 Years		
2026							
Payables	0.00%	2	489	–	–	491	491
Total financial liabilities		2	489	–	–	491	491
2025							
Payables	0.00%	2	508	–	–	510	510
Total financial liabilities		2	508	–	–	510	510

D2-1 Fair value measurement

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

– Infrastructure, property, plant and equipment

Fair value hierarchy

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 Council 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: Unobservable inputs for the asset or liability

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

		Fair value measurement hierarchy					
\$ '000	Notes	Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2026	2025	2026	2025	2026	2025
Recurring fair value measurements							
Infrastructure, property, plant and equipment		C1-7					
Plant & Equipment		–	–	766	670	766	670
Office Equipment		–	–	43	46	43	46
Furniture & Fittings		–	–	9	10	9	10
Operational Land		–	–	3,132	2,981	3,132	2,981
Buildings		662	601	1,443	1,450	2,105	2,051
Water Supply Network		–	–	103,013	103,328	103,013	103,328
Capital Works in Progress		–	–	1,267	1,136	1,267	1,136
Total infrastructure, property, plant and equipment		662	601	109,673	109,621	110,335	110,222

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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 General's values from 1 July 2023 to 1 July 2025. The compound movement over two years was determined to be material and 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.

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.

	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and equipment		
Plant & Equipment	Refer Note D2-1 above	Increase/decrease in cost of unit or useful life
Office Equipment	Refer Note D2-1 above	Increase/decrease in cost of unit or useful life
Furniture & Fittings	Refer Note D2-1 above	Increase/decrease in cost of unit or useful life
Operational Land	Refer Note D2-1 above	Increase/decrease in land value, land area
Buildings	Refer Note D2-1 above	Market value
Water Supply Network	Refer Note D2-1 above	Increase/decrease in cost of unit or useful life, asset condition
Capital Works in Progress	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	
	2026	2025
Opening balance	109,621	109,190
Total gains or losses for the period		
Recognised in other comprehensive income – revaluation surplus	2,590	2,670
Other movements		
Purchases (GBV)	957	1,174
Disposals (WDV)	(281)	(192)
Depreciation and impairment	(3,602)	(3,221)
Closing balance	109,285	109,621

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

To Be Updated

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 Active Super – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 Employee Benefits for the following reasons:

- a) Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- b) 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.
- c) Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer.
- d) The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

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

Description of the funding arrangements.

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

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

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

* For 180 Point Members, Employers are required to contribute 9.0% 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.

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.

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D3-1 Contingencies (continued)

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	2026	2025
Compensation:		
Short-term benefits	505	513
Post-employment benefits	61	98
Other long-term benefits	13	17
Total	579	628

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.

E1-2 Councillor and Chairperson fees and associated expenses

\$ '000	2026	2025
The aggregate amount of Councillor and Chairperson fees and associated expenses included in materials and services in the Income Statement are:		
Chairperson's fee	19	17
Councillors' fees	70	64
Superannuation	7	6
Councillors' (incl. Chairperson's) other expenses	14	15
Total	110	102

E2 Other relationships

E2-1 Audit fees

\$ '000	2026	2025
Audit and other assurance services: Auditors of Council - NSW Auditor-General:		
Audit of financial statements	47	45
Total fees paid or payable to the NSW Auditor-General	47	45
Non-NSW Auditor-General audit firms		
Other audit and assurance services – Internal Audit	5	8
Total fees paid or payable to non-NSW Auditor-General audit firms	5	8
Total audit fees	52	53

F Other matters

F1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

\$ '000	2026	2025
Operating result	1,903	154
Add / (less) non-cash items:		
Depreciation and amortisation	2,807	3,249
(Gain) / loss on disposal of assets	(25)	(35)
Changes in assets and liabilities:		
Movements in operating assets and liabilities:		
(Increase) / decrease of receivables	(190)	488
Increase / (decrease) in provision for impairment of receivables	—	(8)
(Increase) / decrease of inventories	(6)	44
(Increase) / decrease of other current assets	(11)	(15)
(Increase) / decrease of contract asset	(77)	(11)
Increase / (decrease) in payables	56	(377)
Increase / (decrease) in other accrued expenses payable	(57)	(80)
Increase / (decrease) in other liabilities	(1)	28
Increase / (decrease) in contract liabilities	3	—
Increase / (decrease) in employee benefit provision	(64)	(286)
Net cash flows from operating activities	4,338	3,151

F2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2026	2025
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Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, plant and equipment

Buildings	120	—
Plant and equipment	8	—
Water Infrastructure	107	—
Total commitments	235	—

These expenditures are payable as follows:

Within the next year	235	—
Total payable	235	—

Unrestricted general funds	235	—
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Details of capital commitments

2026

Council has capital commitments for the Canowindra Depot, IT equipment, Reservoir Access Ladders and Telemetry Upgrades.

2025

There were no capital commitments in 2025.

F3-1 Events occurring after the reporting date

Council is unaware of any material or significant 'non-adjusting events' that should be disclosed.

UNAUDITED

F4 Statement of developer contributions

F4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2025	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2026	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
Section 64	190	172	–	–	13	–	–	375	–
Total contributions	190	172	–	–	13	–	–	375	–

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.

UNAUDITED

End of the audited financial statements

G1 Statement of performance measures

G1-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2026	Indicator 2026	Indicators 2025 2024		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	1,413	14.00%	(4.76)%	(0.78)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	10,096				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	9,881	93.56%	94.17%	74.20%	> 60.00%
Total continuing operating revenue ¹	10,561				
3. Unrestricted current ratio					
Current assets less all external restrictions	16,381	21.41x	16.16x	10.03x	> 1.50x
Current liabilities less specific purpose liabilities	765				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	4,220	∞	∞	∞	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	–				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	684	7.54%	6.82%	7.06%	< 10.00%
Rates and annual charges collectable	9,075				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	16,759	31.73 months	23.20 months	23.61 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	528				

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

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

G1-2 Financial review

Key financial figures of Council over the past 5 years

\$ '000	2026	2025	2024	2023	2022
Inflows:					
Rates and annual charges revenue	2,518	2,019	1,848	1,720	1,658
User charges revenue	6,573	5,690	5,557	4,956	4,456
Interest and investment revenue (losses)	705	612	546	289	67
Grants income – operating and capital	508	242	2,435	1,192	949
Total income from continuing operations	10,586	9,007	10,919	8,928	7,852
Sale proceeds from IPPE	306	227	140	130	257
Outflows:					
Employee benefits and on-cost expenses	2,639	2,589	2,643	2,384	2,133
Borrowing costs	–	–	–	–	11
Materials and contracts expenses	3,217	2,998	2,492	2,583	2,192
Total expenses from continuing operations	8,683	8,853	8,242	7,800	6,757
Total cash purchases of IPPE	885	1,174	5,148	2,693	1,852
Total loan repayments (incl. leases)	–	–	–	–	413
Operating surplus/(deficit) (excl. capital income)	1,438	(359)	(140)	(526)	(463)
Financial position figures					
Current assets	18,274	14,229	12,525	11,226	9,735
Current liabilities	1,304	1,387	2,101	1,569	1,431
Net current assets	16,970	12,842	10,424	9,657	8,304
Available working capital (Unrestricted net current assets)	847	526	772	504	(9)
Cash and investments – unrestricted	849	500	800	500	500
Cash and investments – internal restrictions	15,532	12,280	9,946	9,456	8,021
Cash and investments – total	16,759	12,998	10,758	9,968	8,533
Total value of IPPE (excl. land and earthworks)	205,705	202,792	197,176	183,530	168,669
Total accumulated depreciation	99,022	95,551	90,388	83,440	75,203
Indicative remaining useful life (as a % of GBV)	52%	53%	54%	55%	55%

Source: published audited financial statements of Council (current year and prior year)

G1-3 Council information and contact details

Principal place of business:

30 Church Street
BLAYNEY NSW 2799

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**Email:** water@ctw.nsw.gov.au**Officers****General Manager**

Charlie Harris

Responsible Accounting Officer

Claire Wright

Public Officer

Lynette Safranek

Auditors

Audit Office of NSW
Level 19
Tower 2 Darling Park
201 Sussex Street
NSW 2000

Elected members**CHAIRPERSON**

Cr Andrew Rawson

DEPUTY CHAIRPERSON

Cr Craig Gosewisch

Councillors

Cr Jan Parlett
Cr John Newstead
Cr Marlene Nash
Cr Paul Best

Other information

ABN: 43 721 523 632

Central Tablelands Water

General Purpose Financial Statements

for the year ended 30 June 2026

Independent Auditor's Reports:

On the Financial Statements (Sect 417 [2])

Independent Auditor's Report

Please uplift Council's Audit Report PDF (opinion) for inclusion in the GPFS report (via the Home screen).

UNAUDITED

Central Tablelands Water

General Purpose Financial Statements

for the year ended 30 June 2026

Independent Auditor's Reports: (continued)

On the Financial Statements (Sect 417 [3])

Independent Auditor's Report

Please uplift Council's Audit Report PDF (commentary) for inclusion in the GPFS report (via the Home screen).

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Central Tablelands Water

SPECIAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2026

"To supply quality, affordable drinking water to our customers across our region, in collaboration with our constituent councils"



Central Tablelands Water

Special Purpose Financial Statements

for the year ended 30 June 2026

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Statement by Councillors and Management	3
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Income Statement of water supply business activity	4
Statement of Financial Position of water supply business activity	5
Note – Material accounting policy information	6
Auditor's Report on Special Purpose Financial Statements	9

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 2026

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 and the Environment and Water's (DCCEEW) *Regulatory and Assurance Framework for Local Water Utilities, July 2022*

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

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

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

Signed in accordance with a resolution of Council made on 26 August 2026.

Cr Andrew Rawson
Chairperson
dd MMMM yyyy

Cr Craig Gosewisch
Councillor
dd MMMM yyyy

Charlie Harris
General Manager
dd MMMM yyyy

Claire Wright
Responsible Accounting Officer
dd MMMM yyyy

Central Tablelands Water

Income Statement of water supply business activity

for the year ended 30 June 2026

\$ '000	2026	2025
Income from continuing operations		
Access charges	2,518	2,019
User charges	6,573	5,690
Interest and investment income	705	612
Grants and contributions provided for operating purposes	215	10
Net gain from the disposal of assets	25	35
Other income	58	101
Rental income	27	27
Total income from continuing operations	10,121	8,494
Expenses from continuing operations		
Employee benefits and on-costs	2,639	2,584
Materials and services	3,217	3,005
Other expenses	20	17
Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	5,876	5,606
Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets before capital amounts	4,245	2,888
Depreciation, amortisation and impairment of non-financial assets	2,807	3,249
Surplus (deficit) from continuing operations before capital amounts	1,438	(361)
Grants and contributions provided for capital purposes	465	513
Surplus (deficit) from continuing operations after capital amounts	1,903	152
Surplus (deficit) from all operations before tax	1,903	152
Less: corporate taxation equivalent (25%) [based on result before capital]	(360)	—
Surplus (deficit) after tax	1,543	152
Plus accumulated surplus	51,956	51,804
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	360	—
Closing accumulated surplus	53,859	51,956
Return on capital %	1.3%	(0.3)%
Subsidy from Council	3,767	4,946
Calculation of dividend payable:		
Surplus (deficit) after tax	1,543	152
Less: capital grants and contributions (excluding developer contributions)	(294)	(513)
Surplus for dividend calculation purposes	1,250	—
Potential dividend calculated from surplus	625	—

Central Tablelands Water

Statement of Financial Position of water supply business activity

as at 30 June 2026

\$ '000	2026	2025
ASSETS		
Current assets		
Cash and cash equivalents	3,159	1,398
Investments	13,600	11,600
Receivables	1,127	937
Inventories	218	212
Contract assets and contract cost assets	90	13
Other	80	69
Total current assets	18,274	14,229
Non-current assets		
Infrastructure, property, plant and equipment	109,815	110,222
Intangible assets	—	5
Total non-current assets	109,815	110,227
Total assets	128,089	124,456
LIABILITIES		
Current liabilities		
Payables	491	510
Income received in advance	43	26
Contract liabilities	3	—
Employee benefit provisions	767	851
Total current liabilities	1,304	1,387
Non-current liabilities		
Employee benefit provisions	46	26
Total non-current liabilities	46	26
Total liabilities	1,350	1,413
Net assets	126,739	123,043
EQUITY		
Accumulated surplus	53,916	51,956
IPPE revaluation surplus	72,823	71,087
Total equity	126,739	123,043

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

Page 6 of 9

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 IPPE as at 30 June 2026

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.74% at 30/6/26.

(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

continued on next page

Page 7 of 9

Note – Material accounting policy information (continued)

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 2026 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.

UNAUDITED

Central Tablelands Water

Special Purpose Financial Statements for the year ended 30 June 2026

Independent Auditor's Report

Please upift Council's Audit Report PDF (opinion) for inclusion in the SPFS report (via the Home screen).

UNAUDITED



Central Tablelands Water

INDEX OF ATTACHMENTS **OF THE ORDINARY MEETING OF CENTRAL TABLELANDS WATER** **HELD ON WEDNESDAY 26 AUGUST 2026**

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Central Tablelands Water

Disclosure of Interest Declarations

June 2026

Disclosure of pecuniary interests and other matters by [Dr Graeme Andrew Rawson]

as at [19/8/26]

in respect of the period from [1/7/25] to [30/6/26]

19/8/26

A. Real Property

Street address of each parcel of real property in which I had an interest at the return date/at any time since 30 June	Nature of interest
[REDACTED]	Owner
[REDACTED]	Part Owner
[REDACTED]	Part Owner
[REDACTED]	Part Owner
[REDACTED]	Part Owner

B. Sources of income

1 Sources of income I reasonably expect to receive from an occupation in the period commencing on the first day after the return date and ending on the following 30 June

Sources of income I received from an occupation at any time since 30 June

Description of occupation	Name and address of employer or description of office held (if applicable)	Name under which partnership conducted (if applicable)
University Academic	Charles Sturt University	
Farmer	[REDACTED]	

Family Trust Dividend Rawson Family Trust

2 Sources of income I reasonably expect to receive from a trust in the period commencing on the first day after the return date and ending on the following 30 June

Sources of income I received from a trust since 30 June

Name and address of settlor	Name and address of trustee
Andrew Rawson [REDACTED]	Andrew Rawson [REDACTED]

3 Sources of other income I reasonably expect to receive in the period commencing on the first day after the return date and ending on the following 30 June

Sources of other income I received at any time since 30 June

[Include description sufficient to identify the person from whom, or the circumstances in which, that income was received]

NIL

C. Gifts

Description of each gift I received at any time since 30 June	Name and address of donor
---	---------------------------

NIL

D. Contributions to travel

Name and address of each person who made any financial or other contribution to any travel undertaken by me at any time since 30 June	Dates on which travel was undertaken	Name of States, Territories of the Commonwealth and overseas countries in which travel was undertaken
---	--------------------------------------	---

NIL

E. Interests and positions in corporations

Name and address of each corporation in which I had an interest (if interest or held a position at the return date/at any time since 30 June)	Nature of any	Description of position (if any)	Description of principal objects (if any) of corporation (except in case of listed company)
---	---------------	----------------------------------	---

NIL

F. Were you a property developer or a close associate of a property developer on the return date? (Y/N)

NO

G. Positions in trade unions and professional or business associations

Name of each trade union and each professional or business association in which I held any position (whether remunerated or not) at the return date/at any time since 30 June	Description of position
---	-------------------------

NIL

H. Debts

Name and address of each person to whom I was liable to pay any debt at the return date/at any time since 30 June

NIL

I. Dispositions of property

1 Particulars of each disposition of real property by me (including the street address of the affected property) at any time since 30 June as a result of which I retained, either wholly or in part, the use and benefit of the property or the right to re-acquire the property at a later time

NIL

2 Particulars of each disposition of property to a person by any other person under arrangements made by me (including the street address of the affected property), being dispositions made at any time since 30 June, as a result of which I obtained, either wholly or in part, the use and benefit of the property

NIL

J. Discretionary disclosures

Superannuation:

UniSuper

Rawson/Arnold Superannuation Fund (self-managed Super)

With shares in (AFI, ANN, BHP, CBA, COL, CSL, EDV, ETHI, GNC, HACK, IOZ, IXJ, MOAT, NCM, NDQ, NST, SEK, SGM, SSR, TECH, TLS, VAP, WDS, WES, WOW).

Part Ownership of Central West Cardiology, Orange

MODEL CODE OF CONDUCT FOR LOCAL COUNCILS IN NSW – PART 4
(Prescribed under Local Government Regulation 2005)

**DISCLOSURES BY COUNCILLORS AND DESIGNATED PERSONS
RETURN**

OFFICE USE ONLY
 Received
 General Manager

DIRECTIONS:

- The pecuniary interests and other matters to be disclosed in this return are prescribed by Part 4 of the Code of Conduct.
- If this return is the first return required to be submitted by you after attaining the position of councillor or designated person, do not complete Parts C, D and H of the return. All other Parts of the return should be completed with appropriate information as at the return date, that is, the date on which you attained that position.
If this return is not the first return required to be submitted by you after attaining that position, all Parts of the return should be completed with appropriate information for the relevant return period since the last return, that is, the period from the return date of the last return to 30 June in this year or the period from the end of the last return period to 30 June in this year (whichever is appropriate).
- The particulars required to complete this form are to be written in block letters or typed.
- If any space is insufficient in this form for all the particulars required to complete it, an appendix is to be attached for that purpose which is properly identified and signed by you.
- If there are no pecuniary interests or other matters of the kind required to be disclosed under a particular main heading in this form, the word "NIL" is to be placed in an appropriate space under that heading.
- "*" means delete whichever is inapplicable.
- Schedule 2 of the Code of Conduct provides explanation of information to be furnished.

Important Information
This information is being collected for the purpose of compliance with the Code of Conduct. You must not lodge a return that you know or ought reasonably to know is false or misleading in a material particular. Complaints made about contraventions of these requirements may be referred to the Local Government Pecuniary Interest Tribunal.
The information collected on this form will be kept by the general manager at the council chambers in a register of returns. Everyone is entitled to inspect the register of returns free of charge. You may correct or update the information contained in the register of returns by submitting a fresh return at any time.

DISCLOSURES OF PECUNIARY INTERESTS AND OTHER MATTERS BY CRAIG LIONEL PAUL GOSEWISCH
(full name of councillor or designated person)

12/08/2026 (return date)

"IN RESPECT OF THE PERIOD FROM 01/07/25 TO 30/06/26 (return period)

12/08/2026 (date)

(councillor's or designated person's signature)

A. REAL PROPERTY

Street address of each parcel of real property in which I had an interest at the return date / * at any time during the return period	Nature of interest
[REDACTED]	OWNER.

B. SOURCES OF INCOME

1. *Sources of income I reasonably expect to receive from an occupation in the period commencing on the first day after the return date and ending on the following 30 June: / *Sources of income I received from an occupation at any time during the return period:

Description of occupation	Name and address of employer or description of office held (if applicable)	Name under which partnership conducted (if applicable)
WAREHOUSE TECHNICIAN	[REDACTED]	
COUNCILLOR	BSC HADALIE STREET BLAYNEY	
COUNCILLOR	CTW CHURCH STREET BLAYNEY	

2. *Sources of income I reasonably expect to receive from a trust in the period commencing on the first day after the return date and ending on the following 30 June: / *Sources of income I received from a trust during the return period:

Name and address of settlor	Name and address of trustee
[REDACTED]	[REDACTED]

3. *Sources of income I reasonably expect to receive in the period commencing on the first day after the return date and ending on the following 30 June: / *Sources of other income I received at any time during the return period:
(Include description sufficient to identify the person from whom, or the circumstances in which, that income was received)

[REDACTED]	[REDACTED]
------------	------------

C. GIFTS	
Description of each gift I received at any time during the return period	Name and address of donor

D. CONTRIBUTIONS TO TRAVEL		
Name and address of each person who made any financial or other contribution to any travel undertaken by me at any time during the return period	Dates on which travel was undertake	Name of States, Territories of the Commonwealth and overseas countries in which travel undertaken

E. INTERESTS AND POSITIONS IN CORPORATIONS			
Name and address of each corporation in which I had an interest or held a position *at the return date / *at any time during the return period	Nature of interest (if any)	Description of position (if any)	Description of principal objects (if any) of corporation (except in case of listed company)

F. WERE YOU A PROPERTY DEVELOPER OR A CLOSE ASSOCIATE OF A PROPERTY DEVELOPER ON THE RETURN DATE?

Yes / No

G. POSITIONS IN TRADE UNIONS AND PROFESSIONAL OR BUSINESS ASSOCIATIONS	
Name of each trade union and each professional or business association in which I held any position (whether remunerated or not) *at the return date / *at any time during the return period	Description of position

H. DEBTS

Name and address of each person to whom I was liable to pay any debt *at the return date / *at any time during the return period

I. DISPOSITIONS OF PROPERTY

1. Particulars of each disposition of real property by me at any time during the return period as a result of which I retained, either wholly or in part, the use and benefit of the property or the right to re-acquire the property at a later time

2. Particulars of each disposition of property to a person by any other person under arrangements made by me, being dispositions made at any time during the return period, as a result of which I obtained, either wholly or in part, the use and benefit of the property.

J. DISCRETIONARY DISCLOSURES

Disclosure of pecuniary interests and other matters by Janice Elizabeth Parlett

as at 30/06/2026

in respect of the period from 1 July 2025 to 30 June 2026

31/07/2026

A. Real Property

Street address of each parcel of real property in which I had an interest at the return date/at any time since 30 June	Nature of interest
[REDACTED]	Half Ownership
[REDACTED]	Half Ownership
[REDACTED]	Half Ownership
[REDACTED]	Half Ownership

B. Sources of income

1 Sources of income I reasonably expect to receive from an occupation in the period commencing on the first day after the return date and ending on the following 30 June

Sources of income I received from an occupation at any time since 30 June

Description of occupation	Name and address of employer or description of office held (if applicable)	Name under which partnership conducted (if applicable)
Proprietor Retailer	Self Employed	

2 Sources of income I reasonably expect to receive from a trust in the period commencing on the first day after the return date and ending on the following 30 June

Sources of income I received from a trust since 30 June

Name and address of settlor	Name and address of trustee
NIL	

3 Sources of other income I reasonably expect to receive in the period commencing on the first day after the return date and ending on the following 30 June

Sources of other income I received at any time since 30 June

Councillor Fees –
Weddin Shire Council
Central Tablelands Water

MODEL CODE OF CONDUCT FOR LOCAL COUNCILS IN NSW – PART 4
(Prescribed under Local Government Regulation 2005)

**DISCLOSURES BY COUNCILLORS AND DESIGNATED PERSONS
RETURN**

OFFICE USE ONLY

Received...../...../.....

.....
General Manager**DIRECTIONS:**

1. The pecuniary interests and other matters to be disclosed in this return are prescribed by Part 4 of the Code of Conduct.
2. If this return is the first return required to be submitted by you after attaining the position of councillor or designated person, do not complete Parts C, D and H of the return. All other Parts of the return should be completed with appropriate information as at the return date, that is, the date on which you attained that position.
If this return is not the first return required to be submitted by you after attaining that position, all Parts of the return should be completed with appropriate information for the relevant return period since the last return, that is, the period from the return date of the last return to 30 June in this year or the period from the end of the last return period to 30 June in this year (whichever is appropriate).
3. The particulars required to complete this form are to be written in block letters or typed.
4. If any space is insufficient in this form for all the particulars required to complete it, an appendix is to be attached for that purpose which is properly identified and signed by you.
5. If there are no pecuniary interests or other matters of the kind required to be disclosed under a particular main heading in this form, the word "NIL" is to be placed in an appropriate space under that heading.
6. "" means delete whichever is inapplicable.
7. Schedule 2 of the Code of Conduct provides explanation of information to be furnished.

Important Information

This information is being collected for the purpose of compliance with the Code of Conduct. You must not lodge a return that you know or ought reasonably to know is false or misleading in a material particular. Complaints made about contraventions of these requirements may be referred to the Local Government Pecuniary Interest Tribunal.

The information collected on this form will be kept by the general manager at the council chambers in a register of returns. Everyone is entitled to inspect the register of returns free of charge. You may correct or update the information contained in the register of returns by submitting a fresh return at any time.

DISCLOSURES OF PECUNIARY INTERESTS AND OTHER MATTERS BY**John Newstead**

(full name of councillor or designated person)

31/07/26

(return date)

*IN RESPECT OF THE PERIOD FROM

01/07/25

TO

30/06/26

(return period)

31/07/26

(date)

(councillor's or designated person's signature)

A. REAL PROPERTY

Street address of each parcel of real property in which I had an interest *at the return date / * at any time during the return period

Nature of interest

Owner

Owner

Owner

Owner

B. SOURCES OF INCOME

1. *Sources of income I reasonably expect to receive from an occupation in the period commencing on the first day after the return date and ending on the following 30 June: / *Sources of income I received from an occupation at any time during the return period:

Description of occupation	Name and address of employer or description of office held (if applicable)	Name under which partnership conducted (if applicable)
Bus Operator	Apple City Tours	N/A

2. *Sources of income I reasonably expect to receive from a trust in the period commencing on the first day after the return date and ending on the following 30 June: / *Sources of income I received from a trust during the return period:

Name and address of settlor	Name and address of trustee
Nil	Nil

3. *Sources of income I reasonably expect to receive in the period commencing on the first day after the return date and ending on the following 30 June: / *Sources of other income I received at any time during the return period:
(Include description sufficient to identify the person from whom, or the circumstances in which, that income was received)

Rental returns from properties listed in section A	NAB - Savings Interest
AMP Bank - Term Deposit Interest	Great Southern Bank - Term Deposit Interest
Heartland Bank - Term Deposit Interest	Judo Bank - Term Deposit Interest
Commonwealth Bank - Share Dividends	Medibank - Share Dividends
IAG - Share Dividends	Telstra - Share Dividends
Blayney Shire Council - Councillor Fees	Central Tablelands Water - Councillor Fees

C. GIFTS	
Description of each gift I received at any time during the return period	Name and address of donor
Nil	N/A

D. CONTRIBUTIONS TO TRAVEL		
Name and address of each person who made any financial or other contribution to any travel undertaken by me at any time during the return period	Dates on which travel was undertake	Name of States, Territories of the Commonwealth and overseas countries in which travel undertaken
N/A	N/A	N/A

E. INTERESTS AND POSITIONS IN CORPORATIONS			
Name and address of each corporation in which I had an interest or held a position *at the return date/ *at any time during the return period	Nature of interest (if any)	Description of position (if any)	Description of principal objects (if any) of corporation (except in case of listed company)
N/A	N/A	N/A	N/A

F. WERE YOU A PROPERTY DEVELOPER OR A CLOSE ASSOCIATE OF A PROPERTY DEVELOPER ON THE RETURN DATE?
Yes / No

G. POSITIONS IN TRADE UNIONS AND PROFESSIONAL OR BUSINESS ASSOCIATIONS	
Name of each trade union and each professional or business association in which I held any position (whether remunerated or not) *at the return date / *at any time during the return period	Description of position
N/A	N/A

H. DEBTS
Name and address of each person to whom I was liable to pay any debt *at the return date / *at any time during the return period
N/A

I. DISPOSITIONS OF PROPERTY
1. Particulars of each disposition of real property by me at any time during the return period as a result of which I retained, either wholly or in part, the use and benefit of the property or the right to re-acquire the property at a later time
N/A
2. Particulars of each disposition of property to a person by any other person under arrangements made by me, being dispositions made at any time during the return period, as a result of which I obtained, either wholly or in part, the use and benefit of the property.
N/A

J. DISCRETIONARY DISCLOSURES
N/A

Disclosure of pecuniary interests and other matters by [full disclosure name of councillor or designated person]

Marlene Joyce Nash

as at [return date]

30th July 2026

in respect of the period from [date] to [date]

30th June 2025 to 30th June 2026

[councillor's or designated person's signature]

[date] 30/7/2026

A. Real Property

Street address of each parcel of real property in which I had an interest at the return date/at any time since 30 June	Nature of interest
[redacted]	Residence
	Part Owner

B. Sources of income

1 Sources of income I reasonably expect to receive from an occupation in the period commencing on the first day after the return date and ending on the following 30 June

Sources of income I received from an occupation at any time since 30 June

Description of occupation	Name and address of employer or description of office held (if applicable)	Name under which partnership conducted (if applicable)
Pensioner	Centrelink	

2 Sources of income I reasonably expect to receive from a trust in the period commencing on the first day after the return date and ending on the following 30 June

Sources of income I received from a trust since 30 June

Name and address of settlor	Name and address of trustee
Nil	

3 Sources of other income I reasonably expect to receive in the period commencing on the first day after the return date and ending on the following 30 June

Sources of other income I received at any time since 30 June

[Include description sufficient to identify the person from whom, or the circumstances in which, that income was received]

Nil

C. Gifts

Description of each gift I received at any time since 30 June	Name and address of donor
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Nil	
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D. Contributions to travel

Name and address of each person who made any financial or other contribution to any travel undertaken by me at any time since 30 June	Dates on which travel was undertaken	Name of States, Territories of the Commonwealth and overseas countries in which travel was undertaken
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Nil		
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E. Interests and positions in corporations

Name and address of each corporation in which I had an interest (if interest or held a position at the return date/at any time since 30 June)	Nature of interest (if any)	Description of position (if any)	Description of principal objects (if any) of corporation (except in case of listed company)
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Nil			
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F. Were you a property developer or a close associate of a property developer on the return date? (Y/N)

N

G. Positions in trade unions and professional or business associations

Name of each trade union and each professional or business association in which I held any position (whether remunerated or not) at the return date/at any time since 30 June	Description of position
---	-------------------------

Nil	
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H. Debts

Name and address of each person to whom I was liable to pay any debt at the return date/at any time since 30 June

ME Bank Melbourne

I. Dispositions of property

1 Particulars of each disposition of real property by me (including the street address of the affected property) at any time since 30 June as a

5

result of which I retained, either wholly or in part, the use and benefit of the property or the right to re-acquire the property at a later time

Nil

2 Particulars of each disposition of property to a person by any other person under arrangements made by me (including the street address of the affected property), being dispositions made at any time since 30 June, as a result of which I obtained, either wholly or in part, the use and benefit of the property

Nil

J. Discretionary disclosures

Nil

Disclosure of pecuniary interests and other matters by Paul Henry Best

as at 21/07/2026

in respect of the period from 1/7/2025 to 30/6/2026

21/07/2026

A. Real Property

Street address of each parcel of real property in which I had an interest at the return date/at any time since 30 June	Nature of interest
[REDACTED]	owned
[REDACTED]	owner
[REDACTED]	inherited part owner

B. Sources of income

1. Sources of income I reasonably expect to receive from an occupation in the period commencing on the first day after the return date and ending on the following 30 June

Sources of income I received from an occupation at any time since 30 June

Description of occupation	Name and address of employer or description of office held (if applicable)	Name under which partnership conducted (if applicable)

Director of
Best Automotive Pty Ltd



Best Automotive Pty
Ltd

2. Sources of income I reasonably expect to receive from a trust in the period commencing on the first day after the return date and ending on the following 30 June

Sources of income I received from a trust since 30 June

Name and address of settlor	Name and address of trustee
NIL	

3. Sources of other income I reasonably expect to receive in the period commencing on the first day after the return date and ending on the following 30 June

Sources of other income I received at any time since 30 June

[Include description sufficient to identify the person from whom, or the circumstances in which, that income was received]

Landlord of [REDACTED]	PH, NN	Best
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NSW 2810	Rented by: James Anderson & Martin Galea.
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Landlord of [REDACTED] [REDACTED]	Rented by Paige and Andrew knight
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C. Gifts

Description of each gift I received at any time since 30 June	Name and address of donor
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Nil

D. Contributions to travel

Name and address of each person who made any financial or other contribution to any travel undertaken by me at any time since 30 June	Dates on which travel was undertaken	Name of States, Territories of the Commonwealth and overseas countries in which travel was undertaken
---	--------------------------------------	---

NIL

E. Interests and positions in corporations

Name and address of each corporation in which I had an interest (if interest or held a position at the return date/at any time since 30 June	Nature of any	Description of principal objects (if any) of corporation (except in case of listed company)
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NIL

F. Were you a property developer or a close associate of a property developer on the return date? (Y/N)

N

G. Positions in trade unions and professional or business associations

Name of each trade union and each professional or business association in which I held any position (whether remunerated or not) at the return date/at any time since 30 June	Description of position
---	-------------------------

NIL

H. Debts

Name and address of each person to whom I was liable to pay any debt at the return date/at any time since 30 June

I. Dispositions of property

1 Particulars of each disposition of real property by me (including the

5

street address of the affected property) at any time since 30 June as a result of which I retained, either wholly or in part, the use and benefit of the property or the right to re-acquire the property at a later time

NIL

2 Particulars of each disposition of property to a person by any other person under arrangements made by me (including the street address of the affected property), being dispositions made at any time since 30 June, as a result of which I obtained, either wholly or in part, the use and benefit of the property

J. Discretionary disclosures

NIL

9.

Disclosure of pecuniary interests and other matters by Liz Jeremy

as at 3 August 2026

in respect of the period from [date] to [date]



3 August 2026

A. Real Property

Street address of each parcel of real property in which I had an interest at the return date/at any time since 30 June	Nature of interest
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	Part Owner
	Part Owner

B. Sources of income

1 Sources of income I reasonably expect to receive from an occupation in the period commencing on the first day after the return date and ending on the following 30 June

Sources of income I received from an occupation at any time since 30 June

Description of occupation	Name and address of employer or description of office held (if applicable)	Name under which partnership conducted (if applicable)
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Practice Lead	Concatenation Pty Ltd
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2 Sources of income I reasonably expect to receive from a trust in the period commencing on the first day after the return date and ending on the following 30 June

Sources of income I received from a trust since 30 June

Name and address of settlor	Name and address of trustee
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Nil

3 Sources of other income I reasonably expect to receive in the period commencing on the first day after the return date and ending on the following 30 June

Sources of other income I received at any time since 30 June

[Include description sufficient to identify the person from whom, or the circumstances in which, that income was received]

Nil

C. Gifts

Description of each gift I received at any time since 30 June	Name and address of donor
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Nil	
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D. Contributions to travel

Name and address of each person who made any financial or other contribution to any travel undertaken by me at any time since 30 June	Dates on which travel was undertaken	Name of States, Territories of the Commonwealth and overseas countries in which travel was undertaken
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Far North West Joint Org	August 2025 May 2026	
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E. Interests and positions in corporations

Name and address of each corporation in which I had an interest (if interest or held a position at the return date/at any time since 30 June)	Nature of any	Description of position (if any)	Description of principal objects (if any) of corporation (except in case of listed company)
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Tournesol Investments Pty Ltd	50%	Director	Non Trading Co, Trustee for SMSF Small Business
Tournesol Investments Pty Ltd	50%		

Sovereign Innovations Pty Ltd		Director	Small Business
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Concatenation Pty Ltd	50%	Director and half owner	Small Business
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Waterfall Way Community Land Trust		Director	NFP
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National Parks Association of NSW		Member, President	NFP
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F. Were you a property developer or a close associate of a property developer on the return date? (Y/N)

No

G. Positions in trade unions and professional or business associations

Name of each trade union and each professional or business association in	Description of position
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which I held any position (whether remunerated or not) at the return date/at any time since 30 June

Nil

H. Debts

Name and address of each person to whom I was liable to pay any debt at the return date/at any time since 30 June

Nil

I. Dispositions of property

1 Particulars of each disposition of real property by me (including the street address of the affected property) at any time since 30 June as a result of which I retained, either wholly or in part, the use and benefit of the property or the right to re-acquire the property at a later time

Nil

2 Particulars of each disposition of property to a person by any other person under arrangements made by me (including the street address of the affected property), being dispositions made at any time since 30 June, as a result of which I obtained, either wholly or in part, the use and benefit of the property

Nil

J. Discretionary disclosures

Nil

Disclosure of pecuniary interests and other matters by:**RONALD GRAHAM GILLARD**in respect of the period from **1/7/2025** to **30/6/2026****28/7/2026****A. Real Property**Street address of each parcel of real property in which I had an interest Nature of interest
at the return date/at any time since 30 June**SHARED
RESIDENTIAL
OWNERSHIP****B. Sources of income**1 Sources of income I reasonably expect to receive from an occupation in the period
commencing on the first day after the return date and ending on the following 30 June
Sources of income I received **from an occupation** at any time since 30 June

Description of occupation	Name and address of employer or description of office held (if applicable)	Name under which partnership conducted (if applicable)
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WHYTATAH CONSULTING**SOLE TRADER**2 Sources of income I reasonably expect to receive from a trust in the period commencing on
the first day after the return date and ending on the following 30 June
Sources of income I received **from a trust** since 30 June

Name and address of settlor	Name and address of trustee
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NIL3 Sources of other income I reasonably expect to receive in the period commencing on the
first day after the return date and ending on the following 30 June
Sources of **other income** I received at any time since 30 June*[Include description sufficient to identify the person from whom, or the circumstances in
which, that income was received]***NIL****C. Gifts**

Description of each gift I received at any time since 30 June	Name and address of donor
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NIL**D. Contributions to travel**

Name and address of each person who made any financial or other contribution to any travel undertaken by me at any time since 30 June	Dates on which travel was undertaken	Name of States, Territories of the Commonwealth and overseas countries in which travel was undertaken
--	---	--

NIL

E. Interests and positions in corporations

Name and address of each corporation in which I had an interest or held a position at the return date/at any time since 30 June	Nature of interest (if any)	Description of position (if any)	Description of principal objects (if any) of corporation (except in case of listed company)
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GLOBAL VOYAGER HOLDINGS SHAREHOLDER DIRECTOR PTY LTD

F. Were you a property developer or a close associate of a property developer on the return date? (Y/N)

NO

G. Positions in trade unions and professional or business associations

Name of each trade union and each professional or business association in which I held any position (whether remunerated or not) at the return date/at any time since 30 June

NIL

H. Debts

Name and address of each person to whom I was liable to pay any debt at the return date/at any time since 30 June

NIL

I. Dispositions of property

1 Particulars of each disposition of real property by me (including the street address of the affected property) at any time since 30 June as a result of which I retained, either wholly or in part, the use and benefit of the property or the right to re-acquire the property at a later time

NIL

2 Particulars of each disposition of property to a person by any other person under arrangements made by me (including the street address of the affected property), being dispositions made at any time since 30 June, as a result of which I obtained, either wholly or in part, the use and benefit of the property

NIL

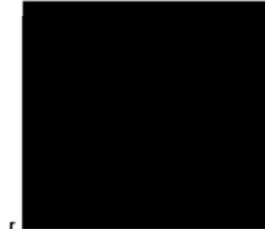
J. Discretionary disclosures

NIL

Disclosure of pecuniary interests and other matters by [Stephen Coates]

as at [28/07/2026]

in respect of the period from [01/07/2025] to [30/06/2026]



[
[28/07/2026]

A. Real Property

Street address of each parcel of real property in which I had an interest at the return date/at any time since 30 June	Nature of interest
[Redacted]	Owner

B. Sources of income

1 Sources of income I reasonably expect to receive from an occupation in the period commencing on the first day after the return date and ending on the following 30 June

Sources of income I received from an occupation at any time since 30 June

Description of occupation	Name and address of employer or description of office held (if applicable)	Name under which partnership conducted (if applicable)
Advisory Services	Prosperity Asia Pty Ltd, [Redacted]	

2 Sources of income I reasonably expect to receive from a trust in the period commencing on the first day after the return date and ending on the following 30 June

Sources of income I received from a trust since 30 June

Name and address of settlor	Name and address of trustee
None	

3 Sources of other income I reasonably expect to receive in the period commencing on the first day after the return date and ending on the following 30 June

Sources of other income I received at any time since 30 June

[Include description sufficient to identify the person from whom, or the circumstances in which, that income was received]

None

C. Gifts

Description of each gift I received at any time since 30 June	Name and address of donor
None	

D. Contributions to travel

Name and address of each person who made any financial or other contribution to any travel undertaken by me at any time since 30 June	Dates on which travel was undertaken	Name of States, Territories of the Commonwealth and overseas countries in which travel was undertaken
None		

E. Interests and positions in corporations

Name and address of each corporation in which I had an interest (if interest or held a position at the return date/at any time since 30 June)	Nature of any	Description of position (if any)	Description of principal objects (if any) of corporation (except in case of listed company)
Prosperity Asia Pty Ltd		Owner	Advisory Services

F. Were you a property developer or a close associate of a property developer on the return date? (Y/N)

N

G. Positions in trade unions and professional or business associations

Name of each trade union and each professional or business association in which I held any position (whether remunerated or not) at the return date/at any time since 30 June	Description of position
None	

H. Debts

Name and address of each person to whom I was liable to pay any debt at the return date/at any time since 30 June
None

I. Dispositions of property

1 Particulars of each disposition of real property by me (including the street address of the affected property) at any time since 30 June as a result of which I retained, either wholly or in part, the use and benefit of the property or the right to re-acquire the property at a later time

None

2 Particulars of each disposition of property to a person by any other person under arrangements made by me (including the street address of the affected property), being dispositions made at any time since 30 June, as a result of which I obtained, either wholly or in part, the use and benefit of the property

None

J. Discretionary disclosures

None

Disclosure of pecuniary interests and other matters by Charlie Harris

as at 1/7/26

in respect of the period from 1 July 2025 to 30 June 2026



14 July 2026

A. Real Property

Street address of each parcel of real property in which I had an interest at the return date/at any time since 30 June	Nature of interest
	Commercial Premises
	Commercial Premises
	Residential Premises
	Private Residence

B. Sources of income

1 Sources of income I reasonably expect to receive from an occupation in the period commencing on the first day after the return date and ending on the following 30 June

Sources of income I received from an occupation at any time since 30 June

Description of occupation	Name and address of employer or description of office held (if applicable)	Name under which partnership conducted (if applicable)
General Manager	Central Tablelands Water	

2 Sources of income I reasonably expect to receive from a trust in the period commencing on the first day after the return date and ending on the following 30 June

Sources of income I received from a trust since 30 June

Name and address of settlor	Name and address of trustee
Nil	

3 Sources of other income I reasonably expect to receive in the period commencing on the first day after the return date and ending on the following 30 June

Sources of other income I received at any time since 30 June

Rental Income from property

Bank – interest

Publicly listed shares – Dividends.

C. Gifts

Description of each gift I received at any time since 30 June	Name and address of donor
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Nil	
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D. Contributions to travel

Name and address of each person who made any financial or other contribution to any travel undertaken by me at any time since 30 June	Dates on which travel was undertaken	Name of States, Territories of the Commonwealth and overseas countries in which travel was undertaken
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Nil		
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E. Interests and positions in corporations

Name and address of each corporation in which I had an interest or held a position at the return date/at any time since 30 June	Nature of interest (if any)	Description of position (if any)	Description of principal objects (if any) of corporation (except in case of listed company)
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Nesslie Pty Ltd		Director	Self Managed Super Fund
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Joyn Pty Ltd	Shareholder		Allied Health
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F. Were you a property developer or a close associate of a property developer on the return date? (Y/N)			
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No

G. Positions in trade unions and professional or business associations

Name of each trade union and each professional or business association in which I held any position (whether remunerated or not) at the return date/at any time since 30 June	Description of position
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Nil

H. Debts

Name and address of each person to whom I was liable to pay any debt at the return date/at any time since 30 June

Nil

I. Dispositions of property

1 Particulars of each disposition of real property by me (including the street address of the affected property) at any time since 30 June as a result of which I retained, either wholly or in part, the use and benefit of the property or the right to re-acquire the property at a later time

Nil

2 Particulars of each disposition of property to a person by any other person under arrangements made by me (including the street address of the affected property), being dispositions made at any time since 30 June, as a result of which I obtained, either wholly or in part, the use and benefit of the property

N/A

J. Discretionary disclosures

Nil

Disclosure of pecuniary interests and other matters by Claire Wright

as at 30/06/2026

in respect of the period from 31/08/2025 to 30/06/2026

Signed: _____
30/07/2026A. Real Property

Street address of each parcel of real property in which I had an interest at the return date/at any time since 30 June	Nature of interest
	Co-ownership
	Co-ownership
	Co-ownership

B. Sources of income

1 Sources of income I reasonably expect to receive from an occupation in the period commencing on the first day after the return date and ending on the following 30 June

Sources of income I received from an occupation at any time since 30 June

Description of occupation	Name and address of employer or description of office held (if applicable)	Name under which partnership conducted (if applicable)
Management Accountant	Central Tablelands Water	

2 Sources of income I reasonably expect to receive from a trust in the period commencing on the first day after the return date and ending on the following 30 June

Sources of income I received from a trust since 30 June

Name and address of settlor	Name and address of trustee
Nil	

3 Sources of other income I reasonably expect to receive in the period commencing on the first day after the return date and ending on the following 30 June

Sources of other income I received at any time since 30 June

[Include description sufficient to identify the person from whom, or the circumstances in which, that income was received]

Rental income from properties listed in item A.

Dividends from shareholdings listed in item E.

C. Gifts

Description of each gift I received at any time since 30 June

Nil

D. Contributions to travel

Name and address of each person who made any	Dates on which travel was undertaken	Name of States,
--	--------------------------------------	-----------------

financial or other
contribution to any travel
undertaken by me at any
time since 30 June

Territories of
the
Commonwealth
and overseas
countries in
which travel
was
undertaken

Nil

E. Interests and positions in corporations

Name and address of each corporation in which I had an interest or held a position at the return date/at any time since 30 June	Nature of interest (if any)	Description of position (if any)	Description of principal objects (if any) of corporation (except in case of listed company)
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Vinva Global Alpha Fund ETF	Shareholder	Nil	
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Vaneck Global Clean Energy ETF	Shareholder	Nil	
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Betashares India Quality ETF	Shareholder	Nil	
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Betashares Asia Technology Tigers ETF	Shareholder	Nil	
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Vaneck Gold Miners ETF	Shareholder	Nil	
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Betashares NASDAQ 100 ETF	Shareholder	Nil	
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Betashares Climate Change Innovation EFT	Shareholder	Nil	
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Betashares Global Sustainability Leaders ETF	Shareholder	Nil	
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Vanguard Global Infrastructure Index ETF	Shareholder	Nil	
--	-------------	-----	--

Vanguard Australian Shares Index ETF	Shareholder	Nil	
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F. Were you a property developer or a close associate of a property developer on the return date? (Y/N)

N

G. Positions in trade unions and professional or business associations

Name of each trade union and each professional or business association in which I held any position (whether remunerated or not) at the return date/at any time since 30 June	Description of position
---	-------------------------

Nil

H. Debts

Name and address of each person to whom I was liable to pay any debt at the return date/at any time since 30 June

BankWest, 108 St Georges Terrace, Perth, Western Australia 6000 (property mortgages)

I. Dispositions of property

1 Particulars of each disposition of real property by me (including the street address of the affected property) at any time since 30 June as a result of which I retained, either wholly or in part, the use and benefit of the property or the right to re-acquire the property at a later time

Nil

2 Particulars of each disposition of property to a person by any other person under arrangements made by me (including the street address of the affected property), being dispositions made at any time since 30 June, as a result of which I obtained, either wholly or in part, the use and benefit of the property

Nil

J. Discretionary disclosures

Nil



Disclosure of pecuniary interests and other matters

by Lynette Safranek

As at 30 June 2026 in respect of the period from 1 July 2025 to 30 June 2026

Signature:



Date: 31/7/2026

A. Real Property

Street address of each parcel of real property in which I had an interest at the return date/at any time since 30 June.

Nature of interest



Part owner

Part owner

B. Sources of income

1. Sources of income I reasonably expect to receive from an occupation in the period commencing on the first day after the return date and ending on the following 30 June.

Description of occupation	Name and address of employer or description of office held (if applicable)	Name under which partnership conducted (if applicable)
NIL		

2. Sources of income I reasonably expect to receive from a trust in the period commencing on the first day after the return date and ending on the following 30 June.

Name and address of settlor	Name and address of trustee
NIL	

3. Sources of other income I reasonably expect to receive in the period commencing on the first day after the return date and ending on the following 30 June, [Include description sufficient to identify the person from whom, or the circumstances in which, that income was received]

NIL

C. Gifts

Description of each gift I received at any time since 30 June	Name and address of donor
NIL	

D. Contributions to travel

Name and address of each person who made any financial or other contribution to any travel undertaken by me at any time since 30 June	Dates on which travel was undertaken	Name of States, Territories of the Commonwealth and overseas countries in which travel was undertaken
NIL		

**E. Interests and positions in corporations**

<i>Name and address of each corporation in which I had an interest or held a position at the return date/at any time since 30 June</i>	<i>Nature of interest (if any)</i>	<i>Description of position (if any)</i>	<i>Description of principal objects (if any) of corporation (except in case of listed company)</i>
NIL			

F. Were you a property developer or a close associate of a property developer on the return date? (Y/N)

No

G. Positions in trade unions and professional or business associations

<i>Name of each trade union and each professional or business association in which I held any position (whether remunerated or not) at the return date/at any time since 30 June</i>	<i>Description of position</i>
Local Government Professionals	Member

H. Debts

Name and address of each person to whom I was liable to pay any debt at the return date/at any time since 30 June

Family First Bank

I. Dispositions of property

- Particulars of each disposition of real property by me (including the street address of the affected property) at any time since 30 June as a result of which I retained, either wholly or in part, the use and benefit of the property or the right to re-acquire the property at a later time

NIL

- Particulars of each disposition of property to a person by any other person under arrangements made by me (including the street address of the affected property), being dispositions made at any time since 30 June, as a result of which I obtained, either wholly or in part, the use and benefit of the property

NIL

J. Discretionary disclosures

NIL

Minutes of the Audit Risk & Improvement Committee Meeting of Central Tablelands Water held at Blayney Shire Community Centre & Online on Thursday 6 August 2026 commencing at 11.30am

Present

Ron Gillard	Chairperson – Independent Member – Voting
Stephen Coates	Independent Member – Voting
Liz Jeremy	Independent Member – Voting
Cr. Craig Gosewisch	Councillor Member – Non-Voting
Katy Henry	Intertus – Auditor
Min Lee	Audit Office
Charlie Harris	General Manager
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, its minutes will record any instances of dissent.

1. WELCOME

The Chairperson opened the meeting at 11.34am

2. ACKNOWLEDGEMENT OF COUNTRY

The Chairperson gave an acknowledgement of country.

3. DECLARATION OF ANY CONFLICT OF INTEREST

Outside of the existing standing declarations for Independent Members, no new declarations were made by those in attendance.

4. APOLOGIES FOR NON-ATTENDANCE

Nil

5. CONFIRMATION OF MINUTES**5.1) MINUTES OF ARIC HELD ON 6 MAY 2026****RESOLVED:**

That the Minutes of the Audit Risk & Improvement Committee of Central Tablelands Water, held on 6 May 2026, be confirmed.

This is Page No. 1 of the Minutes of the Audit Risk & Improvement Committee Meeting held 6 August 2026.

6. REPORTS OF STAFF**6.1) GENERAL MANAGER UPDATE (CM.AG.1)****RESOLVED:**

That the ARIC note the General Manager update report.

6.2) FINANCIAL UPDATE (FM.AC.1)**RESOLVED:**

That the ARIC note the Financial Update.

Proceedings in brief:

Katy Henry and Min Lee joined the meeting at 12.00pm.

Katy Henry and Min Lee discussed the Interim Management Letter 2026. Outlining the current-year audit findings and the corresponding management responses.

Katy Henry and Min Lee left the meeting at 12.21pm, and the meeting continued.

6.3) AUDIT ACTIONS UPDATE (CM.AU.3)**RESOLVED:**

That ARIC note the report regarding progress of Audit recommendations.

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

That ARIC note the information provided within the Corporate Services Update.

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

That ARIC note the updated policies.

6.6) ARIC WORKPLAN UPDATE (CM.AG.4)**RESOLVED:**

That:

1. ARIC endorse the draft Workplan, and
2. The Workplan be presented to Council for adoption.

6.7) CTW ARIC 2025/26 ANNUAL REPORT (CM.RP.2)**RESOLVED:**

That:

1. ARIC endorse the CTW ARIC 2025/26 Annual Report, and
2. The Annual Report be presented to Council at its next meeting.

6.8) STANDING ITEMS / NOTIFICATIONS (CM.RP.1)**RESOLVED:**

That ARIC receive and note the report on Standing items/notifications.

7. GENERAL BUSINESS**7.1****RESOLVED:**

That:

1. ARIC reviewed and endorsed the updates Terms of Reference as it had been inadvertently omitted from the agenda, and
2. The updated Terms of Reference be presented to Council for adoption if deemed changes are deemed significant.

7.2

ARIC Chairperson will review the Annual Report Attestation, as part of the out of session consultation process, and will provide a copy to other ARIC members and staff, out of session, for consideration and inclusion in the CTW 2025/26 Annual Report.

8. NEXT MEETING

Next Meeting: The next meeting will be held at Blayney Shire Community Centre on Thursday 5 November 2026 from 11.30am

9. CONCLUSION OF THE MEETING

There being no further business, the Chairperson declared the meeting closed at 12.57pm.



Business Paper

Audit Risk & Improvement Committee Meeting of Central Tablelands Water

6 August 2026

Blayney Shire Community
Centre & Online



Notice to Members

Your attendance is requested at an Audit Risk & Improvement Committee Meeting of Council to be held at the Blayney Shire Community Centre & Online on Thursday, 6 August 2026 at 11.30am.

Agenda

1. Welcome
2. Acknowledgement of Country
3. Declaration of any Conflict of Interest
4. Apologies for non-attendance
5. Confirmation of Minutes
6. Reports of Staff
7. General Business
8. Next Meeting - 5 November 2026
9. Conclusion of the Meeting

Yours faithfully

A handwritten signature in blue ink, appearing to read "C Harris", is positioned above the printed name and title.

C Harris
General Manager

ACKNOWLEDGEMENT OF COUNTRY

I would like to acknowledge the Wiradjuri people who are the Traditional Custodians of the Land. I would also like to pay respect to their people both past and present and extend that respect to other Aboriginal Australians who are present.

INDEX OF REPORTS
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TABLELANDS WATER
HELD ON THURSDAY 6 AUGUST 2026

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This is Page No. 2 of the Agenda presented to the Audit Risk & Improvement Committee Meeting of Central Tablelands County Council held at Blayney Shire Community Centre & Online on 6 August 2026

5. CONFIRMATION OF MINUTES**5.1) MINUTES OF THE AUDIT RISK & IMPROVEMENT COMMITTEE HELD ON 6 MAY 2026**

RECOMMENDATION:

That the Minutes of the Audit Risk & Improvement Committee of Central Tablelands Water, held on 6 May 2026, be confirmed.

ATTACHMENTS

1. Minutes of the Audit Risk & Improvement Committee held on 6 May 2026

**Minutes of the Audit Risk & Improvement Committee Meeting of Central Tablelands
Water held at Blayney Shire Community Centre, on Wednesday, 6 May 2026,
commencing at 11.35am**

Present

Ron Gillard	Chairperson – Independent Member – Voting
Stephen Coates	Independent Member – Voting
Liz Jeremy	Independent Member – Voting
Cr. Craig Gosewisch	Councillor Member – Non Voting
Charlie Harris	General Manager
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, its minutes will record any instances of dissent.

1. WELCOME

The Chairperson opened the meeting at 11.35am.

2. ACKNOWLEDGEMENT OF COUNTRY

The Chairperson gave an acknowledgement of country.

3. DECLARATION OF ANY CONFLICT OF INTEREST

Outside of the existing standing declarations for Independent Members, no new declarations were made by those in attendance.

4. APOLOGIES FOR NON-ATTENDANCE

Apologies were received from Lynette Safranek (Executive Manager Corporate Services), Katy Henry (Intentus), and Min Lee (Audit Office).

5. CONFIRMATION OF MINUTES

**5.1) MINUTES OF THE AUDIT RISK & IMPROVEMENT COMMITTEE HELD ON
25 FEBRUARY 2026**

RESOLVED:

That the Minutes of the Audit Risk & Improvement Committee of Central Tablelands Water, held on 25 February 2026, be confirmed.

This is Page No. 4 of the Agenda presented to the Audit Risk & Improvement Committee Meeting of Central Tablelands County Council held at Blayney Shire Community Centre & Online on 6 August 2026

6. REPORTS OF STAFF**6.1) GENERAL MANAGER UPDATE (CM.AG.1)****RESOLVED:**

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

6.2) QUARTERLY BUDGET REVIEW STATEMENT - 31 MARCH 2026 (FM.FR.1)**RESOLVED:**

That the Committee note the Quarterly Budget Review Statements, as presented to Council on 30 April 2026.

6.3) FINANCIAL STATEMENTS UPDATE - 2025-26 (FM.AC.1)**RESOLVED:**

That Audit, Risk & Improvement Committee note the early closure draft formatted General Purpose Financial Statements for 2025-26.

6.4) LONG TERM FINANCIAL PLAN 2027-2036 (GO.PR.1)**RESOLVED:**

That Audit Risk & Improvement Committee to note the report on the Draft Long-Term Financial Plan 2027-2036.

6.5) AUDIT ACTIONS UPDATE (CM.AU.3)**RECOMMENDATION:**

That the Audit Risk & Improvement Committee note the report regarding progress of Audit recommendations.

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

That the Audit Risk & Improvement Committee note the update of Council endorsed policies.

6.7) INTERNAL AUDIT CHARTER (GO.CO.1)**RESOLVED:**

That amended Internal Audit Charter be endorsed by the Audit Risk & Improvement Committee and presented to Council for adoption.

6.8) STANDING ITEMS / NOTIFICATIONS (CM.RP.1)**RESOLVED:**

That Audit Risk & Improvement Committee receives and notes the report on Standing Items / Notifications.

7. GENERAL BUSINESS

Proceedings in brief:

The meeting moved briefly into a confidential session.

8. NEXT MEETING

Next Meeting: The next ARIC meeting of Central Tablelands Water will be held at Blayney Shire Community Centre on Thursday 6 August 2026 at 11.30am.

9. CONCLUSION OF THE MEETING

There being no further business, the Chairperson declared the meeting closed at 12.26pm.

6. REPORTS OF STAFF**6.1) GENERAL MANAGER UPDATE (CM.AG.1)****Author:** General Manager**IP&R Link:** – 2.5: A Compliant Organisation – 2.5.1: Achieve operational compliance through effective governance.**RECOMMENDATION:**

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

REPORT**Executive Manager Operations and Technical Services (EMOTS).**

At the conclusion of the recent recruitment process Council has successfully recruited Nazrul Islam as the EMOTS. Nazrul has decades of experience in Local Governments across Victoria, QLD, NT, Oman and NZ in an engineering capacity, many of these in water sectors. Nazrul leaves Townsville Council to join CTW and prior to that was with Power Water Corp in NT. Nazrul has a Doctor of Philosophy in Natural Resources Engineering, Master of Science in Water Resources Engineering, Bachelor of Science in Civil Engineering, with much practical experience. Nazrul is keen on progressing regional water and has expressed his excitement about commencing with CTW. I am looking forward to the opportunities Nazrul's experience in the water sector brings CTW.

Belubula Water Security Project (BWSP)

BWSP has received an extension to the end of October. The project team is progressing work on hydrology, economics and governance. I am now optimistic that the proposal to raise Lake Rowlands will receive a positive assessment when the final business case is completed. I have been advised that, under Treasury's economic analysis guidelines, achieving a cost-benefit ratio above 1 for a water security project is unlikely. This is expected to lead to further advocacy on how these business cases are assessed. In my view, water security is an essential service and should not be assessed under the same guidelines as transport or community infrastructure projects.

Central Tablelands Regional Water Supply Grid (CTRWSG)

Central Tablelands Water, Orange City Council and Cabonne Council have been successful in its application to the National Water Fund for development of a preliminary business case. The project will seek to expand on the feasibility study undertaken through the sub regional town water strategy completed in the past few years. The hypothesis consider the source water and infrastructure required across the 3 utilities to assist in resolving the water security challenges currently facing our region.

The funding deed is now executed, and the project management plan has been submitted for approval. The Governance of the project consist of a Steering Committee with membership consisting of Mayors, Chairperson, General Manager, representatives from the Central NSW Joint Organisation, DCCEEW and Water Directorate. A Project Control Group has also been established to progress the project

Strategic Planning Projects – Safe and Secure Water Program

Council is nearing the end of this project with final reports expected to be provided to Council at the ordinary Council meeting in August.

This is Page No. 7 of the Agenda presented to the Audit Risk & Improvement Committee Meeting of Central Tablelands County Council held at Blayney Shire Community Centre & Online on 6 August 2026

These works will clearly identify the long-term challenges and costs involved in providing service to our customers, enabling Council to make fully informed decisions.

The works to be completed as part of this project are:

1. Review and update of Levels of Service framework
2. Asset condition assessment of the Carcoar and Blayney water treatment plants (WTP), pump stations and reservoirs.
3. Carcoar and Blayney WTP process capacity assessment
4. Network capacity and capability assessment for Canowindra, Millthorpe and Blayney to understand their capacity to meet current and future requirements
5. Development of Total Asset Management Plans
6. Preparation of the Long-Term Financial Plan, ensuring linkages between finances and asset management
7. Completion of a detailed water supply risk assessment and emergency response plan, integrating into the Business Continuity Plan
8. Development of a resourcing and workforce plan
9. Review and update Strategic Plan.

Updates by Task

1. Levels of Service Framework
The draft level of service document will be reviewed to align with the proposed changes to the Rural Water Supply Policy.
2. Condition Assessment
Inspections have been delayed ensuring alignment with a proposed change in the asset classification to improve data available for asset management planning.
3. Carcoar and Blayney WTP Capacity Assessment
The reports have been completed with recommendations provided on what works are needed to meet the nameplate capacities of the treatment plants.

For Carcoar, with a 9ML/day nameplate capacity, the biggest constraint is the raw water trunk main being undersized. However, there are treatment processes within the treatment plant that are either undersized or require ongoing manual intervention to enable it to operate at its capacity.

The estimated cost to upgrade these items is \$3.9 million, this includes upgrading of treatment processes along with an increase in the wastewater handling system, predominantly the sludge lagoons. This cost does not include a UV treatment to manage the risk of protozoa and health-based targets.

For Blayney, with a 6ML/day nameplate capacity, there are many constraints, the primary constraint is the clarifier which is a result of its age and changing water quality standards and engineering understanding. There are several critical systems that don't include redundancy, which poses a risk to the reliable operation of the plant.

The estimated cost to upgrade the Blayney Treatment Plant is \$7.25 million, including the redundancy upgrades. This cost does not include a UV treatment to manage the risk of protozoa and health-based targets.

4. Blayney, Canowindra and Millthorpe Network Modelling

This is Page No. 8 of the Agenda presented to the Audit Risk & Improvement Committee Meeting of Central Tablelands County Council held at Blayney Shire Community Centre & Online on 6 August 2026

Network modelling has been completed, with constraints identified for the future load within each of the modelled towns.

Millthorpe broadly meets the targeted levels of service, with some new mains required to provide adequate flow to the development along Park Street and Richards Lane. Expansion along George Street is marginal given the lack of height difference between the reservoir and George Street.

The fire flow analysis was considered suitable and met requirements.

Canowindra will be constrained in the future by Trunk Main C feeding from the Carcoar Water Treatment Plant into Moorbel Reservoir. There are some additional mains that are required to maintain growth to the northeast and west of the current town boundaries into the future.

Further, an additional 1ML capacity is recommended for Moorbel Reservoir to ensure adequate storage capacity is available for future demands.

Finally, the fire flow analysis showed some constraints with low pressure at a hydrant on the end of Icely Street on the southern side of the Belubula River.

Blayney shows constraints along the trunk main from the Water Treatment Plant through to town, and then along Carcoar Street to feed into the Hill Street reservoir. The proposed south Blayney development must have a maximum elevation of 925m to ensure capacity to service the lots, and may require an upgrade to the Marsdens reservoir, depending on how many lots are planned to be fed from it.

The new subdivision on Starr Place has the potential for low pressure during peak demand. It is suggested that Council undertake some pressure monitoring in this area once it is fully developed.

The fire flow analysis was considered suitable and met requirements.

5. Asset Management Planning

A review of the asset classification has been undertaken with a proposed change in how assets are captured and reported on within the system. Capital works planning is currently being undertaken following the finalisation of tasks 3 and 4.

The Asset Management Strategy has had further work completed on it to consider an acceptable prioritisation method that meets the expectations of ISO 55001 whilst ensuring that professional judgement is adequately incorporated into the prioritisation process.

6. Long Term Financial Plan

Work is continuing on the development of a 30 year long term financial plan.

7. Update of Business Continuity Plan

A BCP desktop exercise has been scheduled for 22 July 2026 with the BCP to be finalised following this step.

8. Workforce Plan

The draft workforce strategy was been submitted to council as part of the IP&R for consideration.

9. Strategic Plan Update

Initial drafting of this plan has commenced, setting out the document structure.

This is Page No. 9 of the Agenda presented to the Audit Risk & Improvement Committee Meeting of Central Tablelands County Council held at Blayney Shire Community Centre & Online on 6 August 2026

BUDGET IMPLICATIONS

In accordance with the Operational Plan with no variations being considered.

POLICY IMPLICATIONS

Nil

ATTACHMENTS

Nil.

6.2) FINANCIAL UPDATE (FM.AC.1)

Author: Executive Management Accountant
IP&R Link: – 2.2: Sound Financial Management

RECOMMENDATION:

That the Committee note the Finance Update.

REPORT**2025/26 Financial Statement Preparation**

The 2025/26 Financial Statement preparation is currently on timetable, and no significant issues have been experienced to date. Interim audit was completed in May with no significant or unexpected issues raised.

Work has been completed on year-end processing and financial system rollover, backdating of invoices, prepayments, grants reconciliation and contract assets and liabilities, water network capitalisations and disposals, depreciation and indexation of the water network in the asset system, employee leave entitlements, bank reconciliation, key management declarations and related party transactions, developer contributions, intangible assets, doubtful debt review, capital commitments, income accruals, GST and BAS reconciliation, material budget variations, stocktake and inventory reconciliation.

Working in pending and ongoing for depreciation and indexation of buildings and land, full asset reconciliation and corresponding entries into the financial system, final capitalisations, asset impairments, fair value assessments, reserves processing, pensioner concession, lease income, leasing, asset loss and gain calculations, payables, risks, contingency disclosures, Special Purpose Financial Statements and Special Schedules.

A preparatory upload of the trial balance is expected week commencing 10 August with practical completion of the draft statements planned within that week.

Working timetable:

Action	Date
Management team cover to cover review	Monday 17 August – AM
Issue to ARIC members	Tuesday 18 August – PM
Issue for 26 August Council meeting	Friday 21 August – PM
Issue to Auditors	Monday 24 August – AM
Pensioner Concession Audit Commences	Monday 24 August
Audit Visit Commences	Monday 31 August
Audit Visit Closes	Friday 4 September
Pensioner Concession Completed	Prior to Wednesday 30 September
Signed Statements and Representation Letters	Week commencing 5 October

As soon as the draft statements are available, they will be distributed to ARIC members out of session. Any questions regarding can be addressed to the Responsible Accounting Officer.

The timetable for completion of the Financial Statements is always tight and requires a substantial effort by all involved.

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2024-25 Interim Audit Management Letter

The NSW Audit Office issued the interim audit management letter dated 24 June 2026 (refer Attachment 1).

A report on status of these matters (and prior matters) is included in the Audit Actions Update Report. The majority of these matters should be resolved during the final audit in August 2026, with the exception of the Prior Year Issue - IT – Information Asset Register, this is not due until December 2026 and requires a report to Council as significant investment could be required to deliver to the full extent of the recommendation.

BUDGET IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

ATTACHMENTS

- 1 Interim Management Letter 2026

6.3) AUDIT ACTIONS UPDATE (CM.AU.3)

Author: Executive Management Accountant
IP&R Link: Strategic Priority 2: An efficient, sustainable and customer focused organisation

RECOMMENDATION:

That the Audit Risk & Improvement Committee note the report regarding progress of Audit recommendations.

REPORT

This report provides an update for all active Audit Recommendations, including the most recent Interim Audit Management Letter for Year Ending 30 June 2026.

Staff have made good progress on all audit recommendations. Refer to attachment 1 for the details.

BUDGET IMPLICATIONS

Any required expenditure is covered in the Operational Plan.

POLICY IMPLICATIONS

Nil

ATTACHMENTS

- 1 Internal audit recommendations - August 2026

6.4) CORPORATE SERVICES UPDATE (CM.CP.2)**Author:** Executive Manager Corporate Services**IP&R Link:** Strategic Priority 2: An efficient, sustainable and customer focused organisation – Strategic Priority 3: Regional Leadership and Collaboration – 3.1: Regional collaboration and partnerships**RECOMMENDATION:**

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

REPORT

Please find below an overview of recent activities within the Corporate Services department.

Work Health & Safety**1. Annual Staff Wellbeing Day**

The annual Wellbeing Day was held on 20 May 2026 and brought together the whole CTW team for a day of learning, connection, and fun. From insightful discussions on wellbeing (work, personal, and financial), resilience and communication, to an entertaining and fun Survivor challenge, the day highlighted teamwork, support and positive culture that makes CTW such a great place to work.

2. Training

Staff successfully participated in MR Truck Driving, Excavator, Working at Heights, Confined Spaces, Test & Tag, CPR, and three managers attended a Health Safety Refresher course.

3. Fleet Management

The Executive Manager Corporate Services and Technical Officer reviewed numerous Fleet Management providers to investigate options for fleet monitoring of staff vehicles. Our main priority is improving staff safety, especially with our teams working in isolation. The systems include information on kilometers travelled, speed, vehicle maintenance programs, and some include vehicle procurement. A decision is yet to be made on whether CTW will benefit from using one of the systems, given our small fleet numbers.

Information Technology

1. Staff are working with our IT provider, Fourier, to improve the User Accessibility reporting. This is part of the current audit and Fourier have been able to develop a report that demonstrates the active users on our system.

2. Staff participate in regular phishing simulations to reinforce learning and email security, as well as weekly Micro Cyber training. Recently, a Canowindra staff member won a gift voucher proving that the General Manager can be removed from the top of the cyber training scoreboard.

3. The EMCS attended the first meeting of the Council Cyber Security Partnership on 22 July, with 86 NSW councils interested in becoming members of this group. The group is currently being led by Cyber Security specialists based in the Northern Beaches and Federation Councils.

Risk

1. The Risk Register was endorsed by Council in February and is currently being reviewed by all areas of Council. It will go back to Council and ARIC at their December meetings.
2. The Business Continuity Plan (BCP)
Staff participated in a small desktop exercise on 17 May, using the relocation of the IT Server room within the Blayney Office as an example.

There was also a desktop exercise on 22 July hosted by Council's insurer Statewide and Marsh. This was a good exercise and was a mock exercise where the Blayney Office building had a fire overnight and was not accessible for a substantial time. This exercise highlighted some gaps, but nothing that cannot be resolved.

As a result of both these exercises, our BCP is being updated and will be available to all staff by the end of August.

Human Resources

1. The draft 2026-2030 Local Government Award was negotiated between LG NSW and the Unions and endorsed to commence on 1 July 2026. Major changes in the new Award include:
 - A 4% increase per year (for the term of the Award) for staff
 - The introduction of 5 days of MyLeave
 - 14 weeks Maternity Leave for staff who have served more than 12 months.
2. We appointed two new Network Operators since our last meeting:
 - Brayden Dowd commenced in Grenfell on 2 March
 - Ian Markham commenced in Blayney on 20 May.
3. Following a large number of applications and the interview process, we appointed Nazrul Islam as the Executive Manager Operations and Technical Services. Nazrul commenced on 20 July.
4. Annual Performance Appraisals were conducted during June and July. This presented an opportunity for staff to consider their performance over the last 12 months, as well develop KPIs and Training/Professional Development for the next 12 months.

Communications & Media

1. *Why I like to Work at CTW*

We had a successful social media campaign during March to highlight several staff and their thoughts on why they like to work at CTW. The Facebook posts had over 3,000 views. Most of the recent position applicants have read the posts and believe it has increased the number of applications received for recent vacant positions.

2. External Newsletter

An external newsletter has been included with the July Water Notices. The July edition had articles on the amended meter reading dates, financial update, new staff, and the Wellbeing Day.

3. Internal Newsletter

The latest internal newsletter was distributed to all staff in June. The latest edition covered areas such as the recent wellbeing day, cyber awareness and competition, council meeting summary, a financial update, introduction of new staff, and much more.

4. CTW Website Review

We have been working to improve the look and functionality of the CTW website and its contents. The new front page should be operational in early August.

Governance

The Executive Manager Corporate Services participated in a range of activities to ensure CTW remains up to date in relation to current activities and best practices within water and local government areas. These included:

- StateCover Regional Workshop, including sessions on Workers Compensation and a LG NSW session on the 2026 LG Award
- CNSWJO IT Managers Working Group
- CNSWJO Fleet Managers Working Group
- Cyber Hygiene Improvement Program Clinic, Australia Signals Directorate
- CTW Monthly Water Quality and Support Meetings
- LGNSW Employment Law Seminar
- LG Professional Director and GM Forum
- Council Cyber Security Partnership
- CNSWJO WHS Group

BUDGET IMPLICATIONS

All expenditure required is within the Operational Plan.

POLICY IMPLICATIONS

- Local Government Act 1993
- Local Government (State) Award
- NSW WHS Act 2011

ATTACHMENTS

Nil.

6.5) POLICY REVIEWS (CM.PL.1)

Author: Executive Manager Corporate Services
IP&R Link: – 2.5: A Compliant Organisation – 2.5.1: Achieve operational compliance through effective governance.

RECOMMENDATION:

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.

REPORT

Council endorsed following policies at their June 2026 Ordinary meeting. With no submissions, these policies are now considered adopted, except for the Unconnected Land Availability Charge Policy which has received one submission and will go back to Council's August meeting for further consideration.

- Procurement
- Data Breach
- Investment and Restricted Assets (refer to attached report for details)
- Unconnected Land Availability Charge
- Rural Water Supply

The policies are included for the Committee's review and are available on the CTW's website www.ctw.nsw.gov.au.

Now that most policies have been reviewed, we are developing a Policy Review schedule for the period covering 2026 to 2029. It will be available next ARIC meeting.

BUDGET IMPLICATIONS

If budget implication, they are within the Operational Plan.

POLICY IMPLICATIONS

Nil

ATTACHMENTS

- 1 Procurement Policy
- 2 Data Breach Policy
- 3 Investment & Restricted Assets Policy
- 4 Internal Cash Restrictions Report
- 5 Rural Water Supply Policy
- 6 Unconnected Land Availability Report
- 7 Draft Unconnected Land Availability Policy

This is Page No. 17 of the Agenda presented to the Audit Risk & Improvement Committee Meeting of Central Tablelands County Council held at Blayney Shire Community Centre & Online on 6 August 2026

6.6) ARIC WORKPLAN UPDATE (CM.AG.4)

Author: Executive Manager Corporate Services
IP&R Link: Strategic Priority 2: An efficient, sustainable and customer focused organisation

RECOMMENDATION:

That:

1. Audit Risk & Improvement Committee endorse the draft Workplan, and
2. The Workplan be presented to Council for adoption.

REPORT

The ARIC Workplan outlines the actions and activities that will be the focus of the Committee over the council term of 2024-2028.

The Committee members are asked to endorse the draft Workplan prior to it being presented to Council for adoption.

BUDGET IMPLICATIONS

CTW Operational Plan allocations

POLICY IMPLICATIONS

As required.

ATTACHMENTS

- 1 Draft - CTW Workplan

6.7) CTW ARIC 2025/26 ANNUAL REPORT (CM.RP.2)

Author: Executive Manager Corporate Services
IP&R Link: – 2.5: A Compliant Organisation Strategic Priority 2: An efficient, sustainable and customer focused organisation

RECOMMENDATION:

That the Audit Risk & Improvement Committee endorse the CTW ARIC 2025/26 Annual Report.

REPORT

The CTW ARIC Chair, Ron Gillard, presents the Annual Report covering the period of 1 July 2025 to 30 June 2026.

The ARIC is an independent forum that provides oversight and assistance to improve the risk management, governance and compliance, internal control and external accountability of Council.

Council's ARIC operates in accordance with relevant legislation, the Office of Local Government's Guidelines for Risk Management and Internal Audit for Local Government in NSW ('Guidelines') and its Terms of Reference ('ToR') which sets out the roles and responsibilities of the Committee, its authority, membership and the tenure of its members, the operation of its meetings, how decisions are made and its reporting responsibilities. The ToR is reviewed regularly, is amended as necessary to reflect evolving regulatory guidance issued by the Office of Local Government and is referred to Council for adoption.

The annual report covers the role of the ARIC, the report's purpose, ARIC membership and attendance, activities during the year, and focus areas in the year to come.

BUDGET IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

ATTACHMENTS

- 1 CTW ARIC 2025/26 Annual Report

6.8) STANDING ITEMS / NOTIFICATIONS (CM.RP.1)

Author: Executive Manager Corporate Services
IP&R Link: – 2.3: Continuous Improvement Whilst Managing Risk

RECOMMENDATION:

That Audit Risk & Improvement Committee receive and note the report on Standing items/notifications.

REPORT

To provide a single report summarising any issues occurring since last meeting for each of the sub-items listed below.

Non- compliance		
Any matters of non-compliance that the ARIC should be aware/advised of, including any matters of non-compliance against the OLG compliance calendar		
Issues/ Situation	Date / Time	Comment / Action Taken
Nil	-	-

Fraud & Corruption		
Any matters of fraud or corruption that have arisen. Matters can be deferred to a 'closed session' if needed.		
Issues/ Situation	Date / Time	Comment / Action Taken
Nil	-	-

Conflicts of interest		
Any significant conflicts of interest matters that the ARIC should be made aware of; matters can be deferred to a 'closed session' if needed.		
Issues/ Situation	Date / Time	Comment / Action Taken
Nil	-	-

Change in risk profile		
Any matters that have/ could significantly change Council's risk profile in the immediate term; include both negative and positive changes.		
Issues/ Situation	Date / Time	Comment / Action Taken
Nil	-	-

OLG circulars		
Any OLG Circulars issued more than 3 months ago that remain unresolved or unaddressed by Council.		
Issues/ Situation	Date / Time	Comment / Action Taken
Nil	-	-

This is Page No. 20 of the Agenda presented to the Audit Risk & Improvement Committee Meeting of Central Tablelands County Council held at Blayney Shire Community Centre & Online on 6 August 2026

BUDGET IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

ATTACHMENTS

Nil.

CENTRAL TABLELANDS WATER

ARIC WORKPLAN

2024-2028

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1. Introduction

The Local Government Act 1993 ("the Act"), the Local Government (General) Regulation 2021 ("the Regulation") and the Guidelines for Risk Management and Internal Audit for Local Government in NSW ("Guidelines") require each council in NSW to have:

- an Audit, Risk and Improvement Committee ("ARIC" or "Committee") that continuously reviews and provides independent advice to the council on how it is functioning and managing risk;
- a robust Risk Management Framework that accurately identifies and mitigates the risks facing the council and its operations; and
- an effective Internal Audit Function that provides independent advice as to whether the council is functioning effectively and the council's internal controls to manage risk are working.

The three mandatory governance mechanisms are vital to ensure that councils are doing the right things the best way they can for their communities and are on track to delivering their community's goals and objectives.

The NSW Office of Local Government established the Guidelines in December 2023 to assist councils to comply with statutory requirements under the Act and the Regulation.

The Committee is an advisory body only. It exercises no administrative functions, has no delegated financial responsibilities, and does not perform any management functions of council.

The Committee provides independent advice to the council, which is informed by council's internal audit and risk management activities, as well as information and advice provided by council staff, relevant external bodies, and other subject matter experts.

The ARIC Workplan outlines the actions and activities that will be the focus of the Committee over the council term of 2024-2028.

2. Committee Membership

Membership of the ARIC is currently comprised of the following members:

Independent Members:

- Ron Gillard (Chair)
- Liz Jeremy
- Stephen Coates

Councillor Member:

- Cr Craig Gosewisch

3. Internal Audit Arrangements

Internal Audit is established by authority of the Central Tablelands Water ("Council"), with its responsibilities defined in this Internal Audit Charter ("Charter") approved by Council on endorsement of the ARIC.

This Charter provides the framework and authority for the performance of internal audit activities at Council.

The Charter describes the Internal Audit Coordinator as the person in the senior position responsible for managing the Internal Audit Function of an organisation. The International Professional Practices Framework ("IPPF"), issued by the Institute of Internal Auditors ("IIA"), refers to this role as the Chief Audit Executive. At Council, the Internal Audit Coordinator is the Executive Manager Corporate Services.

4. Workplan

The Workplan (enclosed as Appendix 1) sets out the requirements of the Workplan, and allocates the frequency of review and planned year(s) of review during the council term.

The review requirements of the current year are split into each of the anticipated Committee meetings.

It is intended that an update of progress against the annual and council term Workplan, including a subsequent annual meeting plan, will be provided to Council annually following the Committee's Q4 meeting.

5. Review of the Workplan

The Workplan will be reviewed annually, with any material/significant changes endorsed by the ARIC and approved by Council.

6. Approval of the Workplan

Endorsed by Audit, Risk and Improvement Committee

6 August 2026

Adopted by Council

[resolution reference]

[date]

Appendix 1 –Workplan (August 2026)

Plan Ref #	Terms of Reference Requirement [per Schedule 1 (s.428A of Act)]	Frequency (minimum)	Source / Supporting Documents and/or Actions Required	Yr 1	Yr 2	Yr 3 Aug 2026	Yr 3 Nov 2026	Yr 3 Feb 2027	Yr 3 May 2027	Yr 4
Internal Audit			<i>Principle: The Council has an effective internal audit function and receives maximum value from its internal audit activities.</i>							
1	Provide overall strategic oversight of internal audit ("IA") activities	Annual	IA Projects / Meet with Internal Audit Coordinator ("IAC")	✓	✓		x			x
2	Act as a forum for communication between the governing body, general manager, senior management, the internal audit function and external audit	Always		✓	✓	x	x	x	x	x
3	Coordinate, as far as is practicable, the work programs of internal audit and other assurance and review functions	Annual	IA Plan / External Auditor ("EA") Invited to ARIC	✓	✓			x		x
4	<i>Review and advise the council:</i>									
4.1	on whether the council is providing the resources necessary to successfully deliver the internal audit function	Annual	Meet with IAC / Assess IA Function	✓	✓				x	x
4.2	if the council is complying with internal audit requirements, including conformance with the International Professional Practices Framework	5 Yr*	Quality Assurance Improvement Program ("QAIP") / IA Charter / External Assessment							x
4.3	if the council's internal audit charter is appropriate	Annual	IA Charter	✓	✓				x	x
4.4	whether the internal audit policies and procedures and audit/risk methodologies used by the council are suitable	4 Yr	Review IA Policies & Procedures / QAIP							x
4.5	of the strategic four-year work plan and annual work plan of internal audits to be undertaken by the council's internal audit function	Annual	IA Plans		✓		x			x
4.6	if the council's internal audit activities are effective, including the performance of the IAC and the internal audit function	Annual	Assess IA Function / Meet with IAC	✓	✓		x			x
4.7	of the findings and recommendations of internal audits conducted, and corrective actions needed to address issues raised	Qtr	IA Project Reports	✓	✓	x	x	x	x	x
4.8	of the implementation by the council of these corrective actions	Qtr	IA Action Plan	✓	✓	x	x	x	x	x

Plan Ref #	Terms of Reference Requirement [per Schedule 1 (s.428A of Act)]	Frequency (minimum)	Source / Supporting Documents and/or Actions Required	Yr 1	Yr 2	Yr 3 Aug 2026	Yr 3 Nov 2026	Yr 3 Feb 2027	Yr 3 May 2027	Yr 4
Internal Audit		Principle: The Council has an effective internal audit function and receives maximum value from its internal audit activities.								
4.9	on the appointment of the Internal Audit Coordinator ("IAC")	As Required		✓	✓					
4.10	on the appointment of the internal audit external providers ("IAEP")	As Required								
4.11	if the internal audit function is structured appropriately and has sufficient skills and expertise to meet its responsibilities	Annual	Meet with IAC / Assess IA Function	✓	✓		x			x
External Audit		Principle: The Council receives maximum value from its external audit activities.								
5	Act as a forum for communication between the governing body, general manager, senior management, the internal audit function and external audit ("EA")	Always		✓	✓	x	x	x	x	x
6	Coordinate as far as is practicable, the work programs of internal audit and external audit	Annual	Annual Engagement Plan ("AEP") / IAC Invited to ARIC	✓	✓			x		x
7	Provide input and feedback on the:									
7.1	financial statements	Annual	Draft and Final Audited Fin Stmts	✓	✓	x	x			x
7.2	performance audit coverage proposed by external audit	Annual	AEP	✓	✓			x		x
7.3	external audit services provided	Annual	Final & Interim Audit Mgmt Letters / AONSW Survey	✓	✓		x			x
8	Review all external plans and reports in respect of planned or completed audits and monitor council's implementation of audit recommendations	Qtr	AEP / Audit Mgmt Letters / EA Action List	✓	✓	x	x	x	x	x
9	Provide advice to the governing body and/or general manager on action taken on significant issues raised in relevant external audit reports and better practice guides	Annual	Audit Mgmt Letters / AEP	✓	✓		x	x		x
Risk Management		Principle: The Council has an effective risk management framework and internal controls that successfully identify and manage the risks it faces.								
10	Review and advise the council:									
10.1	if the council's has in place a current and appropriate risk management framework ("RMF") that is consistent with the Australian risk management standard	Annual	Review RMF				x			x
10.2	whether the council is providing the resources necessary to successfully implement its risk management framework	Annual	Meet with IAC / Assess RMF				x			x

Plan Ref #	Terms of Reference Requirement [per Schedule 1 (s.428A of Act)]	Frequency (minimum)	Source / Supporting Documents and/or Actions Required	Yr 1	Yr 2	Yr 3 Aug 2026	Yr 3 Nov 2026	Yr 3 Feb 2027	Yr 3 May 2027	Yr 4
10.3	whether the council's risk management framework is adequate and effective for identifying and managing the risks the council faces, including those associated with individual projects, programs and other activities	4 Yr	Review of RMF / IA Project Reports					x		
10.4	if risk management is integrated across all levels of the council and across all processes, operations, services, decision-making, functions and reporting	4 Yr	Review of RMF / IA Project Reports					x		
10.5	of the adequacy of risk reports and documentation, for example, the council's risk register and risk profile	Annual	RMF Risk Profile & Risk Appetite / Risk Register(s) / ARIC Meeting Papers	✓	✓		x			x
10.6	whether a sound approach has been followed in developing risk management plans for major projects or undertakings	Qtr	Major Projects Report			x	x	x	x	x
10.7	whether appropriate policies and procedures are in place for the management and exercise of delegations	4 Yr	Review of Delegations / IA Projects				x			
10.8	if the council has taken steps to embed a culture which is committed to ethical and lawful behaviour	4 Yr	Council Report to ARIC / Code of Conduct / Fraud and Corruption Policy / Risk Register(s) / IA Project Reports						x	
10.9	if there is a positive risk culture within the council and strong leadership that supports effective risk management	Annual	IA Project Reports / Risk Register(s) / Risk Maturity Assessment	✓	✓			x		x
10.10	of the adequacy of staff training and induction in risk management	Annual	Council Report to ARIC / IA Project Reports / Risk Register(s)		✓			x		x
10.11	how the council's risk management approach impacts on the council's insurance arrangements	Annual	Insurance Report(s) / Council Report to ARIC				x			x
10.12	of the effectiveness of the council's management of its assets	4 Yr	Council Report to ARIC / IA Project Reports					x		
10.13	of the effectiveness of business continuity arrangements, including business continuity plans ("BCP"), disaster recovery plans and the periodic testing of these plans	Annual	Council Report to ARIC / IA Project Reports / BCP		✓		x			x

Plan Ref #	Terms of Reference Requirement [per Schedule 1 (s.428A of Act)]	Frequency (minimum)	Source / Supporting Documents and/or Actions Required	Yr 1	Yr 2	Yr 3 Aug 2026	Yr 3 Nov 2026	Yr 3 Feb 2027	Yr 3 May 2027	Yr 4
Internal Controls			<i>Principle: The Council has an effective risk management framework and internal controls that successfully identify and manage the risks it faces.</i>							
11	Review and advise the council:									
11.1	whether the council's approach to maintaining an effective internal audit framework, including over external parties such as contractors and advisors, is sound and effective	Annual	Review of IA Charter	✓	✓				x	x
11.2	whether the council has in place relevant policies and procedures and that these are periodically reviewed and updated	Annual	Policy & Standard Work Procedures ("SWP") Registers / IA Project Reports		✓	x		x		x
11.3	whether appropriate policies and procedures are in place for the management and exercise of delegations	4 Yr	Review of Delegations / IA Projects				x			
11.4	whether staff are informed of their responsibilities and processes and procedures to implement controls are complied with	4 Yr	Review of Delegations / IA Projects				x			
11.5	if the council's monitoring and review of controls is sufficient	Qtr	IA & EA Action Lists / IA Project Reports / IA Plan	✓	✓	x	x	x	x	x
11.6	if internal and external audit recommendations to correct internal control weaknesses are implemented appropriately	Qtr	IA & EA Action Lists	✓	✓	x	x	x	x	x
Compliance			<i>Principle: The Council has an effective compliance framework that ensures it is complying with its legal obligations and other governance and contractual requirements when undertaking its functions.</i>							
12	Review and advise the council:									
12.1	of the adequacy and effectiveness of the council's compliance framework	4 Yr	Review of Compliance Framework / IA Project Reports						x	
12.2	on whether the council's has appropriately considered legal and compliance risks as part of its risk management framework	Annual	Review of RMF / IA Project Reports	✓	✓			x		x
12.3	on whether the council's manages its compliance with applicable laws, regulations, policies, procedures, codes, and contractual arrangements	4 Yr	Review of Compliance Framework / Council Report to ARIC / IA Project Reports						x	
12.4	on whether appropriate processes are in place to assess compliance	4 Yr	Review of Compliance Framework / Council Report to ARIC / IA Project Reports						x	

Plan Ref #	Terms of Reference Requirement [per Schedule 1 (s.428A of Act)]	Frequency (minimum)	Source / Supporting Documents and/or Actions Required	Yr 1	Yr 2	Yr 3 Aug 2026	Yr 3 Nov 2026	Yr 3 Feb 2027	Yr 3 May 2027	Yr 4
Fraud and Corruption			<i>Principle: The Council has an effective fraud and corruption control framework in place that minimises the incidence of fraud and corruption.</i>							
13	<i>Review and advise the council:</i>									
13.1	of the adequacy and effectiveness of the council's fraud and corruption prevention framework and activities	4 Yr	Review of Fraud and Corruption Prevention Framework / IA Project Reports					x		
13.2	whether the council has appropriate processes and systems in place to capture and effectively investigate fraud-related information	Annual	Fraud Policy / Fraud Control Plans / Self Assessment Tool / Council Report to ARIC / IA Project Reports	✓	✓		x			x
Financial Management			<i>Principle: The Council has an effective financial management framework, sustainable financial position and positive financial performance.</i>							
14	<i>Review and advise the council:</i>									
14.1	if the council is complying with accounting standards and external accountability requirements	Annual	Audit Mgmt Letters / Draft and Final Audited Fin Stmts	✓	✓		x			x
14.2	of the appropriateness of the council's accounting policies and disclosures	Annual	Audit Mgmt Letters / Draft and Final Audited Fin Stmts	✓	✓		x			x
14.3	of the implications for the council of the findings of external audits and performance audits and the council's responses and implementation of recommendations	Annual	Audit Mgmt Letters / Draft and Final Audited Fin Stmts / EA Action List	✓	✓		x			x
14.4	whether the council's financial statement preparation procedures and timelines are sound	Annual	AEP / Council Report to ARIC / Audit Mgmt Letters / EA Action List	✓	✓		x	x		x
14.5	the accuracy of the council's annual financial statements prior to external audit, including: • management compliance/representations • significant accounting and reporting issues • the methods used by the council to account for significant or unusual transactions and areas of significant estimates or judgements • appropriate management signoff on the statements	Annual	Draft Fin Stmts / Council Report to ARIC / Audit Mgmt Letters / EA Action List	✓	✓		x			x

Plan Ref #	Terms of Reference Requirement [per Schedule 1 (s.428A of Act)]	Frequency (minimum)	Source / Supporting Documents and/or Actions Required	Yr 1	Yr 2	Yr 3 Aug 2026	Yr 3 Nov 2026	Yr 3 Feb 2027	Yr 3 May 2027	Yr 4
Financial Management			<i>Principle: The Council has an effective financial management framework, sustainable financial position and positive financial performance.</i>							
14.6	if effective processes are in place to ensure financial information included in the council's annual report is consistent with signed financial statements	Annual	Draft Council Annual Report / Draft and Final Audited Fin Stmts	✓	✓		x			x
14.7	if the council's financial management processes are adequate	Annual	IA & EA Action List / IA Project Reports / Audit Mgmt Letters / QBRs	✓	✓		x			x
14.8	the adequacy of cash management policies and procedures	Annual	Cash Mgmt and Investment Policies / QBRs / Council Cash & Investment Report / IA Projects / Audit Mgmt Letters	✓	✓		x			x
14.9	if there are adequate controls over financial processes, for example: • appropriate authorisation and approval of payments and transactions • adequate segregation of duties • timely reconciliation of accounts and balances • review of unusual and high value purchases	Annual	Audit Mgmt Letters / IA Projects / IA & EA Action List / Council Report to ARIC	✓	✓		x			x
14.10	if policies and procedures for management review and consideration of the financial position and performance of the council are adequate	4 Yr	IP&R Review / IA Projects / Audit Mgmt Letters / Council Report to ARIC						x	
14.11	if the council's grants and tied funding policies and procedures are sound	4 yr	Grant Funding Policy & Procedure Review / IA Projects / Audit Mgmt Letters / Council Report to ARIC						x	

Plan Ref #	Terms of Reference Requirement [per Schedule 1 (s.428A of Act)]	Frequency (minimum)	Source / Supporting Documents and/or Actions Required	Yr 1	Yr 2	Yr 3 Aug 2026	Yr 3 Nov 2026	Yr 3 Feb 2027	Yr 3 May 2027	Yr 4
Governance			<i>Principle: The Council has an effective governance framework to ensure it is appropriately directing and controlling the management of the Council.</i>							
15	Review and advise the council regarding its governance framework, including its:									
15.1	decision-making processes	Annual	Policy & SWP Registers / IA Project Reports	✓	✓				x	x
15.2	implementation of governance policies and procedures	Annual	Policy & SWP Registers / IA Project Reports	✓	✓				x	x
15.3	reporting lines and accountability	4 Yr	Organisation Structure / Delegations Register / Council Report to ARIC				x			
15.4	assignment of key roles and responsibilities	4 Yr	Organisation Structure / Delegations Register / Council Report to ARIC				x			
15.5	[council] committee structure	4 Yr	Council Report to ARIC				x			
15.6	management oversight responsibilities	Annual	Organisation Structure / Delegations Register / Policy & SWP Registers / IA Project Reports	✓	✓		x			x
15.7	human resources and performance management activities	Annual	Council Report to ARIC / IA Project Reports		✓				x	x
15.8	reporting and communication activities	As Required	IA Project Reports							
15.9	information and communications technology ("ICT") governance	Annual	IA Project Reports / Audit Mgmt Letters					x		x
15.10	[records] management and governance of the use of data, information and knowledge	As Required	IA Project Reports							

Plan Ref #	Terms of Reference Requirement [per Schedule 1 (s.428A of Act)]	Frequency (minimum)	Source / Supporting Documents and/or Actions Required	Yr 1	Yr 2	Yr 3 Aug 2026	Yr 3 Nov 2026	Yr 3 Feb 2027	Yr 3 May 2027	Yr 4
Strategic Planning			<i>Principle: The Council has an effective framework that ensures it achieves its strategic plans and objectives under the integrated planning and reporting (IP&R) framework.</i>							
16	Review and advise the council:									
16.1	of the adequacy and effectiveness of the council's integrated planning and reporting ("IP&R") processes	Annual	IP&R Review / Council Annual Report / Council Report to ARIC		✓		x			x
16.2	if appropriate reporting and monitoring mechanisms are in place to measure progress against objectives	Annual	IP&R Documents / Council Annual Report / Council Report to ARIC		✓		x			x
16.3	whether the council is successfully implementing and achieving its IP&R objectives and strategies	Annual	IP&R Documents / Council Annual Report / Council Report to ARIC		✓		x			x
Service Reviews & Business Improvement			<i>Principle: The Council has an effective framework to ensure it is delivering services and conducting its business and functions to an expected standard.</i>							
17	Act as a forum for communication and monitoring of any audits conducted by external bodies and the implementation of corrective actions (for example, NSW government agencies, Commonwealth government agencies, insurance bodies)	Always		✓	✓	x	x	x	x	x
18	Review and advise the council:									
18.1	if the council has robust systems to set objectives and goals to determine and deliver appropriate levels of service to the community and business performance	4 Yr	Review of Service Management Framework / Council Annual Report / IA Project Reports / Council Report to ARIC							x
18.2	if appropriate reporting and monitoring mechanisms are in place to measure service delivery to the community and overall performance	Annual	Council Annual Report / IA Project Reports / Council Report to ARIC	✓	✓		x			x
18.3	how the council can improve its service delivery and the council's performance of its business and functions generally	Always		✓	✓	x	x	x	x	x

Plan Ref #	Terms of Reference Requirement [per Schedule 1 (s.428A of Act)]	Frequency (minimum)	Source / Supporting Documents and/or Actions Required	Yr 1	Yr 2	Yr 3 Aug 2026	Yr 3 Nov 2026	Yr 3 Feb 2027	Yr 3 May 2027	Yr 4
Performance Data Measurement			<i>Principle: The Council's performance management framework ensures the Council can measure its performance and if it is achieving its strategic goals.</i>							
19	Review and advise the council:									
19.1	if the council has a robust system to determine appropriate performance indicators to measure the achievement of its strategic objectives	Annual	Council Report to ARIC / IA Project Reports	✓	✓		x			x
19.2	if the performance indicators the council uses are effective	Annual	Summary of IP&R Documents / Council Annual Report	✓	✓		x			x
19.3	of the adequacy of performance data collection and reporting	Annual	Council Report to ARIC / IA Project Reports	✓	✓		x			x
Additional Tasks Not Included On Schedule 1										
20	Review/update annual and strategic work plan	Annual	Annual & Four Year Work Plan			x				x
21	Review ARIC Terms of Reference	Annual	Terms of Reference			x				x
22	ARIC Annual Report to Council	Annual	ARIC Annual Report	✓	✓	x				x
23	Agree ARIC meeting schedule for the next fiscal year, including any 'Special Meeting' dates for reviewing draft and/or final audited financial statements	Annual	AEP	✓	✓		x			x
24	The committee will provide a comprehensive assessment every council term of the matters listed in Schedule 1 to the governing body and the general manager. ... Guidelines p87	4 Yr								x

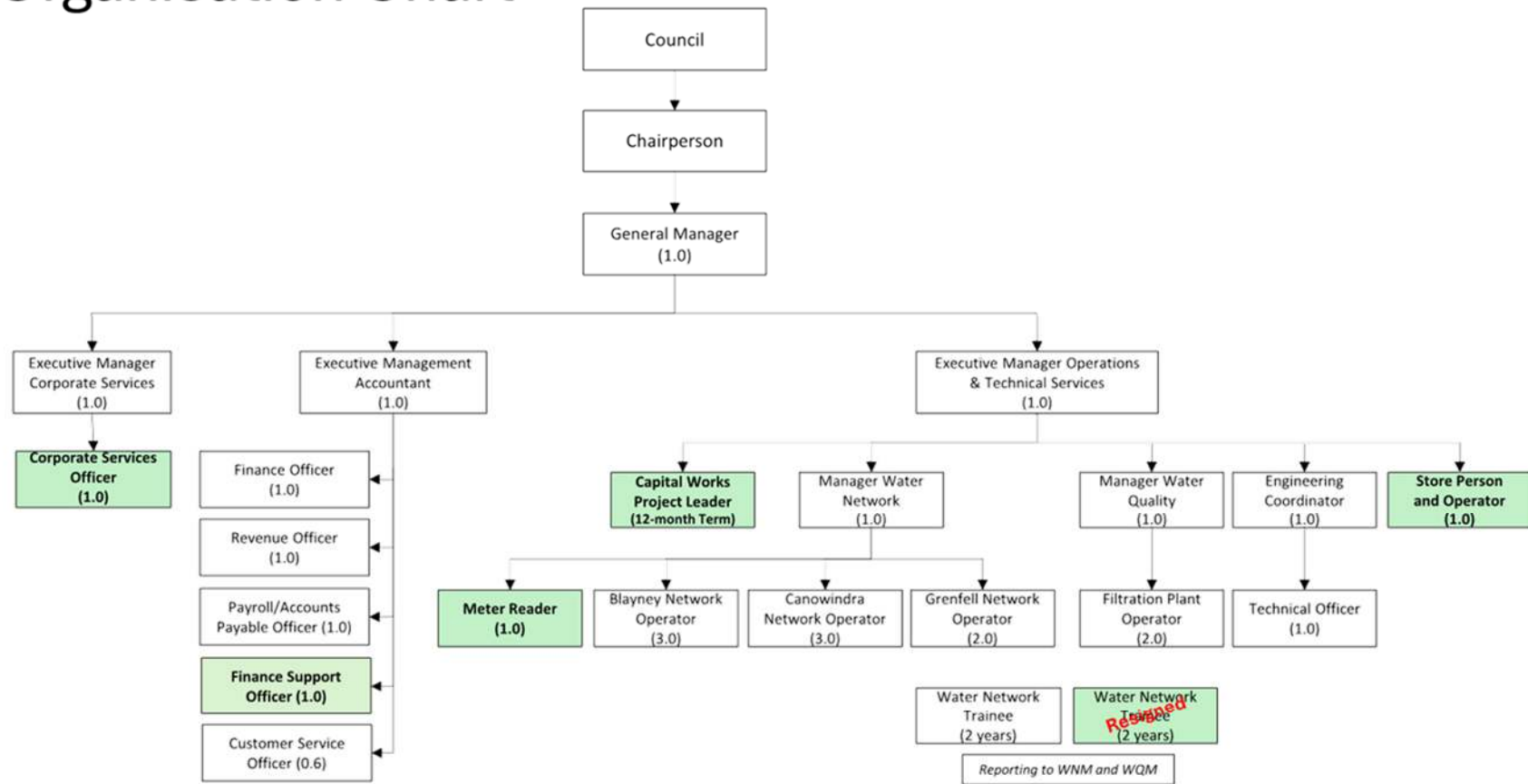
S356 Financial Assistance and Donations: 2026/27**Category 1 : Direct Cash Donations and Non-Cash/In-Kind Support****Applications to date: \$1,900**

Quandialla District Scholarship Committee - Contribution to Scholarships	\$	200.00
Blayney High School - Presentations	\$	200.00
Grenfell Showground - In-kind fire service connection	\$	500.00
Country Womens Association - Carcoar/Mandurama - School Holiday Craft	\$	300.00
Grenfell Henry Lawson Festival of Arts - Festival Sponsorship	\$	500.00
Blayney Public School - Presentations	\$	200.00

Category 2: Connection Charge Reductions**Total allocation: \$23,251.16**

AGE OF FISHES
ANGLICAN CHURCH - Cudal
ANGLICAN CHURCH - Manildra
ANGLICAN CHURCH - Quandialla
ANGLICAN CHURCH PROPERTY TRUST - Blayney
ANGLICAN CHURCH PROPERTY TRUST - Millthorpe
ANGLICAN PROPERTY TRUST DIOCESE OF BATHURST - Grenfell
ANGLICAN PROPERTY TRUST DIOCESE OF BATHURST - Canowindra
BLAYNEY PRE-SCHOOL
BOY SCOUTS ASSOCIATION - Grenfell
BURSWOOD CARE PTY LTD - Carcoar
CABONNE SHIRE COUNCIL - Cargo
CABONNE SHIRE COUNCIL - Moorbel
CATHOLIC CHURCH - Blayney
CATHOLIC CHURCH - Mandurama
CATHOLIC CHURCH TRUSTEES - Cargo
CHRIST CHURCH RETIREMENT VILLAGE - Blayney
COUNTRY WOMENS ASSOCIATION - Mandurama
COUNTRY WOMENS ASSOCIATION - Eugowra
COUNTRY WOMENS ASSOCIATION - Millthorpe
COUNTRY WOMENS ASSOCIATION - Canowindra
COWRA RETIREMENT VILLAGE LTD - Grenfell
DEPARTMENT OF ATTORNEY GENERAL - Carcoar
GRENFELL & DISTRICT SENIOR CITIZENS WELFARE COMMITTEE INC
GRENFELL HENRY LAWSON FESTIVAL - Grenfell
GRENFELL PRE-SCHOOL INCORPORATED
GRENFELL PUBLIC SCHOOL
GRENFELL PUBLIC SCHOOL
LYNDHURST SOLDIERS MEMORIAL HALL VILLAGE COMMITTEE
MANDURAMA PUBLIC HALL LAND MANAGER
MANILDRA LIONS CLUB
MILLTHORPE & DISTRICT HISTORICAL SOCIETY
MILLTHORPE SCHOOL OF ARTS
PARISH COUNCIL UNITING CHURCH - Canowindra
PRESBYTERIAN CHURCH - Grenfell
PRESBYTERIAN CHURCH - Mandurama
PRESBYTERIAN CHURCH OF NSW - Blayney
QUANDIALLA DIST SCHOLARSHIP COMMITTEE
QUANDIALLA SOLDIERS MEM HALL
RETURNED SERVICES LEAGUE - Blayney
SCHOOL OF ARTS COMMUNITY HALL CARCOAR INCORP
SEVENTH DAY ADVENTIST CHURCH - Mandurama
SOLDIERS MEMORIAL HALL TRUSTEE
ST PAULS CARCOAR COMMUNITY FACILITY LTD - Carcoar
ST VINCENT DE PAUL CENTRE - Blayney
ST VINCENT DE PAUL CENTRE - Canowindra
TRUSTEES ROMAN CATHOLIC CHURCH - Quandialla
UNITING CHURCH - Blayney
UNITING CHURCH - Eugowra
UNITING CHURCH - Millthorpe
UNITING CHURCH - Manildra
UNITING CHURCH HALL - Grenfell
RETURNED SERVICE PERSONS (7)

Organisation Chart





DRAFT

POLICY



**Central
Tablelands
Water**

CYBER SECURITY POLICY



DOCUMENT CONTROL

Document Title		Cyber Security Policy			
Policy Number		Council-PR050			
Responsible Officer		Executive Manager Corporate Services			
Reviewed by		Executive Management Team			
Date Adopted		xx August 2026			
Adopted by		Council			
Review Due Date		August 2027			
Revision Number		1			
Previous Versions	Date	Description of Amendments	Author	Review/ Sign Off	Minute No. (if relevant)
New	August 2026	New policy to align with the Australian Cyber Security Essential 8 requirements and relevant regulatory requirements	EMCS	Council	

PURPOSE

Central Tablelands Water (Council) is committed to protecting its information, technology systems, operational infrastructure and services from cyber security threats.

The purpose of this Policy is to establish a clear framework for managing cyber security risks across the organisation and to promote a culture where cyber security is understood as a shared responsibility.

This Policy aims to protect Council's information, systems, networks and digital assets; maintain the confidentiality, integrity and availability of information; reduce the risk of cyber incidents, data breaches and service disruption; support the safe, reliable and continuous delivery of water services; protect operational technology, including SCADA, telemetry and related infrastructure; strengthen organisational resilience and business continuity; support compliance with relevant legislation, standards and governance expectations; and promote secure and responsible use of information technology resources.

SCOPE

This policy applies to all employees; contractors and consultants; volunteers; work experience personnel; Board members; third-party service providers with access to Council systems, data or infrastructure; and any person using Council information, technology or communication resources.

This policy concerns information and communication technology systems; cloud services; mobile devices; network infrastructure; email and communication systems; business applications; electronic records; customer, employee and corporate information; operational technology, including SCADA, telemetry, pump stations, reservoirs and treatment-related systems; Internet of Things devices; remote access arrangements; and any information stored, transmitted or processed on behalf of Council.

For a water utility, cyber security extends beyond corporate IT systems. Cyber risks may also affect water supply operations, treatment processes, telemetry, communications networks and critical infrastructure.

DEFINITIONS

Cyber Security	The protection of information, systems, networks, devices and technology from unauthorised access, attack, damage, misuse, interference or disruption.
Cyber Incident	An event that compromises, or has the potential to compromise, the confidentiality, integrity or availability of information, systems, networks or technology.
Operational Technology	Hardware, software and systems used to monitor, control or support physical processes and infrastructure, including SCADA, telemetry and control systems.
SCADA	Supervisory Control and Data Acquisition systems used to monitor and control operational infrastructure such as water treatment, pumping, storage and distribution assets.
Multifactor Authentication	An authentication method requiring two or more forms of verification before access is granted.

Critical Information Asset	An information, technology or operational asset that is essential to Council's operations, service delivery, legal obligations or reputation.
Essential Eight	A set of baseline cyber security mitigation strategies developed by the Australian Cyber Security Centre to help organisations reduce cyber security risk. [cyber.gov.au]

POLICY STATEMENT

Council recognises that cyber security is essential to the delivery of safe, reliable and efficient water services to the community.

Council is committed to implementing appropriate cyber security controls; managing cyber security risks within Council's broader risk management framework; protecting sensitive, confidential, personal, operational and corporate information; maintaining compliance with applicable legislative, regulatory and governance obligations; promoting cyber security awareness and accountability among employees and contractors; responding promptly and effectively to cyber security incidents; supporting continuous improvement in cyber security maturity; protecting critical systems that support water supply, treatment, distribution and business continuity; and ensuring cyber security risks are considered in procurement, project delivery, system upgrades and operational change.

Cyber security is the responsibility of all workers and is not solely an information technology function.

Principles

Cyber security activities at Council will be guided by the following principles.

- **Risk-Based Approach:** Cyber security risks will be identified, assessed and managed according to the likelihood and consequence of threats to Council's operations, information, systems and essential services.
- **Shared Responsibility:** All employees, contractors and service providers have a role in protecting Council's information, systems and services.
- **Defence in Depth:** Council will use multiple layers of technical, procedural and administrative controls to reduce cyber security risks.
- **Protection of Critical Services:** Priority will be given to protecting systems and assets that support the safe and reliable delivery of water services.
- **Continuous Improvement:** Cyber security practices will be regularly reviewed and improved in response to emerging threats, incidents, audit findings, technology changes and sector guidance.
- **Compliance and Accountability:** Council will comply with relevant legislative, regulatory, contractual and governance obligations relating to cyber security, privacy, records management and information protection.

Maturity Position

While Council's size, structure, and resources differ from larger utilities, this Policy adopts a proportionate approach that reflects the key areas of good practice relevant to a regional NSW water utility, including cyber security governance and executive oversight; protection of operational technology and SCADA environments; identification and protection of critical information and technology assets; alignment with the Australian Cyber Security Centre Essential Eight; cyber incident response and recovery planning; mandatory cyber security awareness activities; third-party and procurement-related cyber risk management; vulnerability and patch management; and integration of cyber risk into business continuity and disaster recovery planning.

Cyber Security Framework and Standards

Council will seek to implement cyber security controls that are proportionate to its risk profile, operational environment and available resources.

Where practicable, Council will align its cyber security approach with:

- Australian Cyber Security Centre Essential Eight;
- NSW Cyber Security Policy principles and mandatory requirement areas;
- ISO/IEC 27001 Information Security Management System principles;
- relevant Australian Government and industry cyber security guidance;
- local government governance, risk and audit expectations; and
- water utility operational technology and critical infrastructure good practice.

Council recognises that cyber security maturity is an ongoing process and will continue to strengthen its controls over time.

Cyber Security Requirements

- **Access Control**

Council will:

- restrict access to systems based on business need;
- apply the principle of least privilege;
- implement password and authentication requirements;
- use multifactor authentication where available and appropriate;
- restrict administrative access to authorised personnel;
- remove or amend access promptly when employment, engagement or role requirements change;
- regularly review user access permissions; and
- monitor access to critical systems where practicable.

- **Device Security**

Council devices must:

- be protected by approved security software;
- be configured according to established security standards;
- receive security updates and patches in a timely manner;
- be secured when unattended;
- be protected from unauthorised installation of software; and
- be returned promptly when no longer required.

- **Email and Internet Use**

All users must:

- exercise caution when opening emails, attachments and links;
- report suspicious emails immediately;
- comply with Council information technology policies;
- avoid accessing inappropriate, unauthorised or unsafe websites;
- not circumvent security controls;
- take care when handling sensitive, personal or confidential information; and
- use Council systems for authorised business purposes.

- **Data Protection**

Council will:

- classify and manage information according to its sensitivity and business value;

- protect confidential, personal, customer, corporate and operational information;
- securely store and transmit information;
- maintain appropriate backup and recovery arrangements;
- dispose of information securely in accordance with records management requirements;
- manage data breach risks in accordance with relevant privacy obligations; and
- ensure information is retained, accessed and disposed of in line with legislative and organisational requirements.

- **Vulnerability and Patch Management**

Council's external IT provider will:

- monitor vulnerabilities affecting organisational systems;
- apply security patches in a timely and risk-based manner;
- prioritise remediation of critical vulnerabilities;
- conduct periodic vulnerability assessments where appropriate;
- maintain processes to identify and manage unsupported or end-of-life systems; and
- consider cyber security risks when implementing new systems or changes to existing systems.

NSW cyber security requirements identify vulnerability management, patching applications, patching operating systems, multifactor authentication and restricting administrative privileges as important baseline cyber controls.

Operational Technology and Critical Infrastructure Security

Council recognises that cyber security risks may affect operational technology and the delivery of essential water services.

Operational technology includes systems and assets used to monitor, control or support water supply operations, including SCADA, telemetry, treatment-related systems, pump stations, reservoirs, communications networks and related infrastructure.

Council will:

- maintain appropriate separation between corporate and operational technology networks where practicable;
- restrict and monitor remote access to operational systems;
- apply risk-based cyber security controls to SCADA, telemetry and operational technology environments;
- assess cyber risks associated with treatment plants, pump stations, reservoirs and other critical infrastructure;
- include operational technology in incident response, business continuity and disaster recovery planning;
- consider cyber security requirements when procuring, upgrading or maintaining operational technology systems;
- monitor emerging threats that may affect critical infrastructure and water utility operations; and
- ensure contractors or service providers accessing operational technology systems comply with relevant cyber security requirements.

Critical Information and Technology Assets

Council will identify and maintain an inventory of critical information and technology assets requiring enhanced protection.

Critical assets may include SCADA and telemetry systems; customer information systems; financial systems; payroll and employee information systems; asset management systems; GIS and mapping

systems; corporate network infrastructure; cloud platforms; backup systems; remote access systems; and other systems supporting essential business or water supply functions.

Council will apply additional controls to critical assets based on risk, operational importance and the potential impact of compromise.

Cyber Incident Management

All employees must immediately report:

- suspected cyber-attacks;
- data breaches;
- malware or ransomware infections;
- phishing emails;
- unauthorised access attempts;
- lost or stolen devices;
- accidental disclosure of information;
- unusual system behaviour; and
- any suspected compromise of operational technology or critical infrastructure.

Council will:

- investigate cyber security incidents;
- implement containment, recovery and remediation measures;
- escalate incidents according to severity and operational impact;
- notify relevant authorities where required;
- maintain records of cyber incidents;
- conduct post-incident reviews;
- identify lessons learned and improvement actions; and
- include significant cyber incidents in risk and governance reporting.

Training and Awareness

Council will provide ongoing cyber security education and awareness activities to all employees.

Training may include phishing awareness; password and passphrase security; multifactor authentication; safe use of email and internet resources; data protection responsibilities; incident reporting requirements; remote working and mobile device security; protection of sensitive information; and emerging cyber threats.

All employees are expected to participate in mandatory cyber security training as required, in accordance with the NSW cyber security requirements for cyber security awareness activities and mandatory cyber security awareness training

Third-Party and Procurement Security

Third-party providers accessing Council information, systems or infrastructure may be required to:

- meet cyber security requirements specified by Council;
- implement appropriate security controls;
- protect Council information from unauthorised access, disclosure or loss;
- report cyber incidents affecting Council systems, services or data;
- comply with contractual cyber security, privacy and confidentiality obligations;
- support audit, assurance or review activities where appropriate; and
- ensure subcontractors comply with relevant cyber security obligations.

Cyber security risks must be considered during procurement, contract management, system implementation and supplier review processes. This is particularly important for ICT systems, cloud services, managed service providers, SCADA support providers, telemetry contractors and software vendors.

Governance, Reporting and Assurance

Council will maintain appropriate governance arrangements to oversee cyber security risk.

The Board (Council) will oversee organisational cyber security risk; ensure cyber security forms part of strategic and enterprise risk management; receive reporting on significant cyber security risks, incidents and improvement activities; and support a culture of cyber security accountability.

The Audit, Risk and Improvement Committee will review cyber security risks and controls; receive reports on significant cyber risks, incidents and mitigation actions; monitor cyber security assurance activities, including audits, reviews and improvement plans; and provide oversight of cyber security risks within Council's broader risk management framework.

The General Manager will promote a culture of cyber security; ensure appropriate resources are allocated to cyber security risk management; support implementation of this Policy; and ensure cyber security risks are appropriately escalated.

The Executive Management Team will monitor cyber security risks and performance; support implementation of this policy; ensure cyber risks are incorporated within organisational risk management processes; promote cyber security awareness within their areas of responsibility; and support timely action to address identified cyber security risks.

Managers and Supervisors will support compliance with this policy; ensure staff understand their cyber security responsibilities; promote reporting of cyber security concerns; consider cyber security risks when implementing business changes or new systems; and ensure staff complete required training.

Corporate Services employees will work with external providers to maintain cyber security controls; monitor systems, vulnerabilities and cyber security risks; coordinate incident response activities; implement cyber security improvements; support user awareness initiatives; provide advice on cyber security requirements; and maintain relevant cyber security documentation and records.

Employees and other workers must comply with this Policy and associated procedures; protect passwords and authentication credentials; complete required cyber security training; report cyber security incidents and suspicious activity; use Council systems responsibly; take reasonable care when handling information and using technology; and seek advice if unsure about cyber security requirements.

Compliance

Failure to comply with this Policy may expose Council to cyber security risks; compromise personal, customer, corporate or operational information; disrupt services or critical operations; result in disciplinary action; lead to withdrawal of system access privileges; result in contractual consequences for third-party providers; and result in legal or regulatory consequences where applicable.

Monitoring

Cyber security performance may be monitored through cyber incident reporting; security audits and reviews; vulnerability assessments; user awareness training completion rates; risk assessments; access reviews; business continuity and disaster recovery testing; Essential Eight maturity assessment activities; internal and external audit outcomes; supplier assurance reviews; and reporting to the Executive Management Team; Audit, Risk and Improvement Committee; and Board.

POLICY REVIEW

This Policy will be reviewed every four years, or earlier where legislative, operational, organisational or cyber threat changes require.

REFERENCES

- Local Government Act 1993 (NSW)
- Work Health and Safety Act 2011 (NSW) (where cyber incidents may impact critical operations and worker safety)
- Privacy and Personal Information Protection Act 1998 (NSW)
- State Records Act 1998 (NSW)
- Government Information (Public Access) Act 2009 (NSW)
- Australian Cyber Security Centre (ACSC) Essential Eight
- NSW Cyber Security Policy principles and best practice guidance
- Relevant Council policies including Code of Conduct, Information Technology Acceptable Use Policy, Records Management Policy and Risk Management Policy

VARIATION

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



DRAFT

POLICY



**Central
Tablelands
Water**

HEALTH & WELLBEING POLICY



DOCUMENT CONTROL

Document Title		Health & Wellbeing Policy			
Policy Number		CTW-PR027			
Responsible Officer		Executive Manager Corporate Services			
Reviewed by		Executive Management Team and Staff			
Date Adopted		August 2026			
Adopted by		Council			
Review Due Date		August 2030			
Revision Number		3			
Previous Versions	Date	Description of Amendments	Author	Review/ Sign Off	Minute No: (if relevant)
1	9/10/15				15/097
2	30/06/16				16/079
3	August 2026	This policy was changed to reflect Health & Wellbeing according to regulatory and best practice requirements, H&WB Leave has been removed from the NSW Local Government State Award.	EMCS	Council	

PURPOSE

Central Tablelands Water (Council) is committed to creating and maintaining a workplace that supports and promotes the health, safety and wellbeing of all employees.

This policy establishes Council's commitment to fostering a healthy, safe and supportive work environment that enables employees to perform their duties effectively while maintaining their physical, psychological and social wellbeing.

SCOPE

This policy applies to:

- All employees of Council;
- Contractors and consultants engaged by Council;
- Volunteers;
- Work experience students;
- Apprentices and trainees; and
- Visitors whilst undertaking activities on behalf of Council.

DEFINITIONS

Wellbeing	The state of being comfortable, healthy and able to achieve personal and workplace goals, encompassing physical, psychological and social health.
Psychosocial Hazard	Anything in the design or management of work that increases the risk of work-related stress or psychological injury.
Employee (Worker)	As defined under the Work Health and Safety Act 2011 (NSW).

POLICY STATEMENT

Council recognises that employee wellbeing contributes to:

- Improved workplace health and safety outcomes;
- Increased employee engagement and productivity;
- Reduced absenteeism and workplace injuries;
- Enhanced workforce attraction and retention; and
- A positive and respectful workplace culture.

Council is committed to:

- Providing a safe and healthy workplace;
- Identifying and managing physical and psychosocial hazards;
- Promoting positive mental health and psychological safety;
- Encouraging healthy lifestyle choices;
- Supporting employees during illness, injury and recovery;
- Providing access to wellbeing initiatives and support services;
- Consulting with employees on health and wellbeing matters; and
- Fostering an inclusive and respectful workplace free from bullying, harassment and discrimination.

Council is committed to identifying, assessing and controlling psychosocial hazards in the workplace and fostering a culture where employees feel safe to raise concerns, seek support and contribute ideas without fear of reprisal.

Health and wellbeing are a shared responsibility that requires commitment from Council, Executive Management Team, Managers, Supervisors, and employees.

Council will seek to support employee wellbeing through initiatives including:

- **Physical Wellbeing**
 - Safe systems of work;
 - Workplace inspections and risk assessments;
 - Health promotion activities;
 - Ergonomic workplace assessments;
 - Fitness for work management;
 - Fatigue management practices;
 - Injury management and rehabilitation programs; and
 - Access to flu vaccination and other health awareness initiatives where appropriate.
- **Psychological Wellbeing**
 - Safe systems of work;
 - Promoting a respectful workplace culture;
 - Preventing workplace bullying, harassment and discrimination;
 - Managing psychosocial risks;
 - Supporting work-life balance;
 - Providing access to Employee Assistance Program (EAP) services;
 - Supporting employees experiencing stress or personal difficulties; and
 - Providing training to managers and employees on mental health awareness.
- **Social Wellbeing**
 - Encouraging teamwork and inclusion;
 - Supporting employee recognition initiatives;
 - Facilitating employee engagement activities;
 - Encouraging effective communication; and
 - Promoting positive workplace relationships

Roles and Responsibilities

- The General Manager is responsible for:
 - Demonstrating leadership and commitment to employee wellbeing;
 - Ensuring adequate resources are available to implement this policy; and
 - Supporting a positive organisational culture.
- The Executive Leadership Team is responsible for:
 - Promoting wellbeing initiatives across the organisation;
 - Ensuring implementation of this policy; and
 - Monitoring organisational wellbeing outcomes.
- Managers and Supervisors are responsible for:
 - Supporting employee health and wellbeing;
 - Identifying and managing workplace hazards and risks;
 - Addressing workplace behaviours that negatively impact wellbeing;
 - Supporting employees returning to work following injury or illness;
 - Consulting with employees regarding wellbeing matters; and
 - Encouraging participation in wellbeing initiatives.

- Employees are responsible for:
 - Taking reasonable care of their own health and safety;
 - Taking reasonable care that their actions do not adversely affect others;
 - Following workplace policies and procedures;
 - Reporting hazards, incidents and concerns;
 - Participating in consultation and wellbeing initiatives where appropriate; and
 - Contributing to a respectful and supportive workplace culture.

CTW will consult with employees and, where applicable, the Health and Safety Representative (HSR) regarding health, safety and wellbeing matters in accordance with legislative requirements.

Consultation may include staff surveys; toolbox talks; Health and Safety Committee meetings; employee feedback mechanisms; and development and review of wellbeing initiatives.

CTW may provide access to support services including Employee Assistance Program (EAP); Injury management and rehabilitation support; mental health resources; wellness education programs; Health promotion activities; and flexible work arrangements where operationally appropriate.

The effectiveness of this policy will be monitored through:

- WHS performance reporting;
- Incident and injury trend analysis;
- Workers' compensation data;
- Absenteeism trends;
- Employee survey results;
- Consultation outcomes; and
- Participation in wellbeing programs.

POLICY REVIEW

This Policy will be reviewed every four years, or earlier where legislative or best practice guidelines require.

REFERENCES

- Work Health and Safety Act 2011 (NSW)
- Work Health and Safety Regulation 2017 (NSW)
- Local Government Act 1993 (NSW)
- Privacy and Personal Information Protection Act 1998 (NSW)
- Anti-Discrimination Act 1977 (NSW)
- Workers Compensation Act 1987 (NSW)
- Workplace Injury Management and Workers Compensation Act 1998 (NSW)

VARIATION

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



DRAFT

POLICY



**Central
Tablelands
Water**

HEALTH & WELLBEING

~~LEAVE~~ POLICY



DOCUMENT CONTROL

Document Title		Health & Wellbeing Leave Policy			
Policy Number		CTW-PR027			
Responsible Officer		Manager Corporate Services Executive Manager Corporate Services			
Reviewed by		Manager Corporate Services Executive Management Team and Staff			
Date Adopted		<u>August 2026</u>			
Adopted by		Council			
Review Due Date		<u>August 2030</u>			
Revision Number		3			
Previous Versions	Date	Description of Amendments	Author	Review/ Sign Off	Minute No: (if relevant)
<u>1</u>	9/10/15				15/097
<u>2</u>	30/06/16				16/079
<u>3</u>	<u>August 2026</u>	<u>This policy was changed to reflect Health & Wellbeing according to regulatory and best practice requirements. H&WB Leave has been removed from the NSW Local Government State Award.</u>	<u>EMCS</u>	<u>Council</u>	

Objective

~~Council recognises that workplace health and wellbeing programs can lead to positive outcomes such as improved employee work performance and productivity, improved employee recruitment and retention, reduced absenteeism and other benefits.~~

~~Council is therefore committed to providing Health and Wellbeing Leave as per the Local Government (State) Award (the 'Award').~~

PURPOSE

~~Establish guidelines and procedures which articulate employee eligibility to apply and be granted Health and Wellbeing Leave.~~

~~Central Tablelands Water (Council) is committed to creating and maintaining a workplace that supports and promotes the health, safety and wellbeing of all employees.~~

~~This policy establishes Council's commitment to fostering a healthy, safe and supportive work environment that enables employees to perform their duties effectively while maintaining their physical, psychological and social wellbeing.~~

SCOPE

This policy applies to:

- All employees of Council;
- Contractors and consultants engaged by Council;
- Volunteers;
- Work experience students;
- Apprentices and trainees; and
- Visitors whilst undertaking activities on behalf of Council.

DEFINITIONS

~~**accrued sick leave** – means a balance of the employee's untaken sick leave.~~

~~**eligible employee** – means an employee who is entitled to request leave in accordance with this procedure.~~

~~**ordinary rate of pay** – means ordinary pay as defined in clause 4 (viii) of the Award.~~

<u>Wellbeing</u>	<u>The state of being comfortable, healthy and able to achieve personal and workplace goals, encompassing physical, psychological and social health.</u>
<u>Psychosocial Hazard</u>	<u>Anything in the design or management of work that increases the risk of work-related stress or psychological injury.</u>
<u>Employee (Worker)</u>	<u>As defined under the Work Health and Safety Act 2011 (NSW).</u>

POLICY STATEMENT

Council recognises that employee wellbeing contributes to:

- Improved workplace health and safety outcomes;

- Increased employee engagement and productivity;
- Reduced absenteeism and workplace injuries;
- Enhanced workforce attraction and retention; and
- A positive and respectful workplace culture.

Council is committed to:

- Providing a safe and healthy workplace;
- Identifying and managing physical and psychosocial hazards;
- Promoting positive mental health and psychological safety;
- Encouraging healthy lifestyle choices;
- Supporting employees during illness, injury and recovery;
- Providing access to wellbeing initiatives and support services;
- Consulting with employees on health and wellbeing matters; and
- Fostering an inclusive and respectful workplace free from bullying, harassment and discrimination.

Council is committed to identifying, assessing and controlling psychosocial hazards in the workplace and fostering a culture where employees feel safe to raise concerns, seek support and contribute ideas without fear of reprisal.

Health and wellbeing are a shared responsibility that requires commitment from Council, Executive Management Team, Managers, Supervisors, and employees.

Council will seek to support employee wellbeing through initiatives including:

- Physical Wellbeing
 - Safe systems of work;
 - Workplace inspections and risk assessments;
 - Health promotion activities;
 - Ergonomic workplace assessments;
 - Fitness for work management;
 - Fatigue management practices;
 - Injury management and rehabilitation programs; and
 - Access to flu vaccination and other health awareness initiatives where appropriate.
- Psychological Wellbeing
 - Safe systems of work;
 - Promoting a respectful workplace culture;
 - Preventing workplace bullying, harassment and discrimination;
 - Managing psychosocial risks;
 - Supporting work-life balance;
 - Providing access to Employee Assistance Program (EAP) services;
 - Supporting employees experiencing stress or personal difficulties; and
 - Providing training to managers and employees on mental health awareness.
- Social Wellbeing
 - Encouraging teamwork and inclusion;
 - Supporting employee recognition initiatives;
 - Facilitating employee engagement activities;
 - Encouraging effective communication; and
 - Promoting positive workplace relationships

Roles and Responsibilities

- The General Manager is responsible for:
 - Demonstrating leadership and commitment to employee wellbeing;
 - Ensuring adequate resources are available to implement this policy; and
 - Supporting a positive organisational culture.
- The Executive Leadership Team is responsible for:
 - Promoting wellbeing initiatives across the organisation;
 - Ensuring implementation of this policy; and
 - Monitoring organisational wellbeing outcomes.
- Managers and Supervisors are responsible for:
 - Supporting employee health and wellbeing;
 - Identifying and managing workplace hazards and risks;
 - Addressing workplace behaviours that negatively impact wellbeing;
 - Supporting employees returning to work following injury or illness;
 - Consulting with employees regarding wellbeing matters; and
 - Encouraging participation in wellbeing initiatives.
- Employees are responsible for:
 - Taking reasonable care of their own health and safety;
 - Taking reasonable care that their actions do not adversely affect others;
 - Following workplace policies and procedures;
 - Reporting hazards, incidents and concerns;
 - Participating in consultation and wellbeing initiatives where appropriate; and
 - Contributing to a respectful and supportive workplace culture.

CTW will consult with employees and, where applicable, the Health and Safety Representative (HSR) regarding health, safety and wellbeing matters in accordance with legislative requirements.

Consultation may include staff surveys; toolbox talks; Health and Safety Committee meetings; employee feedback mechanisms; and development and review of wellbeing initiatives.

CTW may provide access to support services including Employee Assistance Program (EAP); Injury management and rehabilitation support; mental health resources; wellness education programs; Health promotion activities; and flexible work arrangements where operationally appropriate.

The effectiveness of this policy will be monitored through:

- WHS performance reporting;
- Incident and injury trend analysis;
- Workers' compensation data;
- Absenteeism trends;
- Employee survey results;
- Consultation outcomes; and
- Participation in wellbeing programs.

POLICY REVIEW

This Policy will be reviewed every four years, or earlier where legislative or best practice guidelines require.

REFERENCES

- [Work Health and Safety Act 2011 \(NSW\)](#)
- [Work Health and Safety Regulation 2017 \(NSW\)](#)
- [Local Government Act 1993 \(NSW\)](#)
- [Privacy and Personal Information Protection Act 1998 \(NSW\)](#)
- [Anti-Discrimination Act 1977 \(NSW\)](#)
- [Workers Compensation Act 1987 \(NSW\)](#)
- [Workplace Injury Management and Workers Compensation Act 1998 \(NSW\)](#)

VARIATION

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

~~All full-time and part-time Council employees may be eligible for up to two (2) days (pro-rata for part-time employees) Health and Wellbeing Leave per financial year if:~~

~~the employee has accumulated a sick leave balance of more than three (3) weeks;~~

~~the taking of paid leave does not result in the employee having an accumulated sick leave balance of less than **three (3)** weeks;~~

~~the employee takes leave for the purpose of Health and Wellbeing activities (clause 1.2); and~~

~~the employee has applied for and has approval from the relevant supervisor/manager prior to the leave being taken;~~

~~Health and Wellbeing Activities~~

~~Council considers the following to be Health and Wellbeing Leave for the purposes of this procedure:~~

~~annual check-ups (i.e. general physical, dental, optical, hearing);~~

~~annual cancer screenings (i.e. skin cancer, bowel, breast, pap smear, prostate);~~

~~pregnancy related medical appointments (i.e. ultrasound, blood work, amniocentesis, glucose tolerance test) (available to affected female staff only);~~

~~mental health services (i.e. counsellor, psychologist, psychiatrist);~~

~~educational programs (i.e. nutrition, stress management);~~

~~services under Council's employee assistance program; and~~

~~activities as otherwise approved by the General Manager.~~

~~Application for leave~~

~~The employee must complete a leave application form and submit it to the relevant supervisor/manager for approval prior to the period of leave in respect of which the application relates.~~

~~The supervisor/manager is to confirm eligibility with Payroll prior to approving the leave. Where the leave balance is less than three (3) weeks (pro-rata for part-time employees), the leave application will be refused.~~

~~Leave may be granted in blocks of 1 hour up to 1 day, depending on the Health and Wellbeing activity and Council's operational requirements.~~

~~Attendance~~

~~An employee that utilises Health and Wellbeing Leave must provide evidence of attendance at the Health and Wellbeing activity. Evidence may include any of the following: — 1.6.1 medical certificate;~~

~~— 1.6.1 Receipts; or~~

~~— 1.6.3 proof of registration/program/agenda (in the case of educational programs);~~

~~— 1.6.4 Failure to produce this evidence will result in the leave being deducted from an employee's annual leave or accrued time entitlements.~~

~~Payment of Health and Wellbeing Leave~~

~~Where Health and Wellbeing Leave has been granted, it will be paid at the employee's ordinary rate of pay.~~

~~Health and Wellbeing Leave is paid from accrued sick leave and will not be paid out on termination of employment.~~

~~Employee Assistance Program~~

~~In addition to the Health and Wellbeing Leave prescribed by this procedure, Council encourages employees to utilise the Employee Assistance Program (EAP) which offers a fully confidential counselling service.~~

RELATED DOCUMENTS

~~Leave application form.~~

~~Local Government (State) Award.~~

LEGISLATION

~~Local Government Act 1993.~~

Subject: FW: Contact Form Submission

From: Rob Jensen [REDACTED]
Sent: Tuesday, July 14, 2026 1:51 PM
To: CTW Water <water@ctw.nsw.gov.au>
Subject: Re: Contact Form Submission

Hi Claire

Further to our previous correspondence, Do you have access to the document of legislation you can send to me or where I can access it?

Regards

Rob

On Thu, 9 July 2026, 4:43 pm Rob Jensen, [REDACTED] wrote:

Hi Clare

I still dont agree, I was writing to add this to your pile of submissions from upset land owners for the consideration of your next decision.

I still dont agree that the land owner should have to pay for infrastructure not utilised, why cant the charge be added to the water connection charge when the land owner actually goes to have the water connected, of course the land owner gets charged to have it connected and then also gets ongoing charges to have access to that water. I would be more amicable about paying more at the cost of connection rather than being sluggish for not using it

Legislation shouldn't be there to benefit an organisation that cant budget its money that it obtains from existing users

My rant isnt going to change anything, but can I ask when your next general meeting is I would love to attend

Regards

Rob

On Thu, 9 July 2026, 4:34 pm CTW Water, <water@ctw.nsw.gov.au> wrote:

Dear Rob

Thank you for taking the time to outline your concerns regarding the unconnected land availability charge.

As you've recognised, the charge is based on the availability of the water network. Under section 552(1)(b), a water supply charge may be levied on land situated within 225 metres of a council water pipe, whether or not the land is actually connected to the pipe. Land meeting s 552(1)(b) has

access to a public water supply should a connection be sought. This access represents a tangible benefit to the land, including increased resilience, emergency supply potential, property functionality and market value.

The availability charge is a mechanism to ensure that all land benefiting from the existence of water infrastructure contributes to the operation, maintenance and renewal of that infrastructure, rather than placing the full cost solely on customers who are already connected.

We recognise the pressures facing regional communities and do not underestimate the concerns raised by affected landholders. However, the application of the Unconnected Land Availability Charge is grounded in clear legislative authority and longstanding practice across NSW, and seeks to ensure that land capable of accessing the service contributes to the ongoing cost of maintaining that service.

Each year CTW reviews its pricing structure through the Integrated Planning and Reporting framework. As part of that process, Council considers the appropriateness of its revenue sources and charging methodologies to ensure charges remain financially sustainable, equitable and consistent with legislative requirements.

In considering how the charge should be applied, Council considered both cost recovery and equity outcomes for affected landholders and adopted a moderated approach by applying a discounted availability charge set at 50 per cent of the standard connected charge, limiting the 225-metre proximity assessment to the water reticulation network only (rather than all water infrastructure such as trunk mains), and providing exclusions for land that is rural in nature or incapable of development. These measures demonstrate a higher level of restraint than is strictly required under the legislation and reflect Council's intention to balance cost recovery with fairness for affected landholders.

If you have any further questions or concerns please let us know.

Kind regards



Claire Wright
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 PO BOX 61 BLAYNEY NSW 2799

An independent Regional Water Authority providing a quality water supply - reliably and sustainably.

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From: Central Tablelands Water <water@ctw.nsw.gov.au>
Sent: Friday, July 3, 2026 1:47 PM
To: CTW Water <water@ctw.nsw.gov.au>
Subject: Contact Form Submission

Name: Rob Jensen

Message:

Dear Sir/Madam,

I am writing to express my strong objection to the recent changes to the water availability access charges.

My brother and I own four blocks of land in Carcoar. While our council rates are issued under a single rates notice, Central Tablelands Water is now charging a separate water availability access fee for each of the four blocks.

To say I am disappointed by this change would be an understatement. We do not use the town water supply on our property, as we rely entirely on rainwater collected in tanks. Despite this, we are now being charged approximately \$196 per quarter for a service that we do not use.

I understand the likely response will be that the charge is for the availability of the service rather than its actual use. However, I believe there is a fairer approach. If additional revenue is required, it would make more sense to recover those costs through the water connection or usage charges, ensuring that those who actually access and consume the service contribute accordingly.

Instead, these new charges effectively penalise landowners who have invested in sustainable, self-sufficient water systems. It is difficult to understand why people who do not draw from the town water supply should bear the cost of what appears to be a funding shortfall or changes in the organisation's revenue model.

I know I am not alone in this view. Many property owners have been shocked by these substantial new charges and feel they are unfair, particularly where no town water is being used.

I would appreciate a detailed explanation of the rationale behind these changes and whether Central Tablelands Water has considered alternative charging models that are more equitable for non-users of the water supply.

I look forward to your response.

Kind regards,

Rob

DRAFT

POLICY



**Central
Tablelands
Water**

Unconnected Land Availability Charge Policy

DOCUMENT CONTROL

Document Title		Unconnected Land Availability Charge			
Policy Number		CTW-PR052			
Responsible Officer		Executive Management Accountant			
Reviewed by		Executive Management Team			
Date Adopted		17 June 2026			
Adopted by		Council			
Review Due Date		June 2030			
Revision Number		1.3			
Versions	Date	Description of Amendments	Author	Review/ Sign Off	Minute No: (if relevant)
1.0	Oct 2025	New policy draft	EMCS	EMT	
1.1	Dec 2025	Updated references, format and refer to Council	EMT	Council	25/104
1.2	June 2026	Terminology refined for clarity, equity definitions and unit standardisation	GM	Council	26/036
1.3	June 2026	Further clarification following discussion at June 2026 Council meeting	EMT	Council	

PURPOSE

This policy establishes the principles and administrative framework applied by Central Tablelands Water (CTW) when determining availability charges for unconnected land. It aims to secure an equitable financial contribution from property owners who benefit from infrastructure proximity, ensuring long-term network sustainability, pricing clarity, and transparency.

SCOPE

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

POLICY STATEMENT

This policy is enacted in accordance with Council's statutory powers under Section 552 of the Local Government Act 1993 (NSW). The policy ensures equitable cost recovery for asset upkeep, readiness, and network capacity and acknowledges unconnected land located within proximity to CTW's infrastructure and derives a benefit from network availability is subject to a water availability charge.

Unconnected land within CTW's reticulated service areas derives a direct, distinct benefit from the proximity of water infrastructure, even where services are not connected. To ensure equitable cost recovery for constructing and maintaining infrastructure that provides an immediate connection capability to each separate legal title. 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 unconnected land is guided by the following principles:

- **Equity:** All land that benefits from infrastructure availability contributes proportionately to fixed costs.
- **Cost Reflectivity:** Charges reflect the contribution to maintaining service capacity and network readiness.
- **Transparency:** The assessment criteria is objective, publicly accessible and applied consistently.
- **Encouragement of Development:** The framework supports timely connection and efficient land use.
- **Compliance:** The policy aligns 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 land within 225 metres of a CTW reticulated water main, AND water could be supplied to some part of the land from a standpipe at least 1 metre above ground level, if such a pipe were laid and connected to CTW's mains subject to physical and servicing constraints.	50% of the standard 20mm water availability charge as set out in CTW's annual Fees & Charges schedule and levied on a quarterly basis.

Assessment Process, Statutory Exclusions, and Discretionary Exemptions

Pursuant to Section 558 of the *Local Government Act 1993 (NSW)*, Council has established specific criteria under which the Section 552 unconnected land availability charge shall be exempt from the charge. These exclusions and discretionary exemptions are structured to maintain network equity while recognising clear physical, legal, and operational boundaries.

Assessment Process Framework

To ensure a robust, transparent, and consistent application of the charge, CTW will utilise a structured three-stage assessment framework for all land within the reticulated service areas.

Each parcel of land not yet connected to the reticulated water service area will be evaluated via the following sequence:

1. **First-Instance Statutory Assessment (Section 552):** In the first instance, the property will be assessed against the core statutory criteria of Section 552 of the *Local Government Act 1993 (NSW)* to determine if it falls within the legal charging perimeter (i.e., situated within 225 metres of a CTW water main and physically capable of being supplied via a 1-metre-high standpipe).
2. **Discretionary Exemption Review (Section 558):** Following the initial statutory assessment, Council's localised discretionary exemptions, established in accordance with Section 558 of the Act, will be applied to the assessment to determine if a specific operational, legal, or physical exclusion is warranted.

Discretionary Exclusion Criteria: Subject to the outcome of the first stage of the assessment process, the unconnected land availability charge shall not be levied on:

- **Land Outside Reticulated Footprints:** Land situated entirely outside CTW's designated reticulated service areas.
- **Physical or Engineering Barriers:** Land that cannot reasonably or practically be connected to the network due to severe topography or engineering constraints (e.g., parcels separated from the water main by a railway line or a major water body).
- **Public and Crown Allocations:** Dedicated public reserves, public roads, and non-rateable Crown land.

- **Development-Prohibited Allotments:** Land upon which development or building construction is expressly prohibited by a constituent council's Local Environmental Plan (LEP) or planning instrument.
 - **Constituent Council Community Space:** Community land owned and operated by a constituent council for public benefit, subject to the review and approval of an annual application.
 - **Overriding Legislative Exemptions:** Any other parcel of land granted a mandatory exemption by prevailing state or federal legislation.
3. **Customer Application Review:** Following completion of Council's internal assessment, a property owner may apply for the following exemption or charge capping by providing evidence of the relevant criteria.
- **Alternative Water Supply Requirement:** where the property owner has established an alternative water supply system and can prove that they were not able to connect to Council's reticulated service network at the time of establishing the alternative water supply system due to either:
 - a formal Council decision to not supply water to that parcel of land, or
 - Council's water infrastructure was not available at the time of establishing the alternative water supply system.
 - **Maximum Applicable Charges:** where the property owner owns multiple parcels of land the unconnected land availability charges will be capped to two fees where the following three criteria are satisfied:
 - the relevant parcels of land are contiguous and under identical ownership, and
 - at least one parcel of land within the contiguous parcels of land is already connected to Council's reticulated service network, and
 - all parcels of land are included in a single valuation from the Valuer General.

Definitions

Reticulated Service Area: The portion of the CTW pipe network operating within a town or village area, where water is supplied from a Reservoir and matching the Land Use Zones listed under Local Environmental Plans.

Unconnected Land: A distinct legal parcel of land that is within 225m of the CTW reticulated service area that does not currently possess an active metered water service connection and is not excluded by Section 552(2) criteria

Land Use Zones: For the purposes of this policy, unconnected land within the following LEP zones will be assessed against this policy:

- *Residential:* R1 (General Residential), R5 (Large Lot Residential).
- *Commercial/Business:* B2 (Local Centre), B5 (Business Development), B6 (Enterprise Corridor).
- *Industrial:* IN1 (General Industrial), IN2 (Light Industrial).
- *Special Purposes/Other:* RE1 (Public Recreation), RU5 (Village), SP2 (Infrastructure).

Governance and Implementation

CTW will apply and review unconnected 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 service area 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.

Pensioner Discount

Where the land is a pensioner's primary residence, as shown on their pension concession card, the fee may be reduced by the pensioner concession amount, subject to customer application and confirmation of concession status from the applicable government department.

Customer Review Pathway

Customers may request a review of the charge which will be completed by CTW technical staff with a written response provided to the applicant.

Customer Appeal Pathway

Should a customer request an appeal of the staff review decision, escalation of the review will be delegated to the General Manager for a decision. If necessary, an appeal can be escalated to the Council for final determination.

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 and annual Fees & Charges

VARIATION

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



STATUTORY COMPLIANCE REGISTER

Name of Act	Corresponding Regulation	Purpose	Relevance to CTW	Responsible Area	Action to:							Related CTW Policies/Procedures
					GM	EMCS	EMA	EMOTS	EC	MWN	MWQ	
Anti-Discrimination Act 1977	Anti-Discrimination Regulation 2004	An Act to render unlawful racial, sex and other types of discrimination in certain circumstances and to promote equality of opportunity between all persons.	Provisions relating to CTW's responsibility to uphold a discrimination free workplace. Refer to ss 10B; 27B; 38G; 42B; 49H; 49Z; 49ZKA;	GM, Executive Managers, Managers, and supervisors	x	x	x	x	x	x	x	Recruitment procedures
Australian Communications and Media Authority Act 2005		An Act to establish the Australian Communications and Media Authority, and for related purposes		GM, Executive Managers	x	x	x	x				Communications Policy
Civil Liability Act 2002	Civil Liability Regulation 2003	An Act to make provision in relation to the recovery of damages for death or personal injury caused by the fault of a person; to amend the Legal Profession Act 1987 in relation to costs in civil claims; and for other purposes.	Relates to the Duty of Care owed by Council to members of the general community and liability in relation to its functions as a Public Authority.	GM, EMCS	x	x		x				Work Health & Safety; Risk Management
Competition and Consumer Act 2010 (Cth) (Previously Trade Practices Act)		The Act aims to enhance the welfare of Australians by promoting competition and fair trading and providing for consumer protection.	Provisions relating to Councils responsibility to promote competition and fair trading and consumer protection. Refer to s 28A.	EMCS	x	x	x	x				Code of Conduct
Contaminated Land Management Act 1997	Contaminated Land Management Regulation 1998	An Act to promote the better management of contaminated land; to amend the Environmentally Hazardous Chemicals Act 1985; to amend certain other Acts; and for other purposes.	Provisions relating to CTW's obligation to manage contaminated land. Refer to s 59 outlines obligation to notify Local Authority of affected land.	GM, EMOTS	x	x		x				WHS, SWMS
Copyright Act 1968 (Cth)		An Act to secure to Proprietors of Works of Literature and Fine Art and to Proprietors of Designs for Articles and Works of Manufacture and Art the Copyright of such Works and Designs for a limited period.	Provisions relating to CTW's rights to protect their intellectual property particularly in relation to the securing of copyright.	EMCS		x						Records management; Code of Conduct; annual copyright licence
Dam Safety Act 2015	Dam Safety Regulation 2015	The Act aims to manage risks associated with dams to a level acceptable to the community, covering public safety, environmental, and economic assets	Provisions relating to Council's obligations to manage dams to an acceptable level	EMOTS	x			x			x	Water Quality Management Policy



STATUTORY COMPLIANCE REGISTER

Disability Discrimination Act 1992 (Cth)		The Disability Discrimination Act 1992 (Cth) has as its major objective to: eliminate discrimination against people with disabilities; promote community acceptance of the principle that people with disabilities have the same fundamental rights as all members of the community; and ensure as far as practicable that people with disabilities have the same rights to equality before the law as other people in the community.	Provisions relating to Councils obligation to eliminate discrimination on the grounds of disability and the promotion of equality for people with disabilities.	EMCS		x							Recruitment procedures
Environmental Hazardous Chemicals Act 1985	Environmental Hazardous Chemicals Regulation 1999	An Act to provide for control of the effect on the environment of chemicals and chemical wastes.	Provisions relating to Council's responsibility to mitigate the effects of environmental hazardous chemicals and their effects on the environment.	EMOTS	x			x					WHS, Safe Work Method Statements; internal operating procedures
Environmental Planning and Assessment Act 1979	Environmental Planning and Assessment Regulation 2000	An Act to institute a system of environmental planning and assessment for the State of New South Wales.	All sections apply.	EMOTS	x			x					Internal
Fair Work Act 2009		The object of this Act is to provide a balanced framework for cooperative and productive workplace relations that promotes national economic prosperity and social inclusion for all Australians	All sections apply.	GM	x	x							LG NSW Award
Fluoridation of Public Water Supply Act 1957		An Act to authorise and control the addition of fluorine to public water supplies; and for purposes connected therewith	Approval required for the addition of fluorine to public water supply	EMOTS	x			x				x	
Fringe Benefits Tax Assessment Act 1986 (Cth)		Imposes the Fringe Benefit Taxable Amount of an Employer of a year of Tax. It is payable by the Employer.	Provisions imposing a duty on Council to pay Fringe Benefits Tax.	EMA	x		x						ATO, annual training
Government Information (Public Access) Act 2009		Replaced FOI legislation and encourages proactive release of information by government agencies	Provisions placing a duty on Council to disclose certain Government Documents and procedures relating to the publication of Government Documents.	GM, EMCS	x	x							Public Access to information



STATUTORY COMPLIANCE REGISTER

Independent Commission Against Corruption Act 1988	Independent Commission Against Corruption Regulation 2005	An Act to constitute the Independent Commission Against Corruption and to define its functions.	Provisions relating to Council's responsibility to promote integrity and accountability of public administration by investigating, exposing and preventing corruption. Refer to s11 and s74C.	GM	x	x											Code of Conduct; Fraud and Corruption Policy; good governance
Independent Pricing and Regulatory Tribunal Act 1992	Independent Pricing and Regulatory Tribunal Regulation 2007	An Act to establish the Independent Pricing and Regulatory Tribunal of New South Wales; to confer functions on the Tribunal in relation to pricing, industry and competition; and for other purposes.	Provisions relating to the Council's obligation with regards to the pricing, industry and competition. Refer to s 24G.	EMA	x	x											Operational Plan & Delivery Program; Fees & Charges
Industrial Relations Act 1996	Industrial Relations (General) Regulation 2001	An Act to reform the law concerning industrial relations, and to repeal the <i>Industrial Relations Act 1991</i> .	Provisions providing a framework, that can be applied to Council, ensuring conduct of industrial relations that is fair and just. Refer to s 384.	GM	x	x											Recruitment procedures; LGNSW Award
Land Acquisition (Just Terms) Compensation Act 1991		An Act relating to the acquisition of land on just terms by authorities of the State.	Provisions which provide for compensation when Council land is acquired by a state authority. Refer to s 21.	GM, EMA	x	x											Case by case basis
Local Government Act 1993	Local Government (General) Regulation 2021		All sections apply.	GM, Executive Managers, Managers, and Supervisors	x	x	x	x	x	x	x	x					Code of Conduct; Code of Meeting Practice; delegations register; all council policies
Local Government and Other Authorities (Superannuation) Act 1927		An Act to provide a scheme of Superannuation for certain employees of the Councils of Shires and Municipalities and of certain other authorities; and for purposes connected therewith.	Provisions relating the requirement of superannuation to Council employees.	EMA			x										Payroll process; annual training, LGNSW Award
Long Service Leave Act 1955	Long Service Leave Regulation 2005	An Act to make provisions entitling workers to long service leave; to amend the <i>Industrial Arbitration Act 1940</i> ; and for purposes connected therewith.	Provisions relating to Councils obligation to provide long service leave to particular employees.	EMA		x											LG NSW Award
Ombudsman Act 1974	Ombudsman Regulation 2005	An Act to provide for the appointment of an Ombudsman; to define the functions of the Ombudsman; and for purposes connected therewith.	Provisions enabling Council to seek assistance from the Ombudsman. Refer to ss 12; 13 & 36A.	GM, EMCS	x	x											Code of Conduct; good governance; internal reporting
Payroll Tax Act 2007		An Act to provide for a tax on employers in respect of certain wages, to harmonise payroll tax law with Victoria, to repeal the <i>Pay-roll Tax Act 1971</i> ; and for other purposes.	Provisions relating to Council's responsibility for the payment of payroll tax. Refer to ss 58; 59 & 60.	EMA		x											ATO



STATUTORY COMPLIANCE REGISTER

Pesticides Act 1999	Pesticides Regulation 1995	An Act to regulate and control the use of pesticides; to repeal the <i>Pesticides Act 1978</i> ; to amend certain other Acts; and for other purposes.	Provisions relating to Councils responsibility in promoting and protecting human health, the environment and property in relation to the use of pesticide whilst having regard to the principles of ecological sustainability. Refer to ss 20; 28; 29; 30; 31; 35; 36; 95 & 96.	EMOTS					x		x	x	Pesticide use notification; internal operating procedure
Pipelines Act 1967	Pipelines Regulation 2005	An Act relating to the construction, operation and maintenance of pipelines; and for purposes connected therewith.	Provisions relating to Council's obligation relating to the construction, operation and maintenance of pipelines. Refer to s. 40 & 61.	EMOTS	x				x		x		Licensing not required under Act
Privacy Act 1988 (Cth)		An act providing Information Privacy Principles for the handling of Information.	Provisions relating to Council responsibility in handling personal information with regards to privacy.	GM, EMCS	x	x	x	x					Records management; Code of Conduct
Protection of the Environment Operations Act 1997	Protection of the Environment Operations (General) Regulation 1998	An Act to protect the environment; to replace other environment protection legislation; and for other purposes.	Provisions relating to CTW's obligation to protect, restore and enhance the quality of the environment in NSW, having regard to the need to maintain ecologically sustainable development. Refer to 6; 216; 1358; 218; 259 & 261.	GM, EMOTS	x				x	x	x	x	Internal operating procedures
Public Health Act 2010	Public Health Regulation 2022	An Act relating to the maintenance of proper standards of health for the public; and for other purposes.	Provisions relating to Council's obligations to maintain proper standards of health for the public.	EMOTS	x				x		x	x	Water Management; internal operating procedures
Public Interest Disclosures Act 2022 (NSW)(PID Act)		An Act to provide protection for persons who make public interest disclosures and for making and dealing with the disclosures. Repeals Public Interest Disclosures Act 1994 and Public Interest Disclosures Regulation 2011	Provisions relating to Council's obligation to encourage and facilitate the disclosure, in the public interest, of corrupt conduct, maladministration and serious and substantial waste in the public sector.	GM, EMCS	x	x	x	x	x	x	x	x	Internal reporting; Code of Conduct Policy; Fraud & Corruption Prevention; Related Party Disclosures; good governance
Smoke Free Environment Act 2000	Smoke Free Environment Regulation 2007	An Act to regulate smoking in enclosed public places and to repeal the <i>Smoking Regulation Act 1997</i> .	Provisions relating to Council's obligation to regulate smoking in enclosed public places.	GM, EMCS	x	x	x	x			x	x	Work Health & Safety; Risk Management