



Castlereagh Macquarie County Council

ANNUAL REPORT 2023/2024

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Clr Doug Batten

General Manager:

Mr. Michael Urquhart

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A MESSAGE FROM THE CHAIRPERSON



It gives me immense pleasure to present my 2023/2024 annual report as Chairman of Castlereagh Macquarie County Council (CMCC).

Our staff, General Manager, Administration Officer, Senior Biosecurity Officer and five (5) Biosecurity Officers continue to be a highly professional effective and efficient team ensuring land manager compliance for the identification and control of invasive weeds across the five (5) constituent shire LGA's.

I would like to take this opportunity to sincerely thank each of the constituent Councils Coonamble, Gilgandra, Walgett, Warren and Warrumbungle for their unwavering support of the County Council and its operations. This collective approach continues to be the perfect example of successful and effective collaboration between the Councils to address new and emerging weed problems across the region.

This year Council was successful in its bid to extend its operation to the NSW Unincorporated Area (UA) for the next two (2) years. The UA encompasses the Far West region of New South Wales from the Queensland border in the north almost to the Victorian border in the south and west of Central Darling Shire to the South Australian border. The region includes a number of small towns including Tibooburra, Milparinka, Silverton and some parts of Broken Hill not included in the City of Broken Hill. The inspection and control works will commence next financial year with aerial inspection programs targeting High Risk Pathways in the region.

In addition to the UA project, Council was selected to undertake an additional assignment in the Far West region and that was for the inspection of Rubber Vine in parts of Bourke Shire and the UA. Project planning by CMCC biosecurity officers was completed in 23/24, while aerial inspections and control works will be undertaken in 24/25.

Hudson Pear infestations surrounding Lightning Ridge and the Opal fields to the west present a serious environmental problem for the local fauna and flora, its people (residential and tourist populations) and agricultural activities. I am delighted to report the biological control operations managed by Castlereagh Macquarie County Council for the NSW DPI is having an outstanding success in the control of this shocking invasive cacti. The Bio agent once established is self-populating which has now spread throughout the core infestations of the region. CMCC was also successful in managing the interim NWLLS Hudson Pear Containment program which included an integrated approach to the control with bio releases and traditional spray controls by contractors with the supply of chemical to landowners/managers.

The movement of invasive weed species along High-Risk Pathways such as waterways is a real problem for control authorities and landowners/managers. In May 24 CMCC staff conducted an aerial surveillance program for Parkinsonia along the Narren, and Barwon rivers including the Narren Lakes area of the County. Staff estimate the last known infestation had moved approximately 800 metres downstream since the last control exercise was conducted along the Narren river. In all, a total of 1,521 plants were identified and controlled during this most recent

program.

Council endeavors to assist its landowners where possible with additional control methods and this was evident in March 2024 when CMCC partnered with the NSW DPI for the running of two (2) highly successful field days at Warren and Coonamble showcasing the African Boxthorn rust biological agent control, where around 150 interested landowners attended and registered to participate in the rust trials for this area.

Landowner compliance is generally of a high standard across most parts of the County, however, some pockets of non-complying owners with serious infestations of invasive weeds, still remain across the County area. Staff are collaborating closely with these landowners on a staged control program, while other non-compliant owners may be faced with legal action including a minimum \$1,000 fine for non-compliance of a single biosecurity direction.

To further assist the staff with the compliance process Council in June 2024 acquired a new “Compliance System” which delivers a risk-based approach for inspections and follow up of compliance procedures for support of the legal process.

For the 2023/2024 financial year Council’s income totaled \$1.581 million with \$1.566 million in operational expenditure. It is pleasing to report Council’s overall unrestricted cash increased from \$697K to \$876K with overall equity increasing by \$61K.

In closing, I would like to thank my fellow Councillors and Council staff for their ongoing support and commitment to the control and minimization of invasive weeds in the County area.

Councillor Doug Batten
Chairman

OUR VISION AND MISSION STATEMENT

Vision

The prevention, elimination, minimisation and management of the biosecurity risk posed or likely to be posed by weeds within the County District so that it does not become a significant factor limiting:

- agricultural productivity and
- the quality of the rural environment and
- the economic viability of rural communities within the County District.

Mission

Castlereagh Macquarie County Council's mission is to ensure all private and public landholders manage their holdings in such a way as to reach and maintain a sustainably low level of weed biosecurity risk.

This mission is to be shared by all those agencies striving to reduce biosecurity risks across the country, throughout the regions and locally with the constituent councils, landholders and the whole of the community living and residing within the County District.

To provide effective integrated weed management systems utilizing the latest technology to all constituent council areas fairly and equitably in accordance with the Biosecurity Act, 2015.

REASON FOR OUR ANNUAL REPORT

Our Annual Report is one of the key points of accountability between Council and our community. It is not a report that is submitted to the Office of Local Government or the State Government; rather it is a report to inform and update our community.

This report focuses on Council's implementation of the CMCC Delivery Programme 2021/2022 – 2023/2024 and Operational Programme 2023/2024. The CMCC Financial Statements for 2023/2024 and Audit Report are included in this report at **Attachment C – Financial Statements**.

This report also includes some information that is prescribed by the Local Government (General) Regulation 2021. This information has been included in the Regulation because we believe that it is important for the community members to obtain knowledge about it – to help them gain a better understanding of how the Council has been performing both as a business entity and a community leader.

Below is the additional legislative basis for the development of our Annual Report:

LOCAL GOVERNMENT ACT 1993

The following is a summary of the requirements of Section 428 of the Act:

- Council must prepare an annual report within five months after the end of a financial year. The report will outline the Council's achievements in implementing its Delivery Program and the effectiveness of the principle activities undertaken in achieving the objectives at which those principle activities are directed.
- The annual report must contain Council's audited financial statements and notes and any information required by the Regulation or the Guidelines.
- A copy of the report must be posted on Council's website (www.cmcc.nsw.gov.au) and provided to the Minister and such other persons and bodies as the regulations may require.

LOCAL GOVERNMENT (GENERAL) REGULATION 2021

Clause 217 of the Regulation requires the following information to be included in the annual report:

- Details (including the purpose) of overseas visits during the year by Councillors and staff
- Details of Chairman and Councillor fees, expenses and facilities
- Details of contracts awarded by the Council
- Amounts incurred in relation to legal proceedings
- Works carried out on private lands and financial assistance
- Details of external bodies, companies and partnerships

-
- A statement of the activities undertaken by the council during that year to implement its equal employment opportunity management plan
 - Details of the General Manager's total remuneration
 - Details of the total remuneration of all senior staff members employed during the year

WHO WE ARE

The Castlereagh Macquarie County Council is comprised of three distinct elements: the governing body, administration and the operations

Elected Council

As a County Council under the LGA 1993, CMCC is required to have a governing body made up of elected representatives of its Constituent Councils. Part 5 of the Local Government Act 1993 (*see note 1) outlines the formation and operation of County Councils. The application of LGA 1993 to CMCC is outlined in Section 400, LGA 1993.

Ten councillors including a Chairperson and Deputy Chairperson make up the governing body of Castlereagh Macquarie County Council. Each Constituent Council is represented by two councillors who are elected as representatives for a four year term.

Under the *Local Government Act 1993*, Councillors have a responsibility to:

- Participate in the determination of the budget
- Play a key role in the creation and review of Council policies, objectives and criteria relating to the regulatory functions, and
- Review Council's performance and the delivery of services management plans and revenue policies.

A councillor represents residents and ratepayers, provides leadership and guidance to the community, and facilitates communication between the community and Council. Council meets bi-monthly (even months) on the fourth Monday of each month commencing at 10:30am. Details in relation to meeting place, can be found on the Castlereagh Macquarie County Council website.

Administrative Support

The General Manager leads the administrative arm of Castlereagh Macquarie County Council and is responsible for the efficient and effective operation of the business and ensuring that the decisions of Council are implemented.

Councils Administration Officer performs a range of clerical and accounting functions from the Administration Office at 55 Fox Street Walgett

The General Manager reports to the fully elected Council.

Operations

Council has a team of six (6) Bio Security Officers which is lead by the Senior Bio Security Officer currently based at Warrumbungle Shire Council. A Bio Security Officer is located in each of the five (5) constituent council LGA's with the Senior Bio Security Officer managing and assisting the team of five (5).

The inspectors are fully accredited Bio Security Officers having completed the Department of Primary Industries Bio Security training course.

The Operations team is responsible for private property and roadside inspections by actively undertaking the education, awareness and engagement with all land managers (public and private) to prevent, eliminate or minimize biosecurity weed risks and/or impacts on behalf of Council, the Local Control Authority (Biosecurity Act 2015). The team undertake site inspections along high-risk pathways and sites and provide advice to private and public landholders to reduce biosecurity weed impacts on both high value environmental and agricultural land and other key assets. They Interpret the regulatory framework and issue biosecurity undertakings or directions if required and identify new and emerging invasive weeds within the county council area.

Location

Castlereagh Macquarie County Council is a single purpose Council which is responsible for the fulfillment of its Constituent Councils obligations under the NSW Biosecurity Act 2015.

The County Councils governance is in accordance with the Local Government Act 1993 (LGA 1993) with the County Council being first proclaimed in 1947.

The present area of operation of CMCC is the local government areas of Coonamble, Gilgandra, Warren, Walgett and Warrumbungle. These Councils are located in the Orana Region of Western New South Wales.

***Note 1:** Part 5, Local Government Act 1993 contained in Appendix A

Core Business Activities

The core role of the County Council is the prevention, elimination, minimisation and management of the biosecurity risk posed or likely to be posed by weeds on both private and council controlled lands.

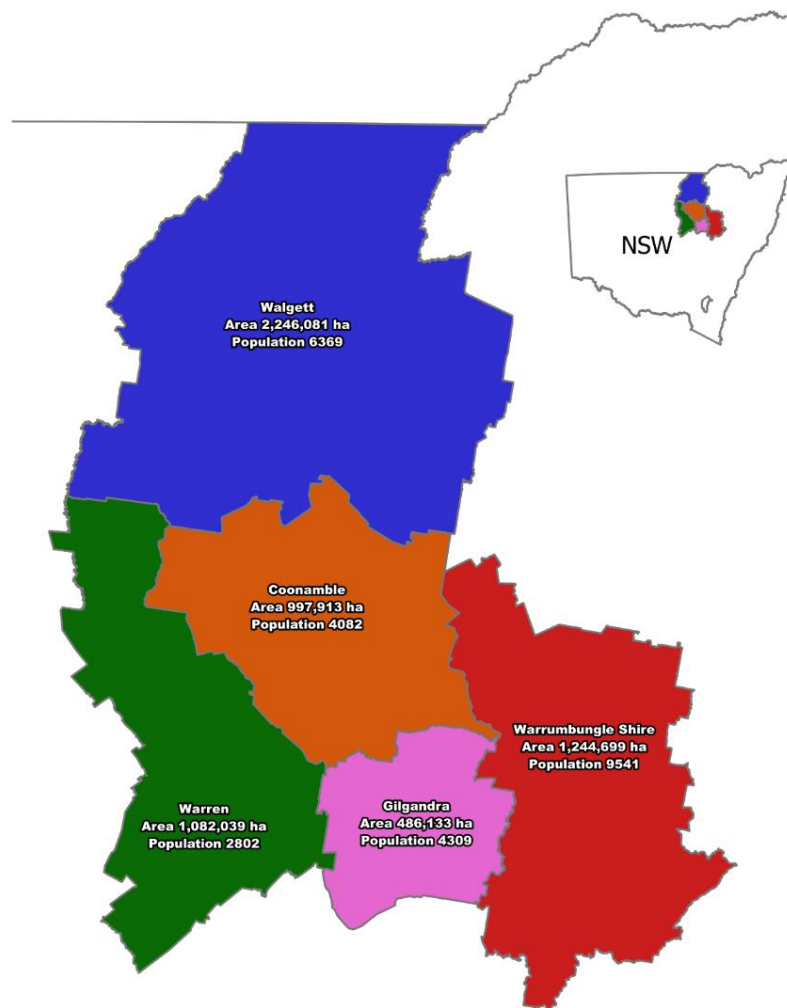
The diverse range of climatic conditions within the region exposes it to a large range of invasive plants which have the potential of establishing themselves within the region.

In NSW all plants are regulated with a general biosecurity duty to prevent, eliminate or minimise any biosecurity risk they may pose. Any person who deals with any plant, who knows (or ought to know) of any biosecurity risk, has a duty to ensure the risk is prevented, eliminated or minimized.

Government Grants

Council receives very limited Federal Government Grant Funding. However approximately one half of Council's income is sourced from State Government Grants which are administered jointly by the North West and Central West Local Land Services. Various other grants are accessed through NSW Department of Primary Industries and other government agencies.

OUR AREA OF OPERATION



Castlereagh Macquarie County Council's area of operation comprises an area of approximately 6,056,865 hectares with a population of around 27,000 people. The region has a diverse topographical range, from the Warrumbungle Range to the semi-arid regions of Lightning Ridge and contains an extensive area of National Parks and Nature Reserves.

OUR COUNCILLORS



Chairperson
Doug Batten
Gilgandra



Deputy Chairperson
Bill Fisher
Coonamble



Councillor
Greg Peart
Gilgandra



Councillor
Pat Cullen
Coonamble



Councillor
Michael Cooke
Walgett



Councillor
Ian Woodcock
Walgett



Councillor
Greg Whiteley
Warren



Councillor
Noel Kinsey
Warren



Councillor
Zoe Holcombe
Warrumbungle



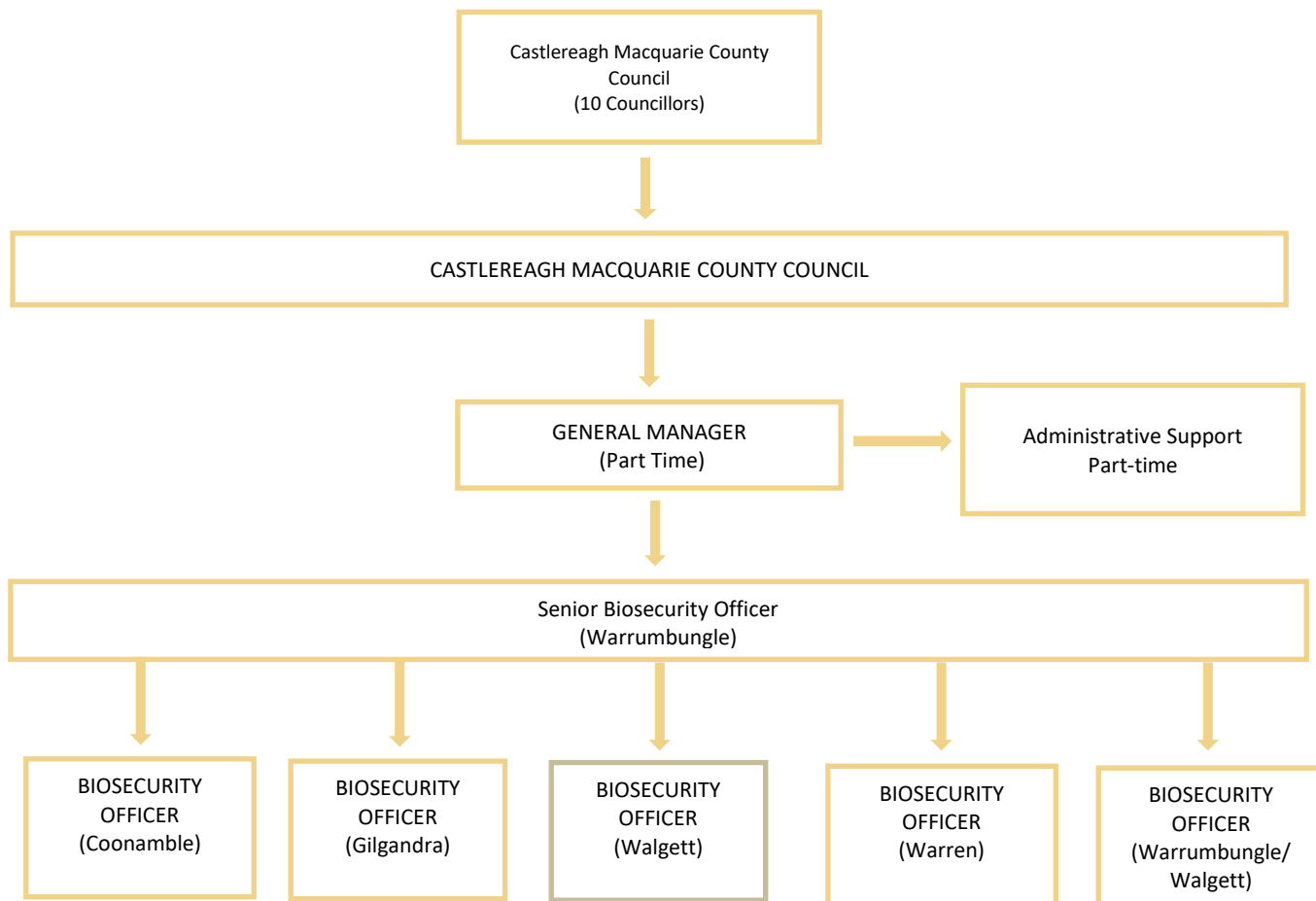
Councillor
Denis Todd
Warrumbungle

OUR ORGANISATIONAL STRUCTURE

The current staff structure of the Council consists of a part time General Manager, a part-time Administration Officer, Senior Biosecurity Officer and six (6) District Biosecurity Officers.

The Council's current structure is outlined in the following table.

Current Organisational Structure



General Manager:

This position is part-time and currently held by Michael Urquhart. The General Manager is responsible for the management of CMCC in accordance with the **LGA 1993**.

Administration Officer:

This is a part-time position based at Councils administration office in Walgett. The Administration Officer is responsible for payroll, accounts receivable, accounts payable, records management, customer service, finance and personal assistant to the General Manager.

Senior Biosecurity Officer:

This position is a full-time position with the Senior Biosecurity Officer being responsible for the day to day management of

CMCC and supervision of District Biosecurity Officers. The position is based at our Coonabarabran Depot.

Biosecurity Officers:

These positions are on a full time/casual/contract basis with duties including but not limited to property inspections for the presence of invasive plants on private lands and Council controlled lands, raising community awareness through public awareness programs in their designated Shires.

COUNTY COUNCIL'S ROLE IN WEED CONTROL

The County Council is constituted under the Local Government Act 1993 and is specified as a Local Control Authority under the NSW Biosecurity Act 2015. It is a special (single) purpose authority formed to carry out the following functions, in relation to the land for which it is the local control authority.

- the prevention, elimination, minimisation and management of the biosecurity risk posed or likely to be posed by weeds,
- to develop, implement, co-ordinate and review weed control programs,
- to inspect land in connection with its weed control functions,
- to keep records about the exercise of the local control authority's functions under this Act,
- to report to the Secretary about the exercise of the local control authority's functions under this Act.

INTEGRATED PLANNING AND REPORTING SUMMARY

Business Activity Strategic Plan

Council's Business Activity Strategic Plan (Plan) identifies Council's interpretation of its community's main priorities and aspirations for the future, addressing strategies for achieving the objectives in relation to invasive weeds management and control across our constituent council areas. This enables Council to improve agricultural sustainability, primary industry productivity and to deliver broad environmental outcomes for the County area for over the next ten years.

Council, as a small single purpose organization, has been mindful of its resource capacity and continues to act prudently to deliver the outcomes identified in its Plan.

The Plan is the foundation for the Annual Operational Plan and Budget, Four Year Delivery Programme and Resourcing Strategy comprising the Ten Year Financial Plan, Workforce Strategy and Asset Management Plan.

Four Year Delivery Programme

The Four Year Delivery Programme is a living, breathing document through which Council addresses the dynamic nature of invasive weed species and its constantly evolving approach to weed management and control.

It is Council's aim to continue to improve the services it provides to the Constituent Council communities through the strategic objectives and principle activities identified in the Programme in a range of ways including effective governance, strategic planning, environmental management and economic sustainability.

Annual Operational Plan and Budget

The Annual Operational Plan and Budget provides the framework for Council's day to day operations and the ability to have funding available for them. Key aspects include the undertaking of activities in relation to the Weeds Action Plan, private property inspections and routine administrative functions and staff supervision.

STATUTORY REPORTING INFORMATION

The following information is provided in order to comply with NSW legislation and associated regulatory requirements that a Council's annual report will address certain prescribed matters.

A. Performance of Principal Activities:

For the purposes of section 428 (1) of the Local Government Act (1993), and clause 397J of the Local Government Regulations (2021) Council's annual performance statement setting out achievements in implementing the delivery program and effectiveness of principal activities for the 2023/24 reporting period are outlined. Please refer to **Attachment A**.

B. Audited Financial Reports

For the purposes of section 428 (4) (a) of the Local Government Act (1993), Council's financial position as at 30th June 2024 for the financial year 2023/2024 is attached and includes the Audit Reports prepared by the NSW Auditor General. Please refer to **Attachment B**.

C. State of the Environment

For the purposes of section 428A of the Local Government Act (1993), Council does not have a State of the Environment Report as such a report is produced by the constituent councils in connection with their respective community strategic plans. Please refer to the relevant Local Council Website for such reports.

D. Miscellaneous Item - Members Fees, Expenses & Facilities

For the purposes of section 428 (4) (b) of the Local Government Act (1993), and clause 217 (1) (a) & (a1) of the Local Government Regulations (2021) Council's position in relation to the payment of fees and expenses or provision of facilities for the 2023/24 reporting period are set out below. Please refer to www.cmcc.nsw.gov.au for Council's Policy.

(a) There were no overseas visits undertaken during the year by Councillors, Council staff or any other persons representing the Council (including no visits sponsored by other organisations).(a1) The total cost during the year of the payment of the expenses of, and the provision of facilities to, Councillors in relation to their civic functions (as paid by the council, reimbursed to the Councillor or reconciled with the Councillor) was **\$32,481.88**

a. The detailed breakdown for prescribed elements of the total cost is as follows:

The payment of meeting fees to Council Members as required under section 248 of the Local Government Act was **\$19,599.60**.

The payment of meeting fees to the Council Chairman as required under section 249 of the Local Government Act was **\$4,200.00**

The payment of meeting attendance travel expenses to Council Members and the Council Chairman as per section 252 of the Local Government Act was **\$8,682.28**

i. The provision during the year of dedicated office equipment allocated to Councillors on a personal basis, such as laptop computers, mobile telephones and landline telephones and facsimile machines installed in Councillor's homes (including equipment and line rental costs and internet access costs but not including call costs) was **NIL**.

- ii. Telephone calls made by Councillors, including calls made from mobile telephones provided by the council and from landline telephones and facsimile services installed in a Councillors home was **NIL**.
- iii. Two (2) Councillors attended the 22nd Annual Weeds Conference in Dubbo 7th to 10th August 2023.
- iv. Provision of induction training for Councillors and professional development programs. **NIL**
- v. Other training of Councillors and the provision of skill development for Councillors was **NIL**.
- vi. Interstate visits undertaken during the year by Councillors while representing the council, including the cost of transport, the cost of accommodation and other out of pocket travelling expenses was **NIL**.
- vii. Overseas visits undertaken during the year by Councillors while representing the council, including the cost of transport, the cost of accommodation and other out of pocket travelling expenses was **NIL**.
- viii. The expenses of any spouse, partner (whether of the same or the opposite sex) or other person who accompanied a Councillor in the performance of his or her civic functions, being expenses payable in accordance with the Guidelines for the payment of expenses and the provision of facilities for Mayors and Councillors for Local Councils in NSW prepared by the Director-General from time to time was **NIL**.
- ix. Expenses involved in the provision of care for a child of, or an immediate family member of, a Councillor, to allow the Councillor to undertake his or her civic functions was **NIL**.

(a2) Miscellaneous Item – AWARDING OF CONTRACTS

For the purposes of section 428 (4) (b) of the Local Government Act (1993), and clause 217 (1) (a2) of the Local Government Regulations (2021) Council did not award any contracts for work of value greater than \$250,000 for the 2023/24 reporting period.

(a3) Miscellaneous Item – LEGAL PROCEEDINGS For the purposes of section 428 (4) (b) of the Local Government Act (1993), and clause 217 (1) (a3) of the Local Government Regulations (2021) Council was not involved in any legal proceedings being taken by or against the Council.

(a4) Miscellaneous Item – PRIVATE WORKS - For the purposes of section 428 (4) (b) of the Local Government Act (1993), and clause 217 (1) (a4) of the Local Government Regulations (2021) Council's position in relation to undertaking private works for the 2023/24 reporting period is as follows: Council undertook various private works in relation to weed control on both public and private land during the year, on a cost-plus basis paid by the relevant agency/property owner. Council sets out the applicable rates and charges for private works in Council's fees and charges schedules. These rates are generally similar to the rates of contractors, as Council does not wish to unfairly compete with private enterprise. Council has not made any resolutions pursuant to Section 67 2(b), accordingly no public works have been subsidised by Council.

(a5) Miscellaneous Item – CONTRIBUTIONS TO OTHERS For the purposes of section 428 (4) (b) of the Local Government Act (1993), and clause 217 (1) (a5) of the Local Government Regulations (2021) Council did not make any contributions under section 356 of the Local Government Act to

financially assist others during the 2023/24 reporting period.

(a6) Miscellaneous Item – CONTRIBUTIONS TO OTHERS For the purposes of section 428 (4) (b) of the Local Government Act (1993), and clause 217 (1) (a6) of the Local Government Regulations (2021) Council did not delegate to any external body the power to exercise functions on behalf of the Council during the 2023/24 reporting period.

(a7) Miscellaneous Item – CONTROL OF OTHER ENTITIES - For the purposes of section 428 (4) (b) of the Local Government Act (1993), and clause 217 (1) (a7) of the Local Government Regulations (2021) Council did not hold a controlling interest in any corporations, partnerships, trusts, joint ventures, syndicates or other bodies during the 2023/24 reporting period.

(a8) Miscellaneous Item – PARTICIPATING IN OTHER ENTITIES For the purposes of section 428 (4) (b) of the Local Government Act (1993), and clause 217 (1) (a8) of the Local Government Regulations (2021) Council participated in other corporations, partnerships, trusts, joint ventures, syndicates or other bodies during the 2023/2024 reporting period as follows:

- Macquarie Valley Weeds Committee
- Local Government NSW (LGNSW)
- Hudson pear Taskforce
- North West and Central West Local Land Services Regional Weeds Advisory Committees

(a9) Miscellaneous Item – EQUAL OPPORTUNITY EMPLOYMENT - For the purposes of section 428 (4) (b) of the Local Government Act (1993), and clause 217 (1) (a9) of the Local Government Regulations (2021) Council undertook limited activities, consistent with its small size, to implement its equal employment opportunity management plan during the 2023/24 reporting period as follows:

(b) Miscellaneous Item – GENERAL MANAGER REMUNERATION - For the purposes of section 428 (4) (b) of the Local Government Act (1993), and clause 217 (1) (b) & (c) & (d) of the Local Government Regulations (2021) Council provided total remuneration package to the Part-time General Manager of **\$85,496.66** during the 2023/24 reporting period. This remuneration included salary, and any non-cash benefits and associated taxes as applicable. Council's organisational structure provides for the employment of the General Manager as the only Senior Staff position. The part-time General Manager was engaged under the Office of Local Government Standard Contract of Employment.

(c) Total of remuneration paid to all senior staff members (other than the General Manager) was Nil as the General Manager is the only senior officer.

(d) The total number of persons who performed paid work for the Council on the relevant day is as follows:

- (i) persons employed by the Council on a permanent full-time, permanent part-time or casual basis or under a fixed term contract totalled 6 (six) full-time and 2 (two) part-time.
- (ii) Senior staff members totalled 1 (one)
- (iii) There were no persons engaged by the Council under a contract or other arrangement with the persons employer, wholly or principally for the labour of the person
- (iv) No persons were supplied to the Council, under a contract or other arrangement with

the persons employer, as an apprentice or trainee.

(E) Miscellaneous Item – Rates & Charges For the purposes of clause 132 of the Local Government Regulations (2021) Council did not write-off any rates or charges during the 2023/24 reporting period.

(F). GOVERNMENT INFORMATION - For the purposes of section 125 (1) of the Government Information (Public Access) Act (2009) and Clause 7 Schedule 2 of the Government Information (Public Access) Regulation (2018) the following report is provided about Government Information Public Access activity for the 2023/24 reporting year. *Council did not receive any requests for the release of information under the Government Information (Public Access) Act 2009 (GIPA) during the 2023-2024 reporting period.*

(G). DISCLOSURE OF PUBLIC INTERESTS For the purposes of section 31 of the Public Interests Disclosure Act (1994), the following report is provided about public interests disclosed by Councillors and / or designated persons. *The six monthly and annual reports were provided to the NSW Ombudsman in accordance with the Public Interest Disclosures Act (1994). There were no public interest disclosures either made or received during the reporting period 2023/24.*

(H). COMPLIANCE WITH CODE OF CONDUCT - For the purposes of the reporting requirements under the model Code of Conduct the following report is provided regarding complaints about noncompliance with the Council code of conduct. *Council adopted a Code of Conduct and Procedures in June 2020 based on the Division of Local Government's then new Model Code of Conduct. There were no Code of Conduct complaints made about Councillors or the General Manager during the reporting period 2023/24.*

(I). PRIVACY & PERSONAL INFORMATION For the purposes of the reporting requirements relating to complaints about non-compliance with the privacy laws. *There were no complaints or other requirement for review of the conduct of Council under Part 5 of the Privacy & Personal Protection Act (1998) during the reporting period 2023/24.*

(j) Modern Slavery Act

No issues have been raised by Anti-slavery Commissioner with Council operations.

Council will be adopting an Anti-slavery Policy in 24-25 that will outline the procedures for procurement.

CMCC OPERATIONS

Castlereagh Macquarie County Council staff attended the 22nd NSW Weeds Conference in Dubbo on 7th to 10th August 2023

Councillors Bill Fisher (Coonamble) and Denis Todd (Warrumbungle) attended the Conference along with Council Biosecurity Officers.

The Senior Biosecurity Officer Andrea Fletcher Dawson made two (2) presentations, “Where the Rivers Run” Parkinsonia and Wrangling Hudson Pear at Quanda.

CMCC Biosecurity officer, Mat Savage was awarded The Buerckner Award for outstanding contribution to the on-ground control of weeds in New South Wales. This award is from The Weed Society of New South Wales. Mat Savage also was awarded the NSW Weed Biocontrol award for outstanding contributions to weed biocontrol in NSW. This is the first year this award has been presented and is from the NSW Weed Biocontrol Taskforce.



Castlereagh Macquarie County Council has been involved in many education and awareness **YouTube videos and podcasts for Hudson Pear** overtime which are worth viewing and sharing.

SUMMIT BIOSECURITY AND THE HUDSON PEAR - YouTube



Join Andy Fletcher a Senior Biosecurity Weeds Officer with Castlereagh Macquarie County Council as she discusses how using SUMMIT has streamlined processes, brought teams across the State together and helped them track and control an infestation weed called Hudson Pear across Australia.



YouTube channels

1. What is Hudson pear?
2. What is cochineal and how does it work?
3. Don Mackenzie Weed Biocontrol Facility
4. Collecting cladodes
5. Storing and transporting cladodes
6. Releasing infected cladodes Hurry up and wait!
7. GPS and mapping
8. Control methods
9. Stop the spread of hygiene
10. Program and conclusion



Podcast - Seeds for Success: Andy Fletcher

Did you catch our latest Seeds for Success podcast episode? Andy Fletcher is a dedicated and passionate weeds officer for the Castlereagh Macquarie County Council based out of Coonabarabran. No matter how big the weed problem is, she will have a go at getting on top of it. In this episode Andy talks to a mixed farming adviser about some of the biocontrol projects she's been involved with to help manage Blue Heliotrope and Hudson Pear.

Operations for 2023/2024

Council receives funding from NSW DPR for the monitoring of invasive weeds throughout the County Council area. CMCC has performance targets to meet and some of these include inspection of:

- 670 klms of waterways
- 490 klms of rail corridor
- 1900 klms road corridors
- 3,190 property inspections

In Gilgandra Shire CMCC staff have been kept busy with invasive weed control measures along highways and rural roads. CMCC Biosecurity Officers have been engaged in a comprehensive inspection program across the shire targeting Green Cestrum, St John Wort and Tiger Pear.

A property owner in the shire is also participating in a biological control program using the Puccinia rapipes bio agent for African Boxthorn control.

Warren and Coonamble Shires have infestations of African Boxthorn and land managers are working closely with the CMCC Biosecurity officers to conduct staged control programs along with test sites using bio control agent.

In March 2024 CMCC and LLS staff co-ordinated two (2) field days for the African Box Thorn. The Warren field day was well attended with 80 attendees, while the Coonamble day was well received with 60 attendees. The field days also gained a lot of media coverage through TV, print and radio.

Harrisia Cactus is yet another weed problem in the Warren Shire that is being targeted by the mealy bug biological control agent. The Harrisia Cactus is generally found on intensive farming land however these infestations are moving to adjacent rail corridors, crownland and TSR's.

Walgett Shire LGA has serious infestations of Hudson Pear around Lightning Ridge and CMCC along with LLS have implemented extensive control and containment programs by providing landowners with chemical and contractor engagement.

Parkinsonia is another serious invasive weed that is found along the northern reaches of the Narren and Barwon rivers in the Walgett, Moree and Brewarrina LGA's.

CMCC Biosecurity officers continue to actively inspect private properties and control roadsides in the Warrumbungle Shire LGA for numerous invasive weeds including St Johns Wort and Blackberry. In conjunction with the LLS CMCC has established a trial plot on a private property near Coolah. The two (2) year program is using a range of control measures including herbicide application, seeding and slashing of the area.

In May 2024 CMCC staff conducted Parkinsonia aerial surveillance on the Narren and Barwon rivers including the Narren Lakes. Many plants were found, and it was realised the furthest infestation has moved only 800 metres down stream from the last control program which was 2 to 3 years prior.

Castlereagh Macquarie County Council Biosecurity Officers control roadside invasive weeds and on a daily basis, conduct property inspections across all Local Government Areas. Education and

awareness is ongoing to landowner/managers, communities, tourists and other road users i.e. Council slasher operators. Biosecurity officers also attend many community events such as agricultural shows making the public aware of the weed issues and control measures required.

The County Council area of operations includes parts of the NSW Central West and NSW Northwest that are highly productive agricultural land, high ecological value national parks, and vast areas of quality forest operations. Climatically the area is susceptible to rapid weed invasion of the farmland, the parks, and the forests, escaping from properties where landholders historically do not properly control weeds on their land on an ongoing basis. The primary weed risk at present is:

Hudson Pear white spine (*Cylindropuntia pallida*), Hudson Pear Brown Spine (*Cylindropuntia Tunicata*), Tiger Pear, Harrisia Cactus, St John's Wort, African Box Thorn, Blue Heliotrope, Spiny Burr Grass, Green Cestrum, Blackberry, Parkinsonia, Parthenium, Sticky Nightshade and Mother of Millions.

ATTACHMENTS

Attachment A – Review of Functional Objectives – Outcomes for 2023/2024

Attachment B - Council's Financial Statements and Auditor General's Report

Attachment A – Review of Functional Objectives – Outcomes for 2023/2024

Note: In the following tables the column headed “BA & SO” provides in order, a reference to the Main Business Activity Priorities number and the Strategic Objective number from the Business Activity Strategic Plan.

1. Provide information to Council to allow decisions at Council Meetings					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Ensure Business Paper is ready for distribution.	2.3	GM	At least 7 days, working days prior to the Council Meeting.	Satisfactory completion of task in accordance with target level.	Compliant
Provide recommendations to Council when possible.	2.3	GM	Include in business paper for Council’s consideration.		Recommendations provided to all reports.

2. Respond to Councillor inquiries related to the administration function					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Provide information to Councillors within Council’s policy guidelines	2.3	GM	On day requested where possible, or within 5 working days (unless request requires detailed investigation).	Satisfactory completion of task in accordance with target level.	Complying
Provide written information as requested	2.3	GM	Within 5 working days (unless request requires detailed investigation)		Complying

3. Update Council policy register					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Update new or amended administration policies in Council's policy register.	2.3	GM	Within 14 days of adoption or amendment	Satisfactory completion of task in accordance with target level.	Complying
Review Council administration policies.	2.3	GM	Within 2 months of expiry of policy or every 2 years		

4. Provide information to public in a timely and effective manner					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Ensure Council business papers are made available in hard copy at Council's office.	2.1	GM	At least 3 working days before the Council meeting.	Satisfactory completion of task in accordance with target level.	Complying
Ensure other public information is made available at Council's office.	2.1	GM	As soon as practicable after it becomes public information.		Complying
Ensure business papers are provided to constituent councils.	2.1	GM	Post to General Managers at the same time as Councillors' business papers.		Complying.
Ensure minutes, business papers and other information is posted to Council's website.	2.1	GM	As soon as practicable.		Complying



5. Ensure all statutory requirements are completed and financial returns and plans are completed and lodged by the due date					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Quarterly Budget Review Statements and Delivery Programme Review to Council.	2.2	GM	August, October, February and April Meetings.	Satisfactory completion of task in accordance with target level.	Complying
Audited Financial Statements to Office of Local Government.	2.2	GM	By the end of October.		Completed on time.
Financial Data collection return.					
Notice of meeting at which audited reports are to be presented.	2.2	GM	By date specified by Office of Local Government.		Completed
Audited Financial Reports presented to public	2.2	GM	Prior to December meeting.		Presented December 2023
Draft Operational Plan and Budget on public exhibition.					
Operational Plan and Budget to be adopted	2.2	GM	February meeting.		Completed April 23
	2.2	GM	Following April meeting.		Put on display in April and adopted after submissions in June 2023.
	2.2	GM			

6. Ensure all other statutory returns are completed and lodged by the due date					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
		GM	30 September annually.	Satisfactory completion of task in accordance with target level.	Complying
		GM	30 November annually.		Lodged on time
		GM	No later than return date specified		Lodged on time
7. Implementation of Council decisions					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Implement Council decisions following Council meeting	2.2	GM	Within 10 working days of Council Meeting For prosecutions, within 2 months of Council resolution	Satisfactory completion of task in accordance with target level.	Complying Nil prosecutions

8. Continue to ensure the provision of finance to Council from available sources					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Liaise with constituent councils regarding the level of Council contributions and the apportionment of contributions.	2.4	GM	Continuously.	Satisfactory completion of task in accordance with target level.	Advised of 4.5% increase and asked for comment.
Letter to Constituent Councils concerning Council's proposed Delivery Plan and Budget estimates for the forthcoming financial year, and the contribution sought from constituent councils.	2.4	GM	30 April.		Letters sent out Completed
Application to Department of Primary Industries for grants under NSW Weeds Action Programme as necessary.	2.4	GM	As required under Weeds Action Programme 1520.		Completed
Provide grant returns to Department of Primary Industries.					Application submitted. DPI approved CMCC to manage the Unincorporated Area of NSW
Pursue opportunities for securing grant funds from other available sources.	2.4	GM	As required under Weeds Action Programme 1520		
	2.4 & 1.4	GM	As required		

9. Continue current financial management direction and review Business Activity Strategic Plan and Delivery Programme					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Review Business Activity Strategic Plan.	2.1 & 2.4	GM	Continuously	Satisfactory completion of task in accordance with target level.	Complete
Review Delivery Programme.	2.1 & 2.4	GM	Continuously		Complete
Provide adequate funds for employee leave entitlements.	2.3	GM	Maintain reserve of at least 50% of Long Service Leave liability		Provision 24-25 budget. As at 30 th June 2024 reserve was 87% of liability

10. Provide financial information and advice to Council					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Provide financial advice as required.	2.2 & 2.3	GM	At Council meetings	Satisfactory completion of task in accordance with target level.	Complying
Provide quarterly update on financial trends relating to Council's expenditure.	2.2 & 3	GM	At Council Meeting following end of quarter		Complying

11. Ensure that Council's Operational Plan and Budget is considered in order to allow adoption by 30 June each year					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Draft Plan to be presented to Council.	2.2	GM	February Meeting.	Satisfactory completion of task in accordance with target level.	Complete at April meeting
Draft Plan adopted to allow 28 day public exhibition.	2.2	GM	April Meeting.		Complete
Draft Plan to be adopted following consideration of any submissions received.					Complete. Adopted at June 24 meeting

12. Promote the Council's interests through participation with relevant organisations					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Participate in Macquarie Valley Weeds Advisory Committee activities through attendance at meetings and supply of information as required to assist the lobbying of State and Federal Governments.	1.1	GM	Attend meetings and provide information as requested.	Satisfactory completion of task in accordance with target level.	Staff in attendance at meetings

13. Provide active support for LGNSW					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Provide information as requested by LGNSW to assist it to lobby governments.	3.1	GM	Information to be provided by the date requested.	Satisfactory completion of task in accordance with target level.	Complying
Utilise the services of LGNSW to further Council's interests	3.1	GM	As and when required by Council.		Complying

14. Actively pursue politicians to further Council's interests					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Invite politicians to attend Council meetings.	3.1	GM	Politicians to be invited to Council meetings as required.	Satisfactory completion of task in accordance with target level.	Requested Local Member to attend Council meetings. Declined due to work commitments.
Meet with State and Federal Politicians to promote the interests of Council.	3.1	GM	As required		

15. Minimise the risks associated with all functions of Council					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Identify new risks associated with Council's functions.	2.3	GM	Ongoing.	Satisfactory completion of task in accordance with target level.	Complying

Analyse and prioritise all risks identified.	2.3	GM	Within 3 months after identification.		Risk register adopted April 24.
Minimise exposure through rectification of risks.	2.3	GM	Within budget constraints.		
Update policy on the use of contractors.	2.3	GM	Ongoing.		Operational risk register under development.
Review risk management policy.	2.3	GM	Ongoing.		Risk policy adopted April 24.
Update Risk Assessment re spraying from back of vehicles and consult WorkCover on proposal.	2.3	GM	When resources allow.		NO spraying from back of vehicles.

16. Ensure Council staff are aware of their rights and responsibilities in relation to WH&S , risk management and EEO					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Provide training to staff on relevant legislation.	2.3	GM	Ongoing as identified.	Satisfactory completion of task in accordance with target level.	Complying
Provide training on EEO to staff.	2.3	GM	Ongoing as required.		No training to date
Provide staff with training on risk management.	2.3	GM	Ongoing as required.		Conducted March 24.

Review and update staff training programme. Review EEO Management Plan.	2.3	GM	Annually.		Complete To be completed 2022/23
	2.3	GM	As required		

17. Maintain and update Council's records management system					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Monitor record keeping procedures to ensure that they provide the best method of maintaining an accurate record of Council's activities.	2.3	GM	Ongoing.	Satisfactory completion of task in accordance with target level.	Complying
Review record keeping procedures with a view to updating and computerizing.	2.3	GM	Ongoing.		Complying records are electronic

18. Implement system of information technology capable of providing information that is relevant and timely					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Monitor reporting system ability to provide information requirements.	2.3	GM	Ongoing.	Satisfactory completion of task in accordance with target level.	Complying

Monitor technology improvements and assess future requirements.	2.3	GM	Ongoing.		Complying
Update Council's computer system, both hardware and software, to ensure that it enhances management and record keeping (as resources allow).	2.3	GM	As required.		Move to Xero on 1 st July 24. Lap tops to be updated in 24/25.
Review Council's website and implement systems for expanding content and keeping content up to date.	2.1 & 3.2	GM	Ongoing.		Reviewed constantly Major review 2023
19. Compile accurate data on the condition of current Council assets					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Maintain assets register for all assets over \$5,000.	2.3	GM	Ongoing.	Satisfactory completion of task in accordance with target level.	Complying
Monitor the condition of those assets	2.3	GM	Ongoing.		Complying
Identify maintenance requirements for those assets.	2.3	GM	Ongoing.		Complying Maintenance as required
Cost maintenance requirements and incorporate into annual budget.	2.3	GM	As identified.		Complying in conjunction with

					Senior Biosecurity Officer
20. Introduce a system for electronic mapping of invasive weed infestations and the automation of Weeds Officers' reports					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Monitor the introduction of electronic mapping of invasive weed infestations and the automation of Weeds Officers' reporting procedures.	1.3 & 2.3	GM SWO	In conjunction with year 1 WAP 2020 2025.	Satisfactory completion of task in accordance with target level.	Complying
Expand the introduction of electronic mapping of invasive weeds infestation and the automation of Weeds Officers' Reporting Procedures to the whole of Council's Area of Operations.	1.3 & 2.3	GM SWO	In conjunction with year 1 WAP 2020 / 2025. Ongoing.		Continuing
Continue the training of staff in the use of the system in order to ensure it's most efficient and effective use.	1.3 & 2.3	GM SWO			Complying Training as necessary Use of drones to assist with weed identification complete

21. Compile data on Council's current vehicle and plant fleet – condition and usage					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024

Analyse Council's current vehicle and plant fleet and its activities and assess future vehicle and plant needs.	2.3	GM	Ongoing	Satisfactory completion of task in accordance with target level.	Complying
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22. Ensure access to competitively priced chemicals for weeds control programmes

Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Ensure access to competitively priced chemicals for weeds control programmes.	1.2	GM	As required	Satisfactory completion of task in accordance with target level.	Complying

23. Actively pursue the control of invasive weeds along roadsides in Council's area

Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Inspect roadsides prior to control works to ensure that control programmes are efficient and effective.	1.3	SWO	At least one week prior to spraying.	Satisfactory completion of task in accordance with target level.	Complying
Carryout necessary control works in line with Council's Budget allocations.	1.3	SWO	As seasonal conditions / and available funding permit.		Works continuing

Respond to reports of invasive weeds on roadsides.	1.3	SWO	Carry out inspection within 7 days of notification.		All reports responded to
Carry out control works in accordance with Council's policy and budget allocations.	1.3	SWO	As required		Complying

24. Actively pursue the control of invasive weeds on private lands

Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Inspection of private lands to assist landowners to fulfill their legal responsibilities in relation to invasive weeds.	1.2 & 3.2	SWO	At least 250 inspections per quarter.	Satisfactory completion of task in accordance with target level.	Complying
Provide information to landowners on invasive weeds control	1.2 & 3.2	SWO	If not done at time of inspection then within 1 week.		Complying
Respond to invasive weed complaints	1.2 & 3.2	SWO	Initial inspection within 10 working days.		Complying

25. Actively pursue the control of invasive weeds on vacant Crown lands					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Inspect vacant Crown land parcels to facilitate application to DPI for funds for necessary control works.	1.2	SWO	Prior to submission of application.	Satisfactory completion of task in accordance with target level.	Complying
Inspect vacant Crown lands to ensure obligations for invasive weed control are being met.	1.2	SWO	As required as resources are available.		Continuing
Provide information to Department of Lands on invasive weed control requirements	1.2	SWO	Within 10 working days of inspection.		Continuing
Respond to complaints for invasive weeds on vacant Crown Land	1.2	SWO	Initial inspection within 10 working days.		Continuing
26. Actively pursue the control of invasive weeds on land held by Forests of NSW					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Inspect areas proposed to be clear felled in coming financial year.	1.2	SWO	Within 28 days of receipt of <i>Harvesting Plan of Operations</i> .	Satisfactory completion of task in accordance with target level.	When advised
Advise Forests NSW of proposed clear fell areas that are potential weeds risks.	1.2	SWO	Within 14 days of inspection.		
Follow up to ensure control work is carried out on potential weeds risks.			Prior to Spring each year.		

Inspect areas surrounding standing forests and "land bank" areas. Advise Forests NSW of areas that pose a risk of weeds spreading to adjoining land.	1.2	SWO	Ongoing as resources permit, or in response to complaints within 10 working 14 days after inspection.		
	1.2	SWO			
	1.2	SWO			

27. Actively pursue the control of invasive weeds on other public authorities land					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Inspect lands of public authorities to ensure obligations for invasive weeds control are being met.	1.2 & 1.3	SWO	Ongoing.	Satisfactory completion of task in accordance with target level.	Continuing
Provide information to public authority on invasive weed control requirements.	1.2 & 1.3	SWO	Within 10 working days of inspection.		Continuing
Respond to complaints regarding invasive weeds on lands of public authorities.	1.2 & 1.3	SWO	Initial inspection within 10 working days.		Continuing

28. Conduct aerial spraying programmes for invasive weeds					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Organise programmes for aerial spraying of invasive weeds throughout the year as seasonal conditions permit and demand requires.	1.2	GM/ SWO	As required.	Satisfactory completion of task in accordance with target level.	As required Hudson Pear and Parkinsonia surveillance project carried out 23/24.
Publicise aerial spraying programmes in local media, and as occasion permits, to ensure maximum landholder participation.	1.2	GM/ SWO	As required.		Completed
Organise aerial spraying (involving all weeds officers) throughout Council's area in accordance with programmes	1.2	SWO	In accordance with Programmes		Completed

29. Actively pursue regional resources sharing with neighbouring councils and other public authorities to provide cost benefits to Council in the provision of services					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2024
Pursue resource sharing through regular interaction with nearby councils and other public authorities to discuss regional weed plans and coordinated approaches to weed control	1.1	GM	Liaise with appropriate members and officers of surrounding councils and other public authorities as required.	Satisfactory completion of task in accordance with target level.	Continuing. CMCC successful with management of the Unincorporated Area of NSW.



Castlereagh Macquarie County Council

Delivery Programme 2022/23 – 2024/25

30th June 2024

1. Strategic Objective – Building relationships

Build strong relationships with other natural resource managers having responsibilities in, or adjacent to, the County Council's area of operations through a program to improve liaison between natural resource managers.

Strategy

Foster a spirit of cooperation with other natural resource managers.

Status as at 30th June 2024.

Continuing.

Council has good relationship with neighbouring Council's, and State and Federal Agencies in particular DPI and LLS. CMCC successful with new projects such as the Unincorporated Area management and the Rubber Vine project.

2. Strategic objective – Noxious Weeds Control

Ensure the effectiveness of the Council's role in improving the natural environment through a reduction in noxious weeds.

Strategy

Ensure that the Council is aware of any presence of noxious weeds in its Area of Operations.

Status as at 30th June 2024.

Continuing.

Property inspections are documented with generally good landowner/occupier control compliance. Noxious weeds infestations are generally reduced across the county area on roadsides and Council controlled lands. Aerial surveillance in the last quarter 23/24 enabled identification and control of invasive weeds of Parkinsonia and Hudson Pear.

3. Strategic objective – Noxious Weeds Controls - Roadsides

Improve the effectiveness of the control of noxious weeds on roads by promoting changes in management techniques and cooperative action.

Strategy

Ensure that all occupiers are aware of their obligations to control noxious weeds on roads.

Status as at 30th June 2024.

Continuing.

Landowner/occupier control compliance levels are good. Council has in 2023/2024 delivered a new control program in the Walgett Shire for LLS in the containment of Hudson Pear in and around Lightning Ridge using contractors.

4. Strategic objective – Noxious Weeds Controls Funding

Secure funding, where possible, to assist occupiers in their management of noxious weeds by encouraging policy change by NSW State Government and other funding authorities.

Strategy

Provide assistance and support to occupiers in securing funding for noxious weed control.

Status as at 30th June 2024.

Continuing.

Council has lobbied NSW State Government for additional funding to assist with Hudson Pear control in particular for the Lightning Ridge Area Opal Reserve Trust. NSW State Government made available \$2.5 million for containment of Hudson Pear in the Lightning Ridge area. Council was allocated \$500k to manage the first six (6) months of the containment program. LLS contracted CMCC for a further round of Hudson Pear management in the latter half of 23/24.

5. Strategic objective- Communication Policies

Improve communications between the Council and its community through increased use of electronic and other media.

Strategy

Improve the Council's profile in the community.

Status as at 30th June 2024.

Continuing.

Council has renewed its Web Page to allow for improved communications with residents, landowners and occupiers of land.

6. Strategic objective – Community Consultation

Improve the accountability of the Council to its community by providing more open access to information and public participation.

Strategy

Encourage members of the Council's community to take an interest in the Council's affairs.

Status as at 30th June 2024.

Continuing.

Information readily available to community. Council staff participated in community consultation events to showcase best practice control measures and provide information on land manager compliance.

7. Strategic objective- Administration

Develop an efficient and effective Council administration for the management of noxious weeds through improved training, procedures and use of technology.

Strategy

Engage and retain sufficient skilled staff to provide administrative services to the Council.

Status as at 30th June 2024.

Continuing.

Council has a highly effective electronic records management system operated by highly skilled personnel. Records are kept in accordance with the State records Act 1998.

8. Strategic objective- Funding Arrangements

Secure the Council's financial position by promoting stronger funding arrangements with funding bodies and seeking alternative sources of funds.

Strategy

Secure alternative sources of funding for the Council's ordinary operations.

Status as at 30th June 2024.

Continuing.

Additional income streams identified with private works for constituent Councils. Council has a sound financial status with a good reserves position.

9. Strategic objective- Lobbying

Increase public awareness of the impact of noxious weeds on the community and the cost to the community of noxious weeds through contact with community leaders and public awareness campaigns.

Strategy

Increase politicians awareness of weeds.

Status as at 30th June 2024.

Continuing.

Council has made the general public and relevant politicians aware of the invasive weeds position in the CMCC LCA area.

10. Strategic objective- Technology

Enhance the educational and advisory role of the Council through the provision of a range of written and electronic material and staff promotion of this role.

Strategy

Ensure that the Council fulfils its educational and advisory role.

Status as at 30th June 2024.

Continuing.

Council undertakes a comprehensive publicity program each year with

community programs held at Agquip and local agricultural shows, Lightning Ridge Opal festival. Other information days are held when necessary to highlight new and emerging weeds, new control measures and to enforce landowner compliance with the Biosecurity Act.

11. Strategic objective – Regulatory Powers

Improve the effectiveness of the Council’s regulatory role by the strategic use of the regulatory powers and appropriate publicity.

Strategy

To use the Council’s regulatory powers, where necessary, to enforce the requirements of the Act with regard to noxious weed control.

Status as at 30th June 2024.

No legal action to date.

Property inspections are documented with generally good landowner/occupier control compliance. Noxious weeds infestations are generally reduced across the county area. Council in June 2024 approved the introduction of a new compliance system that will commence operations in early 2024/25.

Attachment B – Financial Information

Local Government Act Section 428 (4)(a)

[A copy of the Council's audited financial reports.](#)

See attachment (B): Financial Statements

Castlereagh Macquarie County Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024



Castlereaigh Macquarie County Council

General Purpose Financial Statements

for the year ended 30 June 2024

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Castlereagh Macquarie County Council

General Purpose Financial Statements

for the year ended 30 June 2024

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 2024.

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.

Castlereagh Macquarie County Council

General Purpose Financial Statements
for the year ended 30 June 2024

Statement by Councillors and Management

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

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

- the *Local Government Act 1993* and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of 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.

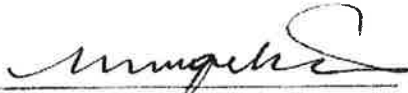
Signed in accordance with a resolution of Council made on 26 August 2024.




Doug Batten
Chairperson
26 August 2024



Bill Fisher
Deputy Chairperson
26 August 2024



Michael Urquhart
General Manager
26 August 2024



Michael Urquhart
Responsible Accounting Officer
26 August 2024

Castlereagh Macquarie County Council

Income Statement

for the year ended 30 June 2024

Original unaudited budget 2024 \$ '000		Notes	Actual 2024 \$ '000	Actual 2023 \$ '000
	Income from continuing operations			
185	User charges and fees	B2-1	79	148
6	Other revenues	B2-2	5	6
909	Grants and contributions provided for operating purposes	B2-3	1,442	1,636
15	Interest and investment income	B2-4	37	27
–	Other income	B2-5	18	–
5	Net gain from the disposal of assets	B4-1	–	15
1,120	Total income from continuing operations		1,581	1,832
	Expenses from continuing operations			
588	Employee benefits and on-costs	B3-1	747	551
566	Materials and services	B3-2	702	1,218
–	Borrowing costs	B3-3	2	–
80	Depreciation, amortisation and impairment of non-financial assets	B3-4	115	94
1,234	Total expenses from continuing operations		1,566	1,863
(114)	Operating result from continuing operations		15	(31)
(114)	Net operating result for the year attributable to Council		15	(31)
(114)	Net operating result for the year before grants and contributions provided for capital purposes		15	(31)

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

Castlereagh Macquarie County Council

Statement of Comprehensive Income

for the year ended 30 June 2024

	Notes	Actual 2024 \$ '000	Actual 2023 \$ '000
Net operating result for the year – from Income Statement		15	(31)
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	<u>46</u>	<u>253</u>
Total items which will not be reclassified subsequently to the operating result		46	253
Total other comprehensive income for the year		46	253
Total comprehensive income for the year attributable to Council		61	222

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

Castlereagh Macquarie County Council

Statement of Financial Position

as at 30 June 2024

	Notes	Actual 2024 \$ '000	Actual 2023 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	916	581
Investments	C1-2	500	500
Receivables	C1-4	30	105
Inventories	C1-5	40	79
Other	C1-7	3	–
Total current assets		1,489	1,265
Non-current assets			
Infrastructure, property, plant and equipment (IPPE)	C1-6	528	576
Right of use assets	C2-1	49	10
Total non-current assets		577	586
Total assets		2,066	1,851
LIABILITIES			
Current liabilities			
Payables	C3-1	76	47
Lease liabilities	C2-1	19	5
Employee benefit provisions	C3-2	256	171
Total current liabilities		351	223
Non-current liabilities			
Lease liabilities	C2-1	31	5
Total non-current liabilities		31	5
Total liabilities		382	228
Net assets		1,684	1,623
EQUITY			
Accumulated surplus	C4-1	1,201	1,186
IPPE revaluation reserve	C4-1	483	437
Council equity interest		1,684	1,623
Total equity		1,684	1,623

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

Castlereagh Macquarie County Council

Statement of Changes in Equity

for the year ended 30 June 2024

	Notes	2024			2023		
		Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000	Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000
Opening balance at 1 July		1,186	437	1,623	1,217	184	1,401
Net operating result for the year		15	–	15	(31)	–	(31)
Net operating result for the period		15	–	15	(31)	–	(31)
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	–	46	46	–	253	253
Other comprehensive income		–	46	46	–	253	253
Total comprehensive income		15	46	61	(31)	253	222
Closing balance at 30 June		1,201	483	1,684	1,186	437	1,623

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

Castlereagh Macquarie County Council

Statement of Cash Flows

for the year ended 30 June 2024

Original unaudited budget 2024 \$ '000		Notes	Actual 2024 \$ '000	Actual 2023 \$ '000
Cash flows from operating activities				
<i>Receipts:</i>				
185	User charges and fees		155	125
15	Interest received		37	23
909	Grants and contributions		1,442	1,782
6	Other		115	6
<i>Payments:</i>				
(588)	Payments to employees		(678)	(535)
(419)	Payments for materials and services		(663)	(1,362)
–	Borrowing costs		(2)	–
–	Other		(51)	(55)
108	Net cash flows from operating activities	F1-1	355	(16)
Cash flows from investing activities				
<i>Receipts:</i>				
–	Redemption of term deposits		1,000	1,000
12	Proceeds from sale of IPPE		–	23
<i>Payments:</i>				
–	Acquisition of term deposits		(1,000)	(1,000)
(16)	Payments for IPPE		–	(53)
(4)	Net cash flows from investing activities		–	(30)
Cash flows from financing activities				
<i>Payments:</i>				
(5)	Principal component of lease payments		(20)	(5)
(5)	Net cash flows from financing activities		(20)	(5)
99	Net change in cash and cash equivalents		335	(51)
968	Cash and cash equivalents at beginning of year		581	632
1,067	Cash and cash equivalents at end of year	C1-1	916	581
–	plus: Investments on hand at end of year	C1-2	500	500
1,067	Total cash, cash equivalents and investments		1,416	1,081

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

Castlereagh Macquarie County Council

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Castlereagh Macquarie County Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 26 August 2024. 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 infrastructure, property, plant and equipment and investment property.

Significant accounting estimates and judgements

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

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

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

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

- i. estimated fair values of infrastructure, property, plant and equipment – refer Note C1-6
- ii. employee benefit provisions – refer Note C3-2.

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 B2-1 – B2-3.
- iii. Determination of the lease term, discount rate (when not implicit in the lease) and whether an arrangement contains a lease – refer to Note C2-1.

Monies and other assets received by Council

The Consolidated Fund

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

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

- General purpose operations

The Trust Fund

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

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

A1-1 Basis of preparation (continued)

Volunteer services

Council does not engage volunteers.

New accounting standards and interpretations issued but not yet effective

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2024 reporting period. Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2023.

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

The following new standard is effective for the first time at 30 June 2024:

- *AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates.*

The most significant change introduced by this standard is to remove the requirement to disclose significant accounting policies and instead require disclosure of material accounting policy information.

“Accounting policy information is material if, when considered together with other information included in an entity’s financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements.”

In applying the new requirements, Council has after taking into account the various specific facts and circumstances applied professional judgement to ensure it discloses only material accounting policies as opposed to significant accounting policies throughout these financial statements.

B Financial Performance

B1 Functions or activities

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

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

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Functions or activities										
Governance	-	-	46	33	(46)	(33)	-	-	-	-
Administration	-	-	360	255	(360)	(255)	-	-	-	-
Environment	1,581	1,832	1,160	1,575	421	257	1,442	1,636	2,066	1,851
Total functions and activities	1,581	1,832	1,566	1,863	15	(31)	1,442	1,636	2,066	1,851

B1-2 Components of functions or activities

GOVERNANCE

Includes costs related to Council's role as a component of democratic government, members' fees and expenses, subscriptions to local authority associations, meeting of Council and policy-making committees, public disclosure (e.g. GIPA) and legislative compliance.

ADMINISTRATION

Includes corporate support and other support services and any Council policy compliance.

ENVIRONMENT

Includes priority/noxious plants and insect/vermin control, other environmental protection.

B2 Sources of income

B2-1 User charges and fees

	Timing	2024 Actual \$ '000	2023 Actual \$ '000
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s608)			
Private works – section 67	2	79	148
Total fees and charges – statutory/regulatory		79	148
Total other user charges and fees		79	148
Total user charges and fees		79	148
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		–	–
User charges and fees recognised at a point in time (2)		79	148
Total user charges and fees		79	148

Material accounting policy information

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

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service. There is no material obligation for Council in relation to refunds or returns.

B2-2 Other revenues

	Timing	2024 Actual \$ '000	2023 Actual \$ '000
Insurance claims recoveries	2	5	6
Total other revenue		5	6
Timing of revenue recognition for other revenue			
Other revenue recognised over time (1)		–	–
Other revenue recognised at a point in time (2)		5	6
Total other revenue		5	6

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.

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

B2-3 Grants and contributions

		Operating 2024 Actual \$ '000	Operating 2023 Actual \$ '000	Capital 2024 Actual \$ '000	Capital 2023 Actual \$ '000
	Timing				
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Previously specific grants:					
Noxious weeds	2	853	1,068	-	-
Previously contributions:					
Other councils – joint works/services	2	589	568	-	-
Total special purpose grants and non-developer contributions – cash		1,442	1,636	-	-
Total special purpose grants and non-developer contributions (tied)		1,442	1,636	-	-
Total grants and non-developer contributions		1,442	1,636	-	-
Comprising:					
– Other funding		589	568	-	-
– State funding		853	1,068	-	-
		1,442	1,636	-	-

		Operating 2024 Actual \$ '000	Operating 2023 Actual \$ '000	Capital 2024 Actual \$ '000	Capital 2023 Actual \$ '000
Total grants and contributions		1,442	1,636	-	-

Timing of revenue recognition for grants and contributions

Grants and contributions recognised over time (1)		-	-	-	-
Grants and contributions recognised at a point in time (2)		1,442	1,636	-	-
Total grants and contributions		1,442	1,636	-	-

Unspent grants and contributions

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

	Operating 2024 Actual \$ '000	Operating 2023 Actual \$ '000	Capital 2024 Actual \$ '000	Capital 2023 Actual \$ '000
Unspent grants and contributions				
Unspent funds at 1 July	231	185	-	-
Add: operating grants recognised in the current period but not yet spent	329	231	-	-
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(191)	(185)	-	-
Unspent funds at 30 June	369	231	-	-

B2-3 Grants and contributions (continued)

Material accounting policy information

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

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

The performance obligations vary according to the agreement. 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.

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.

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.

B2-4 Interest and investment income

	2024 Actual \$ '000	2023 Actual \$ '000
Interest on financial assets measured at amortised cost		
– Cash and investments	37	27
Total interest and investment income (losses)	37	27

B2-5 Other income

Rental income

Room/Facility Hire	18	–
Total other income	18	–

B3 Costs of providing services

B3-1 Employee benefits and on-costs

	2024	2023
	Actual	Actual
	\$ '000	\$ '000
Salaries and wages	501	398
Travel expenses	6	1
Employee leave entitlements (ELE)	153	84
Superannuation	66	50
Workers' compensation insurance	11	8
Training costs (other than salaries and wages)	7	7
Protective clothing	3	3
Total employee costs	747	551
Total employee costs expensed	747	551
Number of 'full-time equivalent' employees (FTE) at year end	8	6

Material accounting policy information

Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

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

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

B3-2 Materials and services

	Notes	2024 Actual \$ '000	2023 Actual \$ '000
Raw materials and consumables		131	564
Contractor costs		212	331
Audit Fees	E2-1	21	14
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	E1-2	46	33
Advertising		6	3
Computer software charges		17	19
Insurance		76	70
Office expenses (including computer expenses)		60	60
Postage		1	1
Printing and stationery		7	2
Telephone and communications		8	7
Plant expenses		104	88
Regional meeting expenses		8	23
Membership		5	3
Total materials and services		702	1,218
Total materials and services		702	1,218

B3-3 Borrowing costs

(i) Interest bearing liability costs

Interest on loans		2	–
Total interest bearing liability costs		2	–
Total interest bearing liability costs expensed		2	–

(ii) Other borrowing costs

Fair value adjustments on recognition of advances and deferred debtors			
Total borrowing costs expensed		2	–

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

	Notes	2024 \$ '000	2023 \$ '000
Depreciation and amortisation			
Plant and equipment		80	81
Office equipment		2	3
Infrastructure:	C1-6		
– Buildings (non-specialised)		12	5
Right of use assets	C2-1	21	5
Total gross depreciation and amortisation costs		115	94
Total depreciation and amortisation costs		115	94
Total depreciation, amortisation and impairment for non-financial assets		115	94

Material accounting policy information

Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives.

Impairment of non-financial assets

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

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

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

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

B4 Gains or losses

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

	Notes	2024 Actual \$ '000	2023 Actual \$ '000
Gain (or loss) on disposal of plant and equipment			
Proceeds from disposal – plant and equipment	C1-6	–	23
Less: carrying amount of plant and equipment assets sold/written off		–	(8)
Gain (or loss) on disposal		–	15
Gain (or loss) on disposal of term deposits			
Proceeds from disposal/redemptions/maturities – term deposits	C1-2	1,000	1,000
Less: carrying amount of term deposits sold/redeemed/matured		(1,000)	(1,000)
Gain (or loss) on disposal		–	–
Net gain (or loss) from disposal of assets		–	15

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 26 June 2023 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Revenues				
User charges and fees	185	79	(106)	(57)% U
Actual private works income was less than the original budget predictions.				
Other revenues	6	5	(1)	(17)% U
Insurance recoveries were less than the original budget predictions.				
Operating grants and contributions	909	1,442	533	59% F
Received grants of \$241,000 for the Hudson Pear Program, \$149,000 for Local Control Authority for Weeds and \$62,000 for the Rubber Vine Program that were not budgeted.				
Interest and investment revenue	15	37	22	147% F
Interest rates on term deposits increased during the year allowing for higher returns.				
Net gains from disposal of assets	5	-	(5)	(100)% U
No disposal of motor vehicles during the year.				
Other income	-	18	18	∞ F
Income for renting office space was not included in the budget.				
Expenses				
Employee benefits and on-costs	588	747	(159)	(27)% U
Salary and wages were higher than budget due to additional staff and pay rises.				
Materials and services	566	702	(136)	(24)% U
Materials and services were higher than budget due to spending funds on the new weed programs across the course of the year.				
Borrowing costs	-	2	(2)	∞ U
Interest component of right of use asset for the building lease was not included in the budget.				
Depreciation, amortisation and impairment of non-financial assets	80	115	(35)	(44)% U
Depreciation was lower than budget due to the ageing of the County Councils assets.				

B5-1 Material budget variations (continued)

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Statement of cash flows				
Cash flows from operating activities	108	355	247	229% F
Operating income was more than previously estimated in the original budget.				
Cash flows from investing activities	(4)	-	4	(100)% F
Council budgeted for the disposal and purchase of new plant and equipment which did not occur during the year.				
Cash flows from financing activities	(5)	(20)	(15)	300% U
Principal component of lease payments was higher than budget due to the commencement of the building lease in Walgett.				

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

	2024 Actual \$ '000	2023 Actual \$ '000
Cash assets		
Cash on hand and at bank	916	581
Total cash and cash equivalents	916	581
Reconciliation of cash and cash equivalents		
Total cash and cash equivalents per Statement of Financial Position	916	581
Balance as per the Statement of Cash Flows	916	581

C1-2 Financial investments

	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
	Actual	Actual	Actual	Actual
	\$ '000	\$ '000	\$ '000	\$ '000
Debt securities at amortised cost				
Long term deposits	500	–	500	–
Total	500	–	500	–
Total financial investments	500	–	500	–
Total cash assets, cash equivalents and investments	1,416	–	1,081	–

Material accounting policy information

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

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, Council classifies its financial assets into the following categories – those measured at:

- amortised cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income – equity instrument (FVOCI-equity)

Financial assets are not reclassified subsequent to their initial recognition.

Amortised cost

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

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

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

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

	2024 Actual \$ '000	2023 Actual \$ '000
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	1,416	1,081
Less: Externally restricted cash, cash equivalents and investments	<u>(369)</u>	<u>(231)</u>
Cash, cash equivalents and investments not subject to external restrictions	1,047	850

External restrictions

External restrictions

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

Specific purpose unexpended grants (recognised as revenue) – general fund	<u>369</u>	231
Total external restrictions	369	231

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.

	2024 Actual \$ '000	2023 Actual \$ '000
--	---------------------------	---------------------------

(b) Internal allocations

Cash, cash equivalents and investments not subject to external restrictions	1,047	850
Less: Internally restricted cash, cash equivalents and investments	<u>(171)</u>	<u>(153)</u>
Unrestricted and unallocated cash, cash equivalents and investments	876	697

Internal allocations

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

Plant and vehicle replacement	49	37
Employees leave entitlement	102	96
Building	<u>20</u>	<u>20</u>
Total internal allocations	171	153

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

	2024 Actual \$ '000	2023 Actual \$ '000
--	---------------------------	---------------------------

(c) Unrestricted and unallocated

Unrestricted and unallocated cash, cash equivalents and investments	876	697
--	------------	-----

C1-4 Receivables

	2024 Current Actual \$ '000	2024 Non-current Actual \$ '000	2023 Current Actual \$ '000	2023 Non-current Actual \$ '000
User charges and fees	12	-	88	-
Accrued revenues				
– Interest on investments	5	-	5	-
Net GST receivable	13	-	12	-
Total	30	-	105	-
Total net receivables	30	-	105	-
Unrestricted receivables	30	-	105	-
Total net receivables	30	-	105	-

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.

C1-5 Inventories

	2024 Current Actual \$ '000	2024 Non-current Actual \$ '000	2023 Current Actual \$ '000	2023 Non-current Actual \$ '000
(i) Inventories at cost				
Stores and materials	40	-	79	-
Total inventories at cost	40	-	79	-
Total inventories	40	-	79	-

Material accounting policy information

Raw materials and stores, work in progress and finished goods

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

C1-6 Infrastructure, property, plant and equipment

By aggregated asset class	Asset movements during the reporting period							
	At 1 July 2023			At 30 June 2024				
	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000	Depreciation expense \$ '000	Revaluation decrements to equity (ARR) \$ '000	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000
Plant and equipment	435	(172)	263	(80)	–	435	(252)	183
Office equipment	57	(55)	2	(2)	–	56	(56)	–
Land:								
– Operational land	36	–	36	–	3	39	–	39
Infrastructure:								
– Buildings – non-specialised	460	(185)	275	(12)	43	534	(228)	306
Total infrastructure, property, plant and equipment	988	(412)	576	(94)	46	1,064	(536)	528

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

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period				At 30 June 2023		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions new assets	Carrying value of disposals	Depreciation expense	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Plant and equipment	423	(124)	299	53	(8)	(81)	–	435	(172)	263
Office equipment	57	(52)	5	–	–	(3)	–	57	(55)	2
Land:										
– Operational land	4	–	4	–	–	–	32	36	–	36
Infrastructure:										
– Buildings – non-specialised	287	(228)	59	–	–	(5)	221	460	(185)	275
Total infrastructure, property, plant and equipment	771	(404)	367	53	(8)	(89)	253	988	(412)	576

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

Material accounting policy information

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

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

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

Plant and equipment	Years		
Office equipment	5 to 10		
Office furniture	10 to 20		
Computer equipment	4		
Vehicles	5 to 8	Buildings	
Heavy plant	5 to 8	Buildings: masonry	50 to 100
Other plant and equipment	5 to 15	Buildings: other	20 to 40

C1-7 Other

Other assets

	2024 Current Actual \$ '000	2024 Non-current Actual \$ '000	2023 Current Actual \$ '000	2023 Non-current Actual \$ '000
Prepayments	3	-	-	-
Total other assets	3	-	-	-

C2 Leasing activities

C2-1 Council as a lessee

Council has a lease over a building. Information relating to the leases in place and associated balances and transactions is provided below.

Terms and conditions of leases

Leases are on a short-term basis with the building lease renewable in the 2023/2024 financial year.

Buildings

Council leases a depot building in Coonamble. The lease has a five (5) year term.

The building lease contains an annual pricing mechanism based on a fixed increases of 3% at each anniversary of the lease inception.

Extension options

Council includes options in the building leases to provide flexibility and certainty to Council operations and reduce costs of moving premises; and the extension options are at Council's discretion.

At commencement date and each subsequent reporting date, Council assesses where it is reasonably certain that the extension options will be exercised.

(a) Right of use assets

	Ready to use Actual \$ '000	Total Actual \$ '000
2024		
Opening balance at 1 July	10	10
Additions to right-of-use assets	60	60
Depreciation charge	(21)	(21)
Balance at 30 June	49	49
2023		
Opening balance at 1 July	15	15
Depreciation charge	(5)	(5)
Balance at 30 June	10	10

(b) Lease liabilities

	2024 Current Actual \$ '000	2024 Non-current Actual \$ '000	2023 Current Actual \$ '000	2023 Non-current Actual \$ '000
Lease liabilities	19	31	5	5
Total lease liabilities	19	31	5	5

C2-1 Council as a lessee (continued)

(c) (i) The maturity analysis

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

	< 1 year Actual \$ '000	1 – 5 years Actual \$ '000	> 5 years Actual \$ '000	Total Actual \$ '000	Total per Statement of Financial Position Actual \$ '000
2024					
Cash flows	21	31	–	52	50
2023					
Cash flows	5	5	–	10	10

(d) Income Statement

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

	2024 Actual \$ '000	2023 Actual \$ '000
Depreciation of right of use assets	21	5
	21	5

(e) Statement of Cash Flows

Total cash outflow for leases	(20)	(5)
	(20)	(5)

Material accounting policy information

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

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

Exceptions to lease accounting

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

Leases at significantly below market value / concessionary leases

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

C3 Liabilities of Council

C3-1 Payables

	2024 Current \$ '000	2024 Non-current \$ '000	2023 Current \$ '000	2023 Non-current \$ '000
Accrued expenses:				
– Salaries and wages	–	–	16	–
– Other expenditure accruals	76	–	31	–
Total payables	76	–	47	–

Payables

Payable amounts are unsecured and are usually paid within 30 days of recognition.

C3-2 Employee benefit provisions

	2024 Current Actual \$ '000	2024 Non-current Actual \$ '000	2023 Current Actual \$ '000	2023 Non-current Actual \$ '000
Annual leave	122	–	83	–
Long service leave	134	–	88	–
Total employee benefit provisions	256	–	171	–

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

	2024 Actual \$ '000	2023 Actual \$ '000
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	183	44
	183	44

Description of and movements in provisions

	ELE provisions		
	Annual leave \$ '000	Long service leave \$ '000	Total \$ '000
2024			
At beginning of year	83	88	171
Additional provisions	70	49	119
Amounts used (payments)	(31)	(3)	(34)
Total ELE provisions at end of year	122	134	256
2023			
At beginning of year	78	77	155
Additional provisions	30	13	43
Amounts used (payments)	(25)	(2)	(27)
Total ELE provisions at end of year	83	88	171

C3-2 Employee benefit provisions (continued)

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 reserve

The infrastructure, property, plant and equipment (IPPE) revaluation reserve 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 activities expose it to a variety of financial risks including **(1)** price risk, **(2)** credit risk, **(3)** liquidity risk and **(4)** interest rate risk.

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

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

Financial risk management is carried out under policies approved by the Council.

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

	Carrying value 2024 \$ '000	Carrying value 2023 \$ '000	Fair value 2024 \$ '000	Fair value 2023 \$ '000
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	916	581	916	581
Receivables	30	105	30	105
Investments				
– Debt securities at amortised cost	500	500	500	500
Total financial assets	1,446	1,186	1,446	1,186
Financial liabilities				
Payables	76	47	76	47
Total financial liabilities	76	47	76	47

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

Council's General Manager manages the cash and Investments portfolio with the assistance of independent advisors.

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

The risks associated with the instruments held are:

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

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

Council also seeks advice from independent advisers before placing any funds in cash equivalents and investments.

D1-1 Risks relating to financial instruments held (continued)

(a) Market risk – interest rate and price risk

	2024 \$ '000	2023 \$ '000
The impact on 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	12	11
Impact of a 10% movement in price of investments		
– Equity / Income Statement	–	–

(b) Liquidity risk

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

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

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

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

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

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

	Weighted average interest rate %	Subject to no maturity \$ '000	payable in:			Total cash outflows \$ '000	Actual carrying values \$ '000
			≤ 1 Year \$ '000	1 - 5 Years \$ '000	> 5 Years \$ '000		
2024							
Payables	0.00%	–	76	–	–	76	76
Lease liabilities	0.00%	–	19	31	–	50	50
Total financial liabilities		–	95	31	–	126	126
2023							
Payables	0.00%	–	47	–	–	47	47
Lease liabilities	0.00%	–	5	5	–	10	10
Total financial liabilities		–	52	5	–	57	57

D2-1 Fair value measurement

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

– Infrastructure, property, plant and equipment

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

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

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

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

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

(1) The following table presents all assets and liabilities that have been measured and recognised at fair values:

\$ '000	Notes	Fair value measurement hierarchy							
		Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2024	2023	2024	2023	2024	2023	2024	2023
Recurring fair value measurements									
Infrastructure, property, plant and equipment									
	C1-6								
		30/06/24	30/06/23	–	–	183	265	183	265
		30/06/24	30/06/23	–	–	39	36	39	36
		30/06/24	30/06/23	–	–	306	275	306	275
				–	–	528	576	528	576

D3-1 Contingencies

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

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) 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.

(ii) 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.

(iii) Other guarantees

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

2. Other liabilities

(i) Third party claims

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

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

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:

	2024 \$ '000	2023 \$ '000
Compensation:		
Short-term benefits	104	80
Total	104	80

Other transactions with KMP and their related parties

Council has determined that there were no other KMP or related party transactions.

E1-2 Councillor and Mayoral fees and associated expenses

	2024	2023
	Actual	Actual
	\$ '000	\$ '000
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Member expenses – chairperson’s fee	4	4
Member expenses – member’s fees	20	19
Member’s expenses (incl. chairperson) – other (excluding fees above)	22	10
Total	46	33

E2 Other relationships

E2-1 Audit fees

	2024	2023
	Actual	Actual
	\$ '000	\$ '000

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

Auditors of the Council - NSW Auditor-General:

(i) Audit and other assurance services

Audit and review of financial statements

	21	14
Remuneration for audit and other assurance services	21	14
Total Auditor-General remuneration	21	14
Total audit fees	21	14

F Other matters

F1-1 Statement of Cash Flows information

Reconciliation of Operating Result

	2024	2023
	Actual	Actual
	\$ '000	\$ '000
Net operating result from Income Statement	15	(31)
Add / (less) non-cash items:		
Depreciation and amortisation	115	94
(Gain) / loss on disposal of assets	–	(15)
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	75	(27)
(Increase) / decrease of inventories	39	(30)
Decrease/(increase) in other assets	(3)	–
Increase / (decrease) in other accrued expenses payable	29	(23)
Increase/(decrease) in employee leave entitlements	85	16
Net cash flows from operating activities	355	(16)

F2-1 Events occurring after the reporting date

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

F3 Statement of performance measures

F3-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2024	Indicator 2024	Indicators 2023 2022		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	15	0.95%	(2.53)%	(7.32)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	1,581				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	139	8.79%	9.96%	10.06%	> 60.00%
Total continuing operating revenue ¹	1,581				
3. Unrestricted current ratio					
Current assets less all external restrictions	1,120	6.67x	5.78x	5.84x	> 1.50x
Current liabilities less specific purpose liabilities	168				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	132	6.00x	9.60x	5.75x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	22				
5. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	1,416	12.02 months	6.63 months	12.37 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	118				

(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

End of the audited financial statements



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Castlereagh Macquarie County Council

To the Councillors of Castlereagh Macquarie County Council

Opinion

I have audited the accompanying financial statements of Castlereagh Macquarie County Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2024, the Statement of Financial Position as at 30 June 2024, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2024, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

Basis for Opinion

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

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

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

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

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

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

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

Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information.

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information.

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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

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



Manuel Moncada

Director, Financial Audit
Delegate of the Auditor-General for New South Wales

28 October 2024
SYDNEY



Cr Doug Batten
Chairperson
Castlereagh Macquarie County Council
PO Box 664
WALGETT NSW 2825

Contact: Manuel Moncada
Phone no: 02 9275 7333
Our ref: R008-2124742775-7989

28 October 2023

Dear Chairperson

**Report on the Conduct of the Audit
for the year ended 30 June 2024
Castlereagh Macquarie County Council**

I have audited the general purpose financial statements (GPFS) of the Castlereagh Macquarie County Council (the Council) for the year ended 30 June 2024 as required by section 415 of the *Local Government Act 1993* (the Act).

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

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2022 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Operating result

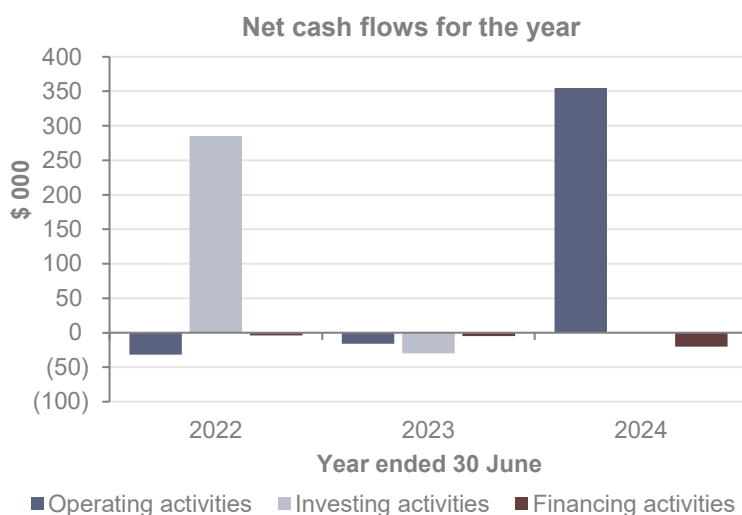
	2024	2023	Variance
	\$000	\$000	%
Grants and contributions revenue	1,442	1,636	↓ 12
Operating result from continuing operations	15	(31)	↑ 148

Grants and contributions revenue (\$1.4 million decreased by \$194,000 (12 per cent) in 2023–2024 due to the receipt of additional funding for projects being received in the prior year.

Council’s operating result from continuing operations (\$15,000 including the effect of depreciation and amortisation expense of \$115,000) compared to a deficit of \$31,000 for 2021–22 result. This is primarily due to decrease in material and services by \$516,000 to \$702,000 which is mitigated by increase in depreciation expense by \$21,000 to \$115,000, decrease in revenue for user charges and fees by \$69,000 to \$79,000 and decrease in grants and contributions.

STATEMENT OF CASH FLOWS

- The Statement of Cash Flows illustrates the flow of cash and cash equivalents moving in and out of Council during the year and reveals that cash increased by \$335,000 to \$1,416,000 at the close of the year.



FINANCIAL POSITION

Cash and investments

Cash and investments	2024	2023	Commentary
	\$'000	\$'000	
Total cash, cash equivalents and investments	1,416	1,081	External restrictions represent unspent grants.
Restricted cash and investments:			Internal allocations are determined by council policies or decisions, which are subject to change.
• External restrictions	369	231	
• Internal allocations	171	153	

PERFORMANCE

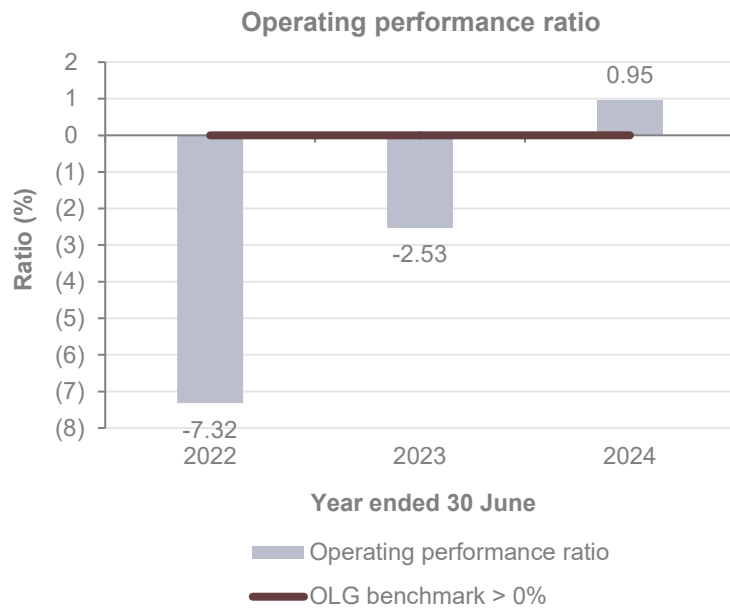
Performance measures

The following section provides an overview of the Council’s performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning, Housing and Infrastructure.

Operating performance ratio

The Council met the OLG benchmark for the current reporting period.

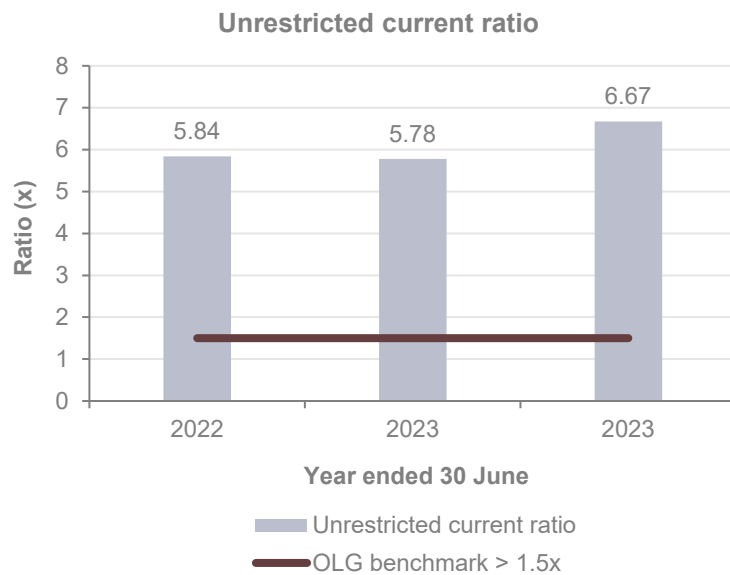
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



Unrestricted current ratio

The Council met the OLG benchmark for the current reporting period.

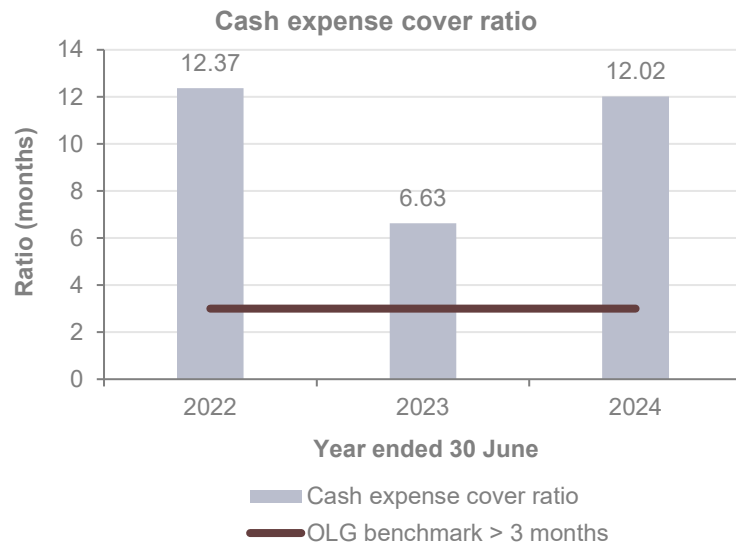
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Cash expense cover ratio

The Council met the OLG benchmark for the current reporting period.

This liquidity ratio indicates the number of months the council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.



OTHER MATTERS

Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements or a material deficiency in the Council's accounting records or financial statements. The Council's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.

The Council's:

- accounting records were maintained in a manner and form that facilitated the preparation and the effective audit of the general purpose financial statements
- staff provided all accounting records and information relevant to the audit.

Manuel Moncada

Director, Financial Audit
Delegate of the Auditor-General for New South Wales



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