



**ATTACHMENT DOCUMENT  
FOR  
ORDINARY COUNCIL MEETING**

**Thursday, 27<sup>th</sup> November 2025**

## **Attachments:**

- 2024/2025 Annual Report including
  - o *Attachment A* -CMCC Operational Plan as at 30<sup>th</sup> June 2025
  - o *Attachment B* - Delivery Programme 2022/23 – 2024-25
  - o *Attachment C* - CMCC Financial Statements & Auditor General's Report for 2024/2025
  - o *Attachment D* – Payment of Expenses and Provision to Councillors Policy
  - o *Attachment E* – 2024/2025 Government Information (Public Access) Act 2009 Annual Report
  - o *Attachment F* – Public Interest Disclosure Annual Report – 2024/25 NSW Ombudsman



Castlereagh Macquarie County Council

# ANNUAL REPORT 2024/2025

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## CONTACT DETAILS

### **Castlereagh Macquarie County Council**

55 Fox Street  
WALGETT NSW 2832

### **Postal Address:**

PO Box 664  
WALGETT NSW 2832

*\*Please address all correspondence to the General Manager.*

**Telephone:** 0427 598 577

### **Office Hours**

9am to 3pm Tuesday, Wednesday and Thursday

### **Chairperson:**

Clr Doug Batten

### **General Manager:**

Mr. Michael Urquhart

### **Email:**

[cmcc@cmcc.nsw.gov.au](mailto:cmcc@cmcc.nsw.gov.au)

### **Website:**

[www.cmcc.nsw.gov.au](http://www.cmcc.nsw.gov.au)



## A MESSAGE FROM THE CHAIRPERSON



2024/2025 year has been an outstanding year for Castlereagh Macquarie County Council (CMCC) with many on ground achievements, and it's my sincere pleasure to present the Chairmans report, highlighting the success stories of our operations that prevent the establishment of invasive weeds in our County Council area.

I would like to take this opportunity to genuinely thank each of the constituent Councils Coonamble, Gilgandra, Walgett, Warren and Warrumbungle for their committed 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 invasive weed problems across the region in addition to the control of widespread weeds on roadsides.

We have a small team of dedicated and highly professional staff, our Administration Officer, Senior Biosecurity Officer and five (5) Biosecurity Officers all managed by our General Manager Mike Urquhart. The staff are very effective and efficient in identification and controlling invasive weeds, coupled with their highly advanced communications skills ensure private and public land managers are complying with their obligations under the NSW Biosecurity Act.

Council has a commitment under the Weed Action Plan to conduct several important activities preventing the establishment of new invasive species and Council achieved the following targets in the Central West Region in 24/25 (Gilgandra, Warren, Coonamble and Warrumbungle);

- Inspection of 140klms of High-Risk waterways.
- Inspection of 4,000 klms of High-Risk roads.
- Inspection of 400klms of High-Risk Railways.
- 120 Inspections of High-Risk sites
- 1,500 Private property inspections.
- 50 Council property inspections.
- Inspection of 60 State owned or managed sites.
- Inspection of 6 Parthenium sites.
- Control of wide spread weeds along 261 klms of infected roads.

In the North West Region (Walgett);

- Inspection of 70klms of High-Risk waterways.
- Inspection of 1,500 klms of High-Risk roads.
- Inspection of 90klms of High-Risk Railways.
- 128 Inspections of High-Risk sites
- 200 Private property inspections.
- 10 Council property inspections.
- Inspection of 26 State owned or managed sites.
- Inspection of 12 Parthenium sites.
- Control of wide spread weeds along 118 klms of infected roads.



This year Council successfully completed its first year of operations in the NSW Unincorporated Area as the Local Control Authority. The region includes several small towns including Tibooburra, Milparinka, Silverton and some parts of Broken Hill not included in the City of Broken Hill. The CMCC inspectors have established a Hudson Pear control site to the south east of Broken Hill where they have introduced the cochineal agent. In addition, the staff conducted widespread aerial surveillance of the region and conducted control works on Rubber Vine at numerous sites in the area.

Hudson Pear infestations surrounding Lightning Ridge and the Opal fields to the west continue to present a serious environmental problem for the Walgett Shire community. I am pleased to report that the NSW Minns Labor Government continue to support North West Local Land Services (NWLLS) with their Hudson Pear containment and control program. The NWLLS work this past financial year along with CMCC's amazing bio control program is stopping the plant in its tracks. NWLLS and its contractors have attended to 35 properties in the area and treated 3,607 HA of Hudson Pear infected land. The NWLLS program also saw the issue of 540 litres of chemical to private landowners to carry out their own Hudson Pear control treatment.

The DPI and CMCC continue to work closely together on the control and monitoring of Parkinsonia along the river systems from Queensland. Waterways from the north have become the single highest risk pathway for this very invasive weed to enter the state and our Local Control Area. Numerous flooding events this past year has once again prompted aerial surveillance and a control program along the Narren and Barwon rivers to ensure this weed is contained to the border.

Landowner compliance is the key to stopping the spread of invasive weeds and Biosecurity Officers are working closely with private landowners that are finding it difficult to comply with their obligations under the NSW Biosecurity Act. While small in number, a majority of these non-complying landowners are making some inroads into controlling their weed problem with containment strategies stopping the spread to neighbouring properties. To date Council hasn't had to issue a "Biosecurity Direction", however, the time may come when Council has no other alternative but to issue an order. The "Compliance system which is risk based will come into operation in 25/26.

On the financial side of our operations, although reporting a deficit for the year before capital grants and contributions of \$102,000, Council recorded a small increase in cash of \$32,000. This coupled with internal reserves of \$194,000 presents a sound financial position. Council's income totaled \$1.327 million with \$1.320 million in operational expenditure.

Constituent Council support for CMCC is the cornerstone of this highly successful operation that jointly with DPI and LLS continues to prevent new invasive weeds establishing and prevents the spread of existing weeds in our Local Control Area.

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

***Councillor Doug Batten***  
**Chairman**

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## 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 2022/2023 – 2024/2025 and Operational Programme 2024/2025. The CMCC Financial Statements for 2024/2025 and Audit Report are included in this report at **Attachment B – 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](http://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 in Warrumbungle Shire. 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

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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. Commencing the 1<sup>st</sup> July 2024 Council has also been responsible for the Unincorporated Area of NSW.

**\*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.

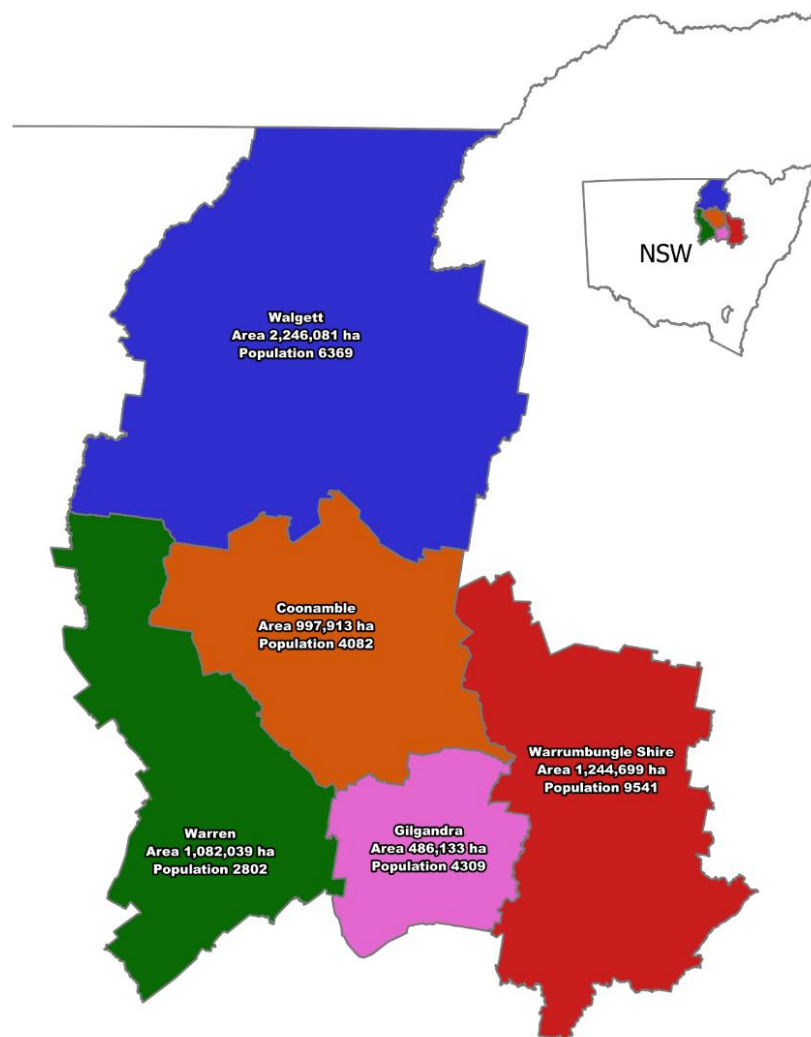
The diverse range of climatic conditions within the region exposes it to a large range of invasive plants which have the potential of establishing themselves within the region.

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.

In 2024 the DPI chose Castlereagh Macquarie County Council to manage the Unincorporated Area of far west New South Wales. The region includes several small towns including Tibooburra, Milparinka and Silverton and some parts of Broken Hill but not the city centre. This Local Control Area covers 93,299 sq kms and has a population of 1,056.

## OUR MEMBERS



Chairperson  
Doug Batten  
*Gilgandra*



Deputy Chairperson  
Noel Kinsey  
*Warren*



Member Greg Peart  
*Gilgandra*



Member Margaret Garnsey  
*Coonamble*



Member Michael Cooke  
*Walgett*



Member Greg Rummery  
*Walgett*



Member Greg Whiteley  
*Warren*



Member Paul Fisher  
*Coonamble*



Member Zoe Holcombe  
*Warrumbungle*



Member Debra Bell  
*Warrumbungle*

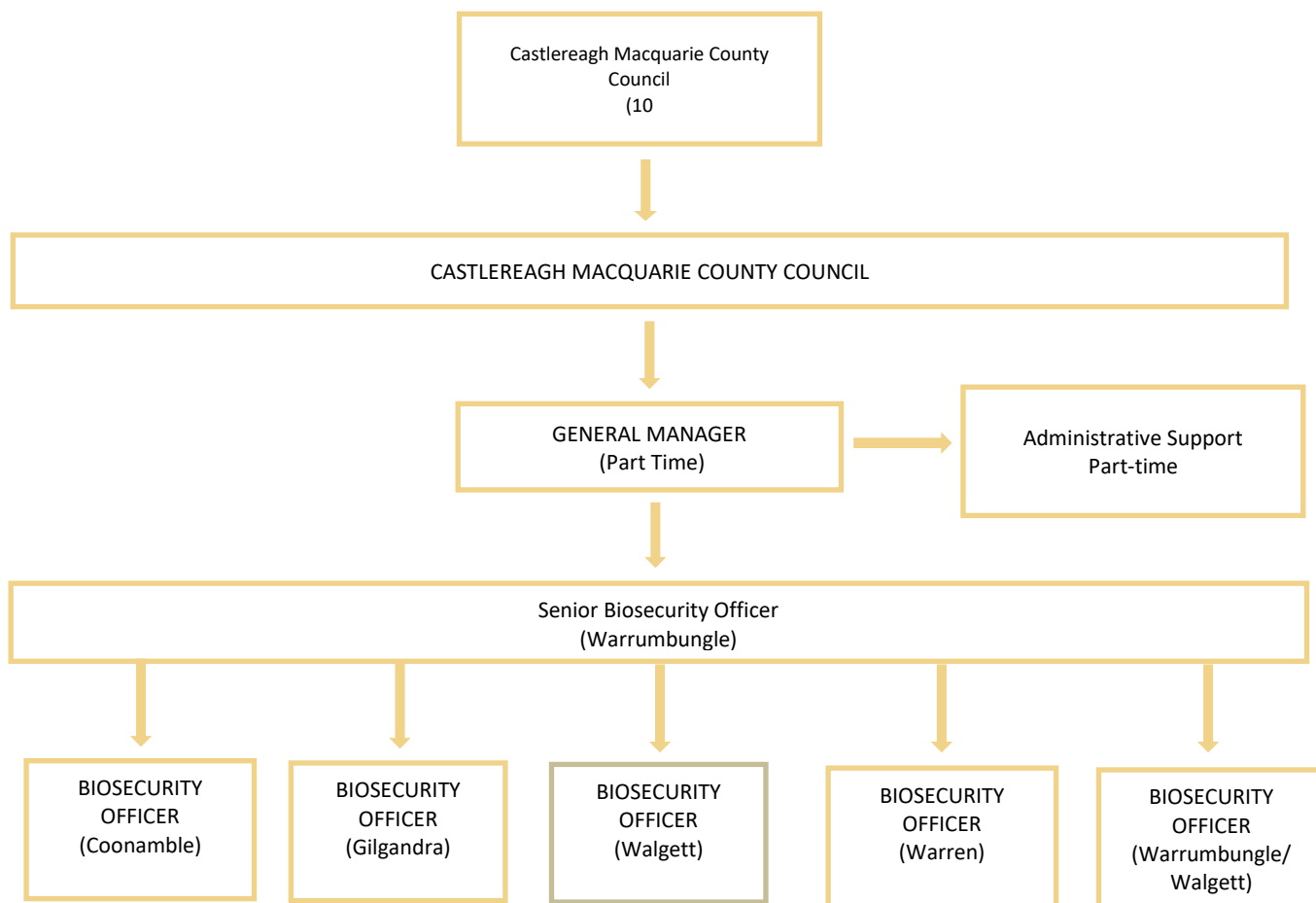


## OUR ORGANISATIONAL STRUCTURE

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 & Chairman.

**Senior Biosecurity Officer:**

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

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CMCC and supervision of District Biosecurity Officers. The position is based at the 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.

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## **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 it's 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 provide 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 2024/25 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 2025 for the financial year 2024/2025 is attached and includes the Audit Reports prepared by the NSW Auditor General. Please refer to **Attachment C**.

### 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 2024/25 reporting period are set out below. Please refer to **Attachment D**.

(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 **\$29,910.39**

#### 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 **\$17,927.60**.

The payment of meeting fees to the Council Chairman as required under section 249 of the Local Government Act was **\$3850.64**

The payment of meeting attendance travel expenses to Council Members and the Council Chairman as per section 252 of the Local Government Act was **\$8,132.15**

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. Provision of induction training for Councillors and professional development programs. **The General Manager delivered a CMCC specific induction training module tailored for a Weeds County Council.**
- iv. Other training of Councillors and the provision of skill development for Councillors was **NIL**.
- v. 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**.
- vi. 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**.
- vii. 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**.
- viii. 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 2024/25 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 2024/25 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 2024/25 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 2024/25 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 2024/25 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 2024/2025 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 2024/25 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 **\$91,237.04** during the 2024/25 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 2024/25 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 2024/25 reporting year. Council did not receive any requests for the release of information under the Government Information (Public Access) Act 2009 (GIPA) during the 2024/2025 reporting period. Please refer to **Attachment E**.

**(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 2024/25. Please refer to **Attachment F**.

**(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 2024/25.

**(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 2024/25.

**Anti-Slavery Act section 428 (4) (c)** Castlereagh Macquarie County Council has not had any issues raised by the Anti-Slavery Commissioner during 2024/25 concerning its operations.

**Modern Slavery Act section 428 (4) (c)** This Modern Slavery Statement is provided by Castlereagh Macquarie County Council in accordance with Section 428 (4) of the NSW Local Government Act 1993. This statement outlines Castlereagh Macquarie County Councils commitment to combatting modern slavery and the measures we have implemented during this reporting period to reduce the risk of our procurement activities resulting in or contributing to human rights violations. Castlereagh Macquarie County Council is implementing a procurement model that recognises the importance of taking steps to ensure that goods and services procured by and for Castlereagh Macquarie County Council are not the product of modern slavery. Our supply chain includes purchasing of chemicals; equipment; vehicle fleet, office resources; electricity; materials and services related to the operations of Castlereagh Macquarie County Council.



## Chairperson and Member Attendance

During the 2024-2025 financial year, there was a total of 6 (six) ordinary meetings. Ordinary meetings are held on the last Monday of every second month. Meetings dates and times are displayed on the CMCC website [cmcc.nsw.gov.au](http://cmcc.nsw.gov.au)

### 01 July 2024 to 30 June 2025 Council Meeting Attendance

Member	Ordinary Meetings
Doug Batten	6
Noel Kinsey	6
Greg Peart	4
Greg Whiteley	4
Michael Cooke	4
Zoe Holcombe	6
Greg Rummery ( <i>term commenced Oct 24</i> )	4
Debra Bell ( <i>term commenced Oct 24</i> )	4
Margaret Garnsey ( <i>term commenced Oct 24</i> )	5
Paul Fisher ( <i>term commenced Oct 24</i> )	5
Bill Fisher ( <i>term completed Sept 24</i> )	0
Pat Cullen ( <i>term completed Sept 24</i> )	1
Dennis Todd ( <i>term completed Sept 24</i> )	1
Ian Woodcock ( <i>term completed Sept 24</i> )	1

## CMCC OPERATIONS REPORT 2024/2025



Weed Management is without a doubt one of Australia's biggest Natural Resource Management challenges facing this country today. Weeds threaten our valuable agricultural industries, influence the economic viability of our communities, affect human health, and pose a major threat to our unique biodiversity. Weeds cost Australia over \$4billion per year in lost production and control measures. In NSW alone, weeds cause an estimated \$600 million in losses every year. Castlereagh Macquarie County Council continue with dedicated efforts across their 5 county shires covering approximately 60,000 square kilometres and the unincorporated area of Western NSW covering approximately 93,000 square kilometres a total of 152,620 square kilometres. Inspections of all lands are carried out by our authorised biosecurity officers, and extensive surveillance and control are carried out for state priority weeds on Parkinsonia, Parthenium Weed, Hudson Pear, Rubber Vine and Mesquite.

The most effective way to minimise the impacts of invasive weeds is to prevent them establishing in the first place. Early detection is crucial for managing new and emerging weeds in New South Wales, the team are vigilant looking for new species and educating landowners / community to do the same and to report anything new or unusual.

Other weeds across the 5 constituent Council areas and the unincorporated area of Western NSW, that CMCC have been controlling on roadsides and reporting are:

African Box Thorn	Prickly Pear <i>Cylindropuntia</i> species
African Olive	Prickly Pear <i>Austrocylindropuntia</i>
Bathurst Burr	Prickly Pear <i>Opuntia</i> species
Blackberry	Riverina Pear
Blue Heliotrope	Serrated Tussock
Boxing Glove Cactus	Silverleaf Nightshade
Bridal Creeper	Snake Cactus
Bunny Ears	Spiny Burr Grass
Cane Cactus	St Johns Wort
Cats Claw Creeper	Star Thistle
Coolati Grass	Stricta Cactus
Devils Rope Pear	Sweet Briar
Drooping Tree Pear	Thornapple
Eves Needle	Tree of Heaven
Firethorn	Tunicata Brown Spine Hudson Pear
Fleabane	Velvety Tree Pear
Green Cestrum	Robusta (Wheel Cactus)
Golden Dodder	
Harrisia cactus	
Honey Locust	
Johnsons Grass	
Jumping Cholla	
Kleins Cholla	
Maderia Vine	
Morning Glory	
Mexican Poppy	
Mother Of Millions	
Noogoora Burr	

#### **Other achievements by Castlereagh Macquarie County Council detection of weeds.**

While attending a Biological Control Workshop in Cobar and giving a Hudson Pear presentation, 2 landowners at the workshop came forward to say they thought they had Hudson Pear. CMCC visited the property to confirm the identification and discovered approximately 1000 mature Hudson Pear plants. This was reported to Cobar Shire Council and DPIRD & Western LLS. CMCC were then engaged by DPIRD to carry out aerial surveillance of the area to determine the extent of the infestation. Another 200 plants were discovered 19kms from the initial infestation was found.



*(above Hudson Pear infestation Cobar)*

Detection of large infestations of Hudson Pear during aerial surveillance in the unincorporated area along Stephens Creek spread across 3 private properties. Each property is 100,000 HA. CMCC acted promptly with this reporting to DPIRD and releasing biological control. There is now a monitoring site at a core infestation. Long term field monitoring will be conducted by CMCC and Andrew McConnachie, DPIRD. Outside of the monitoring site The Good Neighbours Program was engaged with contractors to control herbicide.

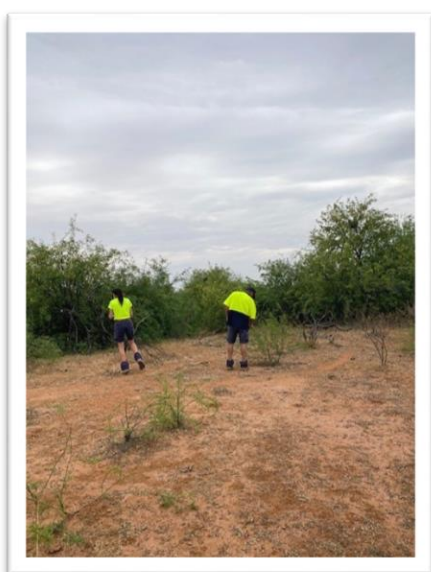






*(above Hudson Pear Infestations Stephens Creek & before and after biological release at the tank)*

Surveillance and mapping large infestations of Mesquite in the Unincorporated area. This surveillance enabled the engagement of the Good Neighbours Program to be engaged with contractors for control.



*(above Mesquite infestations Packsaddle)*

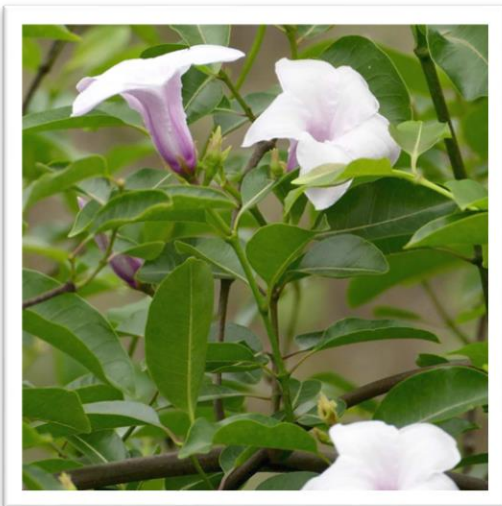
### **Parkinsonia Unincorporated Area**

CMCC detected Parkinsonia at a historic site on a private property near Milparinka and has also found 3 other sites, 1 roadside, the other 2 sites are on 2 National Parkes out of Tibooburra.



*(above Parkinsonia)*

CMCC has confirmed eradication at 4 of the 5 Rubber Vine sites. 3 of the eradicated sites are around Wanaaring and 1 at Yantabulla. The 1 ongoing surveillance site is Tibooburra.



*(above Rubber Vine)*

### **Parkinsonia Walgett Shire**

Castlereagh Macquarie County Council are continuing to achieve positive impacts on the Barwon, Narran and Namoi River systems in the Walgett Shire reducing the infestations of Parkinsonia. It appears the Namoi infestation has been eradicated, however monitoring will continue. There will be ongoing surveillance and control on the Namoi and Barwon Rivers. CMCC were also engaged by Moree Plains Shire – Barwon River & Brewarrina Shire – Narran River to do Parkinsonia surveillance and control.



*(above large Parkinsonia infestation & juveniles behind the spray bottle. With ongoing surveillance plants can be found before maturing.)*



### **Quanda Coonamble Shire**

Hudson Pear. CMCC are engaged by Crown Lands to control the Hudson Pear infestation at Quanda 5 Way and making fantastic efforts to contain and reduce the infestation. Up to 20 Staff from Crown Lands, Central West Local Land Services, Northwest Local Land Services, DPIRD Ag and Biosecurity, Bogan Shire Council, Forbes Shire Council, Parkes Shire Council, and Weddin Shire Council have joined with Castlereagh Macquarie County Council staff on site at 2 occasions assisting with denominations, geared with backpack to spray what is found. A 50m x 20m survey and within that area 40 plants were located and sprayed. The majority of these were less than 15cm in height. This is a dramatic reduction in size and numbers. We will continue the walkthroughs as an annual event as they are a good opportunity to work collaboratively to treat a weed species that is a regional priority for eradication in the Central West region. It's also a great opportunity field staff from other LCAS to learn more about the species so they can be keeping an eye out for it in their own patches. The whole team work together to make a difference.



*(above Quanda site Hudson Pear)*



## **Harrisia Cactus**

**Central West Regional Priority Eradication.** Castlereagh Macquarie County Council were successful applicants with **The Good Neighbour program** to assist landowners with Harrisia Cactus. Herbicide will be used in 2025/2026 to spray the infestations, and a Harrisia Workshop will be organised engaging with the Harrisia Coordinator, UGL Rail, Local Land Services, Landowners and community.



*(above Harrisia signage and infestation Warren Shire)*

Castlereagh Macquarie County Council continue with Education and Awareness at the Local Agricultural Shows, field days and events. These always prove fantastic opportunities to meet with landowner, community and tourists to discuss weeds, identify weeds and for weeds to be reported.



# CASTLEREAGH MACQUARIE COUNTY COUNCIL WEED LIST

Management Categories Objective Characteristics of Weeds in this category

## Regional Priority Weeds

### Regional Priority - Eradication

### State Priority – Prevention / eradication

#### Central West - Warrumbungle Shire

Common name Scientific name Management priority

African Box Thorn *Lycium ferocissimum* regional priority - Asset Protection  
African Olive *Olea europaea* sub sp. *cuspidata* Regional Priority - Containment  
Blackberry *Rubus Fruiticosus* Regional priority - Containment  
Blue heliotrope *Heliotrope amplexicaule* regional priority - Asset Protection  
Bridal Creeper *Asparagus asparagoides* Regional Priority - Prevention  
Cats Claw Creeper *Dolichandra unguis-cati* Regional Priority - Asset protection  
Coolatai Grass *Hyparrhenia* Regional Priority - Asset protection  
Fire Weed *Senecio madagascariensis* Regional Priority - Eradication  
Firethorn *Pyracantha* spp. Regional Priority - Containment  
Giant Reed *Arundo donax* Regional Priority - Eradication  
Green Cestrum *Cestrum parqui* Regional Priority - Asset protection  
Harrisia *Harrisia* spp. Regional Priority - Eradication  
Honey Locust *Gleditia triacanthos* Regional Priority - Eradication  
Hudson Pear *Cylindropuntia palliada* Regional Priority - Eradication  
Johnsons Grass *sorhum halepense* Regional Priority - Asset protection  
Mother of Millions *Bryophyllum delagoense* Regional Priority - Containment  
Maderia Vine *Andera cordifolia* State priority - Containment  
Parthenium Weed *Parthenium hysterophorus* State priority - Prevention  
Prickley Pears *Cylindropuntia species* Regional Priority - Eradication  
Prickley Pears *Opuntia species* Regional Priority - Asset protection  
Silverleaf Night Shade *Solanum elaeagnifolium* Regional Priority - Containment  
Serrated Tussock *Nassella trichotoma* Regional Priority - Containment  
Spiny Burr Grass *Cenchrus longispinus* Regional Priority - Containment  
St John's Wort *Hypericum perforatum* Regional Priority - Asset protection  
Sticky Nightshade *Solanum sisymbriifolium* Regional Priority - Eradication  
Sweet Briar *Rosa rubiginosa* Regional Priority – Containment

#### Central West - Gilgandra

Common name Scientific name Management priority

African Box Thorn *Lycium ferocissimum* regional priority - Asset Protection  
Blue heliotrope *Heliotrope amplexicaule* regional priority - Asset Protection  
Cats Claw Creeper *Dolichandra unguis-cati* Regional Priority - Asset protection  
Coolatai Grass *Hyparrhenia* Regional Priority - Asset protection  
Giant Reed *Arundo donax* Regional Priority – Eradication  
Green Cestrum *Cestrum parqui* Regional Priority - Asset protection  
Harrisia *Harrisia* spp. Regional Priority - Eradication  
Hudson Pear *Cylindropuntia palliada* Regional Priority - Eradication



Johnsons Grass *sorghum halepense* Regional Priority - Asset protection  
 Mother of Millions *Bryophyllum delagoense* Regional Priority - Containment  
 Prickly Pears *Cylindropuntia* species Regional Priority - Eradication  
 Prickly Pears *Opuntia* species Regional Priority - Asset protection  
 Silverleaf Night Shade *Solanum elaeagnifolium* Regional Priority - Containment  
 Spiny Burr Grass *Cenchrus longispinus* Regional Priority - Containment  
 St John's Wort *Hypericum perforatum* Regional Priority - Asset protection  
 Sticky Nightshade *Solanum sisymbriifolium* Regional Priority - Eradication  
 Sweet Briar *Rosa rubiginosa* Regional Priority – Containment

#### Central West - Coonamble

Common name Scientific name Management priority  
 African Box Thorn *Lycium ferocissimum* regional priority - Asset Protection  
 Blue heliotrope *Heliotrope amplexicaule* regional priority - Asset Protection  
 Coolatai Grass *Hyparrhenia* Regional Priority - Asset protection  
 Giant Reed *Arundo donax* Regional Priority - Eradication  
 Green Cestrum *Cestrum parqui* Regional Priority - Asset protection  
 Harrisia *Harrisia* spp. Regional Priority - Eradication  
 Hudson Pear *Cylindropuntia palliada* Regional Priority - Eradication  
 Johnsons Grass *sorghum halepense* Regional Priority - Asset protection  
 Mother of Millions *Bryophyllum delagoense* Regional Priority - Containment  
 Prickly Pears *Cylindropuntia* species Regional Priority - Eradication  
 Prickly Pears *Opuntia* species Regional Priority - Asset protection  
 Silverleaf Night Shade *Solanum elaeagnifolium* Regional Priority - Containment  
 Spiny Burr Grass *Cenchrus longispinus* Regional Priority - Containment  
 St Johns Wort *Hypericum perforatum* Regional Priority - Asset protection

#### Central West - Warren

Common name Scientific name Management priority  
 African Box Thorn *Lycium ferocissimum* regional priority - Asset Protection  
 Blue heliotrope *Heliotrope amplexicaule* regional priority - Asset Protection  
 Cats Claw Creeper *Dolichandra unguis-cati* Regional Priority - Asset protection  
 Coolatai Grass *Hyparrhenia* Regional Priority - Asset protection  
 Giant Reed *Arundo donax* Regional Priority - Eradication  
 Green Cestrum *Cestrum parqui* Regional Priority - Asset protection  
 Harrisia *Harrisia* spp. Regional Priority - Eradication  
 Johnsons Grass *sorghum halepense* Regional Priority - Asset protection  
 Mesquite *Prosopis* spp Regional Priority - Eradication  
 Mother of Millions *Bryophyllum delagoense* Regional Priority - Containment  
 Prickly Pears *Cylindropuntia* species Regional Priority - Eradication  
 Prickly Pears *Opuntia* species Regional Priority - Asset protection  
 Spiny Burr Grass *Cenchrus longispinus* Regional Priority – Containment

#### North West - Walgett

Common name Scientific name Management priority  
 African Box Thorn *Lycium ferocissimum* regional priority - Asset Protection

Coral Cactus / Boxing Glove *Cylindropuntias fulgida* var *mamillata* Regional Priority - Containment  
 Harrisia *Harrisia* spp. Regional Priority - Containment  
 Hudson Pear (White Spine) *Cylindropuntia palliada* Regional Priority - Eradication excluding core infestations  
 Hudson Pear (Brown Spine) *Tunicata* Regional Priority - Eradication excluding core infestations  
 Mesquite *Prosopis* spp Regional Priority - Eradication  
 Mother of Millions *Bryophyllum delagoense* Regional Priority - Asset Protection  
 Parthenium Weed *Parthenium hysterophorus* State priority - Prevention / eradication  
 Parkinsonia *Parkinsonia aculeata* State Priority - Eradication  
 Prickly Pears *Cylindropuntia* species Regional Priority - Eradication excluding core infestations  
 Prickly Pears *Opuntia* species Regional Priority - Asset Protection  
 Rope Pear *Cylindropuntia imbricata* Regional Priority - Asset Protection  
 Tiger Pear *Aurantiaca* Regional Priority - Asset Protection  
 Velvety Tree Pear *Opuntia tomentosa* regional priority - Asset Protection

### **A moment in history**



In 2018 staff commenced breeding biocontrol agents at a make shift facility in Lightning Ridge a converted greenhouse which held 60tubs of infected Hudson Pear.



In 2019 Council was successful with a grant application to erect a special purpose bio control centre in Lightning Ridge that could hold 640, fifty litre tubs of Hudson Pear. The biocontrol centre was named after a long-serving Biosecurity Officer, Mr. Don McKenzie. The Lightning Ridge bio control breeding centre has played a pivotal role in the long-term control of Hudson Pear in the region.



*(above Cumborah site before and after biological control releases)*

# INTERNAL AUDIT AND RISK MANAGEMENT ATTESTATION STATEMENT FOR THE 2024/2025 FINANCIAL YEAR FOR CMCC

I am of the opinion that Castlereagh Macquarie County Council has an audit, risk and improvement committee, risk management framework and internal audit function that operate in compliance with the following requirements except as may be otherwise provided below:

## Audit, risk and improvement committee

	Requirement	Compliance
1.	Castlereagh Macquarie County Council has appointed an audit, risk and improvement committee that comprises of an independent chairperson and at least two independent members (section 428A of the <i>Local Government Act 1993</i> , section 216C of the <i>Local Government (General) Regulation 2021</i> ).	<b>Compliant</b>
2.	The chairperson and all members of Castlereagh Macquarie County Council audit, risk and improvement committee meet the relevant independence and eligibility criteria prescribed under the <i>Local Government (General) Regulation 2021</i> and have not exceeded the membership term limits prescribed under the Regulation (sections 216D, 216E, 216F, 216G of the <i>Local Government (General) Regulation 2021</i> ).	<b>Compliant</b>
3.	Castlereagh Macquarie County Council has adopted terms of reference for its audit, risk and improvement committee that are informed by the model terms of reference approved by the Departmental Chief Executive of the Office of Local Government and the committee operates in accordance with the terms of reference (section 216K of the <i>Local Government (General) Regulation 2021</i> ).	<b>Compliant</b>
4.	Castlereagh Macquarie County Council provides the audit, risk and improvement committee with direct and unrestricted access to the [general manager/executive officer] and other senior management and the information and resources necessary to exercise its functions (section 216L of the <i>Local Government (General) Regulation 2021</i> ).	<b>Compliant</b>
5.	Castlereagh Macquarie County Council audit, risk and improvement committee exercises its functions in accordance with a four-year strategic work plan that has been endorsed by the governing body and an annual work plan that has been developed in consultation with the governing body and senior management (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i> ).	<b>Non-Compliant</b> Plans to be adopted prior to March 2026 Ordinary meeting of Council.
6.	Castlereagh Macquarie County Council audit, risk and improvement committee provides the governing body with an annual assessment each year, and a strategic assessment each council term of the matters listed in section 428A of the <i>Local Government Act 1993</i> reviewed during that term (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i> ).	<b>Compliant</b> Report to be adopted at 27 <sup>th</sup> October 2025 Council meeting.
7.	The governing body of Castlereagh Macquarie County Council reviews the effectiveness of the audit, risk and improvement committee at least once	<b>Compliant</b>



	each council term (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i> ).	Review to be conducted prior to September 28
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### Membership

The chairperson and membership of the audit, risk and improvement committee are:

Chairperson	<b>Ms. Liz Jeremy</b>	15 <sup>th</sup> May 2025	14 <sup>th</sup> May 2029
Independent member	<b>Mr. Ron Gillard</b>	20th December 2023	19th December 2027
Independent member	<b>Mr. Charbel Abouraad</b>	15 <sup>th</sup> May 2025	14 <sup>th</sup> May 2028
CMCC member <sup>1</sup>	<b>Mr. Noel Kinsey</b>	28 <sup>th</sup> October 2024	8 <sup>th</sup> September 2028

### Risk Management

	Requirement	Compliance
8.	Castlereagh Macquarie County Council has adopted a risk management framework that is consistent with current Australian risk management standard and that is appropriate for the Castlereagh Macquarie County Council risks (section 216S of the <i>Local Government (General) Regulation 2021</i> ).	<b>Compliant</b>
9.	Castlereagh Macquarie County Council audit, risk and improvement committee reviews the implementation of its risk management framework and provides a strategic assessment of its effectiveness to the governing body each council term (section 216S of the <i>Local Government (General) Regulation 2021</i> ).	<b>Compliant</b> Review and report prior to September 28

### Internal Audit

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

	Requirement	Compliance
13.	Castlereagh Macquarie County Council has adopted an internal audit charter that is informed by the model internal audit charter approved by the Departmental Chief Executive of the Office of Local Government and the internal audit function operates in accordance with the charter (section 216O of the <i>Local Government (General) Regulation 2021</i> ).	<b>Compliant</b>
14.	Castlereagh Macquarie County Council has appointed a member of staff to direct and coordinate internal audit activities or is part of a shared arrangement where a participating Castlereagh Macquarie County Council has appointed a staff member to direct and coordinate internal audit activities for all participating councils (section 216P of the <i>Local Government (General) Regulation 2021</i> ).	<b>Compliant</b>
15.	Internal audit activities are conducted in accordance with the International Professional Practices Framework (Core requirement 3 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i> ).	<b>Compliant</b>
16.	Castlereagh Macquarie County Council provides the internal audit function with direct and unrestricted access to staff, the audit, risk and improvement committee, and the information and resources necessary to undertake internal audit activities (section 216P of the <i>Local Government (General) Regulation 2021</i> ).	<b>Compliant</b>
17.	Castlereagh Macquarie County Council internal audit function undertakes internal audit activities in accordance with a four-year strategic work plan that has been endorsed by the governing body and an annual work plan that has been developed in consultation with the governing body and senior management (Core requirement 3 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i> ).	<b>Non-Compliant</b> No plan as at 30 <sup>th</sup> June 25, however a plan will be adopted by Council and adopted before the March 2026 Ordinary meeting.
18.	Castlereagh Macquarie County Council audit, risk and improvement committee reviews the effectiveness of the internal audit function and reports the outcome of the review to the governing body each council term (section 216R of the <i>Local Government (General) Regulation 2021</i> ).	<b>Compliant</b> Review and report prior to September 28

### Non-compliance with the *Local Government (General) Regulation 2021*

I advise that Castlereagh Macquarie County Council has not complied with the following requirements prescribed under the *Local Government (General) Regulation 2021* with respect to the operation of its audit, risk and improvement committee/internal audit processes.

Non-compliance	Reason	Alternative measures being implemented	How the alternative measures achieve equivalent outcomes
5) Castlereagh Macquarie County Council audit, risk and improvement committee exercises its functions in accordance	Council's ARIC and senior management have been working toward development of the strategic and annual work plans for some	Requirements of the guidelines shall be met albeit eight (8) months late.	The intended outcomes associated with the plans shall be delivered in accordance with the Guidelines as Council already performs many

with a four-year strategic work plan that has been endorsed by the governing body and an annual work plan that has been developed in consultation with the governing body and senior management (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i> ).	time, and these will be adopted by Council at its October 2025 Ordinary meeting.		of the activities necessary for compliance.
17) Castlereagh Macquarie County Council internal audit function undertakes internal audit activities in accordance with a four-year strategic work plan that has been endorsed by the governing body and an annual work plan that has been developed in consultation with the governing body and senior management (Core requirement 3 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i> ).	Council's ARIC and senior management have been working toward development of the strategic and annual work plans for some time, and these will be adopted by Council at its October 2025 Ordinary meeting.	Requirements of the guidelines shall be met albeit eight (8) months late.	The intended outcomes associated with the plans shall be delivered in accordance with the Guidelines as Council already performs many of the activities necessary for compliance.

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

*Michael J Urquhart*

Michael Urquhart – General Manager

30<sup>th</sup> June 2025

# CMCC ARIC ANNUAL REPORT



## Castlereagh Macquarie County Council

### Audit Risk and Improvement Committee Annual Report 2024-25

#### 1 Executive Summary

On behalf of the Audit, Risk and Improvement Committee ('Committee' or 'ARIC'), I am pleased to present the ARIC report for the Castlereagh Macquarie County Council (CMCC) covering the 1 July 2024 – 30 June 2025 year.

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

The CMCC's ARIC operates in accordance with relevant legislation, the Office of Local Government's *Guidelines for Risk Management and Internal Audit for Local Government in NSW (Guidelines)* and its Charter which sets out the roles and responsibilities of the Committee, its authority, membership and the tenure of its members, the operation of its meetings, how decisions are made and its reporting responsibilities.

This report covers the report's purpose, role of ARIC, ARIC membership and attendance, resourcing, key activities over the year, and focus issues for the upcoming period.

#### 2 Role of the Committee

As noted in the *Guidelines*, the Local Government Act requires each council or in this case the Joint Organisation to establish an audit, risk and improvement committee to continuously review and provide independent advice to the General Manager/Executive Officer and the governing body on:

- whether the council/JO is complying with all necessary legislation, regulations and other legal requirements
- the adequacy and effectiveness of the council's risk management framework, fraud and corruption prevention activities, financial management processes, and the council's financial position and performance
- the council's governance arrangements
- the achievement by the council of the goals set out in the council's community strategic plan, delivery program, operational plan and other strategies
- how the council delivers local services and how it could improve the performance of its functions more generally
- the collection of performance measurement data by the council, and

- any other matters prescribed by the Local Government Regulation (including internal audit).’

### 3 Purpose of Report

This report provides background to the Committee’s membership, activities during the period and areas for attention in the year to come.

### 4 Committee Membership

Over the course of 2024-25, the Committee had the following members:

Role	Member	Commencement date	Completion date
Chairperson	Ray Smith	November 2023	September 2024
Chairperson	Liz Jeremy	23 May 2025	14 May 2029
Independent member	Liz Jeremy	16 November 2023	14 May 2025
Independent member	Ron Gillard	16 November 2023	November 2027
Independent member	Charbel Abouraad	15 May 2025	14 May 2028

### 5 Meetings of the ARIC

The ARIC meets quarterly on the fourth Thursday of the months of February, May, August and November. Additional meetings are scheduled if required.

### 6 Committee activities

During the reporting period, the ARIC fulfilled its oversight role with a focus on governance, risk, and assurance, as required by section 428A of the NSW Local Government Act and consistent with the NSW Guidelines for Risk Management and Internal Audit for Local Government. CMCC has made good progress in developing its risk register and presents policies to ARIC on an ongoing basis. In addition, CMCC reports on any incidents of fraud or investigations involving council and risk profiling.

Throughout the reporting period, regular financial reporting has been provided to ARIC including monitoring budget performance, and regulatory obligations. ARIC meetings have included

consideration of financial statements, audit management letters, and follow-up actions on external audit recommendations. The NSW Audit Office has maintained active involvement, with representatives attending committee meetings to provide updates, clarify issues, and support effective communication.

In addition, the ARIC convened a best practice workshop with the JO member councils in August 2025 to work through reporting requirements, status of activities and next steps. This was a constructive and collaborative process to align progress to date and next steps in the context of legislation and guidelines and will assist both the ARIC and CMCC in the coming reporting period.

## **7 Charter and Terms of Reference**

In alignment with amendments to the Local Government (General) Regulation 2021, and the release of updated Guidelines for Risk Management and Internal Audit, ARIC has undertaken significant work to develop its Charter, and Terms of Reference.

## **8 Attestation Statement Completion**

The annual attestation required under the Local Government Regulation has been completed by CMCC and will be provided to the elected council. This attestation statement outlines CMCC's current level of compliance with mandatory requirements for the committee, internal audit function, and risk management framework, and discloses any areas of non-compliance and alternative measures being implemented. The attestation has been developed in consultation with the Chairperson and independent member of the ARIC in a collaborative manner.

## **9 Regular reporting**

Regular reporting by the Audit, Risk and Improvement Committee (ARIC) to CMCC is a requirement under both the NSW Local Government Act and the Guidelines for Risk Management and Internal Audit. This can be achieved by ensuring that, after each ARIC meeting, a summary update or formal minutes are provided to the governing body, outlining the committee's activities, opinions, and any issues of significance. Such updates ensure ongoing transparency, keep Council informed of emerging risks and assurance matters, and are best practice for effective governance and compliance. This matter was canvassed in the best practice workshop held with the General Managers in August 2025.

## **10 2025-2026 – The year ahead**

The year ahead for the CMCC ARIC will continue to focus on governance assurance and risk, in the context of CMCC's strategic direction and available resourcing. Having made significant progress since the establishment of the ARIC in terms of ensuring all required documentation was developed and adopted, in addition to significant progress with the development of a risk framework, and ongoing policy review, the focus will now be on developing both a Strategic Work Plan and Annual Work Plan, in accordance with NSW Guidelines, to ensure compliance and to scope assurance activities required under section 428A of the Local Government Act.



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Liz Jeremy  
Chair  
Castlereagh Macquarie County Council Audit Risk and Improvement Committee  
21 October 2025

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## ATTACHMENTS

**Attachment A** – CMCC Operational Plan Status as at 30<sup>th</sup> June 2025.

**Attachment B** – CMCC Delivery Program for 24/25

**Attachment C** - Council's Financial Statements and Auditor General's Report for 2024/2025

**Attachment D** - Payment of expenses and provision of facilities to Councillor Policy

**Attachment E** – 2024/2025 Government Information (Public Access) Act 2009 Annual Report

**Attachment F** – Public Interest Disclosure Annual Report 24/25 NSW Obudsman

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Attachment A – CMCC Operational Plan as at 30<sup>th</sup> June  
2025



**Castlereagh Macquarie County  
Council**

**Operational Plan Status as at**

**30<sup>th</sup> June 2025**

*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.*

<b>1. Provide information to Council to allow decisions at Council Meetings</b>					
<b>Required Activity</b>	<b>BA &amp; SO</b>	<b>Resp</b>	<b>Target</b>	<b>Performance Measure</b>	<b>Status as at 30th June 2025</b>
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.	Complying, however GM and AO will have hard copies of business paper mailed at least 10 days prior to meeting commencing August 2025
Provide recommendations to Council when possible.	2.3	GM	Include in business paper for Council’s consideration.		Recommendations provided to all reports.

<b>2. Respond to Councillor inquiries related to the administration function</b>					
<b>Required Activity</b>	<b>BA &amp; SO</b>	<b>Resp</b>	<b>Target</b>	<b>Performance Measure</b>	<b>Status as at 30th June 2025</b>
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 & on-going
	2.3	GM			

Provide written information as requested			Within 5 working days (unless request requires detailed investigation)		Complying & normally as a report to Council
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3. Update Council policy register					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2025
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		Policy review to be complete in August 2025..

4. Provide information to public in a timely and effective manner					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2025
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 2025
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.		Complying
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.		Complying November/December 2025
Audited Financial Reports presented to public	2.2	GM	Prior to December meeting.		Complying November 2025
Draft Operational Plan and Budget on public exhibition.					Complying, April 2025



Operational Plan and Budget to be adopted	2.2	GM	February meeting.		Complying June 2025
	2.2	GM	Following April meeting.		
	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 2025
Pecuniary Interest Returns.	2.2	GM	30 September annually.	Satisfactory completion of task in accordance with target level.	Tabled October 2024.
Council's Annual Report prepared and lodged with Office of Local Government	2.2	GM	30 November annually.		New Councillors April 25.
Other returns as required by Office of Local Government, Department of Primary Industries, or others	2.2	GM	No later than return date specified		Tabled to Council in November 24. Placed on website.
					As and when required
7. Implementation of Council decisions					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2025
Implement Council decisions following Council meeting	2.2	GM	Within 10 working days of Council Meeting	Satisfactory completion of task in accordance with target level.	Complying and on time
					Nil prosecutions



			For prosecutions, within 2 months of Council resolution		
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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 2025
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.	Email sent to all Council General Managers advising of Draft Operational Plan to adopt a 4.3% increase being the average of all IPART Ratepeg increases. GM reported to Walgett Shire Council on financial contributions and invasive weed expenditure in Walgett LGA.
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.		
Application to Department of Primary Industries for grants under NSW Weeds Action Programme as necessary.			As required under Weeds Action Programme 1520.		Complete

Provide grant returns to Department of Primary Industries.	2.4	GM	As required under Weeds Action		Complying application lodged on time.
Pursue opportunities for securing grant funds from other available sources.	2.4	GM	Programme 1520 As required		When available and some are in progress.
	2.4 & 1.4	GM			Also negotiations With DPIRNSW on other projects.

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 2025
Review Business Activity Strategic Plan.	2.1 & 2.4	GM	Continuously	Satisfactory completion of task in accordance with target level.	Complying, adopted June 2025
Review Delivery Programme.	2.1 & 2.4	GM	Continuously		Complying, adopted June 2025.
Provide adequate funds for employee leave entitlements.	2.3	GM	Maintain reserve of at least 50% of Long Service Leave liability		As at 30 <sup>th</sup> June 2024 reserve was 39.84% down from 56.8%

10. Provide financial information and advice to Council					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2025
Provide financial advice as required.	2.2 & 2.3	GM	At Council meetings	Satisfactory completion of task in accordance with target level.	Complying on-going
Provide quarterly update on financial trends relating to Council's expenditure.	2.2 & 3	GM	At Council Meeting following end of quarter		Complying on-going

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 2025
Draft Plan to be presented to Council.	2.2	GM	February Meeting.	Satisfactory completion of task in accordance with target level.	Completed April 2025
Draft Plan adopted to allow 28 day public exhibition.	2.2	GM	April Meeting.		Completed April 2025
Draft Plan to be adopted following consideration of any submissions received.					Completed June 25

12. Promote the Council's interests through participation with relevant organisations					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2025
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 attend meetings.

13. Provide active support for LGNSW					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2025
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 as and when required
Utilise the services of LGNSW to further Council's interests	3.1	GM	As and when required by Council.		Complying as and when required

14. Actively pursue politicians to further Council's interests					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2025



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.	Minister for Agriculture staff attended the November 24 Council meeting.  Minister an apology.  No opportunities in first quarter
Meet with State and Federal Politicians to promote the interests of Council.	3.1	GM	As required		
<b>15. Minimise the risks associated with all functions of Council</b>					
<b>Required Activity</b>	<b>BA &amp; SO</b>	<b>Resp</b>	<b>Target</b>	<b>Performance Measure</b>	<b>Status as at 30th June 2025</b>
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.		Training for staff in 2024/25 continues
Minimise exposure through rectification of risks.	2.3	GM	Within budget constraints.		Training budget allocated in 24/25
Update policy on the use of contractors.	2.3	GM	Ongoing.		
Review risk management policy.					
Update Risk Assessment re spraying from back of vehicles and consult WorkCover on proposal.	2.3	GM	Ongoing.		Council has in place new SOP's and CMCC has in place a Traffic Guidance System to replace old TCP's.
	2.3	GM	When resources allow.		

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 2025
Provide training to staff on relevant legislation.	2.3	GM	Ongoing as identified.	Satisfactory completion of task in accordance with target level.	Complying on-going
Provide training on EEO to staff.	2.3	GM	Ongoing as required.		GM to review EEO Plan with staff in 2025.
Provide staff with training on risk management.	2.3	GM	Ongoing as required.		Scheduled for 2024/25
Review and update staff training programme.	2.3	GM	Annually.		To be completed 2024/25
Review EEO Management Plan.	2.3	GM	As required		To be completed 2024/25

17. Maintain and update Council's records management system					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2025
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.
	2.3	GM	Ongoing.		Meeting with staff from NSW Records in January 25

Review record keeping procedures with a view to updating and computerizing.					Complying records are electronic
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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 2025
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 MYOB updated 01.07.2024
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.		Completed in 2023
Review Council's website and implement systems for expanding content and keeping content up to date.	2.1 & 3.2	GM	Ongoing.		Reviewed constantly

19. Compile accurate data on the condition of current Council assets					
Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2025
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
Cost maintenance requirements and incorporate into annual budget.	2.3	GM	As identified.		Maintenance as required  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 2025
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 mapping on-going

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.		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	Ongoing.		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 2025
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, new replacement plan adopted 2023.

#### 22. Ensure access to competitively priced chemicals for weeds control programmes

Required Activity	BA & SO	Resp	Target	Performance Measure	Status as at 30th June 2025
Ensure access to competitively priced chemicals for weeds control programs.	1.2	GM	As required	Satisfactory completion of task in accordance with target level.	Complying on-going assessment of prices when purchasing



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 2025
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 inspections carried out
Carryout necessary control works in line with Council's Budget allocations.	1.3	SWO	As seasonal conditions / and available funding permit.		Works continuing With staff and contractors
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 2025
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 on-going

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 on-going
Respond to invasive weed complaints	1.2 & 3.2	SWO	Initial inspection within 10 working days.		Complying on-going

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 2025
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.	In progress
Inspect vacant Crown lands to ensure obligations for invasive weed control are being met.	1.2	SWO	As required as resources are available.		In progress
Provide information to Department of Lands on invasive weed control requirements	1.2	SWO	Within 10 working days of inspection.		In progress
Respond to complaints for invasive weeds on vacant Crown Land	1.2	SWO	Initial inspection within 10 working days.		In progress
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 2025
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.	1.2	SWO	Prior to Spring each year.		
Inspect areas surrounding standing forests and "land bank" areas.	1.2	SWO	Ongoing as resources permit, or in response to complaints within 10 working 14 days after inspection.		
Advise Forests NSW of areas that pose a risk of weeds spreading to adjoining land.	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 2025
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 2025
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.
Publicise aerial spraying programmes in local media, and as occasion permits, to ensure maximum landholder participation.	1.2	GM/SWO	As required.		Parkinsonia and Rubber Vine programs continue.  As and when required
Organise aerial spraying (involving all weeds officers) throughout Council's area in accordance with programmes.	1.2	SWO	In accordance with Programmes		No program organised

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 2025
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. GM active member of WCCN. Senior biosecurity officer attends regional meetings.



# **Castlereagh Macquarie County Council**

## **Delivery Programme 2022/23 – 2024/25**

**30<sup>th</sup> June 2025**



## **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 2025.**

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, Rubber Vine project and private works for DPIRNSW in the Cobar Shire on Hudson Pear. Council staff have assisted with Emergency Response to invasive weed outbreaks with adjoining LCA's.

## **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 2025.**

Continuing.

Property inspections are documented with generally good landowner/occupier control compliance. Invasive weeds infestations are generally reduced across the county area on roadsides and Council controlled lands. The reduction in weeds is noticeable in the Warrumbungle Shire with St Johns Wort. Biosecurity Officers continue to liaise with land managers each weed growing season to ensure compliance. A large number of land managers require continual prompting to control weeds.

## **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 2025.**

Continuing.

Landowner/occupier control compliance levels are good. Council has in 2024/2025 delivered a continuation of the LLS Hudson Pear program in and around Lightning Ridge.

CMCC continues to apply an extensive publicity campaign in each of the LGA's as there is a number of land managers requiring continual prompting to implement control programs.

#### **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 2025.**

Continuing.

Council has been proactive with its assistance to DPIRNSW for the Unincorporated Area, Rubber vine and Cobar Shire inspection and compliance programs. Projects funded by DPIRNSW.

#### **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 2025.**

Continuing.

Council has renewed its Web Page to allow for improved communications with residents, landowners and occupiers of land. Council has also adopted an advertising policy to assist with communications to the general public on all things concerning Council operations and invasive weed management. Articles also posted to the Western Plains App.

#### **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 2025.**

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 weed biosecurity requirements and compliance methods.

## **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 2025.**

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.

Council Biosecurity Officers receive training in the Biosecurity Act, investigations and landowner compliance. Council maintains a fleet of computers with a highly efficient and effective property inspection program.

## **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 2025.**

Continuing.

Additional income streams identified with private works for constituent Councils. Council has commenced projects for DPIRNSW in the Unincorporated Area and Cobar Shire.

## **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 2025.**

Continuing.

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

Minister for Agriculture was an apology for the November 2024 Council meeting, however her staff attended and provided answers to the Members questions concerning the future of invasive weed control in NSW.

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## **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 2025.**

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 2025.**

No legal action to date.

Property inspections are documented with generally good landowner/occupier control compliance. Invasive 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 2024/25. Council has received a number of complaints concerning non-compliance and these are being followed up with the landowners.

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## **Attachment C – CMCC Financial Statements and Auditor General’s Report for 2024/25**

Local Government Act Section 428 (4)(a)

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

See attachment (C): Financial Statements

# Castlereagh Macquarie County Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2025

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# Castlereagh Macquarie County Council

## General Purpose Financial Statements

for the year ended 30 June 2025

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# Castlereagh Macquarie County Council

## General Purpose Financial Statements

for the year ended 30 June 2025

## Understanding Council's Financial Statements

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### Introduction

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

### What you will find in the Statements

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

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

### About the Councillor/Management Statement

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

### About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

#### 1. The Income Statement

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

#### 2. The Statement of Comprehensive Income

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

#### 3. The Statement of Financial Position

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

#### 4. The Statement of Changes in Equity

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

#### 5. The Statement of Cash Flows

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

### About the Notes to the Financial Statements

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

### About the Auditor's Reports

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

In NSW the auditor provides 2 audit reports:

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

### Who uses the Financial Statements?

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

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

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

# Castlereagh Macquarie County Council

## General Purpose Financial Statements

for the year ended 30 June 2025

### Statement by Councillors and Management

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

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

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

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

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

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

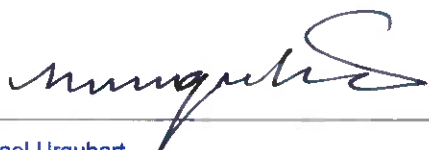
Signed in accordance with a resolution of Council made on 25 August 2025.



Doug Batten  
Chairperson  
25 August 2025



Noel Kinsey  
Deputy Chairperson  
25 August 2025



Michael Urquhart  
General Manager  
25 August 2025



Michael Urquhart  
Responsible Accounting Officer  
25 August 2025

# Castlereagh Macquarie County Council

## Income Statement

for the year ended 30 June 2025

Original unaudited budget 2025 \$ '000		Notes	Actual 2025 \$ '000	Actual 2024 \$ '000
	<b>Income from continuing operations</b>			
114	User charges and fees	B2-1	31	79
5	Other revenues	B2-2	5	5
1,242	Grants and contributions provided for operating purposes	B2-3	1,210	1,442
36	Interest and investment income	B2-4	62	37
—	Other income	B2-5	19	18
5	Net gain from the disposal of assets	B4-1	—	—
1,402	<b>Total income from continuing operations</b>		<b>1,327</b>	<b>1,581</b>
	<b>Expenses from continuing operations</b>			
635	Employee benefits and on-costs	B3-1	780	747
711	Materials and services	B3-2	539	702
—	Borrowing costs	B3-3	1	2
1,346	<b>Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets</b>		<b>1,320</b>	<b>1,451</b>
56	<b>Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets</b>		<b>7</b>	<b>130</b>
85	Depreciation, amortisation and impairment of non-financial assets	B3-4	109	115
(29)	<b>Operating result from continuing operations</b>		<b>(102)</b>	<b>15</b>
(29)	<b>Net operating result for the year attributable to Council</b>		<b>(102)</b>	<b>15</b>
(29)	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		<b>(102)</b>	<b>15</b>

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 2025

		<b>Actual 2025 \$ '000</b>	<b>Actual 2024 \$ '000</b>
	Notes		
<b>Net operating result for the year – from Income Statement</b>		<b>(102)</b>	<b>15</b>
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequent to operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	–	46
<b>Total items which will not be reclassified subsequent to operating result</b>		<b>–</b>	<b>46</b>
<b>Total other comprehensive income for the year</b>		<b>–</b>	<b>46</b>
<b>Total comprehensive income for the year attributable to Council</b>		<b>(102)</b>	<b>61</b>

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 2025

	Notes	Actual 2025 \$ '000	Actual 2024 \$ '000
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	448	916
Investments	C1-2	1,000	500
Receivables	C1-4	20	30
Inventories	C1-5	32	40
Other	C1-7	5	3
<b>Total current assets</b>		<b>1,505</b>	<b>1,489</b>
<b>Non-current assets</b>			
Infrastructure, property, plant and equipment (IPPE)	C1-6	439	528
Right of use assets	C2-1	29	49
<b>Total non-current assets</b>		<b>468</b>	<b>577</b>
<b>Total assets</b>		<b>1,973</b>	<b>2,066</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C3-1	65	76
Lease liabilities	C2-1	15	19
Employee benefit provisions	C3-2	292	256
<b>Total current liabilities</b>		<b>372</b>	<b>351</b>
<b>Non-current liabilities</b>			
Lease liabilities	C2-1	16	31
Employee benefit provisions	C3-2	3	—
<b>Total non-current liabilities</b>		<b>19</b>	<b>31</b>
<b>Total liabilities</b>		<b>391</b>	<b>382</b>
<b>Net assets</b>		<b>1,582</b>	<b>1,684</b>
<b>EQUITY</b>			
Accumulated surplus	C4-1	1,099	1,201
IPPE revaluation surplus	C4-1	483	483
<b>Council equity interest</b>		<b>1,582</b>	<b>1,684</b>
<b>Total equity</b>		<b>1,582</b>	<b>1,684</b>

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 2025

	Notes	2025			2024		
		Accumulated surplus \$ '000	IPPE revaluation surplus \$ '000	Total equity \$ '000	Accumulated surplus \$ '000	IPPE revaluation surplus \$ '000	Total equity \$ '000
Opening balance at 1 July		1,201	483	1,684	1,186	437	1,623
Net operating result for the year		(102)	–	(102)	15	–	15
<b>Net operating result for the period</b>		<b>(102)</b>	<b>–</b>	<b>(102)</b>	<b>15</b>	<b>–</b>	<b>15</b>
<b>Other comprehensive income</b>							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	–	–	–	–	46	46
<b>Other comprehensive income</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>46</b>	<b>46</b>
<b>Total comprehensive income</b>		<b>(102)</b>	<b>–</b>	<b>(102)</b>	<b>15</b>	<b>46</b>	<b>61</b>
<b>Closing balance at 30 June</b>		<b>1,099</b>	<b>483</b>	<b>1,582</b>	<b>1,201</b>	<b>483</b>	<b>1,684</b>

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 2025

Original unaudited budget 2025 \$ '000		Notes	Actual 2025 \$ '000	Actual 2024 \$ '000
<b>Cash flows from operating activities</b>				
<b>Receipts:</b>				
114	User charges and fees		43	155
36	Interest received		58	37
1,242	Grants and contributions		1,210	1,442
5	Other		96	115
<b>Payments:</b>				
(635)	Payments to employees		(738)	(678)
(648)	Payments for materials and services		(531)	(663)
–	Borrowing costs		(1)	(2)
(88)	Other		(86)	(51)
26	<b>Net cash flows from operating activities</b>	F1-1	51	355
<b>Cash flows from investing activities</b>				
<b>Receipts:</b>				
–	Redemption of term deposits		900	1,000
46	Proceeds from sale of IPPE		–	–
<b>Payments:</b>				
–	Acquisition of term deposits		(1,400)	(1,000)
(106)	Payments for IPPE		–	–
(60)	<b>Net cash flows from investing activities</b>		(500)	–
<b>Cash flows from financing activities</b>				
<b>Payments:</b>				
(5)	Principal component of lease payments		(19)	(20)
(5)	<b>Net cash flows from financing activities</b>		(19)	(20)
(39)	<b>Net change in cash and cash equivalents</b>		(468)	335
581	Cash and cash equivalents at beginning of year		916	581
542	<b>Cash and cash equivalents at end of year</b>	C1-1	448	916
500	plus: Investments on hand at end of year	C1-2	1,000	500
1,042	<b>Total cash, cash equivalents and investments</b>		1,448	1,416

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

# Castlereagh Macquarie County Council

## Contents for the notes to the Financial Statements for the year ended 30 June 2025

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

The material accounting policy information related to these financial statements are set out below. Accounting policies have been consistently applied to all the years presented, unless otherwise stated.

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

#### **Historical cost convention**

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain 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)

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### 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 2025 reporting period. Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2025.

As at the date of authorisation of these financial statements Council does not consider that any of these new (and still to be applied) standards and interpretations are likely to have a material impact on the Council's future financial statements, financial position, financial performance or cash flows.

### New accounting standards adopted during the year

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2025.

The following new standard is effective for the first time at 30 June 2025:

- **AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.**

There is no significant impact on the Councils' reported financial position.

## B Financial Performance

### B1 Functions or activities

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

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

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
<b>Functions or activities</b>										
Governance	–	–	32	46	(32)	(46)	–	–	–	–
Administration	–	–	361	360	(361)	(360)	–	–	–	–
Environment	1,327	1,581	1,036	1,160	291	421	1,210	1,442	1,973	2,066
<b>Total functions and activities</b>	<b>1,327</b>	<b>1,581</b>	<b>1,429</b>	<b>1,566</b>	<b>(102)</b>	<b>15</b>	<b>1,210</b>	<b>1,442</b>	<b>1,973</b>	<b>2,066</b>



## 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	2025 Actual \$ '000	2024 Actual \$ '000
<b>Other user charges and fees</b>			
<b>(i) Fees and charges – statutory and regulatory functions (per s608)</b>			
Private works – section 67	2	31	79
<b>Total fees and charges – statutory/regulatory</b>		<b>31</b>	<b>79</b>
<b>Total other user charges and fees</b>		<b>31</b>	<b>79</b>
<b>Total user charges and fees</b>		<b>31</b>	<b>79</b>
<b>Timing of revenue recognition for user charges and fees</b>			
User charges and fees recognised over time (1)		–	–
User charges and fees recognised at a point in time (2)		31	79
<b>Total user charges and fees</b>		<b>31</b>	<b>79</b>

#### 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	2025 Actual \$ '000	2024 Actual \$ '000
Insurance claims recoveries	2	5	5
<b>Total other revenue</b>		<b>5</b>	<b>5</b>
<b>Timing of revenue recognition for other revenue</b>			
Other revenue recognised over time (1)		–	–
Other revenue recognised at a point in time (2)		5	5
<b>Total other revenue</b>		<b>5</b>	<b>5</b>

#### Material accounting policy information for other revenue

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

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 2025 Actual \$ '000	Operating 2024 Actual \$ '000	Capital 2025 Actual \$ '000	Capital 2024 Actual \$ '000
	Timing				
<b>Special purpose grants and non-developer contributions (tied)</b>					
<b>Cash contributions</b>					
<b>Previously specific grants:</b>					
Noxious weeds	2	593	853	—	—
<b>Previously contributions:</b>					
Other councils – joint works/services	2	617	589	—	—
<b>Total special purpose grants and non-developer contributions – cash</b>		<b>1,210</b>	<b>1,442</b>	<b>—</b>	<b>—</b>
<b>Total special purpose grants and non-developer contributions (tied)</b>		<b>1,210</b>	<b>1,442</b>	<b>—</b>	<b>—</b>
<b>Total grants and non-developer contributions</b>		<b>1,210</b>	<b>1,442</b>	<b>—</b>	<b>—</b>
<b>Comprising:</b>					
– Other funding		617	589	—	—
– State funding		593	853	—	—
		<b>1,210</b>	<b>1,442</b>	<b>—</b>	<b>—</b>

		Operating 2025 Actual \$ '000	Operating 2024 Actual \$ '000	Capital 2025 Actual \$ '000	Capital 2024 Actual \$ '000
<b>Total grants and contributions</b>					
		<b>1,210</b>	<b>1,442</b>	<b>—</b>	<b>—</b>
<b>Timing of revenue recognition</b>					
Grants and contributions recognised over time (1)		—	—	—	—
Grants and contributions recognised at a point in time (2)		1,210	1,442	—	—
<b>Total grants and contributions</b>		<b>1,210</b>	<b>1,442</b>	<b>—</b>	<b>—</b>

## Unspent grants and contributions

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

	Operating 2025 Actual \$ '000	Operating 2024 Actual \$ '000	Capital 2025 Actual \$ '000	Capital 2024 Actual \$ '000
<b>Unspent grants and contributions</b>				
Unspent funds at 1 July	369	231	—	—
<b>Add:</b> operating grants recognised in the current period but not yet spent	245	329	—	—
<b>Less:</b> Funds recognised as revenue in previous years that have been spent during the reporting year	(337)	(191)	—	—
<b>Unspent funds at 30 June</b>	<b>277</b>	<b>369</b>	<b>—</b>	<b>—</b>

## 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

	2025 Actual \$ '000	2024 Actual \$ '000
<b>Interest on financial assets measured at amortised cost</b>		
– Cash and investments	62	37
<b>Total interest and investment income (losses)</b>	<b>62</b>	<b>37</b>

## B2-5 Other income

### Rental income

Room/Facility Hire	19	18
<b>Total other income</b>	<b>19</b>	<b>18</b>

## B3 Costs of providing services

### B3-1 Employee benefits and on-costs

	2025 Actual \$ '000	2024 Actual \$ '000
Salaries and wages	627	501
Travel expenses	4	6
Employee leave entitlements (ELE)	57	153
Superannuation	73	66
Workers' compensation insurance	12	11
Training costs (other than salaries and wages)	6	7
Protective clothing	1	3
<b>Total employee costs</b>	<b>780</b>	<b>747</b>
<b>Total employee costs expensed</b>	<b>780</b>	<b>747</b>

#### 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	2025 Actual \$ '000	2024 Actual \$ '000
Raw materials and consumables		220	131
Contractor costs		–	212
Audit Fees	E2-1	19	21
<b>Previously other expenses:</b>			
Councillor and Mayoral fees and associated expenses	E1-2	32	46
Advertising		2	6
Computer software charges		21	17
Insurance		78	76
Office expenses (including computer expenses)		48	60
Postage		1	1
Printing and stationery		4	7
Telephone and communications		10	8
Plant expenses		97	104
Regional meeting expenses		1	8
Membership		6	5
<b>Total materials and services</b>		<b>539</b>	<b>702</b>
<b>Total materials and services</b>		<b>539</b>	<b>702</b>

## B3-3 Borrowing costs

### (i) Interest bearing liability costs

Interest on leases	1	2
<b>Total interest bearing liability costs</b>	<b>1</b>	<b>2</b>
<b>Total interest bearing liability costs expensed</b>	<b>1</b>	<b>2</b>
<b>Total borrowing costs expensed</b>	<b>1</b>	<b>2</b>

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

	Notes	2025 \$ '000	2024 \$ '000
<b>Depreciation and amortisation</b>			
Plant and equipment		75	80
Office equipment		–	2
<b>Infrastructure:</b>	C1-6		
– Buildings (non-specialised)		14	12
Right of use assets	C2-1	20	21
<b>Total gross depreciation and amortisation costs</b>		<b>109</b>	<b>115</b>
<b>Total depreciation and amortisation costs</b>		<b>109</b>	<b>115</b>
<b>Total depreciation, amortisation and impairment for non-financial assets</b>		<b>109</b>	<b>115</b>

### Material accounting policy information

#### Depreciation and amortisation

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

#### Impairment of non-financial assets

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

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	2025 Actual \$ '000	2024 Actual \$ '000
<b>Gain (or loss) on disposal of term deposits</b>			
Proceeds from disposal/redemptions/maturities – term deposits	C1-2	900	1,000
Less: carrying amount of term deposits sold/redeemed/matured		(900)	(1,000)
<b>Gain (or loss) on disposal</b>		<b>–</b>	<b>–</b>
<b>Net gain (or loss) from disposal of assets</b>		<b>–</b>	<b>–</b>



## B5 Performance against budget

### B5-1 Material budget variations

Council's original budget was adopted by the Council on 25 June 2024 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2025 Budget	2025 Actual	2025 ----- Variance -----	
<b>Revenues</b>				
<b>User charges and fees</b>	<b>114</b>	<b>31</b>	<b>(83)</b>	<b>(73)% U</b>
Actual private works income was less than the original budget predictions.				
<b>Other revenues</b>	<b>5</b>	<b>5</b>	<b>–</b>	<b>0% F</b>
<b>Operating grants and contributions</b>	<b>1,242</b>	<b>1,210</b>	<b>(32)</b>	<b>(3)% U</b>
<b>Interest and investment revenue</b>	<b>36</b>	<b>62</b>	<b>26</b>	<b>72% F</b>
Council invested more in term deposits during the year which resulted in higher interest returns than budgeted.				
<b>Net gains from disposal of assets</b>	<b>5</b>	<b>–</b>	<b>(5)</b>	<b>(100)% U</b>
Council did not dispose of any assets during the year.				
<b>Other income</b>	<b>–</b>	<b>19</b>	<b>19</b>	<b>∞ F</b>
Income for renting office space was not included in the budget.				
<b>Expenses</b>				
<b>Employee benefits and on-costs</b>	<b>635</b>	<b>780</b>	<b>(145)</b>	<b>(23)% U</b>
Salaries and wages were higher than budget due to additional staff and pay rises.				
<b>Materials and services</b>	<b>711</b>	<b>539</b>	<b>172</b>	<b>24% F</b>
Materials and services were lower than budget due to not spending all grant funds on the weeds programs during the year.				
<b>Borrowing costs</b>	<b>–</b>	<b>1</b>	<b>(1)</b>	<b>∞ U</b>
Interest component of right of use asset for the building lease was not included in the budget.				
<b>Depreciation, amortisation and impairment of non-financial assets</b>	<b>85</b>	<b>109</b>	<b>(24)</b>	<b>(28)% U</b>
Depreciation was higher than budget due to the budget not taking into account depreciation on right of use assets.				

**B5-1 Material budget variations (continued)**

	2025	2025	2025
\$ '000	Budget	Actual	----- Variance -----

**Statement of cash flows**

<b>Cash flows from operating activities</b>	<b>26</b>	<b>51</b>	<b>25</b>	<b>96%</b>	<b>F</b>
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Grants and contributions income was less than estimated in the budget, which lead to payments to employees and materials and services being less than estimated in the budget.

<b>Cash flows from investing activities</b>	<b>(60)</b>	<b>(500)</b>	<b>(440)</b>	<b>733%</b>	<b>U</b>
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Council increased its investment in term deposits which was not budgeted and did not purchase any new plant and equipment during the year.

<b>Cash flows from financing activities</b>	<b>(5)</b>	<b>(19)</b>	<b>(14)</b>	<b>280%</b>	<b>U</b>
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Principal component of lease payments was higher than budget due to the budget not including the Walgett building lease.

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

	2025 Actual \$ '000	2024 Actual \$ '000
Cash assets		
Cash on hand and at bank	448	916
Total cash and cash equivalents	448	916
Reconciliation of cash and cash equivalents		
Total cash and cash equivalents per Statement of Financial Position	448	916
Balance as per the Statement of Cash Flows	448	916

## C1-2 Financial investments

	2025 Current Actual \$ '000	2025 Non-current Actual \$ '000	2024 Current Actual \$ '000	2024 Non-current Actual \$ '000
<b>Debt securities at amortised cost</b>				
Long term deposits	1,000	–	500	–
<b>Total</b>	<b>1,000</b>	<b>–</b>	<b>500</b>	<b>–</b>
<b>Total financial investments</b>	<b>1,000</b>	<b>–</b>	<b>500</b>	<b>–</b>
<b>Total cash assets, cash equivalents and investments</b>	<b>1,448</b>	<b>–</b>	<b>1,416</b>	<b>–</b>

### Material accounting policy information

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

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

### Financial assets

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

### Classification

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

- amortised cost
- 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

	2025 Actual \$ '000	2024 Actual \$ '000
(a) Externally restricted cash, cash equivalents and investments		
<b>Total cash, cash equivalents and investments</b>	<b>1,448</b>	<b>1,416</b>
Less: Externally restricted cash, cash equivalents and investments	(277)	(369)
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>1,171</b>	<b>1,047</b>

#### External restrictions

##### External restrictions

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

Specific purpose unexpended grants (recognised as revenue) – general fund	277	369
<b>Total external restrictions</b>	<b>277</b>	<b>369</b>

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

	2025 Actual \$ '000	2024 Actual \$ '000
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### (b) Internal allocations

<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>1,171</b>	<b>1,047</b>
Less: Internally restricted cash, cash equivalents and investments	(194)	(171)
<b>Unrestricted and unallocated cash, cash equivalents and investments</b>	<b>977</b>	<b>876</b>

#### Internal allocations

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

Plant and vehicle replacement	58	49
Employees leave entitlement	116	102
Building	20	20
<b>Total internal allocations</b>	<b>194</b>	<b>171</b>

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

## C1-4 Receivables

	2025 Current Actual \$ '000	2025 Non-current Actual \$ '000	2024 Current Actual \$ '000	2024 Non-current Actual \$ '000
User charges and fees	–	–	12	–
Accrued revenues				
– Interest on investments	9	–	5	–
Net GST receivable	11	–	13	–
<b>Total</b>	<b>20</b>	<b>–</b>	<b>30</b>	<b>–</b>
<b>Total net receivables</b>	<b>20</b>	<b>–</b>	<b>30</b>	<b>–</b>

### Material accounting policy information

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

## C1-5 Inventories

	2025 Current Actual \$ '000	2025 Non-current Actual \$ '000	2024 Current Actual \$ '000	2024 Non-current Actual \$ '000
<b>(i) Inventories at cost</b>				
Stores and materials	32	–	40	–
<b>Total inventories at cost</b>	<b>32</b>	<b>–</b>	<b>40</b>	<b>–</b>
<b>Total inventories</b>	<b>32</b>	<b>–</b>	<b>40</b>	<b>–</b>

### 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 2024			Depreciation expense	At 30 June 2025		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount		Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
	\$ '000	\$ '000	\$ '000		\$ '000	\$ '000	\$ '000
Plant and equipment	435	(252)	183	(75)	434	(326)	108
Office equipment	56	(56)	–	–	56	(56)	–
<b>Land:</b>							
– Operational land	39	–	39	–	39	–	39
<b>Infrastructure:</b>							
– Buildings – non-specialised	534	(228)	306	(14)	534	(242)	292
<b>Total infrastructure, property, plant and equipment</b>	<b>1,064</b>	<b>(536)</b>	<b>528</b>	<b>(89)</b>	<b>1,063</b>	<b>(624)</b>	<b>439</b>

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

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)	–
<b>Land:</b>								
– Operational land	36	–	36	–	3	39	–	39
<b>Infrastructure:</b>								
– Buildings – non-specialised	460	(185)	275	(12)	43	534	(228)	306
<b>Total infrastructure, property, plant and equipment</b>	<b>988</b>	<b>(412)</b>	<b>576</b>	<b>(94)</b>	<b>46</b>	<b>1,064</b>	<b>(536)</b>	<b>528</b>



## 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	<b>Buildings</b>	
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

	2025 Current Actual \$ '000	2025 Non-current Actual \$ '000	2024 Current Actual \$ '000	2024 Non-current Actual \$ '000
Prepayments	5	–	3	–
<b>Total other assets</b>	<b>5</b>	<b>–</b>	<b>3</b>	<b>–</b>

## 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 leases in Coonamble and Walgett.

#### Buildings

Council leases a depot building in Coonamble and office in Walgett. 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
<b>2025</b>		
Opening balance at 1 July	49	49
Depreciation charge	(20)	(20)
<b>Balance at 30 June</b>	<b>29</b>	<b>29</b>
<b>2024</b>		
Opening balance at 1 July	10	10
Additions to right-of-use assets	60	60
Depreciation charge	(21)	(21)
<b>Balance at 30 June</b>	<b>49</b>	<b>49</b>

#### (b) Lease liabilities

	2025 Current Actual \$ '000	2025 Non-current Actual \$ '000	2024 Current Actual \$ '000	2024 Non-current Actual \$ '000
Lease liabilities	15	16	19	31
<b>Total lease liabilities</b>	<b>15</b>	<b>16</b>	<b>19</b>	<b>31</b>

## 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
<b>2025</b>					
Cash flows	16	16	–	32	31
<b>2024</b>					
Cash flows	21	31	–	52	50

### (d) Income Statement

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

	2025 Actual \$ '000	2024 Actual \$ '000
Interest on lease liabilities	1	2
Depreciation of right of use assets	20	21
	<b>21</b>	<b>23</b>

### (e) Statement of Cash Flows

Total cash outflow for leases	19	20
	<b>19</b>	<b>20</b>

### 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

	2025 Current Actual \$ '000	2025 Non-current \$ '000	2024 Current Actual \$ '000	2024 Non-current \$ '000
Accrued expenses:				
– Salaries and wages	3	–	–	–
– Other expenditure accruals	62	–	76	–
<b>Total payables</b>	<b>65</b>	<b>–</b>	<b>76</b>	<b>–</b>

#### Payables

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

### C3-2 Employee benefit provisions

	2025 Current Actual \$ '000	2025 Non-current Actual \$ '000	2024 Current Actual \$ '000	2024 Non-current Actual \$ '000
Annual leave	129	–	122	–
Long service leave	163	3	134	–
<b>Total employee benefit provisions</b>	<b>292</b>	<b>3</b>	<b>256</b>	<b>–</b>

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

	2025 Actual \$ '000	2024 Actual \$ '000
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	211	183
	<b>211</b>	<b>183</b>

#### Description of and movements in provisions

	ELE provisions		
	Annual leave \$ '000	Long service leave \$ '000	Total \$ '000
<b>2025</b>			
At beginning of year	122	134	256
Additional provisions	55	32	87
Amounts used (payments)	(48)	–	(48)
<b>Total ELE provisions at end of year</b>	<b>129</b>	<b>166</b>	<b>295</b>
<b>2024</b>			
At beginning of year	83	88	171
Additional provisions	70	49	119
Amounts used (payments)	(31)	(3)	(34)
<b>Total ELE provisions at end of year</b>	<b>122</b>	<b>134</b>	<b>256</b>

## C3-2 Employee benefit provisions (continued)

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### 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

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#### IPPE Revaluation Surplus

The infrastructure, property, plant and equipment (IPPE) revaluation surplus is used to record increments and decrements in the revaluation of infrastructure, property, plant and equipment.

## D Risks and accounting uncertainties

### D1-1 Risks relating to financial instruments held

Council's 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 2025 \$ '000	Carrying value 2024 \$ '000	Fair value 2025 \$ '000	Fair value 2024 \$ '000
<b>Financial assets</b>				
<b>Measured at amortised cost</b>				
Cash and cash equivalents	448	916	448	916
Receivables	20	30	20	30
Investments				
– Debt securities at amortised cost	1,000	500	1,000	500
<b>Total financial assets</b>	<b>1,468</b>	<b>1,446</b>	<b>1,468</b>	<b>1,446</b>
<b>Financial liabilities</b>				
Payables	65	76	65	76
<b>Total financial liabilities</b>	<b>65</b>	<b>76</b>	<b>65</b>	<b>76</b>

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 it's staff and an investment report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance as required by Local Government regulations.

The risks associated with the instruments held are:

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

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

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

	2025 \$ '000	2024 \$ '000
The impact on the result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	14	12
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	≤ 1 Year \$ '000	payable in: 1 - 5 Years \$ '000	> 5 Years \$ '000	Total cash outflows \$ '000	Actual carrying values \$ '000
<b>2025</b>							
Payables	0.00%	–	65	–	–	65	65
Lease liabilities	0.00%	–	16	16	–	32	31
<b>Total financial liabilities</b>		<b>–</b>	<b>81</b>	<b>16</b>	<b>–</b>	<b>97</b>	<b>96</b>
<b>2024</b>							
Payables	0.00%	–	76	–	–	76	76
Lease liabilities	0.00%	–	21	31	–	52	50
<b>Total financial liabilities</b>		<b>–</b>	<b>97</b>	<b>31</b>	<b>–</b>	<b>128</b>	<b>126</b>

## 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:

Fair value measurement hierarchy								
Notes	Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
	2025	2024	2025	2024	2025	2024	2025	2024
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
<b>Recurring fair value measurements</b>								
<b>Infrastructure, property, plant and equipment</b>								
C1-6								
Plant and Office Equipment	30/06/25	30/06/24	–	–	108	183	108	183
Operational Land	30/06/24	30/06/24	–	–	39	39	39	39
Buildings (non specialised)	30/06/24	30/06/24	–	–	292	306	292	306
<b>Total infrastructure, property, plant and equipment</b>			<b>–</b>	<b>–</b>	<b>439</b>	<b>528</b>	<b>439</b>	<b>528</b>



## 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:

	2025	2024
	\$ '000	\$ '000
Compensation:		
Short-term benefits	111	104
Total	111	104

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

	2025 Actual \$ '000	2024 Actual \$ '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	18	20
Member’s expenses (incl. chairperson) – other (excluding fees above)	10	22
Total	32	46

E2 Other relationships

E2-1 Audit fees

	2025 Actual \$ '000	2024 Actual \$ '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	19	21
Remuneration for audit and other assurance services	19	21
Total Auditor-General remuneration	19	21
Total audit fees	19	21

## F Other matters

### F1-1 Statement of Cash Flows information

#### Reconciliation of Operating Result

	2025 Actual \$ '000	2024 Actual \$ '000
<b>Net operating result from Income Statement</b>	<b>(102)</b>	15
<b>Add / (less) non-cash items:</b>		
Depreciation and amortisation	109	115
<b>Movements in operating assets and liabilities and other cash items:</b>		
(Increase) / decrease of receivables	10	75
(Increase) / decrease of inventories	8	39
Decrease/(increase) in other assets	(2)	(3)
Increase / (decrease) in other accrued expenses payable	(11)	29
Increase/(decrease) in employee leave entitlements	39	85
<b>Net cash flows from operating activities</b>	<b>51</b>	<b>355</b>

### F2-1 Events occurring after the reporting date

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

**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 2025, the Statement of Financial Position as at 30 June 2025, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
  - have been prepared, in all material respects, in accordance with the requirements of the Division
  - are, in all material respects, consistent with the Council's accounting records
  - present fairly, in all material respects, the financial position of the Council as at 30 June 2025, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

### Basis for Opinion

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

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

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

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

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

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

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

## **Other Information**

The Council's annual report for the year ended 30 June 2025 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information.

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](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). The description forms part of my auditor's report.

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

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



Manuel Moncada

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

29 October 2025  
SYDNEY





Cr Doug Batten  
Chairperson  
Castlereagh Macquarie County Council  
PO Box 664  
WALGETT NSW 282

Contact: Manuel Moncada  
Phone no: 02 9275 7333  
Our ref: R008-1981756498-6769

29 October 2025

Dear Chairperson

**Report on the Conduct of the Audit**  
**for the year ended 30 June 2025**  
**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 2025 as required by section 415 of the *Local Government Act 1993* (the Act).

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

My audit procedures did not identify any instances of material non-compliance with the financial reporting requirements in Chapter 13, Part 3, Division 2 of the LG Act and the associated regulation or a material deficiency in the Council's accounting records or financial statements. The Council's:

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

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2025 is issued in accordance with section 417 of the Act. The Report:

- must address the specific matters outlined in the Local Government Code of Accounting Practice and Financial Reporting 2024-25
- may include statements, comments and recommendations that I consider to be appropriate based on the conduct of the audit of the GPFS.

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

## INCOME STATEMENT

### Financial performance

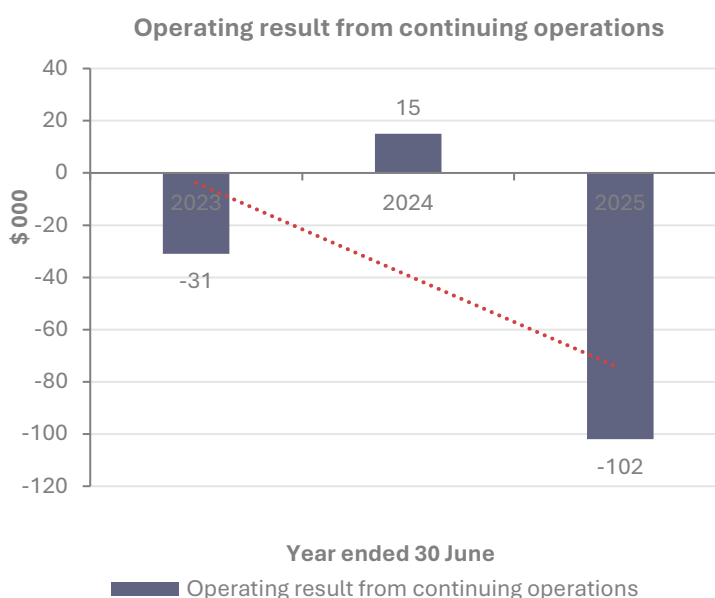
	2025	2024	Variance
	\$000	\$000	%
Grants and contributions provided for operating purposes revenue	1,210	1,442	16
Operating result from continuing operations	(102)	15	780

### Operating result from continuing operations

This graph shows the operating result from continuing operations for the current and prior two financial years.

Council's operating result from continuing operations for the year was \$117,000 lower than the 2023–24 result.

The decrease in the operating result is due to reduced revenue from grants and contributions.



## CASH FLOWS

### Statement of cash flows

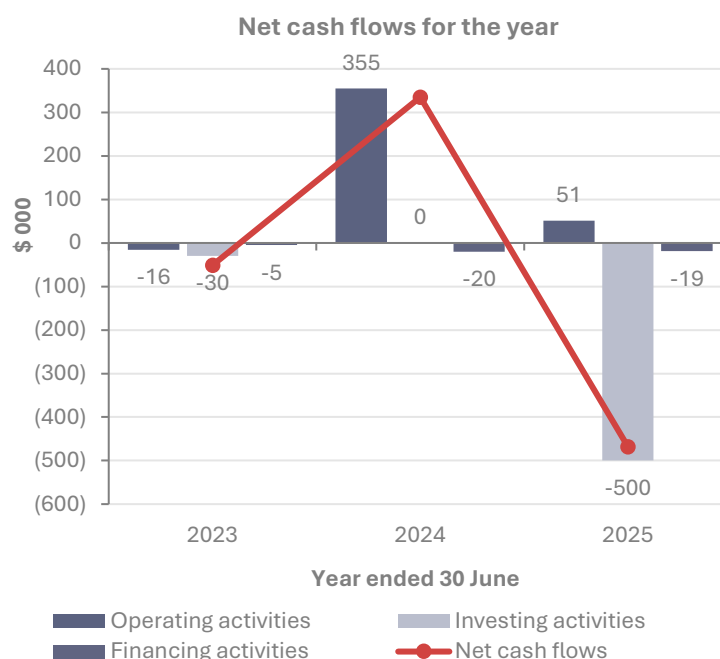
The Statement of Cash Flows details the Council's inflows and outflows of cash over a specific period. It helps in assessing the Council's ability to generate cash to fund its operations, pay off debts, and support future projects. It also aids in identifying any pressures or issues in the Council operating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

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

The net cash outflows for the year were \$468,000 (inflow of \$335,000 in 2023-24).

In 2024-25 the net cashflows:

- from operating activities decreased by \$304,000, mainly due to reduced revenue
- used in investing activities increased by \$500,000, due to increased purchases of investments in long term deposits
- used in financing activities decreased by \$1,000.



## FINANCIAL POSITION

### Cash, cash equivalents and investments

This section of the Report provides details of the amount of cash, cash equivalents and investments recorded by the Council at 30 June 2025.

Externally restricted funds are the cash, cash equivalents and investments that can only be used for specific purposes due to legal or contractual restrictions.

Cash, cash equivalents, and investments without external restrictions can be allocated internally by the elected Council's resolution or policy. These allocations are matters of Council policy and can be changed or removed by a Council resolution.

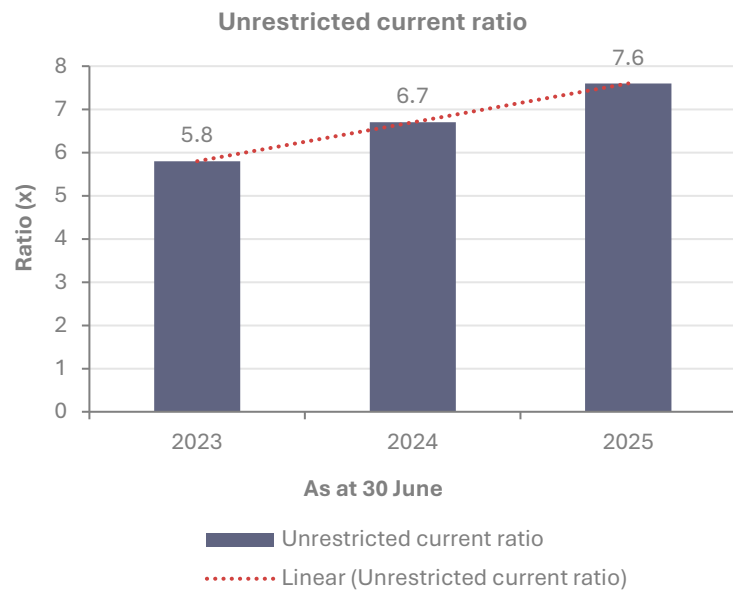
Cash, cash equivalents and investments	2025	2024	Percentage of total cash and investments 2025	Commentary
	\$000	\$000	%	
<b>Total cash, cash equivalents and investments</b>	<b>1,448</b>	<b>1,416</b>		Externally restricted balances are those which are only available for specific use due to a restriction placed by legislation or third-party contract. A breakdown of the sources of externally restricted balances is included in the graph below.
Restricted and allocated cash, cash equivalents and investments:				Internal allocations are determined by council policies or decisions, which are subject to change.
• External restrictions	277	369	19	
• Internal allocations	194	171	13	

## Council liquidity

This graph shows the Council's unrestricted current ratio for the current and prior two financial years.

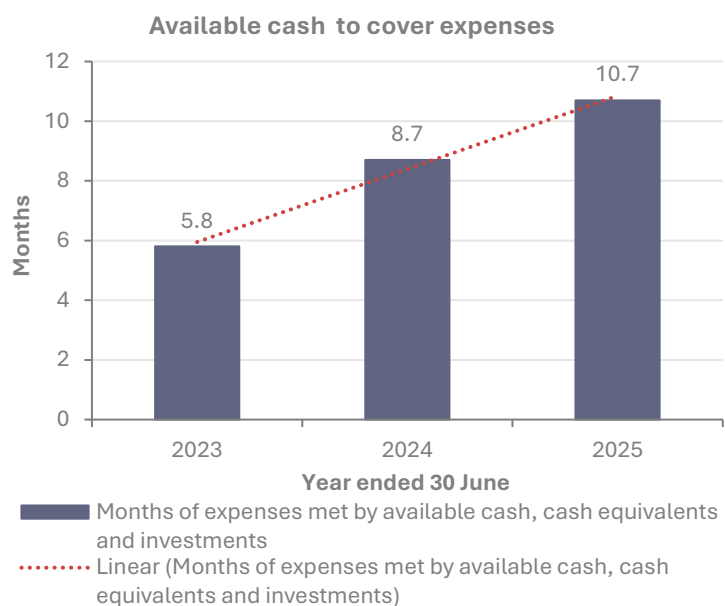
The unrestricted current ratio is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The ratio measures the ratio of unrestricted current assets to specific purpose liabilities.

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



This graph shows the number of months of general fund expenses (excluding depreciation and borrowing costs), Council can fund from its available cash, cash equivalents and investments (not subject to external restrictions).

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



Manuel Moncada  
Director - Financial Audit

Delegate of the Auditor-General

## Attachment D – Payment of Expenses and Provision of Facilities to Councillors Policy



### **PAYMENT OF EXPENSES AND PROVISION OF FACILITIES FOR MEMBERS POLICY**

Adoption Date: 26<sup>th</sup> August 2024

Review Date: 26<sup>th</sup> August 2025

Responsible Officer: General Manager

#### **POLICY STATEMENT**

The purpose of this policy is to ensure that there is accountability and transparency in the reimbursement of expenses incurred or to be incurred by Members. The policy also ensures that the facilities provided to assist Members to carry out their civic duties are reasonable.

#### **OBJECTIVES**

To ensure that the details and range of expenses paid and facilities provided to the Members by the Council are clearly and specifically stated, fully appropriate to the importance of office, are consistently applied and transparent, and are acceptable to the community.

To ensure that the Members are reimbursed for expenses reasonably incurred in the performance of their roles as a Councillor.

To ensure that election to Council is open to all by ensuring that no one would be financially or otherwise disadvantaged in undertaking the civic duties of a Councillor.

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## **1. Background**

Members must act lawfully, honestly and exercise a reasonable degree of care and diligence in carrying out their functions under the *Local Government Act 1993* or any other Act. This is required under section 439 of the *Local Government Act 1993* and reinforced in the Code of Conduct made under section 440.

The purpose of this policy is to establish, where practicable, clear limits for all expenses and facilities, including a process for the approval, reconciliation and reimbursement for all such expenses and facilities. Members can only receive reimbursement for expenses and the use of facilities clearly identified in this Policy.

This policy does not permit a private benefit (other than a non-incidental private benefit) to be gained from expenses and facilities nor does it permit the payment of a general expense allowance.

Councillor/Member annual fees do not fall within the scope of this policy.

This policy has been prepared in accordance with the requirements of the *Local Government Act 1993* and the 'Guidelines for the payment of expenses and the provision of facilities for mayors and Councillors in NSW' in effect at the time of adoption by Council. This policy only applies in relation to Council business or related social activities/functions. For the purposes of this policy, the Council Christmas celebration or other equivalent function is deemed to be a Council related social function.

## **2. Payment of Expenses**

### **2.1 General**

Reimbursement of costs and expenses will only be made:

1. in accordance with the monetary limits prescribed in this policy, and
2. on lodgment of a completed Claim Form within three months of the cost or expense being incurred, such Claim Form including, unless required otherwise by this policy:
  - an itemised account of the expenditure, and
  - valid GST receipts.

For periods less than a full year, for example, after a local government general election, the reimbursement of costs and expenses will be calculated on a pro rata basis.

Reasonable out of pocket or incidental travel expenses incurred (such as telephone or facsimile calls, refreshments, internet charges, taxi fares, parking fees and tolls) will be reimbursed subject to production of valid GST receipts or a signed statutory declaration itemising the expenses.

### **2.2 Advance Payment**

Advance payment for meals and incidentals by cheque or EFT is available provided a completed Claim Form has been lodged with sufficient notice to allow for preparation of the advance. Payment for meals will not exceed the maximum allowable rates prescribed in the Australian Taxation Office (ATO) 'Reasonable Travel and Meal Allowance Expenses' Determination, as applicable for the date of travel.

A full reconciliation of all expenses incurred (including valid GST receipts) against the amount of the advance must be provided within two weeks of return from the event. All unspent funds must be returned.

## **2.3 Specific**

### **2.3.1 Conferences, seminars, training and educational expenses and approval of attendance**

Attendance at conferences and seminars must be approved by Council in advance of the event. If time does not permit, then the General Manager and Chairperson or Deputy Chairperson (for attendance by the Chairperson) may approve such attendance, taking account of: relevance; benefit to Council; and budget availability.

Where staff does not attend an event, the Member on return from the event must provide a written report to Council detailing highlights and in particular, aspects of the event relevant to Council business and/or the local community.

### **2.3.2 Registration, accommodation and air travel**

All bookings are to be arranged through the Administration Officer.

Payment for registration, accommodation and air travel must:  
wherever possible, be paid direct by Council to the provider; and  
not exceed the maximum allowable rates prescribed in the Australian Taxation Office (ATO) 'Reasonable Travel and Meal Allowance Expenses' Determination, as applicable from time to time.

Maximum reimbursement for each meal will be as follows in accordance with the ATO determination for County Areas.

- Breakfast \$30.35
- Lunch \$34.65
- Dinner \$59.75

## **2.4 Meals**

The cost of meals not provided as part of the registration fee or accommodation package will be reimbursed in accordance with maximum allowable rates prescribed in the Australian Taxation Office (ATO) 'Reasonable Travel and Meal Allowance Expenses' Determination, as applicable from time to time.

If valid GST receipts are not provided then reimbursement will be at 50% of the ATO 'Reasonable Travel and Meal Allowance Expenses' Determination rate.

## **2.5 Spouse or partner expenses**

Council will meet the reasonable costs of the spouse or partner or an accompanying person of a Member for attendance at an official Council function within the local government area that are of a formal or ceremonial nature. Reasonable costs are limited to the ticket, meal and/or direct cost of attending the function. Peripheral expenses incurred by spouses, partners or accompanying persons such as grooming, special clothing and transport are not reimbursable expenses.

## **2.6 Travelling expenses**

### **2.6.1 General**



The driver is personally responsible for all traffic or parking fines incurred while travelling in private or Council vehicles.

When travelling by car every attempt must be made to car pool with other Members or Council staff.

#### **2.6.2 Travel**

All travel relating to Council business must be undertaken by utilising the most direct route and the most practicable and economical mode of transport subject to any personal medical considerations.

A Member that travels using their private car will be reimbursed at the appropriate kilometer rate in accordance with the *Local Government (State) Award 2023* or airfare rate, whichever is the lower. Evidence of current vehicle registration and compulsory third party insurance coverage must be provided to the General Manager prior to travel. Alternative methods of transport will be reimbursed following the production of valid GST receipts.

#### **2.6.3 Overseas travel**

International travel relating to Council business must be avoided unless it can be demonstrated that direct and tangible benefits can be established for both the Council and local community. The travel must be documented in a Report to Council and considered and approved by a full meeting of the Council prior to the travel being undertaken.

The Report must identify the Members nominated to undertake the travel and detail the purpose of the travel and expected benefits derived from the travel. The duration, itinerary and approximate total cost of the visit must also be provided.

#### **2.7 Care and other related expenses**

Members will be entitled to claim reimbursement for the reasonable cost of care arrangements to allow the performance of normal civic duties and responsibilities while attending:

1. Council meetings;
2. Council Committee meetings;
3. Other essential Council related business (for example, conference, seminars, briefing sessions/workshops called by Council, the Chairperson or the General Manager).

This includes reimbursement for up to one hour before and after an event.

'Care and other related expenses' means childcare expenses and the care of elderly, disabled and/or sick immediate family members of Members. Childcare expenses will only be reimbursed in relation to children of the Member that are up to and including the age of 16 years.

The cost of care arrangements will be reimbursed up to \$1,000 per financial year per Member, subject to lodgment of a completed Claim Form supported by valid GST receipts and details of the Council related activity that was attended. Expenses are not reimbursable if care is provided by an immediate family member, spouse or partner or someone who ordinarily resides with the Member.

Council will make provision for the payment of other related expenses associated with the special requirements of Members such as disability and access needs, to allow them to perform their normal civic duties and responsibilities. For any Member with a disability, the Council may resolve to provide reasonable additional facilities and expenses which may be necessary for the performance of their duties.

## 2.8 Use of Council resources

Members must not, as a result of Council funded and approved expenditure, obtain more than incidental private benefit from the provision of equipment and facilities. This includes travel bonuses such as 'frequent flyer' schemes or any other such loyalty programs. It is acknowledged that incidental use of Council equipment and facilities may occur from time to time. Such incidental use is not subject to a compensatory payment to Council. Where more substantial private use does occur, reimbursement to Council of the value of that private use is required. The value of 'private use' in this context is the proportional private use/business use percentage.

Any resources provided under this Policy must not be used for personal interests. This includes but is not limited to the following: a Members re-election; any political party event or activity.

## 2.9 Giving of gifts and benefits

Where it is appropriate for a Councillor to give a gift or benefit (for example, on a Council business related trip or when receiving visitors), these gifts and benefits should be of a token value only (refer to Council's Code of Conduct and Gifts, Benefits and Bribes Policy).

Version	Adopted Date	Minute No.	Details of Review
2	16 November 2020	11/20/8	Adoption of Revised Policy
3	19 October 2021	10/21/8	Adoption of Revised Policy
4	29 August 2022	08/22/08	Adoption of Revised Policy
5	28 August 2023	06/23/07	Adoption of Revised Policy
6	26 August 2024	04/24/09	Adoption of Revised Policy
7	25 August 2025	04/25/11	Adoption of Reviewed Policy

## Attachment E – 2024/2025 Government Information (Public Access) Act 2009 Annual Report

Government Information (Public Access) Act – Annual Report for Agency Castlereagh-Macquarie County Council

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

Reviews carried out by the agency	Information made publicly available by the agency
Yes	Yes

---

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

Total number of applications received
0

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

Number of Applications Refused	Wholly	Partly	Total
	0	0	0
% of Total	0.00%	0.00%	

Schedule 2 Statistical information about access applications to be included in annual report

Table A: Number of applications by type of applicant and outcome\*

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm/Deny whether information is held	Application Withdrawn	Total	% of Total
Media	0	0	0	0	0	0	0	0	0	0.00%
Members of Parliament	0	0	0	0	0	0	0	0	0	0.00%
Private sector business	0	0	0	0	0	0	0	0	0	0.00%
Not for profit organisations or community groups	0	0	0	0	0	0	0	0	0	0.00%
Members of the public (by legal representative)	0	0	0	0	0	0	0	0	0	0.00%
Members of the public (other)	0	0	0	0	0	0	0	0	0	0.00%
Total	0	0	0	0	0	0	0	0	0	
% of Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		

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

Table B: Number of applications by type of application and outcome\*

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm/Deny whether information is held	Application Withdrawn	Total	% of Total
Personal information applications*	0	0	0	0	0	0	0	0	0	0.00%
Access applications (other than personal information applications)	0	0	0	0	0	0	0	0	0	0.00%
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0	0	0.00%
Total	0	0	0	0	0	0	0	0	0	
% of Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		

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

Table C: Invalid applications

Reason for invalidity	No of applications	% of Total
Application does not comply with formal requirements (section 41 of the Act)	0	0.00%
Application is for excluded information of the agency (section 43 of the Act)	0	0.00%
Application contravenes restraint order (section 110 of the Act)	0	0.00%
Total number of invalid applications received	0	0.00%
Invalid applications that subsequently became valid applications	0	0.00%

Table D: Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 of Act

	Number of times consideration used*	% of Total
Overriding secrecy laws	0	0.00%
Cabinet information	0	0.00%
Executive Council information	0	0.00%
Contempt	0	0.00%
Legal professional privilege	0	0.00%
Excluded information	0	0.00%
Documents affecting law enforcement and public safety	0	0.00%
Transport safety	0	0.00%
Adoption	0	0.00%
Care and protection of children	0	0.00%
Ministerial code of conduct	0	0.00%
Aboriginal and environmental heritage	0	0.00%
Privilege generally - Sch 1(5A)	0	0.00%
Information provided to High Risk Offenders Assessment Committee	0	0.00%
Total	0	

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

Table E: Other public interest considerations against disclosure: matters listed in table to section 14 of Act

	Number of times consideration used*	% of Total
Responsible and effective government	0	0.00%
Law enforcement and security	0	0.00%
Individual rights, judicial processes and natural justice	0	0.00%
Business interests of agencies and other persons	0	0.00%
Environment, culture, economy and general matters	0	0.00%
Secrecy provisions	0	0.00%
Exempt documents under interstate Freedom of Information legislation	0	0.00%
Total	0	

Table F: Timeliness

	Number of applications*	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	0	0.00%
Decided after 35 days (by agreement with applicant)	0	0.00%
Not decided within time (deemed refusal)	0	0.00%
Total	0	

Table G: Number of applications reviewed under Part 5 of the Act (by type of review and outcome)

	Decision varied	Decision upheld	Total	% of Total
Internal review	0	0	0	0.00%
Review by Information Commissioner*	0	0	0	0.00%
Internal review following recommendation under section 93 of Act	0	0	0	0.00%
Review by NCAT	0	0	0	0.00%
Total	0	0	0	
% of Total	0.00%	0.00%		

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

Table H: Applications for review under Part 5 of the Act (by type of applicant)

	Number of applications for review	% of Total
Applications by access applicants	0	0.00%
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0	0.00%
Total	0	

Table I: Applications transferred to other agencies.

	Number of applications transferred	% of Total
Agency-Initiated Transfers	0	0.00%
Applicant - Initiated Transfers	0	0.00%
Total	0	



## Attachment F – Public Interest Disclosure Annual Report – 2024/25 NSW Ombudsman

### PID Annual Return: FY 2024-25

Return period: 1 July 2024 - 30 June 2025



1. Name of the reporting agency for this return	Castlereagh-Macquarie County Council
2. Is the reporting agency completing this annual return or is it made on behalf of the reporting agency?	By the reporting agency
3. Agency submitting this annual return	Castlereagh-Macquarie County Council
4. Has your agency entered into an arrangement with the reporting agency under s 81 of the PID Act to submit this annual return on their behalf?	No
5. Select which agency type best describes the reporting agency	Local government authority
6. What is the total number of full time equivalent employees of the reporting agency at the time this annual return is submitted?	6
7. Name of person completing this annual return	Rebecca Wilson
8. Position	Administration Officer
9. Email	rwilson@cmcc.nsw.gov.au
10. Contact Number	0427598577
11. How does the reporting agency ensure public officials associated with the agency are aware of the PID Act 2022?	Training/information session (not mandated PID training)
12. If you selected other, outline any additional awareness activities the reporting agency undertakes to ensure public officials associated with the agency are aware of the PID Act 2022	
13. Does the reporting agency include content on the PID Act 2022 in its induction program?	Yes
14. Has the head of the agency received training on the agency's PID policy and on their responsibilities under the PID Act 2022?	Yes
15. If training has not been received by the head of agency, provide reasons for this	
16. Have all disclosure officers received training on the agency's PID policy and on their responsibilities under the PID Act 2022?	Yes
17. If training has not been received by all disclosure officers, provide reasons for this	
18. Have all managers received training on the agency's PID policy and on their responsibilities under the PID Act 2022?	Yes

## PID Annual Return: FY 2024-25

Return period: 1 July 2024 - 30 June 2025



19. If training has not been received by managers, provide reasons for this	
20. What measures has the agency taken to promote a 'speak up' culture among public officials associated with the agency?	Availability of PID resources
21. Total number of purported PIDs made by public officials to the reporting agency that were not public interest disclosures	0
22. Total number of purported PIDs that were made by other persons (not public officials) to the reporting agency that were not public interest disclosures	0
23. How many purported PIDs (that we not in fact PIDs) did the agency not deal with or cease to deal with as a PID because it was not made by a public official?	0
24. How many purported PIDs (that we not in fact PIDs) did the agency not deal with or cease to deal with as a PID because it was not a report of serious wrongdoing?	0
25. Provide additional reasons the reporting agency did not deal with, or ceased to deal with, each of these disclosures as a public interest disclosure	0
26. How many voluntary PIDs did the reporting agency finalise during this return period?	0
27. How many voluntary PIDs did the reporting agency receive during the return period?	0
Created	29/07/2025
Created By	Rebecca Wilson
Status	Submitted
SubmittedId	1107



Castlereagh Macquarie County Council  
PO Box 664, Walgett NSW 2832



P. 0427 598 577



[www.cmcc.nsw.gov.au](http://www.cmcc.nsw.gov.au)

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