

Temora Shire Council Annual Report 2022-2023



Acknowledgment

Temora Shire in the NSW Riverina region recognises the Wiradjuri people, who are the traditional custodians of these lands.

We pay respect to the Wiradjuri people both past and present, and recognise the culture, strength, resilience and capacity of the Wiradjuri people.

We also acknowledge the contributions of Aboriginal Australians to this country we all live in and share together.

Please note that any financial data contained in the Temora Shire Council Annual Report 2022-2023 is accurate at the date of publication.

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1.0

Introduction

About this Report

This annual report provides an overview of Temora Shire Council’s operational and financial performance during the period 1 July 2022 to 30 June 2023.

In particular, this report focuses on Council’s work and achievements in implementing the strategies detailed in our four year Delivery Program 2022-2025. These strategies and actions are developed by Council in response to the expectations of the community (resulting from extensive community engagement) expressed as themes in our Community Strategic Plan (CSP) Temora Tomorrow – Towards 2035, adopted by Council in February 2022.

These objectives are summarised into four themes reflecting the priorities of the local community:

- 1 Enhancing our quality of life
- 2 Providing local leadership
- 3 Building a strong local economy
- 4 Enjoying our beautiful environment

In summary, the strategies detail how Council will achieve what the community needs and wants. This report also contains statutory reporting as prescribed by the Local Government Act 1993 and Local Government (General) Regulation 2005 as well as other legislation for which Council is required to report annually. The statutory reporting includes audited financial reports providing details of Council’s financial performance for the year.

The annual report forms an important element of the Integrated Planning and Reporting framework, which is summarised in the diagram below:



The Mayor's Foreward

It is my pleasure to present the Temora Shire Council's 2022/23 Annual Report.

The 2022/23 Annual report incorporates the Integrated Planning & reporting Framework. The report is closely aligned with the Temora Shire 2030 Community Plan and associated documents.

I have to report that Council is in a fair financial position, however, like most other NSW rural and regional Councils, ongoing financial sustainability is a major issue.

Councillors and Staff have worked tirelessly over these past 12 months to ensure Temora Shire remains a leading rural Council, in NSW.

“We’ve achieved a great deal together and I encourage you to please read our Annual Report for a more detailed reflection on those achievements.”

We acknowledge our strong relationship with Federal and State Governments, through the Members of Parliament in the Hon Michael McCormack MP and Ms Steph Cooke MP. Council and the community value deeply their solid support in all we do.

Exciting major infrastructure projects were completed such as our Temora Swimming Pool Re-development, Temora Runway Upgrade and significant improvements to several sporting grounds. Council also held a very successful inaugural multi-cultural festival (Embrace) and Arts and Cultural Festival (Drench).

One of the most significant events to have taken place during the past 12 months has been the retirement of our long-serving, former General Manager – Mr G C Lavelle PSM. Mr Lavelle had served as Temora Shire Council's General Manager for 28 consecutive years.

Mr Lavelle has given Council and our wider Shire community outstanding service, and we wish him and his family good health and much happiness.



Council have appointed a new General Manager, Ms Melissa Boxall. This is Ms Boxall's first appointment as a General Manager, and we wish her all the very best in the role.

I sincerely thank Deputy Mayor (Cr Sinclair), fellow Councillors, General Manager (Ms Boxall), Directors, Managers and Staff for the commitment and dedication to the Temora Shire community. We will continue to work hard to further enhance this very special place we proudly call home.

I trust this report will provide you with valuable information on the operations and management of Temora Shire Council.

**Cr Rick Firman, OAM
MAYOR**

1.3

The Temora Shire

Situated in the north of the Riverina region of NSW, Temora Shire is in the heart of the rich and productive southern wheat and sheep area of the state.

Grazing and intensive animal production work in parallel with cropping to provide the other major rural industries for Temora. Sheep production for wool and meat is the main livestock based industry, but other significant enterprises centre on cattle, including a major feedlot and pig production on a large intensive piggery and three small operations.

The towns and villages are the major areas of population, being home to about two thirds of the Shire's residents. Temora township has a population of 4,600 and the villages of Ariah Park (400) and Springdale (60) are home to the other

non-rural dwellers. The towns have a cycle of activity which is sympathetic with the agricultural cycle, and Temora supports a wonderful safe and friendly lifestyle for all, with its many service industries, retail shops, professionals, medical facilities and schools.

Much of our past is there to see at the Rural Museum and the Temora Aviation Museum presents a world standard collection of working Warbirds. Above all, Temora is a healthy, safe and secure place to live and a pleasure to visit. Our residents particularly enjoy sport and social activities, which are at the centre of Temora's community life. We love to showcase our town, and those experiencing Temora for work or pleasure marvel how over one hundred community groups work so well together, for the wellbeing and enjoyment of us all, in this: the friendliest little town in NSW.

Population statistics (2021 Census) 6586			
	Males 3,270	Females 3,316	Total Persons 6,586
0-4 years	186	180	366
5-14 years	443	418	861
15-19 years	213	176	389
20-24 years	174	140	314
25-34 years	288	290	578
35-44 years	302	307	609
45-54 years	364	399	763
55-64 years	456	494	950
65-74 years	465	469	934
75-84 years	286	292	578
85 years and over	93	151	244

Distances from major centres:			
Wagga Wagga 87km	Sydney 410km	Canberra 212km	Melbourne 518km

Population



47

Median Age
39 in NSW



51.1%

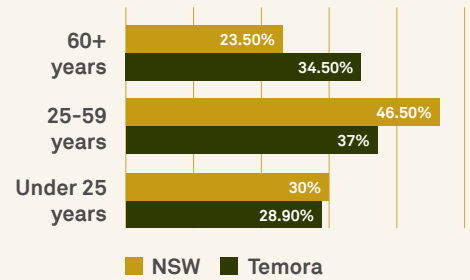
Female
50.6% in NSW



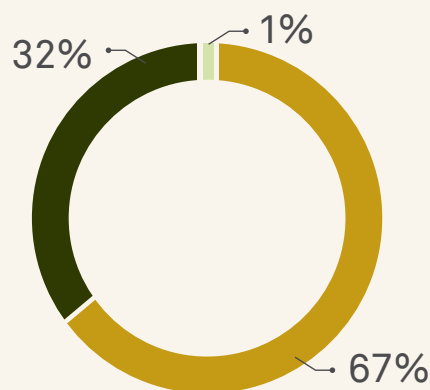
48.9%

Male
49.4% in NSW

Age Groups (%)



Household Composition



- Family Households
- Single Person Household
- Group Households



35%

Couples with Children
45% in NSW



47%

Couples without Children
38% in NSW



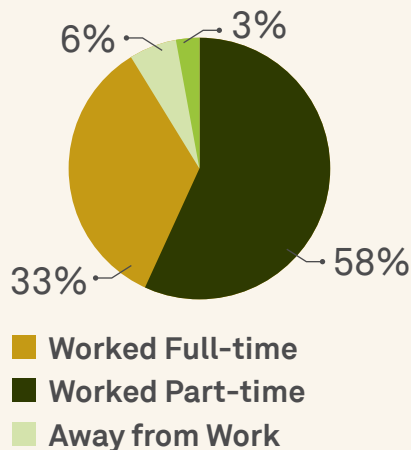
15%

One parent families
16% in NSW

Schooling

- Year 9 (or below)
Temora 12%, NSW 7%
- Year 10
Temora 25%, NSW 11%
- Year 12
Temora 11%, NSW 14.5%
- Cert III & IV
Temora 21%, NSW 15%
- Diploma
Temora 6%, NSW 9%
- Degree
Temora 11.5%, NSW 28%

Employment Status (15+ years)



Diversity



88.8%

of residents were born in Australia
65.4% in NSW



3.4%

of residents are Aboriginal and/or Torres Strait Islander
3.4% in NSW



3.4%

of residents were born in Australia
65.4% in NSW

Top 3 Industry Sectors in Temora



Grain Growing
5.8%
0.1% NSW



Grain-Sheep or Grain-Beef Cattle Farming
5.2% 0.2% NSW



Aged Care Residential Services
5.8% 0.1% NSW

Year in review: Council Events 2022 - 2023



Organisational Structure



General Manager
Ms Melissa Boxall



Director of Administration and Finance

Mrs E Smith
(Public Officer)

Administration

- Administration Services
- Financial Management
- Human Resources
- Information Technology
- Records Management

Aged Care

- Aged Care / Seniors
- Home and Community Care

Community Services

- Childcare
- Cultural Services
- Education
- Library Services
- Youth

Resident Services

- Community Safety
- Customer Relations
- Service NSW Agency
- Villages
- Volunteers

Economic Development

- Economic Development
- Tourism



Engineering Asset Manager

Mr R Fisher

Functions

- Engineering Development Services
- Aerodrome
- Parks, Recreation and Sporting Fields
- Street Trees Management
- Vegetation Control
- Street Sweeping
- Land Use Planning
- Resident Services
- Sewerage and Waste Water Services
- Asset Management
- GIS and Mapping Services
- Survey and Design Services
- Rural Addressing, Road Naming and Crown Lands
- Street Lighting
- Recreation Facilities



Director of Environmental Services

Mr K Dunstan

Commercial Services

- Caravan Parks
- Saleyards

Environmental Services

- Climate Change
- Environmental Management

Heritage Services

- Heritage
- Rural Museum

Property Services

- Cemeteries
- Council Properties
- Public Toilets
- Swimming Pools
- Temora Recreation Centre
- Temora Town Hall

Public Health

- Food Control
- Community Health Programs

Regulatory Control

- Animal Control
- Building Control
- Land Use Planning
- Regulatory Council

Waste Services

- Garbage and Trade Waste
- Street Cleaning



Engineering Works Manager

Mr A Dahlenburg

Functions

- Transport and Communication Infrastructure Works and Maintenance
- TTNSW RMCC Contract Management
- Roads, Streets, Footpaths and Kerbing
- Signage and Traffic Control Management
- Bridges, Culverts and Drainage Infrastructure Works and Maintenance
- Ancillary Works (including Works on the Nature Strip Approvals)
- Procurement, Materials, Depot / Workshop and Servicing
- Fleet Management for Vehicles and Equipment
- Road Safety
- Gravel Quarries Management
- Resident Services
- Emergency Management
- Plant Management
- Stores Operation

Contacting Council

Council Headquarters

Council Chambers
105 Loftus Street, Temora 2666
PO Box 262, Temora 2666

Phone: (02) 6980 1100

Fax: (02) 6980 1138

Email: temshire@temora.nsw.gov.au

Internet: www.temora.nsw.gov.au

Office Hours

General Business: 8.00 am to 4.30 pm

Service NSW: 8.30 am to 4.00 pm

(Service NSW closed over Lunch from 12.30 pm to 1.30 pm)

Temora Shire Council welcomes resident input and a variety of channels of communication are available. You can ring, fax, email, write or call into the office.

Councillors

Mayor: Cr Rick Firman 6977 2021

Deputy Mayor: Cr Graham Sinclair 6973 8616

Cr Belinda Bushell 6977 4439

Cr Jason Goode 6977 2211

Cr Anthony Irvine 6977 4658

Cr Nigel Judd 6974 1026

Cr Claire McLaren 6976 2045

Cr Max Oliver 6978 0493

Cr Lindy Reinhold 6977 4026

Senior Staff

General Manager: Melissa Boxall 0475 060 658

Director of Administration and Finance: Elizabeth Smith 0427 461 685

Director of Environmental Services: Kris Dunstan 0408 639 688



Participating in Council Decisions

There are a number of ways in which residents are able to have input into the Council decision making processes. These include:

Council meetings

Open to the public, Council meetings are held monthly, every third Thursday at Temora Shire Council Chambers located at, 105 Loftus Street, Temora.

From time to time these meetings are also held in close-by Temora shire communities. Recordings of all Council meetings are available on our website:

www.temora.nsw.gov.au

All Council meetings are advertised through local media channels.

Deputations

Members of the public attending Council meetings do not generally address Council at these meetings.

Application can be made to Council seeking approval to deliver a presentation during the public forum held before the commencement of each meeting.

Details of how to apply are available at Temora Shire Council office. Residents are encouraged to avail themselves of this opportunity.

Committee Structure

Council has established a number of committees. Considering specific issues in detail, each committee is available for residents participation or to contact to discuss community matters.

The Mayor is ex-officio member of all committees.

Committee	Council Delegate
Environmental Liaison Committee	Cr Oliver, Kris Dunstan
Local Emergency Management Officer	Alex Dahlenburg
Riverina Eastern Regional Organisation of Councils (REROC)	Cr Firman (Alt Cr Judd), M Boxall
Riverina Regional Library Service	Cr McLaren (Alt Cr Bushell), E Smith
Bland-Temora Bushfire Zoning Liaison Committee	Cr Sinclair (Alt Cr Judd), M Boxall, E Smith
Goldenfields Water County Council **	Cr Sinclair ** (4 year term)
Temora Traffic Committee	Cr Oliver
Riverina Regional Weeds Committee	Cr Sinclair, K Dunstan
Lachlan Regional Transport Committee	Cr Judd
Riverina JO	Cr Sinclair
Pinnacle Community Services Committee	Cr McLaren
Mary Gilmore Cultural Festival Committee	Cr Judd
Imagine Temora	Cr Reinhold, Cr McLaren
Lake Centenary Management Committee	Cr Sinclair (Alt Cr Oliver)
Australia Day	Cr Sinclair, Cr Firman, Cr Oliver

Committee	Council Delegate
Ariah Park Advisory Committee	Cr Judd
Bushfire Management Committee	Cr Sinclair, M Boxall, E Smith
Bundawarra Centre Management Committee	Cr Oliver
Friends of Temora Shire Cemeteries	Cr Oliver
Town Hall Theatre	Cr Reinhold
Temora Agriculture and Innovation Committee	Cr Sinclair, Cr Goode, Cr Judd
Temora Women's Network	Cr Reinhold
Springdale Community Committee	Cr Oliver
Temora Business Enterprise Group (TBEG)	Cr Reinhold
Temora and District Sports Council	Cr Firman, Cr Oliver
Heritage Committee	Cr Judd, Cr Oliver, Cr Goode, Cr McLaren
Film Club	Cr Reinhold
Ariah Park Pool Committee	Cr Judd
Access & Equity Committee	Cr Bushell, Cr McLaren
Sister City Committee	Cr Goode (Cr Firman alternate)
Temora Fight the Fruit Fly Committee	K Dunstan
Temora Arts Centre	Cr Reinhold, Cr McLaren (Alternate)

2.0

Activities and Services

Enhancing Our Quality of Life

Our strategic objectives for enhancing our quality of life are to have:



A community with appropriate services and care for our ageing population and people with disability



A community with opportunities to be healthy



A community with services and facilities for our children and young people



A community that offers opportunities for sport and recreation



A community that enjoys arts and cultural activities and events



A community that is safe and inclusive, and looks after people who are experiencing disadvantage

Measure	Target
Alcohol related hospitalisations (per 100,000). NSW Rate 479.9 in 2016/17 according to NSW Health Statistics	Less than NSW State average
Community rating for feeling there is a good community spirit	2016 = N/A 2021 = 4.33 Target: > 4.40
Community satisfaction rating for cultural activities from TSC Community Survey	2016 = 3.68 2021 = 3.74 Target: > 3.75
Community satisfaction rating for sports facilities from TSC Community Survey	2016 = 3.94 2021 = 3.99 Target: > 4.00
Community satisfaction rating for Youth activities from TSC Community Survey	2016 = 3.27 2021 = 3.91 Target: > 4.00
Community satisfaction rating of HACC service provision from TSC Community Survey	2016 = 3.99 2021 = 4.05 Target > 4.10

1.1



A community with appropriate services and care for our ageing population and people with a disability



1.1.1: Provide home and community care for our older residents

Action Code	Action Name	Annual Comment	Status
01	Maintain Pinnacle Services as a premium provider of aged and disability services	<p>Pinnacle Community Services maintains current accreditation and registration for both Aged Care and Disability safety and quality standards.</p> <p>Pinnacle Community Services has systems in place to internally monitor and conduct self-audits across all areas of compliance. Pinnacle Community Services underwent our Mid-Term National Disability Insurance Scheme (NDIS) audit in November 2022 with a full audit not due until June 2024.</p> <p>Awaiting notification for Aged Care accreditation audit.</p>	<p>✓</p> <p>Completed for current year</p>
02	Supply Home Support Services to the communities of Temora, and other communities for senior residents	<p>Pinnacle Community Services has continued to provide supports to senior residents through the Commonwealth Home Support Program (CHSP) and Home Care Packages in Temora, Cootamundra and Leeton local government areas.</p> <p>The combined total client numbers across the 3 outlets is 608, with 455 funded under the Commonwealth Home Support Program and 153 clients have a Home Care Package. New funding agreements from the Department of Health for 2023 - 2024 financial year have been received and executed.</p> <p>Accreditation is maintained against the Aged Care Quality Standards. No audit notification has been received to date.</p>	<p>✓</p>
03	Assist the provision of Aged Care facilities within Temora Shire	<p>Pinnacle Community Services is a registered Home Care and NDIS Provider and also provides Community Transport and Commonwealth Home Support Programs.</p>	<p>✓</p>
04	Ensure community awareness of transport options available	<p>Ongoing regular promotion of Community Transport has continued all year. Following the resignation of the Transport Co-ordinator in January 2023 we appointed a new Transport Co-ordinator who commenced in April 2023. The new Transport Co-ordinator has promoted the weekly Wednesday Wagga Bus service successfully to enable sufficient numbers to recommence this on a regular basis. Survey's have been conducted around our town bus services with results still being collated. Partnerships with Temora Taxis and Cootamundra Cabs we are able to support clients to access transport outside of Pinnacle Community Services operational hours or at service capacity. This has enable great flexibility and choice for our clients to meet their transport needs.</p>	<p>✓</p>
05	Ensure that the views of disabled people are represented to Council	<p>Through the Access & Equity Committee people with disability are represented and have an opportunity to be involved in decisions relating to building projects (new or modifications) and other access related agenda throughout Temora Shire. Clients of Pinnacle Community Services have an opportunity to provide feedback through the Compliments and Complaints procedures in place. Regular client surveys are conducted around direct service provision for people with disability.</p>	<p>✓</p>

Action Code	Action Name	Annual Comment	Status
06	Ensure equality of access for disabled people	<p>People with disability have choice of supports and services through registered and non-registered NDIS providers.</p> <p>Additionally the Access & Equity Committee is involved in decisions relating to building projects (new or modifications) and upgrades to Council assets to ensure that they meet current building standards for equitable access. Funding is available through the Access & Equity Committee to local businesses to assist in improving physical access to their premises like ramps for example.</p>	✓
07	Provision of the National Disability Insurance Scheme In Temora Shire	<p>Mid-term audit against the National Disability Insurance Scheme (NDIS) practice standards was completed in November 2022 to maintain registration. All areas of compliance were met with exception of one minor non-conformance against Risk Management - workers to attend refresher training in PPE and infection prevention and control. Refresher training in Infection Control was completed by all staff by 31st December 2022. No further action is required for this minor non-conformance. Full audit is due in June 2024.</p>	✓
08	Show commitment to Disability Services in Temora Shire	<p>Pinnacle Community Services provides direct and indirect disability supports through the National Disability Insurance Scheme (NDIS), operating a Supported independent living home (24/7 care - Temora only), day programs (Temora only) and in-home supports. As at 02.06.2023 Temora had 69 NDIS clients and Cootamundra had 20 NDIS clients, with a combined total of 89 NDIS clients. Temora's client numbers have increased by two while Cootamundra's client number have decreased by 7 since the last reporting period. The decrease in client numbers is a combination of clients moving out of area, clients passing away or changing service providers. COVID has impacted services on and off with non-essential supports being limited to ensure all essential supports could be delivered to clients when large numbers of staff unable to work due to having COVID or being a household contact of a family member with COVID.</p>	✓
09	Ensure information flow to residents regarding services for Aged and disabled services	<p>Delivery Plan actions:</p> <ul style="list-style-type: none"> • Ensure community awareness of transport options available • Show commitment to disability services in Temora Shire • Maintain a Temora Shire Disability Action Plan • Conduct a positive ageing expo/information session • Support of accommodation for aged and disabled people • Provision of clear health service information linkages • Proactively support and promote community mental health facilities and programs • Include images of people that represent the diversity of our community, including those with disabilities, in Council publications • Promote availability of services for people who are fleeing violence, or who experience homelessness, substance abuse or mental illness • Promote Temora Shire as a retirement destination. <p>Communication strategies include:</p> <ul style="list-style-type: none"> • Narraburra News and social media • Direct Me booklet • Participation in Country Change highlighting services • Engagement with and promotion of Temora Community Centre programs. 	✓

1.1.2: Provide a range of housing (independent living and care facilities) and other support options for older people and people with a disability in Temora and Ariah Park

Action Code	Action Name	Annual Comment	Status
01	Support the development of private and community aged care facilities, "The Peppers" and Dr Parry Homes	Council is a supporter of "The Peppers" and Dr Parry Homes in a variety of ways. In the case of Dr Parry Homes, Council has recently sold land to develop additional aged housing. "The Peppers" is a jointly Council owned facility and is supported on a number of levels by Council. Most recent assistance is with advocacy to Housing NSW.	✓
02	Support of accommodation for aged and disabled people	Pinnacle Community Services operates a Supported Independent Living House in Temora. Short-term respite facilities are also available for NDIS (National Disability Insurance Scheme) clients. A rate rebate is available to Ariah Park Community Housing. Council continues to advocate for additional funding for Whiddon Homes in their efforts to redevelop Greenstone Lodge. Pinnacle Community Services is a provider of Home Care Packages, NDIS, Community Transport and Commonwealth Home Support Programs.	✓

1.1.3: Provide services which enhance employment and education outcomes for people with disability

Action Code	Action Name	Annual Comment	Status
01	Improve Council employment conditions and opportunities for people with disabilities	By recognising the needs of people with disabilities through investigations by the Access and Equity Committee Council has been able to offer workplaces with better accessibility.	✓





A community with opportunities to be healthy

1.2.1: Continue to provide a range of health services within Temora Shire, and retain telehealth service provision to residents



Action Code	Action Name	Annual Comment	Status
01	Support the maintenance of services at Temora Hospital	Council has successfully advocated for the development of a new hospital for Temora. The clinical services plan has been completed and preliminary designs are underway.	✓ Completed for current year
02	Ensure Ariah Park is provided with accessible health services	Council continues to advocate for health services in Ariah Park. The retention of visiting GP services and the Pharmacy is a high priority. Similarly, the need for pathology services has been identified and advocacy is a key operational strategy. The demography of Ariah Park and the lack of transport services is a key driver in the pursuit of adequate health services to the community.	✓
03	Participate in multidisciplinary meetings relating to health and associated issue	The Economic and Community Development Officer has attended three Interagency meetings from July - December 2022, held at the Temora Community Centre. Attendance at Interagency meetings provides the opportunity for service providers to bring awareness to Council about community needs and services available to community members.	✓
04	Provision of clear health service information linkages	<ul style="list-style-type: none"> • Council have been active in the consultation process of the Temora & District Hospital upgrade. • The Economic & Community Development Officer attends Temora's Interagency Meetings regularly. • The Communications Officer promotes information on community health facilities and services. • Councils Direct Me directory offers access to a range of activities and services. The directory includes information community health mental health facilities and services. • Council provided information and supported access to a free vaccine to protect against Japanese Encephalitis virus for Temora Shire residents. • Council provided information and supported access to COVID19 vaccinations. 	✓
05	Support the attraction of health workers to Temora Shire	Council provide a range of facilities at Temora Medical Precinct to assist in the attraction of health professional to the community. Advocacy for the provision of allied health services are ongoing.	✓

1.2.2: Provide alcohol and other drug education to promote responsible behaviour

Action Code	Action Name	Annual Comment	Status
01	Commit to actions that promotes responsible behaviour relating to drug and alcohol	<p>Council is supportive of actions of Murrumbidgee Local Health District and Murrumbidgee Primary Health Network.</p> <p>Messaging in the area of alcohol and drug mitigation are included in Youth related activities and road safety.</p> <p>The ongoing Alcohol Free Zone is intended to support Police in the minimisation of adverse actions from these drugs.</p>	✓

1.2.3: Provide opportunities for our residents to maintain good mental health

Action Code	Action Name	Annual Comment	Status
01	Improve Council Proactively support and promote community mental health facilities	<p>Councils Direct Me directory offers access to a range of activities and services. The directory includes information about community health mental health facilities and services.</p> <p>Council have been active in the consolation process of the Temora & District Hospital upgrade.</p> <p>The Communications Officer promotes access to community mental health facilities and services.</p>	✓



1.3



A community with services and facilities for our children and young people

1.3.1: Provide quality childcare for children aged 0 to 5 years



Action Code	Action Name	Annual Comment	Status
01	Support the improvement to existing and new childcare services in Temora Shire	Council participates in the Bland Temora Family Day Care Program. Council provides accommodation for the Temora Pre-School.	✓ Completed for current year
02	Promote available childcare and early learning options in Temora Shire including preschools, long day care, family day care and playgroups	Contact details for each of the childcare and early learning options in the Shire are on Council's website. Council holds an annual Family Expo which showcases facilities and services available for children and young people.	✓

1.3.2: Provide safe places and opportunities for our young people to develop a sense of identity, self-worth, confidence, belonging, and achievement through social activities.

Action Code	Action Name	Annual Comment	Status
01	Build additional youth teams that allow groups of young people with a common interest to connect and advance their skills	Platform Y is a welcoming space for young people to grow and build social connections. A range of activities were offered to meet the needs and interests of young people in our community. During the school term, weekly workshops were held in Hospitality (x2), Cultural and Performing Arts and Gaming. Young leaders representing each of these teams met every two weeks to plan and evaluate the weekly programs and holiday workshops. Additions to our Youth Programs included: Monthly Teams - The Young Entrepreneurs Team (evolving from the Youth Made Market program to the build on general business knowledge); Green Team (working on gardening projects and improving the local environment) and Boyz2Men Team (meeting when mentor available, offering an informal setting for young boys at risk to engage in physical activity at Temora Showground Pavilion). All teams operate under the guidance of the Youth Development Officer, Youth Program Coordinator and local volunteer mentors.	✓
02	Provision of youth programs and activities to Temora Shire Council villages	Youth Development Officer (YDO) and Youth Program Coordinator (YPC) visited Ariaiah Park Central School (APCS) throughout the year to promote Platform Y and youth programs. The YPC conducted holiday break workshops at Ariaiah Park Hall when able. The Careers Advisor at APCS joined the Temora Youth Careers Network, ensuring equity in access to knowledge of career opportunities and strengthening their connection to the Temora Shire community. An invitation was extended to Ariaiah Park Central School to participate in the Adulthood 101 program and attend the Canberra Careers Xpo, but they did not take up the offer.	✓

Action Code	Action Name	Annual Comment	Status
03	Provide programs that benefit the youth of Temora Shire through education, social interaction or personal development	<p>Programs at Platform Y provided an opportunity for young people grow and develop into thoughtful and capable young citizens, with a strong sense of connection to their community.</p> <p>Weekly workshops and special programs helped individuals develop a range of skills through focused tasks and collaboration, under the guidance of local mentors. Workshops allowed young people to informally engage in social interaction, building relationships and fostering personal development.</p>	✓
04	Acknowledge the efforts of young people both publicly and electronically	<p>Delivery Plan Actions:</p> <ul style="list-style-type: none"> • Promote Platform Y as an inclusive and safe space for young people • Hold a youth team afternoon tea and youth team meeting hosted and chaired by the Mayor • Support the concept of the Young Citizen of the Year Award as a way of recognising youth • Develop and showcase talent by creating a youth made market and event with the support of local mentors <p>These have been achieved through communication strategies including:</p> <ul style="list-style-type: none"> • Narraburra News articles • Media releases • Social media posts and promotion • Promotional video production • Website news articles • Updating information on Council's website regarding youth opportunities through Council's Youth Program 	✓
05	Develop and deliver programs that meet the needs of Youth	<p>Regular consultation and collaboration with local young people ensured youth programs aligned with their expectations and needs. Fortnightly meetings with the Temora Youth Team Leaders provided the young people with an opportunity to advocate for their peers and have input into future programs.</p> <p>An online survey was developed by the Youth Program Coordinator which gave young people an opportunity to provide feedback on existing programs and offer suggestions for what they would like to see offered at Platform Y. The survey was promoted through local school networks and Temora Youth social media platforms.</p> <p>Team mentors, Youth Development Officer and Youth Program Coordinator regularly engaged in informal dialogue with young people to evaluate existing programs and implement recommendations.</p>	✓
06	Develop leadership skills and promote leadership roles for young people	<p>The Temora Youth Leadership Team conducted meetings with the Youth Program Coordinator every two weeks, providing the young people with an opportunity to build their skills in advocating for others, communication, collaboration, meeting protocols and public speaking.</p> <p>The Mayor hosted an afternoon team and meeting for the Youth Leadership Team, strengthening the relationship between the young people and local council.</p> <p>Catering at local events such as the Youth Made Market, T- Light, TBEG Christmas Fair and Embrace Festival enabled the leaders to take on more responsibility and mentor younger members in a more professional setting. Leaders also assisted the Youth Program Coordinator and Youth Development Officer with holiday workshops and preparing for special events.</p> <p>The TAKE THE LEAD Youth Leadership Program provided nine young people an opportunity to build their leadership skills and build stronger connections with community leaders.</p>	✓
07	Explore opportunities to share resources and information for Youth between Councils (REROC)	<p>Youth Development Officer (YDO) and Youth Program Coordinator were in regular contact with other councils (REROC) throughout the year. YDO attended the REROC Take Charge Leadership Forum and is an active member of the Riverina Murray Youth and Community Services Network.</p>	✓

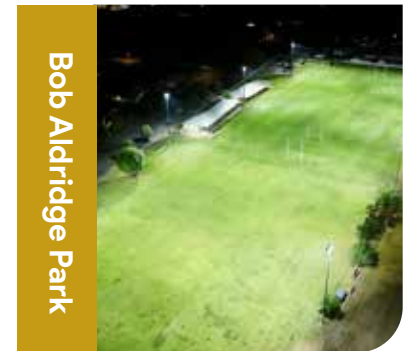
Action Code	Action Name	Annual Comment	Status
08	Promote Platform Y as an inclusive and safe space for young people	Platform Y offered a range of programs throughout the year, being promoted and acknowledged as a safe and inclusive space for all young people. It allowed a space for young people to grow and build social connections, regardless of race, age, gender, sexuality or ability. The Youth Development Officer (YDO) and Youth Program Coordinator (YPC) liaised with Temora Community Centre and Pinnacle to ensure programs were promoted to their clients as inclusive and accessible. YDO and YPC ensured workshop mentors held a current Working with Children Check certificate. Through special programs such as TAKE THE LEAD, YOUth Made Market and Adulthood 101, a new cohort of young people were exposed to the space.	✓
09	Ensure Youth programs are equitable to all sections of the Temora Shire	Weekly workshops, school holiday workshops and special programs were offered to local young people at no cost. Where possible, the Youth Program Coordinator (YPC) conducted holiday workshops at Aria Park to improve accessibility for young people in that area. The Youth Development Officer (YDO) worked with Temora Community Centre to assist young people requiring additional support to participate in the YOUth Made Market Program. The Boys2Men program provided young men at risk an opportunity to socialise and engage in physical activity in a safe and welcoming setting.	✓
10	Continue to develop pathways to connect the Youth Officer to young people, parents and community	Youth Development Officer (YDO) & Youth Program Coordinator (YPC) connected with the community via school visits, local service expos community events. Youth programs were promoted through Temora Youth and Council social media platforms, school newsletters and local media. YDO & YPC liaised with the Community Centre to strengthen connections with other Youth service providers which helped broaden the reach of programs and minimise duplication of activities. YDO & YPC worked with local schools to deliver the following programs: Adulthood 101 program (Yr 12 students, building skills to be 'life ready' as they prepare to leave school); Canberra Careers Expo (attended by Temora High School (THS) Yr 10 students); THS Lads and Ladies 11 program (building confidence and self esteem). Local mentors were engaged for weekly workshops (Cultural and Performing Arts, Gaming) and special programs (YOUth Made Market; TAKE THE LEAD Leadership Program), helping build stronger community connections.	✓





A community that offers opportunities for sport and recreation

1.4.1: Provide footpaths, cycleways and outdoor gym equipment to enable people to be physically active and keep fit in and around our towns and villages



Bob Aldridge Park

Action Code	Action Name	Annual Comment	Status
01	Ensure a network of transport infrastructure to facilitate fitness	<p>Good progress in 2022/23 Financial Year. Projects include:</p> <ul style="list-style-type: none"> • Installation of exercise station at Aria Park Skate Park • Successful in obtaining additional funding to install access bridges at Lake Centenary to complete foreshore walk. • Accelerating of footpath works program rollout due to several grant opportunities realised (LRCI and active transport). This includes Asquith Street, DeBoos Street, Aurora Street and Crowley Street. 	<p>✓ Completed for current year</p>

1.4.2: Provide sports and sporting facilities that cater to a range of community interests, ages and abilities

Action Code	Action Name	Annual Comment	Status
01	Provision of sporting grounds that meet the needs of Temora Shire residents	<p>Improvement made in this area in 2023/24:</p> <ul style="list-style-type: none"> • Irrigation system improvements across all sports fields. • Top dressing of Bob Aldridge. • Lighting at Aria Park Rec Ground. • Successful grant funding of Bob Aldridge, Soccer Ground and Tennis Club. 	<p>✓</p>
02	Provide suitable policies to oversee the management of Council's sports facilities	Workshop delivered in early 2023. Workshop Actions and Sport and Recreation Policy will be reviewed in 2023/2024.	<p>✓</p>
03	Address access and inclusion in the sports facility strategy	<p>Upcoming 2023/24 works:</p> <ul style="list-style-type: none"> • Disabled toilets at Bob Aldridge amenities building, connecting paths at Bob Aldridge, adult change table and hoist in pool change rooms. • Reasonable progress achieved against action Councils Disability Inclusion Action Plan. • Sports facility workshop held with a number of resulting actions remaining incomplete. 	<p>✓</p>

1.4.3: Provide year-round recreation and leisure facilities and activities for the enjoyment of people of all ages and abilities





Action Code	Action Name	Annual Comment	Status
01	Provision of playgrounds in Temora Shire to a safe and contemporary standard	<p>Good progress in 2023/24 Financial Year:</p> <ul style="list-style-type: none"> • Design and successful grant application for Bradley Park upgrade. • Federal Park renewal funded in 2023/24. • Shade added to Nixon Park and Lake Centenary Playgrounds. • Aria Park Skate Park finished. 	✓
02	Retention and upgrade of community halls in Temora, Springdale and Aria Park	All Temora Shire Council halls are currently in a very good state of repair. All have been beneficiaries of various funding programs (SCC/BBR/Drought etc). Both Springdale and Aria Park have good quality Audio Visual capabilities. the major Temora Town Hall upgrade was completed in 2020.	✓
03	Retention of Lake Centenary as a premier water sports facility	<p>Good progress at Lake Centenary in 2023/24 including recent works:</p> <ul style="list-style-type: none"> • Installation of additional Playground shade. • Funding allocated under SCCF R5 to install additional solar path lighting and general amenity upgrades. • Funding allocated under flood resilience to deliver new furniture and internal path. • Funding obtained to install foreshore bridges at the northern end of the lake. 	✓
04	Determine the future strategic direction of Temora Libraries	Regular surveys are conducted to gauge community satisfaction with library services. The Library is promoted as a community hub - more than just books. A variety of programs are regularly held including kids craft activities, Lego Club, Seniors Tech and Baby Bounce. Borrowings via online platforms continue to increase. Staff work to engage the community via social media platforms and work with community groups to bring new ideas into the space. Programming reviewed and is always driven by patron interest. Membership drive held annually to generate more memberships in our shire. Research into viability of Aria Park static library and services at Springdale.	✓
05	Provision of parks and gardens that meet the needs and expectations of the community	<p>General program being delivered as normal.</p> <p>Some work required regarding resourcing, service areas and quantifying maintenance intervention and optimal management.</p>	✓
06	Maintain Temora Memorial Town Hall as a premium event destination	Cleaning contract for Town Hall upgraded. Still not being used to optimum capacity. Professional marketing and promotion initiatives should be investigated to further promote the offerings/opportunities. Budget required for 2023/24. Bottom line looks improved due to longer term hire of kitchen by Dept of Defence (Parachute School at airport)	✓
07	Provide community facilities that meet the needs of residents	One of Council's core functions. Ongoing Notable projects include Temora Pool upgrades and the upcoming upgrades to Bob Aldridge Park and Bundawarra Centre.	✓
08	Development of Temora Recreation Centre as a premium venue	Olympic Swimming Pool Upgrade complete. Changes in Kiosk management approach/offerings. Next phase of improvements to be rolled out in SCC Round 5 project where upgrades to the surrounds/bbq's etc will be completed by commencement of 2023/24 swimming season.	✓



A community that enjoys arts and cultural activities and events

1.5.1: Run classes, events and exhibitions to promote participation in the arts (painting, pottery, photography, sculpture)



Action Code	Action Name	Annual Comment	Status
01	Provision of a mechanism as a means of communication with the Arts Community and delivering arts and cultural product	<p>Recent strides by the Advisory Committee in promoting the Centre have significantly increased visibility and interest, fostering a greater appreciation of the diverse talents within our community. Through their efforts, the Centre has not only become a beacon for local creativity but also a vibrant hub that draws in art enthusiasts from across the region.</p> <p>In our commitment to fostering a vibrant and accessible arts community, we've significantly increased the number of workshops and opportunities for public engagement at the Temora Arts Centre. This enhancement not only offers a platform for local artists to share their skills and passions but also invites our community members to delve into the world of arts, uncover new talents, and forge meaningful connections. By opening our doors wider, we've created a space for creativity to thrive and for the artistic spirit of Temora to be celebrated.</p>	 Completed for current year
02	Maintain excellent relationship with regional arts bodies	<p>This report acknowledges the forthcoming meeting on September 1st, which will be held at the Temora Arts Centre and hosted by Tim K from ERA. This development presents an excellent opportunity to showcase some of Temora's key sites and landmarks. It's encouraging to see the proactive interest in experiencing the town's cultural and historical aspects beyond the formal meeting context.</p>	
03	Support local arts through the conduct of exhibitions	<p>Council has a strong commitment to the arts, including the provision of art spaces at:</p> <ul style="list-style-type: none"> • Temora Arts Centre • Bundawarra Centre • Temora Town Hall <p>Additionally Council conduct an annual art prize at the Bundawarra Centre.</p>	
04	Support all arts and cultural events within the framework determined by Council	<p>In reviewing this year's achievements, the success of the Drench Festival stands out as a remarkable milestone. It highlighted our community's thirst for arts and cultural engagement, setting a high benchmark for our upcoming Discovery Day.</p> <p>With each event, we're not only offering our community enriching artistic experiences, but we're also gaining valuable insights. The response and engagement of our community members at these events provide us with a clearer understanding of their interests, aspirations, and expectations.</p>	

1.5.2: Provide a program of theatre, dance, music and cinema that caters for a variety of audiences

Action Code	Action Name	Annual Comment	Status
01	Support for events within Temora Shire	<p>Council received funding through the Reconnecting Regional NSW Community Events Program to deliver community events from July 2022 - March 2023</p> <p>Council officers deliver Council events and provide support to community events via communications and marketing, parks and gardens maintenance, road closures, signage and traffic control.</p> <p>Community events that have been delivered/supported by Council officers, include T-Light, Mary Gilmore Festival, Temora Arts Prize, Temora Christmas Street Fair, Temora Welcoming events, Actively Ageing & Lifestyle Expo and Embrace Festival. Officers also delivered 30 art and culture events/activities through DRENCH.</p> <p>Council officer has been delivering various workshops through the Reducing Social Isolation for Seniors Grant (round 2).</p> <p>Council has been successful in securing funding further funding through the Reducing Social Isolation for Seniors Grant (round 3) with activities to start in FY23/24.</p>	✓
02	Provision of facilities for the conduct of arts and cultural events	<p>As we build upon our relationship with Imagine Temora, foster new connections with Motion Arts Temora, and host live-streamed concerts, ie. the Riverina Conservatorium of Music, we look to the future with great anticipation.</p> <p>The blend of ongoing communication, dynamic collaboration, and innovative programming is already energizing our vibrant arts scene, and we hope it will continue to stimulate fresh, creative ideas.</p>	✓
03	Review public art in Temora Shire	With the changes of staffing and associated issues, this matter will be dealt with in the 2023/24 year.	✓



1.6



A community that is safe and inclusive, and looks after people who are experiencing disadvantage



1.6.1: Provide opportunities for inter-generational activities that promote safety, respect and understanding

Action Code	Action Name	Annual Comment	Status
01	Aim to reduce stigma associated with disability	<p>The Access & Equity Committee met in multiple times, discussing equitable access to council services, buildings and infrastructure. The Economic & Community Development Officer introduced "Quiet Hour on Hoskin's Street", which retailers participated in. This initiative provided a quieter and less stimulating environment for community members with specific disability needs.</p> <p>The Community Events Program Coordinator, in partnership with the Temora Community Centre, organised the Temora Family Expo. There were exhibition holders representing the disability sector. Council Officers use inclusive images throughout Council communication channels by using images of people living with a disability.</p> <p>Council officers proposed to Council that International Day of Persons with Disability (IDPWD) to be a cause to recognised. In May 2023, Council resolved that IDPWD will be supported by Council, as is highlighting Temora's Independent Living Home and Pinnacle House Community Services.</p>	<p>✓ Completed for current year</p>
02	Provide safe and crime free streets for the residents of urban areas in Temora Shire	<p>Council is in regular contact with local Police to ensure that residents feel safe.</p> <p>The use of CCTV and the recent upgrade of equipment will assist the Police in carrying out their duties. Additionally, the commitment to Alcohol Free Zones in Temora is a useful tool for law enforcement.</p>	<p>✓</p>

1.6.2: Provide options and support for people who are fleeing violence, or who experience homelessness, substance abuse or mental illness

Action Code	Action Name	Annual Comment	Status
01	Promote availability of services for people who are fleeing violence, or who experience homelessness, substance abuse or mental illness	<p>Council advocate for and support initiatives that assist those suffering disadvantage. In general terms this is outside the scope of local government however programs, including youth, arts/ culture and sporting focus on the aspect of disadvantage.</p>	<p>✓</p>



Providing Local Leadership

Our strategic objectives for providing local leadership are to have:



A community with strong local leadership



A community that acknowledges and celebrates its heritage and diversity



A community that is supported by our volunteers



A community that speaks up and advocates for itself



A community that is well informed through engagement and communication

Measure	Target
% of community who undertake voluntary work for an organisation or group (ABS Census)	2016 Census = 32.9 2021 Target: 35% Actual 2021 25.2% (13% NSW, 14.1% Australia)
% of women in elected positions (Temora Shire Council)	2012 = 1 (11.1%) 2016 = 2 (22.2%) 2021 = 3 (33.3%) Target: 50%
Community satisfaction rating for heritage programs (TSC Community Survey)	2016 = 3.79 2021 = 3.70 Target: > 3.80
Community satisfaction rating with communications (TSC Survey)	2021 = 3.64 Target: > 3.70
Temora Hospital Redevelopment	Completion by 2025

2.1



A community with strong local leadership

2.1.1: Encourage and take steps to enable a representative cross section of the community to stand for public office (including women, Aboriginal people, young people, people with diverse sexualities, people with disability)



Action Code	Action Name	Annual Comment	Status
01	Support diversity in representation	Council are committed to diversity in representation. The current Council has 3 women, the equal highest ever achieved by Temora Shire Council. In the lead up to the next election, emphasis will be place on identifying and mitigating the barriers to diversity on Council.	 Completed for current year

2.1.2: Engage the Temora Shire community to plan for a sustainable local government

Action Code	Action Name	Annual Comment	Status
01	Attract grant funding to assist in the development of the Shire	<p>Funding secured for:</p> <ul style="list-style-type: none"> • Temora Golden Gate Reserve Stormwater Master Plan • Stronger Country Communities Fund Round 5 (various parks, amenities, recreation and cultural upgrades) • Australia Day 2023 • Crowley Street and Aurora Street footpaths • Community Events Program - more than 20 events • Embrace Festival through the Stronger Together program • A range of activities for seniors through the NSW Reducing Social Isolation program in Round 2 and Round 3. • The Take the Lead youth leadership development program • Temora Open Golf Tournament through the Regional Sports Events Fund • Railway Precinct Master Plan through the Business Case and Strategy Development Fund • Drought Resilience Planning Program in partnership with Bland Shire Council • The Resilience Project in partnership with three local schools • Lighting upgrades for sporting facilities <p>Council was invited to stage 2 of the following programs:</p> <ul style="list-style-type: none"> • Lake Centenary Master Plan through the NSW Boating Now fund. 	

2.1.3: Encourage diversity in our community leadership to better reflect the gender, age and occupations of the broader community

Action Code	Action Name	Annual Comment	Status
01	<p>Commitment to the Council sister cities of:</p> <ul style="list-style-type: none"> • Uppington - South Africa • Izumizaki, Japan • Randwick, Australia 	<p>Temora Sister City Committee recommenced in August 2022 following a hiatus due to COVID19 restrictions. The last meeting held was in June 2021.</p> <p>The AGM was held on Tuesday 16th August 2022 at the Temora Arts Centre. Councillor Jason Goode, attended as a representative from Council.</p> <p>A new Chairperson and Deputy Chairman were elected at the AGM.</p> <p>COVID19 impacted the 30th anniversary celebrations with Izumizaki, the celebration and gift presentation will now be arranged for the 35th anniversary.</p> <p>It has been suggested that an informal get together of community members who have been associated with exchanges, visits to sister cities and gifts could provide an opportunity to reminisce and stimulate further interest within the community.</p> <p>Sister City Committee members participated in the Actively Ageing & Lifestyle Expo, with a number of community members register their interest in the committee.</p>	✓
02	<p>Ensure commitment to diversity in Temora Shire</p>	<p>Council is involved in Embrace Temora, with a view to increase diversity. The completion of a Diversity Plan in 2023/24 will elevate the importance of the issue and set strategies to achieve greater diversity.</p>	✓

Australia Day 2023



2.2



A community that acknowledges and celebrates its heritage and diversity



2.2.1: Acknowledge the Wiradjuri people at civic events and fly the Aboriginal flag

Action Code	Action Name	Annual Comment	Status
01	Acknowledge the indigenous history of the region	<p>An acknowledgement of Country has been added to the Code of Meeting Practice, adopted by Council at the November 2022 meeting.</p> <p>A report was provided to Council regarding the inclusion of Wiradjuri on the entrance signs to Temora Shire.</p> <p>The resolution from this report was Council:</p> <ul style="list-style-type: none"> • Endorse the concept of investigating the inclusion of free standing complementary indigenous acknowledgement signage at the Temora Shire boundary entrances • Commence discussions between council officers and Temora High School Aboriginal Education Team regarding the project, signage design and seek preliminary feedback from an Indigenous Elder • Receive a future report on the outcome of the design process and cost estimates for the project and • Support the concept of preparing a Wiradjuri language place name map and seek a quote to prepare this map <p>The Bundawarrah Centre have continued the preservation of indigenous history through the keeping place and recognition in historical presentations.</p>	<p>✓</p> <p>Completed for current year</p>

2.2.2: Continue to maintain the heritage facades of our main streets

Action Code	Action Name	Annual Comment	Status
01	Support community and visitor awareness and appreciation of Temora Shire's heritage through preservation and enhancement	<p>Heritage Committee still delivering strongly. 138 page History Panel booklet recently completed (to be launched in March 2023) and Chinese Section at the Cemetery has been appropriately identified and an informative history panel erected.</p> <p>A series of Shire Heritage Drives (tourist brochures) will be finalised by June, 2023 and the Oral History project is underway also. New projects are escalated once current projects are completed. A solid committee/program.</p>	<p>✓</p>

2.2.3: Erect signage at Shire entrances and at other locations within the Shire to welcome visitors and other travellers to Wiradjuri country

Action Code	Action Name	Annual Comment	Status
01	Ensure appropriate recognition of the indigenous heritage of the Temora Shire region	<p>An acknowledgement of Country has been added to the reviewed Code of Meeting Practice, adopted by Council at the November 2022 meeting.</p> <p>A report has been provided to Council regarding the inclusion of Wiradjuri on the entrance signs to Temora Shire.</p> <p>The resolution from this report was Council:</p> <ul style="list-style-type: none"> • Endorse the concept of investigating the inclusion of free standing complementary indigenous acknowledgement signage at the Temora Shire boundary entrances • Commence discussions between council officers and Temora High School Aboriginal Education Team regarding the project, signage design and seek preliminary feedback from an Indigenous Elder • Receive a future report on the outcome of the design process and cost estimates for the project and • Support the concept of preparing a Wiradjuri language place name Shire map and seek a quote to prepare this map 	✓
02	Ensure commitment to diversity in Temora Shire	Council is involved in Embrace Temora, with a view to increase diversity. The completion of a Diversity Plan in 2023/24 will elevate the importance of the issue and set strategies to achieve greater diversity.	✓

2.2.4: Celebrate local indigenous history and preserve historical artefacts for future generations

Action Code	Action Name	Annual Comment	Status
01	Ensure the indigenous history of the Temora Shire region is retained	The Bundawarra Centre has a goal to maintain the indigenous history of the region. The establishment of a keeping place and development of relationship with the indigenous elders is an important part of this strategy. Training of key staff in Indigenous understanding has been undertaken.	✓





A community that is supported by our volunteers



2.3.1: Promote and enable opportunities for our community members to volunteer their services to achieve community outcomes through events, activities and local organisations

Action Code	Action Name	Annual Comment	Status
01	Facilitate opportunities for volunteers to enhance the environment and community	Pinnacle Community Services has multiple opportunities for local residents to volunteer including Community Transport, delivering meals and social outings. Without the support of our volunteers we would not be able to provide the same level of service provision to our clients.	 Completed for current year
02	Advise residents of specific volunteering opportunities within the community	Delivery Plan Actions: <ul style="list-style-type: none"> Facilitate opportunities for volunteers to enhance the environment and community Acknowledge volunteers and promote volunteering opportunities through Narraburra News and digital media These have been achieved through communication strategies including: <ul style="list-style-type: none"> Narraburra News articles Media liaison/articles Social media presence 	
03	Acknowledge the valuable role that volunteers play in the community	Delivery Plan Actions: <ul style="list-style-type: none"> Hold an acknowledgement function for carers annually Acknowledge volunteers and promote volunteering opportunities through Narraburra News and digital media These have been achieved through communication strategies including: <ul style="list-style-type: none"> Narraburra News articles Media liaison/ articles Social media presence 	

2.3.2: Provide training to volunteer committees to support them in their role (safety, governance, grant writing, child protection)

Action Code	Action Name	Annual Comment	Status
01	Support volunteer committees to undertake their community role	Council assist volunteer committees by the provision of information regarding funding sources. Additionally, training is made available to ensure that governance requirements are covered by the volunteer committees.	

2.4



A community that speaks up and advocates for itself

2.4.1: Advocate to the Commonwealth Government to retain, maintain and enhance local service provision (eg Centrelink)



Action Code	Action Name	Annual Comment	Status
01	Keep Federal members informed of Temora's needs and our strategies to meet those needs	Temora Shire Council value the relationship with the local member, based on mutual respect. Regular meetings are held and submissions made on issues of concern to our community.	✓ Completed for current year
02	Maintain close links with relevant State and Federal Govt. Departments, agencies and Regional Offices.	Meetings held with Regional Manager of Regional NSW. General Manager attends the state organised regional leaders forums. EDO Attended the RDA Riverina EDO forum. Attended all South West FER meetings	✓

2.4.2: Advocate to the State Government to retain, maintain and enhance local service provision (eg Hospital, TAFE) Local

Action Code	Action Name	Annual Comment	Status
01	Keep State members informed of Temora's needs and our strategies to meet those needs	Keep State members informed of Temora's needs and our strategies to meet those needs	✓
02	Maintain close links with relevant State Govt. Departments, agencies and Regional Offices	Meetings held with Regional Manager of Regional NSW. General Manager attends the state organised regional leaders forums. EDO Attended the RDA Riverina EDO forum. Attended all South West FER meetings	✓

2.4.3: Continue to push for expanded telecommunications capacity across the Shire (NBN, mobile phone coverage)

Action Code	Action Name	Annual Comment	Status
01	Support for NBN and other carriers to provide improved coverage	Meetings held with nbn and Telstra representatives regarding network capacity. Support provided to Telstra for their application for funding the upgrade on mobile towers in Temora Shire.	✓

2.4.4: Advocate for the continued availability of services and facilities that enable us to prosper (eg banks, allied health services, building supplies

Action Code	Action Name	Annual Comment	Status
01	Lobby for the continual improvement of, and equitable access to, services, transport, communications and utilities for Temora Shire	<p>Council continues to advocate for the needs of the community, including:</p> <ul style="list-style-type: none"> • Providing letters of support to Telstra's application to fund mobile phone tower upgrades • Raising issues of access to CentreLink Services through the Temora Community Centre • Liaising with CountryLink regarding the improvement of bus connections • Providing a submission to senate inquiry to regional banking closures • Making representations to Goldenfields Water regarding the cost of developer chargers • Actively participated in the planning process for the new Temora & District hospital • Making ongoing representations regarding funding for the expansion of Narraburra Lodge for aged care services. 	✓




2.5






A community that is well-informed through engagement and communication

2.5.1: Provide regular opportunities for the community and other stakeholders to be informed and engaged in relation to community plans and decisions



Action Code	Action Name	Annual Comment	Status
01	Commitment to Section 355 Community Committees to provide communication avenue between Council and Community	New guidelines were adopted for S355 Committees, which included the advertising of opportunities to participate. It is intended that the implementation will be supported by training of committees.	 Completed for current year

2.5.2: Provide regular updates to the community through newsletters, newspaper, radio and social media

Action Code	Action Name	Annual Comment	Status
01	Develop and implement a program aimed at educating residents of regulatory responsibilities	Articles appeared semi-regularly in Narraburra news, relating to overgrown blocks, swimming pool fencing, noxious weeds, dog control etc	
02	Conduct local public education campaigns across major road safety issues as identified in the RSSP	Continue to provide road safety information to council for release via newspaper, social media, Narraburra News and Facebook	
03	Provide information on a continual basis, to inform residents	<p>Delivery Plan Actions:</p> <ul style="list-style-type: none"> Use available channels to assist in rehoming animals Provide information about housing services and opportunities for community involvement for new residents Promote the achievements of Temora Shire residents through the Homegrown Heroes program Implement and maintain a grant subscription service for Council and residents Provision of clear health service information linkages Undertake a program of informing the community regarding the activities of the Heritage Committee Continue Narraburra News and maintain Council websites <p>This is done through:</p> <ul style="list-style-type: none"> Social media Narraburra News Direct Me booklet Media releases and media liaisons Website maintenance 	

Action Code	Action Name	Annual Comment	Status
04	Utilise all avenues to re-home unwanted companion animals	<p>Companion animals and rehoming is occurring on a regular time frame.</p> <p>Have made contact with two new veterinary clinics who are willing to give assistance if required, and utilising 3 new rehoming agencies.</p> <p>Feral cats are still presenting a problem but trapping is proving an effective solution.</p> <p>The only issue with rehoming is the availability of transport and period of time for pick up, not a significant problem.</p>	✓
05	Use appropriate communication mechanisms to suit the audience. For example, social media to provide feedback on the needs of Youth	<p>Delivery Plan Actions:</p> <ul style="list-style-type: none"> • Promote apprenticeship and traineeship opportunities within the shire • Regularly publish a mailer and social media posts for job vacancies in Temora Shire • Ensure community awareness of transport options available • Ensure information flow to residents regarding services for aged and disabled services • Proactively support and promote community mental health facilities and programs • Promote availability of services for people who are fleeing violence, or who experience homelessness, substance abuse or mental illness • Promote Temora Shire as a retirement destination <p>These are achieved through communication strategies including:</p> <ul style="list-style-type: none"> • Narraburra News • Social Media • Council's website • Direct Me booklet • Country Change program • Media releases and media liaisons 	✓
06	Continue Narraburra News and maintain Council website	<ul style="list-style-type: none"> • The Narraburra News is written, edited, produced and released monthly in the Temora Independent • Council's website is updated almost daily with information about Council meetings, including notice of upcoming meetings, minutes, agendas and audio recordings, news items, public exhibition, contact details for senior staff and councillors, updated information relating to council operations and community information 	✓
07	Ensure that feedback is available on the community view of Council service by a Resident Satisfaction Survey within the term of each Council	This action will be completed in 2024/2025	✗ (Not due to start until 2024)
08	Support the attraction of health workers to Temora Shire	<p>The Communications Policy was updated and adopted in December 2022.</p> <p>The updated policy was expanded to:</p> <ul style="list-style-type: none"> • Include social media platforms that have been added or removed since the last review • Change the parameters of the Temora Shire Council Facebook page as the platform has become a far more community focused page and a customer service tool • Recognise that all of Council's social media pages are used as a customer service tool through interactive conversations with residents 	✓

Action Code	Action Name	Annual Comment	Status
09	Maintain currency of information on Council websites and Social Media	<p>Council's website is updated on almost a daily basis with information about Council meetings, including meeting notifications, minutes, agendas, and audio recordings, service provision information, news items, public exhibitions, employment opportunities, contact information, and information about Council departments and functions.</p> <p>The tourism website is maintained very regularly with event listings, accommodation information, dining options, local business registers, suggested activities to participate in in the shire and other tourism information.</p> <p>Social media platforms are updated every day, including scheduled posts, with real-time information for residents as it becomes available as well as general updates, information provision, emergency messaging and customer service announcements.</p>	✓

Visit Temora Website

Temora Aviation Museum

NAIDOC Celebration, Temora High School



Building a Strong Local Economy

Our strategic objectives for building a strong local economy are to have:



A community with a variety of thriving businesses and industries



A community with opportunities for local employment



A community with opportunities for local education



A community with good access to a range of appropriate and affordable housing



A community with a strong agricultural sector



A community that celebrates and benefits from its aviation history



A community that benefits from tourism



A community with a transport network that enables economic and social outcomes

Measure	Target
% of households experiencing rental or mortgage stress - 30% or more of income on housing (ABS Census)	2016 = 10% 2021 Target: < 7.5% Actual 9%
% of people attending an educational institution (ABS Quickstats)	2016 = 26.9% 2021 Target: > 28% Actual: 26.36%
Community satisfaction rating for footpaths (TSC Community Survey)	2016 = 3.21 2021 = 3.07 Target: > 3.25
Community satisfaction rating for the road network (TSC Community survey)	2016 = 3.58 2021 = 3.53 Target: > 3.60
Local value of agricultural commodities produced (ABS Agricultural Census)	2105-2016 + \$108.3M 2021 Target: > \$110M Actual \$204.2M
Number of annual visitors to Temora Aviation Museum (TAM)	2016 = 18,160 2021 = 19,159 Target: > 20,000 Actual: 17646 (covid affected)
Total number of businesses in Temora Shire (ABS Census)	2016 = 713 2021 Target: > 750 Actual 773
Unemployment rate in Temora Shire (ABS Census)	2016 = 4.9% 2021 Target: < 4.5% Actual 2.9%

3.1



A community with a variety of thriving local businesses and industries

3.1.1: Encourage the establishment of retail businesses that provide a variety of shopping options for Temora Shire residents of all ages



Action Code	Action Name	Annual Comment	Status
01	Support local businesses at every opportunity Support of TBEG	Ongoing financial support provided to TBEG. Council officers attend monthly TBEG meetings. Support provided for TBEG's T-Light event and Christmas Street Fair event. Council partnered with TBEG to undertake the HR capability review with 17 local businesses via a consultant.	 Completed for current year



3.2



A community with opportunities for local employment

3.2.1: Promote and enable opportunities for people to work remotely in Temora Shire (and support the growth of our population)



Action Code	Action Name	Annual Comment	Status
01	Proactively seek opportunities to grow business in Temora Shire including its villages	<p>Whilst there is a shift in focus to support existing businesses to attract and retain staff in an environment of workforce shortages, Council continues to provide support to businesses seeking to establish in the Shire, including aviation, agriculture, tourism, transport, retail, and civil construction.</p> <p>Council worked in partnership with TBEG to engage an HR consultant to assess the capacity of 17 local businesses. The outcome of the assessment will be released in a report in July 2023.</p> <p>Council also worked with developers to support the rezoning and master planning of industrial zoned land in Temora to support business expansion and attraction.</p>	<p>✓ Completed for current year</p>
02	Diversify the economy and provide employment by attracting non agriculture based industry	<p>Officers worked on several initiatives to support business growth, including:</p> <ul style="list-style-type: none"> Working with the developers of the proposed Melaleuca Industrial Estate progressing the expansion of the Temora Airpark Estate Supporting new tourism related businesses including Three Ponds Estate, Gidgee Estate, Railway Hotel, Temora Aviation Museum, Pardey's Mill, Fed & Bed, and the Westminster Hotel. Hosting the Boom Time Forum for organisations to communicate about upcoming development and employment opportunities, including Inland Rail and Godolphin Resources. Hosting the Tourism Operator Forum Initiating the Railway Precinct Master Plan Hiring out facilities at the Airport to attract repeat visitation and ongoing investment such as the ADF Parachute School, and V8 Supercars Supporting the promotion of the commercial flexible work space and assisting remote workers to source office accommodation Working with TBEG to undertake an HR capability review. 	<p>✓</p>

3.2.4: Encourage and support our businesses to grow and attract new businesses into the Shire to create employment growth

Action Code	Action Name	Annual Comment	Status
01	Grow the number of local jobs available to an increasing population	<p>Council programs have shifted to focus is on assisting businesses to attract and retrain workforce.</p> <p>Through participation in the NSW GROW program businesses have the opportunity to discuss staffing challenges with Workforce Australia through face to face interviews coordinated by Council officers. Council worked in partnership with TBEG to engage an HR consultant to undertake an assessment of the HR challenges and capability within 17 local businesses. The results of the assessment will be released in July 2023 with suggested activities to improve HR compliance and capability.</p> <p>Council continues to promote local job vacancies through regular newsletters and social media posts.</p> <p>Participation in the Country Change program, which featured Temora Shire during the month of December 2022, also helps promote the Shire to skilled workers.</p> <p>The Temora Careers Network continues to develop and promote initiatives that create career opportunities for young people.</p>	✓





A community with opportunities for local education

3.3.1: Advocate for local and regional skills development and education opportunities that support local industries (eg agriculture, veterinary science, building trades, mechanics, engineering, hair and beauty, allied health, administration, childcare, retail, hospitality and tourism)



St Anne's Central School

Action Code	Action Name	Annual Comment	Status
01	Provide support and advocacy for the retention and development of Schools within Temora Shire	Advocacy occurs, generally on a reactive basis, particularly when schools or facilities are under threat. Undertaking a resilience program with local schools.	✓ Completed for current year
02	Connect with school contacts and establish good working relationships	Council are in regular contact with schools within the shire. This involves ongoing program development and sharing with the Youth Team and Platform Y and auspicing and supporting programs. Council are currently action as auspicing body for a resilience program to be provided to schools.	✓
03	Offer life skills workshop opportunities to both young people and the community	Weekly and monthly team workshops focused on equipping young members with a range of life skills. These include: cooking; team work; cleaning and personal hygiene; communication; problem solving; financial literacy and social responsibility. The Adulthood 101 program for Year 12 leavers built knowledge and skills in budgeting, sourcing accommodation, accessing health services, self care, communication and organisational skills. YOUth Made Market participants gained valuable life skills such as financial literacy, organisational skills, engaging in conversation, building resilience and goal setting. TAKE THE LEAD Youth Leadership Program developed community connections and gave participants the confidence and skills to step into leadership roles.	✓
04	Support the concept of Council designation as a registered training organisation	The matter was investigated, however, was found to not have merit.	✓
05	Provide local businesses with the opportunity for training and coaching	Promotion of courses offered by TAFE and through TBEG. HR capability review conducted in partnership with TBEG.	✓

3.3.3: Investigate opportunities to enhance local access to tertiary education

Action Code	Action Name	Annual Comment	Status
01	Support for students undertaking further education	<p>The education of the community is a key focus for Council. A number of actions support this strategy including:</p> <ul style="list-style-type: none"> • Provision of scholarships (3) to local students to undertake tertiary education • Investigation of the opportunity to establish a Country University Campus in Temora 	✓
02	Support local students financially through scholarships	Council provide a minimum 3 scholarships annually to local students	✓



3.4



A community with good access to a range of appropriate and affordable housing

3.4.1: Attract social and affordable housing investment to meet the needs of local families and retirees



Action Code	Action Name	Annual Comment	Status
01	Promote Temora Shire as a retirement destination	<p>Targeted activities include hosting the Active Ageing Expo in February 2023 and a series of art workshop to reconnect isolated seniors post-COVID.</p> <p>Ongoing promotions of Temora Shire through participation in the Country Change program.</p> <p>Working with Dr Parry Homes to plan for the Apollo Place affordable senior housing project.</p> <p>Provision of information, services and support to those of aged care packages through Pinnacle Community Services.</p>	<p>✓</p> <p>Completed for current year</p>
02	Investigate options for Council to assist with the provision of affordable housing	<p>Council progressed work on a range of housing initiatives to increase housing and land supply, including:</p> <ul style="list-style-type: none"> Continuing the temporary financial support available to developers of subdivisions through the Development Infrastructure Deferred Payment Policy Reviewing the LEP to assess the residential land available now and in the future Working with Dr Parry Homes as the successful tenderer to develop affordable seniors housing at Apollo Place Raising awareness in the community about the high demand for housing to encourage responses from landlords Working with Estate Agents to understand the extent of the housing shortages and identify potential solutions Participating in workshops with Dept Regional NSW to develop a regional housing strategy to be released later in 2023. 	<p>✓</p>

3.4.2: Provide land for residential development

Action Code	Action Name	Annual Comment	Status
01	Ensure availability of land for residential development that meets the needs of new and existing residents	<p>Council has adopted the Temora Local Housing Strategy. Council officers will continue to update this strategy to include additional information, as required.</p> <p>Council officers will continue to support the investigation and provision of additional residential development opportunities in response to Council directions and the Riverina Murray Regional Plan.</p> <p>Council is supporting new residential development through the Apollo Place development and the Development Infrastructure Deferred Payment Policy.</p>	<p>✓</p>

3.4.3: Promote investment in a range of housing stock to create rental opportunities for local residents

Action Code	Action Name	Annual Comment	Status
01	Encourage the provision of affordable rental accommodation	<p>Council progressed work on a range of housing initiatives to increase housing and land supply, including:</p> <ul style="list-style-type: none"> Continuing the temporary financial support available to developers of subdivisions through the Development Infrastructure Deferred Payment Policy Reviewing the LEP to assess the residential land available now and in the future Working with Dr Parry Homes, the successful tenderer to develop affordable seniors housing at Apollo Place Raising awareness in the community about the high demand for housing to encourage responses from landlords Working with Estate Agents to understand the extent of the housing shortages and identify potential solutions Working with the Community Centre and Young Crisis Accommodation Centre to better understand homelessness and housing stress 	✓
02	Plan for the possibility of a sudden upsurge in investment and population which may result from a large employer	<p>Council are undertaking and participating in numerous initiatives including:</p> <ul style="list-style-type: none"> Planning activities for the Temora and District Hospital upgrade project Supporting residential subdivisions through master planning activities and the deferred developer infrastructure policy Investigating the expansion of the medical precinct Engagement with developers / tenderers for large infrastructure projects that require temporary worker accommodation Contributing to the Dept Regional NSW housing strategy Ongoing engagement with the local schools network 	✓
03	Support the provision of a range of accommodations options within Temora Shire	<p>Council progressed work on a range of housing initiatives to increase housing and land supply, including:</p> <ul style="list-style-type: none"> Continuing the temporary financial support available to developers of subdivisions through the Development Infrastructure Deferred Payment Policy Reviewing the LEP to assess the residential land available now and in the future Awarding the tender to develop affordable housing at Apollo Place to Dr Parry Homes Raising awareness in the community about the high demand for housing to encourage responses from landlords Working with Estate Agents to understand the extent of the housing shortages and identify potential solutions Participating in the development of a regional housing strategy with the Dept Regional NSW 	✓

3.5



A community with a strong agricultural sector



3.5.1: Utilise research and partnerships to support our farmers to be resilient now and into the future

Action Code	Action Name	Annual Comment	Status
01	Ongoing support for Temora Agricultural Innovation Centre	<p>A section 355 committee has been established and meets at least twice per year.</p> <p>Council provides maintenance funding to support the Agricultural Innovation Centre.</p> <p>Signage at the facility has been updated to promote the partnership between Council and Farmlink.</p> <p>Events and operations at the TAIC are promoted through Council's Narraburra News.</p>	<p>✓</p> <p>Completed for current year</p>
02	Create heavy vehicle routes to meet agricultural needs	<p>Good progress in heavy vehicle access outside the Alternate Route.</p> <p>Recent examples include:</p> <ul style="list-style-type: none"> • Continuation of Farm Gate Access Program and Grain Harvest Management Scheme. • Successful in obtaining further grant funds to assess bridge infrastructure under the Strategic Local Government Asset Assessment Project. • Road Train access under permit scheme continuing to service local farmers. • Timely processing of permit applications and good access for local industry compared to peers. 	<p>✓</p>

3.5.2: Create opportunities and incentives that attract and retain an agricultural workforce for Temora Shire (including agriscience, horticulture, engineering, environmental science)

Action Code	Action Name	Annual Comment	Status
01	Monitor the impact of consolidation of farming enterprises	<p>Regular meetings held with FarmLink to discuss opportunities to support agricultural development. Continual support provided through the TAIC Partnership Committee.</p> <p>Briefing session held with senior staff at BFB Pty Ltd to understand the impact of their forthcoming organisational changes.</p> <p>Officers working with a number of agriculture-related businesses to discuss establishment or expansion projects, including Jindalee Feedlot, Intersales, and a value-add manufacturer.</p> <p>Successful application for grant funding to develop a Drought Resilience Plan in partnership with Bland Shire to commence in July 2023.</p>	<p>✓</p>

3.6



A community that celebrates and benefits from its aviation history

3.6.1: Promote and provide opportunities for recreational flying from Temora Aerodrome



Spitfire MK VIII

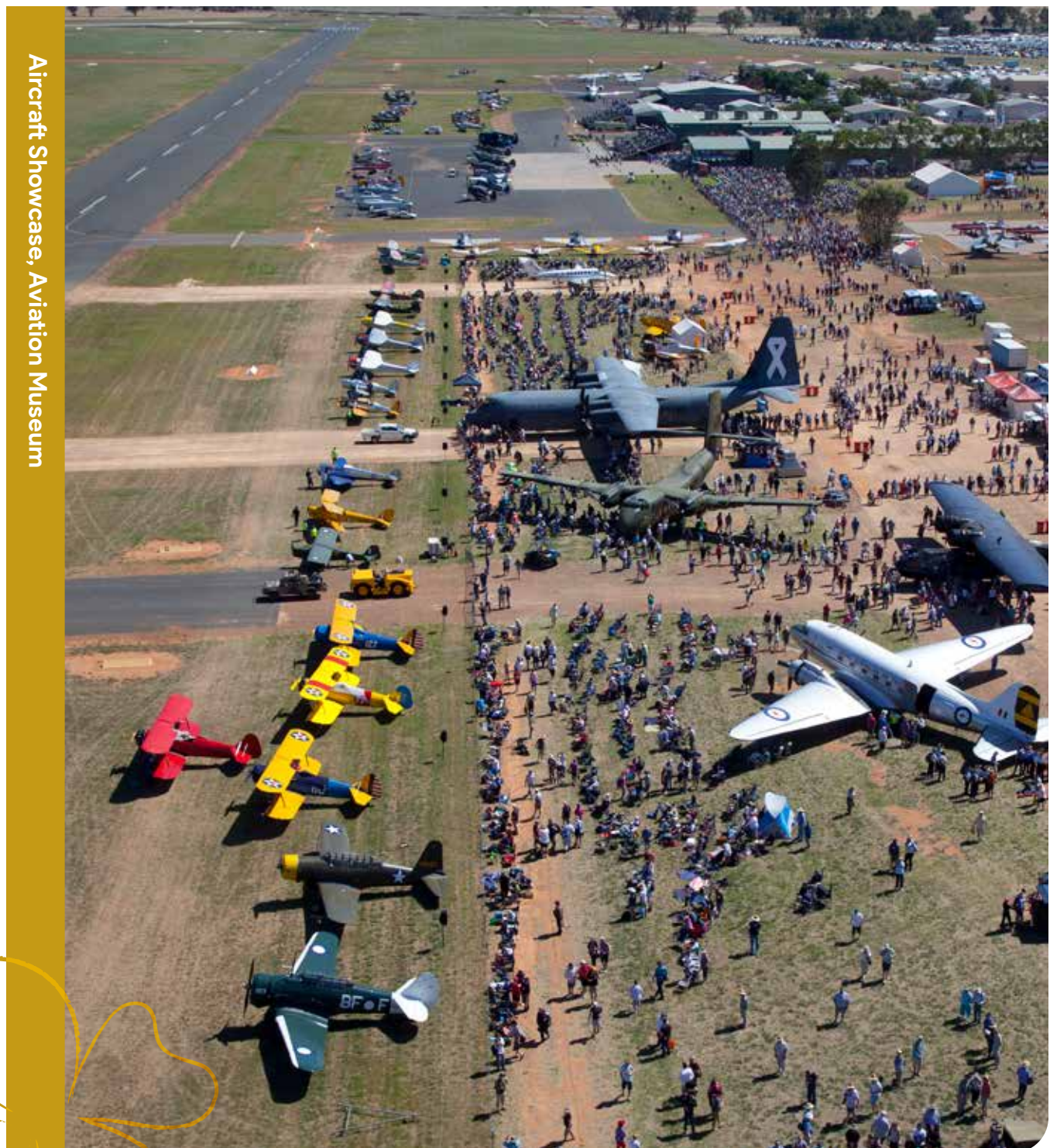
Action Code	Action Name	Annual Comment	Status
01	Maintain comprehensive maintenance, drainage and signage programs at Temora Aerodrome	Program delivered. Completion of \$5.6m upgrade. Good / as new asset.	✓ Completed for current year
02	Support the provision and extension of weather monitoring and forecasting systems at Temora Aerodrome	TAF services reinstated.	✓
03	Ensure the provision of facilities at Temora Aerodrome to meet the needs of users	Good progress at Temora Aerodrome made in 2022/2023 Financial Year. The \$5.6m upgrade has renewed the large majority of old assets aerodrome excluding Underground Drainage and Building assets to place the facility in a very strong long term position. Aerodrome masterplan progress review to be considered by Council in July.	✓
04	Maintain and implement an Airport Management Plan	Ongoing. Draft manual submitted to CASA. Some additional work required prior to adopting and publishing. Working with the Aerodrome Users Committee to improve the Aerodrome Manual. Expect completion in the later half of the 2023 calendar year.	✓

3.6.2: Continue to grow and refresh the Aviation Museum to celebrate aviation history and provide visitor experiences

Action Code	Action Name	Annual Comment	Status
01	Support the continuing promotion of Temora Aviation Museum	Support offered for Warbirds Downunder 2022 however it was cancelled due to wet weather. Support provided for the establishment of infrastructure required for the Day at the Lake event planned for October 2023. Regular promotion of the museum in Council's Visit Temora social media channels and at the Visitor Information Centre, including the dual tickets offering.	✓

3.6.3: Investigate and plan for new aviation opportunities in Temora that cater for residents and aviators

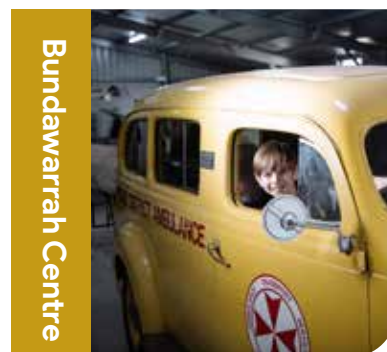
Action Code	Action Name	Annual Comment	Status
01	Investigate and plan for new aviation opportunities in Temora that cater for residents and aviators	This is an ongoing effort by Council. The increased usage of the aerodrome by income generating operations has been useful in controlling the cost impost.	✓





A community that benefits from tourism

3.7.1: Provide visitor facilities, services, activities and events that cater for a broad range of visitors



Action Code	Action Name	Annual Comment	Status
01	Ensure acceptable signage to recognise villages	Ensure acceptable signage to recognise villages	✓ Completed for current year
02	Enrich and diversify the visitor experience	This task is ongoing, brochures are be continually updated, spreadsheets compiled with opening hours for Xmas and Easter holidays which are made available for public use and put on Council facebook page and the VIC notice board along with local and regional event flyers.	✓
03	Ensure signage pertaining to AVIC and CMCA accreditation meet standards	No amendments to signage for this year were needed	✓
04	Develop the facilities at the Temora Rural Museum and Bundawarrarrah Centre	<ul style="list-style-type: none"> NSW Ambulance Museum, Temora (Stage 3): Grant funded planning documents completed to advance the project to "Shovel Ready" status pending further grant funding opportunities. Improved museum access via Visitor Centre: Design stage well advanced and substantial grant funding secured. Awaiting commencement of works. TEMFEM Toilet block project complete. Five substantial temporary exhibitions have been hosted by the Centre. The Volunteer Attraction & Retention Policy has been reviewed. The Self guided tour initiative requires further development. 	✓
05	Ensure quality and quantity of accommodation in Temora meets the needs of stakeholders	Famil tours were conducted when a new tourism operator commenced their business. This ensures that management and staff have a good understanding of the business and the facilities and services it provides to pass onto our visitors. Throughout the year updates were made to our accommodation sheets.	✓
06	Enhance and support new and existing tourism events	<p>Through the \$239,000 funding provided by the NSW Government's Community Events Program, Council have recruited a contract events organiser to support the delivery of more than 20 events between July 2022 and June 2023.</p> <p>New events supported include T-Light, Spark at the Park, and the Embrace Festival with planning underway for A Day At the Lake in October 2023.</p> <p>The TBEG Christmas Fair, New Year's Eve Celebrations and Australia Day events were all delivered with support from Council. The Warbirds Downunder Airshow and the Australian Aerobatics Championships were supported by Council to be delivered in the second half of 2022, however they were unfortunately cancelled due to wet weather. Similarly, the National Gliding Championships was cancelled due to a WorkSafe order.</p>	✓

Action Code	Action Name	Annual Comment	Status
07	Partner with individuals, organisations and companies to support growth in the visitor economy	<p>Canola Trail partnership expanded to include three commercial tourism operators, strategic plan launched at tourism operator forum in September.</p> <p>Renewed membership in Visit Riverina and participated in the Canberra Caravan & Camping Show.</p> <p>Submitted funding application to develop audio guides for the Bundawarra Centre and heritage walking tour.</p> <p>Support provided to several burgeoning tourism businesses in Temora Shire, including the Westminster Hotel, Pardey's Mill, Three Ponds Estate, and Gidgee Estate.</p> <p>Provided feedback on the draft destination management plan to Destination Riverina Murray.</p> <p>Supported the Bundawarra Centre to complete the business case and designs for the expansion of the Ambulance Museum.</p> <p>Submitted a funding applications for the development of a master plan for Lake Centenary (pending).</p> <p>Commenced the development of master plan and business case for the Temora Railway Precinct.</p> <p>Hosted a Tourism Operator Forum in May 2023.</p>	✓

3.7.2: Promote Temora Shire's unique tourist offerings as part of the Riverina visitor destination

Action Code	Action Name	Annual Comment	Status
01	Improvement of Tourism signage within the Temora Shire	<p>The recommendations of a report investigating signage for public toilets were adopted in full at the December 2022 meeting of Council. The signage improvements will be rolled out as budget allows.</p> <p>Village entrance signage upgrade project completed.</p>	✓
02	Ensure tourism product, including brochures are current, relevant and attractive	All brochures and pamphlets were inspected and reordered several times throughout the year to ensure all brochures/ pamphlets are kept up to date and in excellent condition.	✓
03	Maintain accreditation of the Temora Visitor Information Centre	Accreditation was met in September 2022 with a zoom onsite review. Files, signage and stats are continually updated and recorded and reported to ensure accreditation is met.	✓
04	Ensure VIC is modern and meets the needs of users.	The VIC is kept clean and breakages were always reported immediately in order to keep the VIC in excellent working order and a safe place to visit. Plans are underway to incorporate a walkway from the Visitor Centre into the Bundawarra Centre (Rural Museum) to enhance the flow of traffic around the museum.	✓

3.8



A community with a transport network that enables economic and social outcomes

3.8.2: Continue the provision of Community Transport to Temora residents



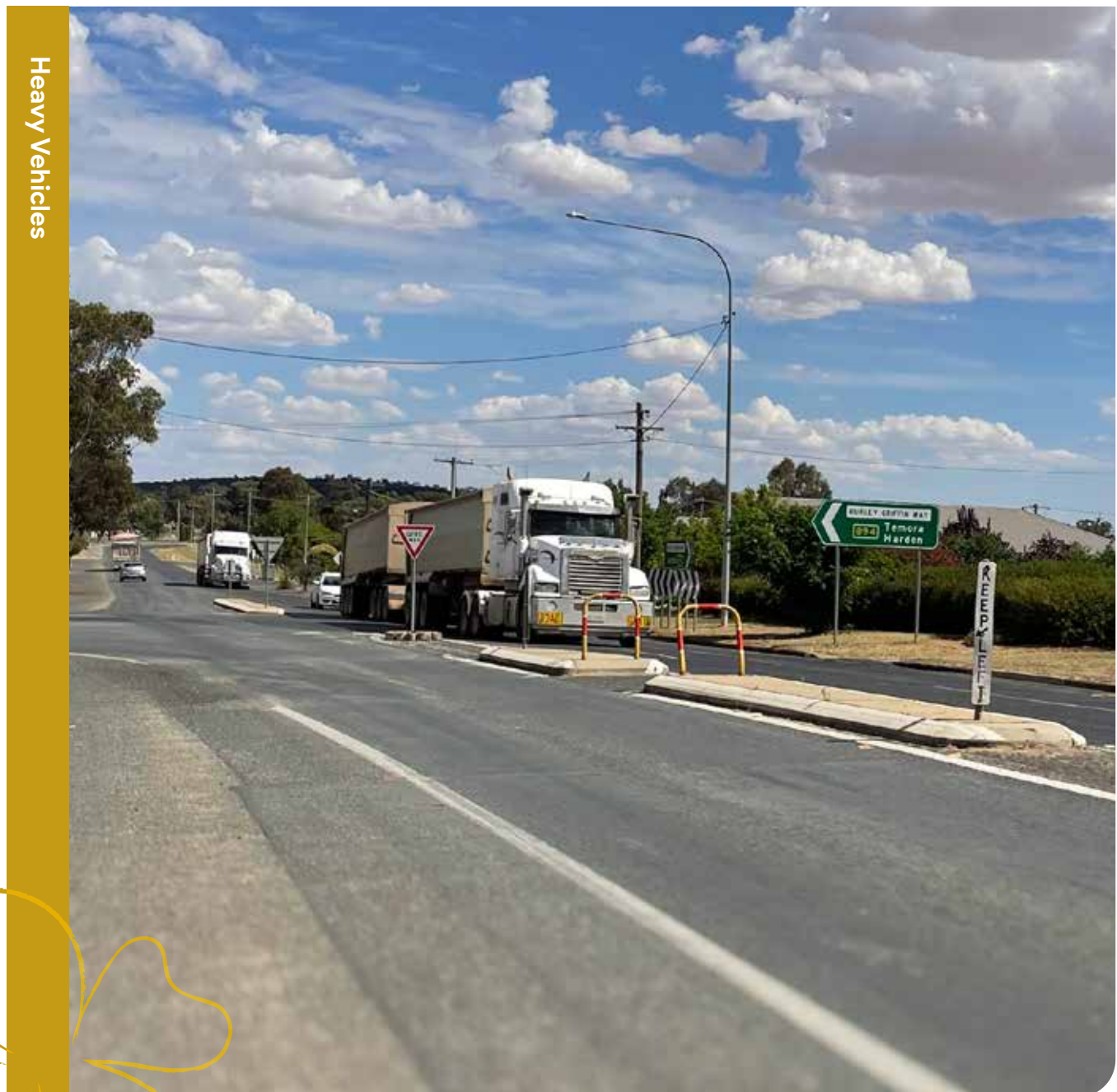
Action Code	Action Name	Annual Comment	Status
01	Support the provision of community transport to Temora Shire residents	<p>Following the resignation of the Transport Co-ordinator in January 2023 we appointed a new Transport Co-ordinator who commenced in April 2023.</p> <p>The new Transport Co-ordinator has promoted the weekly Wednesday Wagga Bus service successfully to enable sufficient numbers to recommence this on a regular basis. Survey's have been conducted around our town bus services with results still being collated. Partnerships with Temora Taxis and Cootamundra Cabs we are able to support clients to access transport outside of Pinnacle Community Services operational hours or at service capacity. This has enabled great flexibility and choice for our clients to meet their transport needs.</p> <p>Transport for NSW has advised of an extension to the current funding agreement to continue the provision of Community Transport in Temora and Cootamundra local government areas in 2023 - 2024 financial year.</p>	<p>Completed for current year</p>

3.8.3: Provide adequate parking to enable access to shopping, health care, events, and recreation

Action Code	Action Name	Annual Comment	Status
01	Provide sufficient accessible car parking spaces	Some work completed in the past 12-24 months. Reported to Council in June 2023, actions to be considered in future budgets.	
02	Develop off street parking in Temora CBD	No significant action. Council has agreed to fund design for the development of DeBoos Street from Victoria Street to Parkes Street considering centre parking in 2023/24 financial year.	<p>Not progressing</p>
03	Provide adequate long vehicle parking in Temora Shire	Need some direction from Council as to areas they are hoping to target / achieve improvement. Noting Council considered and made amendments to long vehicle parking in Temora within the last 5 years.	<p>Not progressing</p>

3.8.5: Provide a heavy vehicle route network that meets the needs of industry and keeps heavy vehicles out of our CBDs (enhancing our outdoor dining options)

Action Code	Action Name	Annual Comment	Status
01	Develop a policy framework for heavy vehicle access	Policy framework reviewed in 2022/2023. Complete.	✓
02	Commitment to the Alternate Heavy Vehicle Route around Temora	Slow progress. Remains a significant challenge to solve. HVAR Workshop was positive with recommendations endorsed by Council and actions underway.	✓





4.0

Enjoying our Beautiful Environment

Our strategic objectives for providing local leadership are to have:



A community that is liveable and provides for enjoyable town and village life



A community that enjoys appropriate urban infrastructure



A community that strives to minimise its environmental impacts



A community that enjoys a variety of open spaces for leisure



A community that sustainably plans for its future.

Measure	Target
CO2 Emissions (snapshotclimate.com.au)	2017-18 = 215,000 t 2019-20 = 200,000 t Target: < 150,000 t Actual 247,000
Community satisfaction rating for Parks and Playgrounds (TSC Community Survey)	2016 = 3.94 2021 = 3.99 Target: > 4.30
Community satisfaction rating for Town Planning (TAC Community Survey)	2016 = 3.73 2021 = 3.45 Target: > 3.75
Community satisfaction rating Visual Impact (TSC Community Survey)	2016 = 4.00 2021 = 3.72 Target: > 4.00
Community satisfaction rating with Drainage (TSC Community Survey)	2016 = 3.07 2021 = 3.01 Target: > 3.08

4.1



A community that is liveable and provides for enjoyable town and village life

4.1.1: Use street trees, manage urban weeds and provide street furniture, street signs and street lighting to maintain an aesthetically pleasing urban environment



Action Code	Action Name	Annual Comment	Status
01	Retention of Council personnel at Ariah Park	1 fulltime employee based in Ariah Park.	✓ Completed for current year
02	Adopt principle of the provision of services by outreach to Ariah Park	Council is committed to the retention of staff at Ariah Park to ensure the aesthetics of village is maintained. Council has made representations to pathology providers for a service to be provided, so far without success.	✓
03	Implement the actions of the Amenity Tree Action Plan	Many action implemented. Street tree condition rating and review of the Street Tree Amenity Plan will be reported to Council by August 2023.	✓
04	Hold committee meeting of Council, at a village location annually	Meeting held at Ariah Park.	✓
05	Support for village committees to achieve the community aspirations within the limitations of Council resourcing	Council support for village committees is ongoing and includes the provision of S355 status to the committees, along with designated budget in some instances.	✓
06	Partner with individuals, organisations and companies to support new resident attraction	<p>Council participates in a number of resident attraction programs:</p> <ul style="list-style-type: none"> Regional Activators Alliance (Regional Australia Institute): Officers attended the Regions Rising conference, promotional video produced showcasing the story of a recent relocater to Temora. Country Change (RDA Riverina) - ongoing promotion through social media platforms and Temora Shire featured during the month of December 2022. NSW GROW program (Multicultural NSW) - Welcoming Committee membership renewed and action plan developed. Four new resident welcoming events held . <p>The DirectMe guide and New Resident Welcome Packs were also refreshed and distributed.</p>	✓

Action Code	Action Name	Annual Comment	Status
07	Provide a welcoming community for new residents	<p>The Welcome Committee continues to improve the welcoming process for new residents.</p> <p>Activities completed this year include:</p> <ul style="list-style-type: none"> • Delivering a series of welcoming events for new residents, including Welcome to Tea Town, lawn bowls, Lunar New Year, and the Embrace Festival • New resident packs reviewed and updated • Direct Me guide updated • Volunteer opportunities promoted • Promotional campaign targeting at new residents to sign up to invitations and events • Establishment of a language cafe and buddy system to assist with learning English. 	✓

4.1.2: Provide appropriate and affordable community facilities and meeting spaces for community use

Action Code	Action Name	Annual Comment	Status
01	Review external aesthetics at NRCC House	<p>A third round of Library Infrastructure funding has been received, part of which is to refresh the northern side of NRCC House exterior and the library entrance.</p> <p>Awaiting final design/report from Heritage Advisor.</p> <p>Quotes from builder and painter have been reviewed and works have started.</p> <p>Foyer area to be wood paneled, external window trims have been painted to make the building more vibrant and addition of new signage in progressing.</p> <p>Expected completion date: October 2023.</p> <p>Final report due, December 2023.</p>	✓



4.2



A community that enjoys appropriate urban infrastructure

4.2.1: Provide a stormwater drainage network that mitigates flooding impacts



Action Code	Action Name	Annual Comment	Status
01	Development of a Floodplain Risk Management Plan including 10 year rolling works program	Floodplain risk management plans for Temora, Ariah Park and Springdale are due for completion in January 2024. Works program will be developed subsequent to the risk management plans and will take some time (12-24 months away).	✓ Completed for current year
02	Undertake Stormwater Drainage upgrade and renewal in accordance with the Stormwater Assets Capital Works Program	As per budget: <ul style="list-style-type: none"> • Back Mimosa Road drainage completed. • Giles Street Levee progressing with landowner discussions, but works deferred to 2023-24 year. • Victoria Street Drainage near Camp Street undertaken as part of Camp Street works in 2023. • Chifley Street underground drainage and box culvert deferred due to delays in 2022 with natural disasters and other grant funding commitments. 	✓
03	Improvement of drainage within Temora Shire	Ongoing action. It is premature to take action on major drainage components until the flood plain risk management study and plan is complete along with a potential Storm Water Development Servicing Plan. Flood Plain Risk Management Plan due for completion in early 2024 and Storm Water DSP yet to be commissioned.	✓

4.2.2: Provide access to parks and playgrounds for residents and visitors, and incorporate public open space when new residential subdivisions are planned

Action Code	Action Name	Annual Comment	Status
01	Provide public conveniences to a standard acceptable to the community	Cleaning regime/contract upgrades to reflect increasing demand on public amenities buildings. additional cleanings provided for at the Railway Station. Expectations more clearly articulated in the new contract and increased focus places on compliance inspections.	✓

4.2.3: Maintain a network of roads, footpaths and cycleways to enable residents and visitors to move around the Shire

Action Code	Action Name	Annual Comment	Status
01	Commitment to road safety and relationship with RMS and adjoining Councils	Providing the community with road safety education.	✓
02	Ensure that appropriate mechanism is in place to determine road priorities	Relatively robust process in place through a combination of asset hierarchy, asset condition rating and forward capital works program maintenance, ensures road maintenance, renewal and upgrade is delivered in a strategic manner. Asset management maturity requires improvement and is a focus moving forward as resources permit.	✓
03	Development and implementation of Road Safety Strategic Plan (RSSP)/Action Plan	Road safety strategic plan in place providing road safety behavioural education within the community.	✓
04	Investigate the provision of street lighting within Temora Shire	Good progress in this space with 4 x Priority 1 lights installed in early 2023 and level 3 design procured for 5 x high priority intersection on the eastern section of the Burley Griffin Way. Planned for a further 10 lights to be installed in 2023/24 FY. Street lighting committee held in June 2023.	✓
05	Undertake Footpath upgrade and renewal in accordance with the Footpath Capital Works Program	<ul style="list-style-type: none"> Asquith St Segment 2 completed. Gloucester St Segment 1 completed. DeBoos St Segment 2 completed. Aurora St Segment 3 completed. Crowley St Segment 4 & 5 completed, however connection link on Polaris Street deferred to 2023-24 year as council awaits Telstra relocating an Elevated Joint (EJ) to deliver the works. 	✓
06	Undertake Cycleway upgrade and renewal in accordance with the Cycleway Capital Works Program	No planned cycleway upgrades or renewals budgeted in the 2022/23 financial year so no action to be taken in relation to this item.	✓
07	Undertake Rural Unsealed Roads upgrade and renewal in accordance with the Rural Unsealed Roads Capital Works Program	<p>As per council budget rural unsealed roads gravel resheets:</p> <ul style="list-style-type: none"> Quandary Road Seg 1 Gravel Resheet - Completed Back Ariah Park Rd Seg 3 & 4 Gravel Resheet - Completed Weises Road Seg 1 Gravel Resheet - Completed Reynolds Road Seg 1 Gravel Resheet - Completed Ness's Lane Seg 1 Gravel Resheet - Completed Racecourse Road Seg 1 Gravel Resheet - Completed Fraters Speedway Seg 2 & 3 Gravel Resheet - Deferred to 2023-24 budget estimates as per council resolution Rees Road Seg 2 1 Gravel Resheet - Deferred to 2023-24 budget estimates as per council resolution 	✓
08	Undertake Rural Sealed Roads upgrade and renewal in accordance with the Rural Sealed Roads Capital Works Program	<p>As per council budget for rural sealed roads:</p> <ul style="list-style-type: none"> Morangarell Road Seg 2 Reseal - Removal of regrowth trees in tabledrains and reseal completed. Sealed Road Heavy Patching - Completed to budget allocation, substantial outstanding road damage following natural disaster events with further works commenced through Regional and Local Roads Repair Program (RLRRP) and will continue through to December 2023. Hazard Directional Markers and Curve Advisory Signage Morangarell Road - works scoped, signs ordered. Awaiting supply and installation. 	✓

Action Code	Action Name	Annual Comment	Status
09	Undertake Urban Unsealed Roads upgrade and renewal in accordance with the Urban Unsealed Roads Capital Works Program	<p>As per budget urban unsealed road upgrades:</p> <ul style="list-style-type: none"> • Wattle Street upgrade to seal not commenced • Harmon Street (Ariah Park) completed. • Back Mimosa Road 90% completed, with final trim and seal to be undertaken before December 2023. • Delavan St commenced but will not be completed, with final trim and seal outstanding before December 2023. • Nicholson St not commenced. <p>These projects funded in Fixing Local Roads (FLR) Round 3 were due for completion by June 2023, however due to flooding natural disaster an extension to December 2023 has been granted.</p>	✓
10	Undertake Urban Sealed Roads upgrade and renewal in accordance with the Urban Sealed Roads Capital Works Program	<p>As per budget:</p> <ul style="list-style-type: none"> • Urban sealed reseals undertaken Deutcher St Seg 5 & 6, Junee Rd Shoulders, James St, Gallipoli St, Vesper St Seg 1 & 4, Little Vesper St Seg 1, 2 & 3, Delavan St, Meagher St, Little Crowley St Seg 1 & 2 and Cootamundra Rd Seg 1. • Urban heavy patching completed. • Camp Street Segments 2 & 3 Completed. • Reconstruction of Little Crowley St Segment 3, deferred to 2023-24 year. 	✓
11	Investigate the provision of access within Temora Shire, including footpaths, ramps and car parking provision	<p>Council has a relatively up to date Pedestrian Access and Mobility Plan and Pathways Hierarchy Plan.</p> <p>Tactile Ground Surface Indicator report submitted to Council in June 2023.</p> <p>PAMP Plan to be updated in 2023/24 and consideration of footpath provision considered in 2023/24.</p>	✓
12	Undertake Kerb and Gutter upgrade and renewal in accordance with the Kerb and Gutter Capital Works Program	<p>Camp Street works completed.</p> <p>Little Crowley Street and nearby Loftus Street works deferred to 2023-24 year.</p> <p>Victoria St kerb modification will be deferred due to Highfields estate, so drainage works coincide.</p>	✓
13	Undertake Regional Roads Program in accordance with the determined program	<p>Maintenance work and response to natural disasters undertaken for capital budgeted works:</p> <ul style="list-style-type: none"> • Mary Gilmore Way segment 10, 20 and 30 widening and safety works commenced within funding availability with remainder of project to be delivered in 2023-24 year. • Mary Gilmore Way and Burley Griffin Way intersection lighting at Ariah Park, commenced however an easement issue saw de-certification of design. The easement issue is currently being resolved and re-certification of design so that physical works can be completed early in the 2023-24 year. • Mary Gilmore Way reseals for segments 40, 50 and 60 deferred to 2023-24 year with funding committed as priority to the Segment 10, 20 & 30 project in the current year. • Heavy Patching Works completed. 	✓
14	Undertake Fixing Country Roads/ Heavy Vehicle Safety and Productivity Program in accordance with the determined program	<p>Tara Bectric Road widening segments 4, 5 and 7 are funded within Fixing Country Roads Program.</p> <p>Segment 4 & 5 are completed with Segment 7 delayed with completion due by December 2023.</p>	✓
15	Undertake Pavement rehabilitation/ Widening in accordance with the Pavement Rehabilitation/ Widening Capital Works Program	<p>Tara Bectric Road widening segments 4, 5 and 7 are funded within Fixing Country Roads Program.</p> <p>With Segment 4 & 5 completed and Segment 7 to be completed by December 2023.</p> <p>Urban Roads reconstruction works to upgrade to seal are progressing with an extension to funding through to December 2023 following flooding natural disaster events.</p>	✓

4.2.4: Maintain a sewerage network to service our urban areas

Action Code	Action Name	Annual Comment	Status
01	Undertake Upgrade and renewal works on Sewerage and Recycled Water in accordance with identified program	Maintenance and renewal program behind. <ul style="list-style-type: none"> • Sewer line CCTV scheduled for early 2023/24 Financial Year. • Desilting of Browns Dam has been deferred. 	✓
02	Gain S60 approval for Sewerage scheme and recycled water scheme	IWCM submitted to DPIE for review and concurrence. Significant work (Recycled Water Management Plan and system upgrades) remaining to achieve section 60 approval. Long term 5 year plus objective.	✓

4.2.5: Provide cemetery grounds that create respectful places for grieving families and friends, and which meet future interment needs of our local community

Action Code	Action Name	Annual Comment	Status
01	Continue to improve functionality of the cemetery. <ul style="list-style-type: none"> • Heavy patching and sealing of internal road • Update plinths in Lawn Cemetery (2 in alternate years) 	Working with FOTSC to improve all various aspects operations and facilities - New Screen fence, vegetation management practices, drainage improvements, new roads etc. Another good year of achievement, in conjunction with FOTSC.	✓
02	Gain S60 approval for Sewerage scheme and recycled water scheme	IWCM submitted to DPIE for review and concurrence. Significant work (Recycled Water Management Plan and system upgrades) remaining to achieve section 60 approval. Long term 5 year plus objective.	✓



4.3



A community that strives to minimise its environmental impacts

4.3.1: Provide waste management facilities and increase opportunities for recycling for residents and visitors



Action Code	Action Name	Annual Comment	Status
01	Reduce the impacts of litter on our community	Container Deposit initiative is having a positive impact on roadside litter instances. TSC participating in REROC Waste Forum programs to monitor prevalence of litter in our community as well as rolling out education campaigns that they develop in conjunction with NSW EPA	✓ Completed for current year
02	Monitor illegal waste dumping hot spots within Temora Shire	Illegal waste dumping is not a major issue at the moment, some issues do arise on occasions but this is rare for the time being. Local bins are being used occasionally for dumping household waste, mainly at the lake. This issue surfaces once a month but is not a common occurrence. Parking bays are better, Caravan parks and Platform Y, the Showgrounds no issues. Forest areas no problem at the moment, National Parks touch base if any issues arise.	✓
03	Respond to community and Government demands for the provision of suitable recycling services within Temora Shire	Review put to May 2023 Council meeting. Council resolve to keep with the Status quo and further support the Temora Lions Club with the purchase and installation on a new Cardboard Recycling Press.	✓
04	Maintain waste services in the village of Aria Park	Weekly waste service being conducted by Waste management staff. Landfill site successfully operating using key system from Aria Park Hardware. Funds being re-distributed back to the community via Aria Park Community Projects committee. Container Deposit facility still not available despite being lobbied for by REROC Waste Forum. Cleanaway-Tomra still being firm on the 1000 population figure required for such a facility to be provided.	✓

4.3.2: Decrease carbon emissions into the atmosphere (for example, through investment in electric vehicles and charging stations)

Action Code	Action Name	Annual Comment	Status
01	Utilise solar power system installation where economic.	Good progress in 2023/24. Recent installs include: <ul style="list-style-type: none"> • Temora Ag Innovation Centre • Temora Aerodrome x 2 • Pinnacle Buildings in Tonkin St and Aurora Street Recreation Centre is a major project for consideration in next year.	✓

4.3.3: Manage weeds and pests to protect the environment

Action Code	Action Name	Annual Comment	Status
01	Commitment to the eradication of urban weeds and pests	All funds expended. Good results considering wet year	✓
02	Ensure residents are not adversely impacted upon by untidy or overgrown lots	Maintenance on blocks and housing is working well, new contractors also being used as well as our normal contractors. Feral pests are being dealt with upon request, crown lands are proving a challenge but eventually respond to requests. Railway issues take time to action but help arrives in weeks not days.	✓

4.3.4: Conserve and responsibly use our precious water resources

Action Code	Action Name	Annual Comment	Status
01	Ensure sustainable operation and usage of precious water	Water use is relatively sustainable with a high percentage of use from recycled sources. Other areas of sustainability could be improved e.g. Procurement, Project Delivery, Energy Use, Sustainability Framework, etc.	✓

4.3.5: Protect our agricultural land by taking action to minimise soil loss and enhance soil health

Action Code	Action Name	Annual Comment	Status
01	Support for agricultural community efforts to preserve soil health	Council is committed to the research facility, Temora Agricultural Innovation Centre. This organisation is focused on productivity and best practice agriculture.	✓

4.3.6: Planting native vegetation to provide shade and shelter for livestock, reduce risk of salinity, improve soil productivity, reduce erosion, enhance water quality and create wildlife corridors

Action Code	Action Name	Annual Comment	Status
01	Support for agricultural pursuits that improve environmental outcomes	Council is committed to the research facility, Temora Agricultural Innovation Centre. This organisation is focused on productivity and best practice agriculture.	✓

4.4



A community that enjoys a variety of open spaces for leisure

4.4.1: Provide parks, reserves, playgrounds and other open space with shade provision, seating and access to drinking water



Action Code	Action Name	Annual Comment	Status
01	Commit to improving the utility of parks and recreation areas within Temora Shire	<p>Good progress made in 2022/23.</p> <ul style="list-style-type: none"> • Shade installed at Nixon Park Playground, Lake Centenary Playground and planned for Ariaiah Park Skate Park. • Council has rolled out the last of five GWCC drinking stations at Temora West Park in late 2022. • Recent amenity improvements made at Gloucester park and planned for Ariaiah Park Skate Park. • Funding secured for Bradley Park and Federal Park upgrades. 	<p>✓ Completed for current year</p>

4.4.2: Provide options for dog-off leash areas for residents and their pets to safely enjoy

Action Code	Action Name	Annual Comment	Status
01	Provide areas to enable pet owners to exercise pets	Future report to be tabled for new dog off leash area.	✓



4.5



A community that sustainably plans for its future

4.5.1: Strategically plan for how our land is used in the medium and long term to ensure that the social, educational, economic and environmental needs of current and future generations are met (including planning for industrial land release, residential lots, schools, open space) Temora Shire Council



Action Code	Action Name	Annual Comment	Status
01	Upgrade of Temora Shire Land Use Strategies	Temora Local Housing Strategy endorsed by Council in June 2022. This will continue to be used to guide further growth in Temora over the short to medium term. The plan has been reviewed and updated in response to changing demands, new information, including 2021 Census, and new developments. Temora Local Environmental Plan amendments for Aria Park village on hold until completion of Aria Park Floodplain Risk Management Plan.	 Completed for current year

4.5.2: Maintain a Local Emergency Management Committee and Plan that prepares for, educates about and responds to local disasters

Action Code	Action Name	Annual Comment	Status
01	Provide emergency services to meet the needs of Temora Shire residents	<p>Emergency services were provided meeting the needs of the community through holding the required three (3) Local Emergency Management meetings in August and December 2022, and April 2023.</p> <p>Mock opening of the Temora Emergency Operations Centre (EOC) was undertaken in August 2022 as a functional exercise to ensure readiness to serve the community in response to emergencies.</p> <p>Review of the Temora Shire Council Emergency Management Plan (EMPlan) undertaken and changes adopted at the April 2023 LEMC meeting.</p> <p>Pre-Event recovery plan is being developed to meet the needs and plan for recovery of the community post emergency.</p> <p>Further education for the community is provided both on council's website and in council natural disaster dashboard which provides advice on pre-planning for emergencies and contact details.</p>	

4.5.3: Implement community, environmental initiatives that promote tree planting, composting, growing vegetables and creating environments that promote biodiversity

Action Code	Action Name	Annual Comment	Status
01	Support for environmental initiatives to improve outcomes for residents of Temora Shire	A new Landcare Support Officer has been appointed and operating in TSC local government area. Projects delivered include Tree Planting initiatives at Lake Centenary, Aboriginal education at Temora High School etc. Environmental Liaison Committee Small project funding has been utilized to assist in these projects' delivery. Landcare Support Officer has recently resigned. New relationships to be re-established in 2023/24	✓

Tree Planting Initiatives





5.0



Internal Strategies



5.1: Assets

Action Code	Action Name	Annual Comment	Status
01	Ensure Capital Proposals are optimised and supported by Council	Struggling to resource. Commit to deliver basic business case framework in 2023/24 Financial Year.	Not progressing
02	Ensure the identification of road assets operated by Council	Council has identified and quantified all road assets operated by Council. Some work remains regarding Council maintaining roads under the legal ownership of NSW (Crown Roads) and whether Council should obtain legal ownership of these assets. A report will be presented to Council in the first half of 2023/2024 Financial Year.	
03	Improved long-term management of plant assets <ul style="list-style-type: none"> • Biennial review of Plant Asset Management Plan 	Review completed for 2022/23 year for plant replacement Asset Management Plan with main policy review needed late 2023.	
04	Long term management of Council assets	Slower progress than anticipated. Revaluation of other infrastructure completed. Transport, Sewer, Buildings and Other Infrastructure registers in good shape. Rec and Open Space and drainage have significant work remaining. Higher level Asset Management Framework a focus in 2023/24 Financial Year.	
05	Improve long term management of sewerage assets and ensure sustainable operation	IWCM complete in draft and remains with DPIE for review. Recent employment of an apprentice plumber in the sewer and recycled water area. Good improvements in the sewer and water space in 2022/23 Financial Year. Liquid Trade Waste a 2023/2024 focus. One employee down that will be employed in the 2023/24 Financial Year.	
06	Provide long term management of transport assets including biennial review of Transport Asset Management Plan and associated hierarchy plans	Review not complete. Will occur early in 2023/24 Financial Year. Relatively slow year in the asset space, where other projects have taken priority.	Not progressing
07	Ensure ongoing sustainability of Plant Replacement Program	Annual plant replacement program was reviewed in support by policy with any new plant replacements sourced with sustainability in mind.	

5.2: Efficiency

Action Code	Action Name	Annual Comment	Status
01	Present Council as a professional, efficient organisation	This is an ongoing action and reflects on the adherence to model codes, relationships with stakeholders, adverse findings by oversight bodies and reputation in the community. The success of this strategy will become evident when the next resident satisfaction survey is completed.	✓
02	Ensure quality and homogeneity of Council works	Quality of works maintained through system processes to ensure adequate materials are sourced, staff are trained and experienced being developed for newer staff. Review of past projects in undertaking works ensure quality is maintained or improved where possible to foster continuous improvement. Quality and safety is a growing concern due to high turnover of staff in the outdoor workforce due inequitable pay against similar industries in Temora. This is seeing new staff who develop skills leave, with council having a few long-term staff close to retirement and majority of remaining workforce less than 5 year's service. This issue needs priority attention in 2023-24 to ensure skilled and knowledgeable staff are retained in the outdoor workforce. Homogeneity of works is maintained with different methodology used for construction where projects require such due to site specific matters that need accommodating.	✓
03	Ensure modern approach to engineering administration and management	Progress reasonable. 3 of 4 engineering staff undertaking formal study. Staff capacity to cover the quantity and complexity of work is difficult to unachievable currently. Many systems have required developing from scratch and this is challenging to deliver over and above day to day operations.	✓

5.3: Governance

Action Code	Action Name	Annual Comment	Status
01	Maintain currency of Policies, Procedures and Business Rules	All Council policies are included in the Pulse system, providing regular updates, acknowledgement and reminders to ensure currency. As required by the Local Government Act, core policies have been reviewed since the general election in Dec 2021, including Code of Conduct, Code of Meeting Practice, Local Orders. This ongoing review of policies will continue.	✓
02	Provide Mayor and Councillors with sufficient depth of information to enable effective decision making based on sound legislative, economic, social and moral bases	Ongoing activity based on requirements of the Local Government Act	✓
03	Program a tour of inspection on the first and third year of a new council	Postponed first year tour undertaken in 2023. Third year tour will need planning for 2023-24 financial year.	✓

5.4: Information Technology

Action Code	Action Name	Annual Comment	Status
01	Provision of Technology Plan for Temora Shire	Specific feedback was requested from Council and received. With the new IT Support Officer commencing in June, it was decided to have the IT Support Officer work with Veritech (MSP) to review the feedback and make amendments to the Strategy where required.	✓
02	Take advantage of emerging trends and technologies	Hybrid technology (cloud and onsite) has been increasingly utilised in the back up/disaster recovery sector. Datto Cloud and onpremise backups have been fully implemented and are in operation. As too has Datto O365 SaaS backups to cloud.	✓
03	Optimise the use of business systems and applications	Work is ongoing with Information to better streamline and upgrade the Content Manager system. Improvements made include reviewing the system and cleaning up unnecessary settings and issues with system processes. Content Manager is actively being upgraded to v10, with the go live date set for 8th July 2023.	✓
04	Monitor and optimise the use of IT infrastructure and technology	There are four sites which operate at the backbone of the network. Whilst there is still an ongoing intermittent issue for the NRCC-Chambers link, all four sites have redundant paths back to the chambers should they need it. Replacing the NRCC/Chambers link has been discussed, and is set to be quoted at the conclusion of a major CCTV network upgrade.	✓
05	Review security issues pertaining to ITC	Through the use of third party consultants, common vulnerabilities and exposures are actively being reviewed for relevance and actions are taken if necessary / affected. Also as a part of the major CCTV network upgrade, older network devices are having configurations reviewed and modified to improve security where possible.	✓
06	Review future direction of application software	The current system meets user expectations with the continual update of software. Firewall security software has been upgraded for improved security.	✓

5.5: Risk Management

Action Code	Action Name	Annual Comment	Status
01	Minimise Council Risk exposure	The risk management framework is under construction, with completion required by 30/6/2024. Council has approved, by resolution, Risk Management Policy RM-001 and the Risk Appetite Matrix/Criteria RM-100.2. Office of Local Government requirements stipulate that these two documents are to be approved by Council resolution.	✓
02	Develop and implement a Continuous Improvement Pathway (Statewide Mutual) which monitors the Risk Management performance of Council	The CIP program has been completed for 2022/2023. It is difficult to enact recommended improvements with current resources and higher priority work. The 2023/2024 CIP Program will include Playground's which should create valuable and achievable improvements for TSC, when coupled with some of the improvement suggestions from the 2022/2023 "Signs as Remote Supervision" topic.	✓
03	Commit, as an organisation, to actions, policies and procedures that support a safe and healthy workplace.	All WHS Priority actions for 2022/2023 have been completed, ensuring TSC will receive the WHS Incentive Payment. Development of the Risk management Framework (to meet Office of Local Government requirements) is progressing and will be completed prior to the 30/6/2024 deadline. Council has approved the Risk management Policy and Risk Appetite Criteria/Matrix.	✓

5.1.6: Staffing

Action Code	Action Name	Annual Comment	Status
01	Ensure that succession planning of staff is in place and risk to Council implications are minimised	<p>Workforce Planning aims to identify areas of Council where staff are about retire. In recognition of the fact that long serving staff hold enormous amounts of knowledge, staff are encouraged to share knowledge prior to their retirement.</p> <p>Over recent years staff turnover rates have increased. Council has appointed Trainees and Cadets in the Engineering and Finance teams, to foster a "grow our own" culture.</p>	✓
02	Ensure optimal mix of staff to meet the operational needs of Council now and in the future	The challenge of staff attraction and retention is a key priority moving forward for council. A review of Human Resource functions is underway.	✓
03	Improve Council employment conditions and opportunities for people with challenging circumstances (family, disability)	<p>Accessibility to workplaces and Council facilities has been improved, in conjunction with TSC Access and Equity Committee.</p> <p>Council offers flexibility for staff members where appropriate, allowing staff to work flexible hours, part times hours, or work from home if required.</p> <p>Council engages the services of Occupational Therapists/ Physiotherapists to gauge employees' capabilities and limitations to perform duties associated with particular positions.</p>	✓
04	Aim to become an employer of choice	Council are currently undertaking a review of the Human Resources function. The issue of attracting and keeping staff in a very competitive environment is a key consideration in the review, acknowledging that Council cannot compete on salary alone.	✓

5.1.7: Support Services

Action Code	Action Name	Annual Comment	Status
01	Provision of Quarries that meet the needs of Council	<p>Development of a new Quarry Safety Management Plan, with a GAP Analysis undertaken in May 2023 by a consultant to review this plan. A consultant was also engaged to take high resolution imagery of council quarries to allow development of site safety plans required by Legislation.</p> <p>Gap Analysis items to be actioned and site safety plans developed to allow finalisation of councils Quarry Management Plan in 2023-24.</p> <p>Practising Certificates to ensure statutory compliance under the Work Health and Safety (Mines and Petroleum Sites) Regulation 2014 gained by Engineering Works Manager, Overseer and Project/RMCC Coordinator.</p> <p>If already holding a practising certificate prior to 1st October 2022 you must complete the Certificate IV in Surface Extraction Operations (RII40115) prior to 1st October 2024 to retain a practising certificate.</p> <p>Councils Engineering Works Manager, Overseer and Project/RMCC Coordinator have all commenced this Certificate IV.</p>	✓

5.1.8: Miscellaneous

Action Code	Action Name	Annual Comment	Status
01	Reduction in the financial cost, risk and disruption to Council works by Utility Providers	Not progressed due to complexity as this item which relates to section 138 of the Roads Act, 1993. Councils current process is detailed in the works in the road reserve or nature strip policy where residents along with utility providers can submit applications for works via councils website. Investigation into this matter needs undertaking as to action it is more than a policy review or new S138 policy as compliance monitoring would be required so a financial commitment to resource this would likely be required in terms of staff commitment through this being part of a position in council.	✓
02	Provide facilities for administration staff that meet the needs of users	Significant upgrade to workstations in Administration area. All new staff now comfortably accommodated. Some planning commenced to upgrade amenities aimed at incorporating a meal/ staff room. Note: Additional funding will be required to progress the planning and design aspects on the next stage of this work.	✓
03	Maintain relationships with external bodies	Council is an active participant in regional and state based organisations. These include: <ul style="list-style-type: none"> • Eastern Riverina Arts • REROC • Visit Riverina • Local Government NSW • Riverina Regional Library Service • Country Mayors Association • Lachlan Valley Transport Committee • Australian Airports Association 	✓
04	Provide clear process for the conduct of events within Temora Shire	Council has introduced an online event application process. This has assisted in the flow of information from applicants seeking to conduct an event supported by information resources on the process.	✓
05	Develop priority projects to 'shovel ready' level to take advantage of grant opportunities	Struggling to resource. Remain active and relatively successful in acquiring grants, however i acknowledge / highlight that projects could be better developed to improve scope creep and project outcomes. Currently struggle to have appropriate available resources.	✓
06	Ensure adequate resources to fulfil the needs of residents	Council has advocated for a review of the rate peg methodology.	✓



2.2



Services for people with diverse cultures and language

Temora is a community containing a low level of persons from a Non-English Speaking Background (NESB).

The 2021 Census indicated:

Country of Birth	Temora	%	NSW	%	Australia	%
Australia	5,361	88.8	5,277,497	65.4	17,019,815	66.9
England	88	1.5	231,385	2.9	927,490	3.6
Philippines	39	0.6	106,930	1.3	293,892	1.2
New Zealand	25	0.4	208,962	2.6	673,352	2.6
India	18	0.3	118,527	1.5	530,492	2.1
Germany	12	0.2	28,921	0.4	101,255	0.4

In Temora (Statistical Local Areas), 88.8% of people were born in Australia. The most common countries of birth other than Australia were England 1.5%, Philippines 0.6%, New Zealand 0.3%, India 0.4% and Germany 0.2%.

For the 2021 Census in Temora (Statistical Local Areas), there were 207 Aboriginal and Torres Strait Islander people. Of these, 97 (or 46.9%) were male and 110 (or 53.1%) were female. The median age was 25 years.

People Characteristics	Temora	%	NSW	%	Australia	%
Aboriginal and Torres Strait Islander	5,361	3.4	278,043	3.4	812,728	3.2
Male	88	46.9	138,179	49.7	403,709	49.7
Female	39	53.1	139,862	50.3	409,024	50.3
Median Age	25	-	23	-	42	-

This low level of ethnic diversity has been recognised by Council. Accordingly, a number of activities have been developed and undertaken to overcome the lack of diversity.

These include:

- Continuation of the sister-city activity with Izumizaki-mura, Japan and Uppington, South Africa
- Participation in Reconciliation Week
- The Special Broadcasting Service (SBS) radio station for the Temora community
- Hosting the Harmony Day morning tea at Paleface Park - Cultural Day during Local Government week.

Whilst it is acknowledged that the ethnic mix in Temora does not mirror many urban areas, the isolation of some NESB can be debilitating and Council has recognised its responsibility to these residents.



Child and Youth Services

Council recognises the responsibility to provide an innovative and appropriate mix of services for the residents of Temora and their families.

The objective of Council is to ensure quality options are available for all residents irrespective of their ethnic or socio-economic background. Some of the options offered in 2022/2023 include:

Long Day Care

The Bland Temora Family Day Care offer a long day care program. Providing quality, affordable, in-house childcare services for children aged 0-12 years, the service provides regular or part-time care, occasional or emergency care, before and after school care as well as school vacation care.

During 2022/2023, the service catered for 36 families in total, with 25 of these families being from the Temora Shire. 37 children in Temora Shire were serviced along with 17 children from Bland Shire.

Pre-Schools

Temora Shire Council provides accommodation for the Temora Pre-School and Out-of-School Hours Care program, located in Gloucester Park.



Library Services

2023 was a positive year at Temora Shire Library and staff hit the ground running to bring some remarkable services and events to the community!

The end of 2022 saw the annual Christmas display prove popular again, where community members utilised the library's display for a gold coin donation. Money raised was donated to the Salvation Army for the community Christmas luncheon, with half also going back into the project to support the 2023 display. Santa made a visit over two Saturdays; quiet hour sessions were held for high needs individuals and people were able to stay as long as needed, visit multiple times and take multiple photos, all in a welcoming and vibrant space. In November/December 2022 over \$260 was raised.

Summer school holidays saw the return of the ever-popular Reptile Show, where kids were introduced to some of Australia's wonderful wildlife; such as crocodile's, lizards, snakes and turtles. Visitors enjoyed getting up close and personal with these scaly critters.

In March, Temora Shire Library held its very first Brick-A-Thon, where Graham Draper from Playwell Events brought his extensive Lego display to Temora for the enjoyment of the community! We had 1098 registrations for this free event which was funded under the Drench program. There were glow bricks, hundreds of mini figures, space shuttles, the Eiffel Tower, Thor's hammer & even a Rubix Cube Solver Robot! Fun for any age!

One Book One Temora was also funded under the same banner, which saw the library host Sulari Gentill, author of *The Woman In The Library*, as part of the annual program. With over 60 people in attendance and lots of positive reviews, staff are looking forward to the program beginning again in December 2023.

Baby Bounce proved popular again this year. To build on this momentum staff hosted numerous external presenters to provide valuable information to parents and carers. Kristy from Temora Physiotherapy spoke on the importance of pelvic health and Tom, Council's Road Safety Officer, discussed car seat safety. However, the major highlight program was Infant Massage with Jill, Shirly & Kathy from Temora Hospital to support Infant Mental Health Week, with 30 participants in attendance.

Library & Information Week coincided with Local Government Week in August. We held our first bookmark competition, with Emily Wiencke creating the winning design. The design was professionally printed to hand out to Emily's family, friends and library patrons. We also celebrated Book Week in August with a visit from children's author Debra Tidball, who presented to every local school in our Shire.

School Holiday Activities continued throughout the year with programming such as clay creations, wool weaving, mandala rocks and tie dye keeping the kids busy. In the September school holidays library staff visited Aria Park for the first time to present a Lego robotics session.

The RRL AGM was held on the road this year with a visit to Coolamon, Temora and the Mobile library. This was an informative day which allowed for networking and the sharing of ideas and gave staff the opportunity to learn about the innovations RRL branches are implementing.

The Public Library Infrastructure Grant (round 3) is progressing with all works scheduled for completion by December 2023. Round 3 funding was allocated towards new RFID security gates, indoor signage and bookends, automatic deck door installation, painting and external signage.

Intergenerational Preschool commenced in October, a program developed by library staff, which brings our oldest and youngest residents of the shire together. The program was funded by the National Backyard Cricket program (LBW Trust) which aims to develop educational programs through libraries. Intergenerational Preschool will run every three weeks through March 2024 and sees library staff present an educational session at Greenstone Lodge which also includes students from A Dragon's Tale Early Education Centre. Intergenerational Preschool programs are proven to provide meaningful engagement for all

participants, increase self-esteem, and develop a sense of connection and friendships within safe and secure environments. They can increase activity engagement, social inclusion, decrease depression/anxiety and assist in cognitive/physical maintenance.

Other notable events:

- 1 International Tea Day/Japanese Tea
- 2 Bright Beginnings Storytime Sessions
- 3 National Simultaneous Storytime
- 4 Shibori Workshop
- 5 Dinuka McKenzie Author visit
- 6 NBN Scams Workshop

Library memberships increased by 98 during 2023, bringing the total memberships to 1,530.

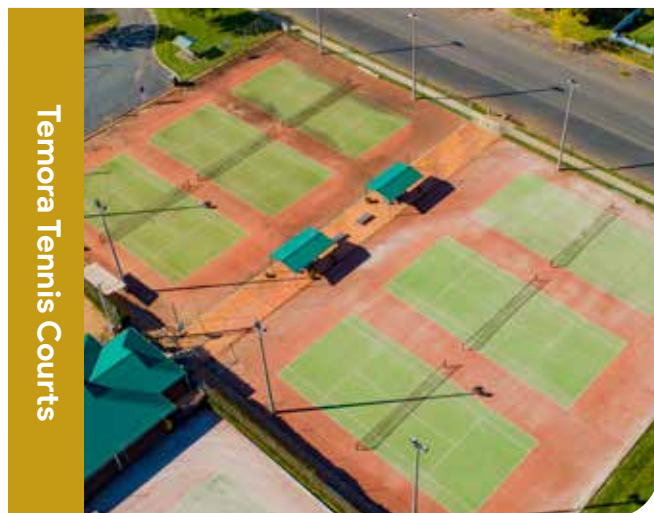
Total loans through 2023: Temora: 16,034
Aria Park: 658

Most loaned item of 2023: *The Tilt* by Chris Hammer



Sporting Facilities

Sport plays a major role in the lives of many young residents in the Temora Shire. Council continues to support the region's sporting interests by working closely with the community and sporting groups in an effort to ensure excellent sporting facilities are available and continually maintained to a high standard.



Representation

Temora Shire Council has engaged in the representation of Youth Services within a number of programs and committees such as:

1 **Temora Youth Team**

2 **Interagency**

3 **Local Government Week Committee**

4 **Youth Week**

5 **REROC Youth Meeting**

Support Programs and Events for Young People

- Temora Youth Team
- Aria Park Youth Council – “The Shed”

Platform Y is a safe space for young people aged 10- 25 years to socialise, learn new skills and engage in activities that promote wellbeing and enhance their sense of community inclusivity.

Council recognises the challenges of young people in regional areas and aims to provide innovative programs, driven by the Youth Leadership team. This team contributes to the strategic direction of youth programs, encouraging community engagement and giving them a voice within the wider community.

The employment of a Youth Development Officer (Creative innovation and youth development initiatives) and Youth Program Coordinator (Program/ Project delivery including weekly workshops and holiday programs) ensures young residents are provided with innovative programs, which are driven by the Youth Leadership Team.

Interagency

Interagency provided access for young people to programs and support within Temora and wider Riverina.

Temora Women's Network

Events provided for local women to gain knowledge on different issues

Youth Week

Working with the theme of *It's up to YOU'th*, workshops and activities were provided for local young people aged 8-25 years to celebrate Youth Week. These included First Aide and CPR training and two Flying Fruit Fly Circus Skills workshops.

Note: Youth Week crossed over into the last week of the school term this year, only the first 4 days of holidays were available to have workshops, due to Good Friday falling in that week.

Local Government Week

Mayoral Morning Tea

The Local Government Week Mayoral Morning Tea was held on Monday 1st August 2022 at the Temora Memorial Town Hall.

Mayor, Cr Rick Firman and Deputy Mayor, Cr Graham Sinclair, provided personal invitations to our community's volunteers, Citizens of the Year and Temora Shire school leaders. This event was also open to the wider volunteer community. There were approximately 70 attendees on the day, and Mayor Firman also addressed and thanked community volunteers.

The Temora Public School band provided some entertainment for guests.

Boom Time Forum #3

The Local Government Week Boom Time Forum #3 was held on Tuesday 2nd August at the Temora Ex-Services Club.

The forum was an opportunity for residents and business owners to hear about the upcoming private sector developments impacting Temora Shire and how Council is preparing for population growth. We heard from the following guest speakers:

- Craig Sinclair, Economic & Community Development Manager, Temora Shire Council
- Claire Golder, Town Planner/Strategic Projects Officer, Temora Shire Council
- Geoff Reardon, Industry Capability Network
- Jack and Mark Stewart, Highfields Estate (Residential & Industrial Subdivision)
- Joel Johnson & Grant Johnston, Inland Rail
- Alison Dines, Godolphon Resources

There were approximately 100 attendees.

Attendees included Councillors, Council staff, local residents, local business owners and visitors from other Riverina areas such as Wagga Wagga and Grenfell, including representatives from State Government departments.

Story Time at Temora Shire Library

Cr Belinda Bushell attended the weekly Story Time event at the Temora Shire Library on Friday 5th August.

Story Time's special guest read some interactive stories, joined in with playing the rhythm sticks, sung a song or 2 and finished off with some arts and crafts.

The event provided local parents of young children the opportunity to meet with one of their newly elected Council representatives.



2.4



Services Encouraging Access and Equity

Council recognises the responsibility to provide accessibility to all shire members.

Community projects

The following projects have been undertaken with regard to improving access and equity for all residents living in the Temora Shire:

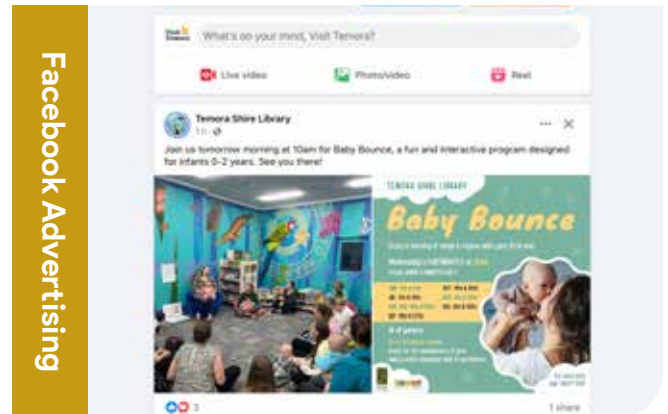
- Construction of New Footpaths
- Upgrade of Temora Swimming Pool
- Temora West Park Paths
- Temora Heated Pool – Accessible Parking
- Temora Library – Installation of automatic door providing access to outdoor reading room
- Installation of accessible swing set at Aria Park

Advertising

The Council promotes services in a variety of ways including:

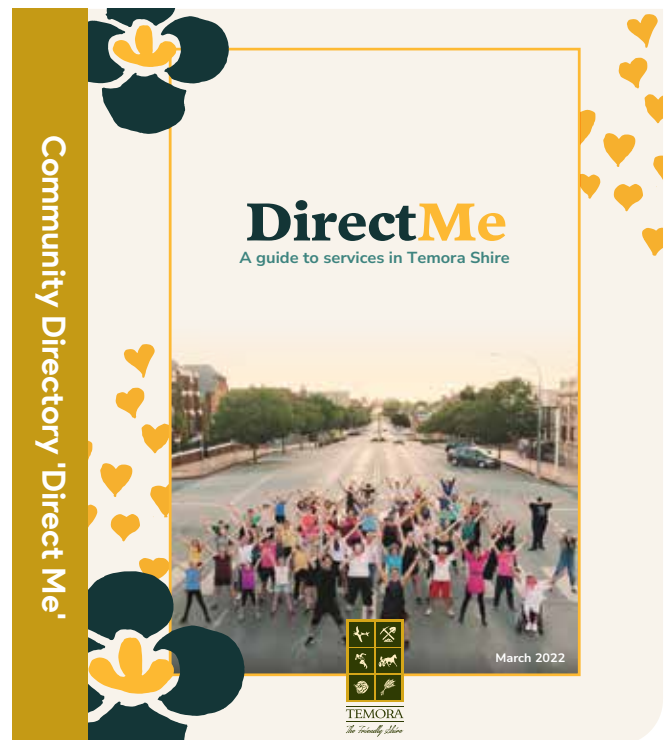
- Advertising in local newspapers
- Producing and distributing publications
- Public meetings
- Community committee structure
- Media releases
- Monthly newsletter – Narraburra News
- Web Site
- Facebook, Twitter

The *Temora Independent* newspaper, has sole local coverage of the Temora Local Government area. In addition, the Narraburra News is utilised to disseminate information to local residents and relevant stakeholders about events and activities of the region. Given the scope of coverage, Council advertising reaches the majority of Shire residents.



Community Directories

Council publishes a booklet which details all services available within the Temora Shire area including Temora Shire Council information, State and Federal Government services.



Public Meetings

Council convenes public meetings as required on issues of concern or where public input is required. This process facilitates information flow between community and Council.

Resident Committee Participation

Council outwardly encourages the participation of community representatives on appropriate Council committees. The committees which include community representation are:

- Temora and District Sports Council
- Friends of Temora Shire Cemeteries Committee
- Springdale Community Committee
- Aerodrome Users Committee
- Lake Centenary Management Committee
- Aria Park Pool Management Committee
- Aria Park Advisory Committee
- Imagine Temora
- Temora Shire Australia Day Committee
- Bundawarra Centre
- Town Hall Theatre Committee
- Temora Agriculture & Innovation Centre Management Committee
- Temora Women's Network
- Temora Fight the Fruit Fly Committee
- Access & Equity Committee
- Heritage Committee
- Sister City Committee
- Temora Arts Centre Advisory Committee

Website

Council's main website,

www.temora.nsw.gov.au,

offers access to the 'business' side of Temora Shire Council, providing regular news updates and featured programs allowing visitors to stay informed about the shire. The easy to navigate website allows

residents to access information about council policies, fees and charges, positions vacant and to do business with Council like paying rates.

Council also runs a tourism website,

www.temora.com.au,

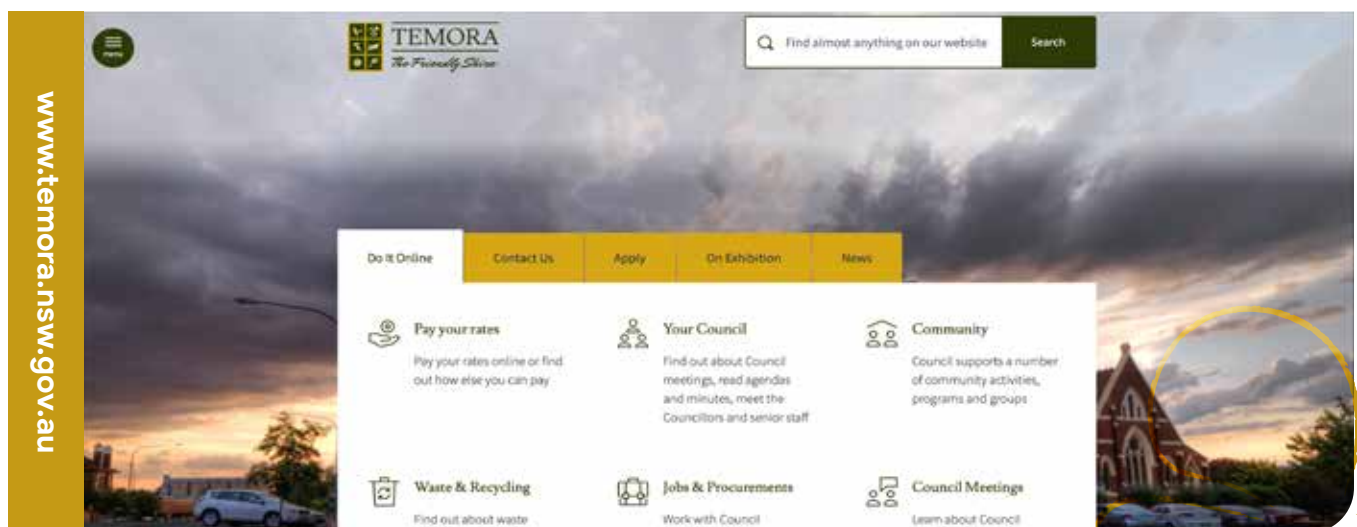
which offers a portal to the tourism and events components of Council's operations. This website has a focus on the outstanding facilities found in the Temora Shire, proposing Temora as a destination for events and conferences and supporting local tourism providers. It is here you can explore things to do and see, where to eat and places to stay in Temora Shire.

Council has several social media pages that offer an opportunity for the community to actively engage with Council, and some of our facilities and functions, via Facebook, Instagram and Twitter.

Our Temora Shire Council Facebook page has over 5,200 followers at the end of 2022 and is a very useful platform for interactive communication and customer service with residents.

Our *Visit Temora* Facebook and Instagram pages are aimed at our tourism market highlighting accommodation, events and exciting advancements suited to our region's visitors.

Other social media pages include Temora Recreation Centre, The Bundawarra Centre, Temora Arts Centre, Library, Pinnacle Community Services, Temora Youth, Temora Ambulance Museum and Temora Airport and Airpark Estate as well as our council-run Facebook groups including Embrace Temora, Find it in Temora and Temora Aerodrome Users.



2.5



Developer Contributions

Developer contributions collected under Council's s7.12 Plan are applied towards meeting the cost of one or more of the public facilities identified in the plan. These facilities are either community facilities or drainage infrastructure.

Details of projects for which s7.12 Contributions have been used during 2022/2023:

Project ID	Project Description	Kind of Public Amenity	s7.12 Plan Contributions Expended	% of Project funded by s7.12 Contribution	Project Completed? (Y/N)
W2113	Main Street Upgrade	Roads	28,814	94%	N
W3414	Widen & Reseal Nixon Park Netball Courts	Open Space	23,001	9%	Y
W3622	Painting Ariah Park Pool	Open Space	40,000	25%	N
W3730	Back Mimosa Rd - Drainage Channel	Drainage	20,000	20%	Y
W3442	Victoria St/Ironbark St U/G Drainage	Drainage	17,795	93%	N

S7.12 Developer Contributions Plan 2022/2023 summary:

Kind of Public Amenity	Opening Balance @ 01.07.2022	Receipts	Expenditure	Closing Balance @ 30.06.2023
Roads	90,000	-	(28,814)	61,186
Open Space	45,000	68,001	(63,001)	50,000
Drainage	140,891	49,748	(37,795)	152,845
Total Contributions	275,891	117,750	(129,610)	264,031



Disability Inclusion Action Plan

Promote positive attitudes and behaviours:

Strategy	Action	Comment on Progress
CSP Strategic Objective 1.5: <i>Support Village Life</i>		
Ensure Council staff and community leaders value inclusion and diversity	Deliver access and inclusion training to Council staff and community leaders	HR Officer to investigate options for suitable training
Ensure that events delivered at Council facilities are accessible to all people	Create accessibility guidelines for events in Temora Shire	Ongoing
	Include access and inclusion criteria in Event Application Form and approval process	Access and inclusion criteria have been included in the Event Application Form
CSP Strategic Objective 2.3: <i>Create a sustainable program that encourages and welcomes new arrivals</i>		
Develop and distribute new resident packs	Include images of people with disability, information on NDIS and other disability services in new resident packs	Direct Me guide has been developed and is updated regularly. Direct Me uses a diverse range of images and includes information on NDIS & disability services.
Improve the accessibility of the central town area	Review access to public buildings and businesses in conjunction with TBEG	Ongoing review and improvements where new development requires upgrades to existing entrances. Access Assistance Fund has been created for assisting businesses to improve shopfront access. Automatic door installed at Temora Library providing access to outdoor reading room.
	Review current provision of accessible toilets and change facilities across public facilities and town centre areas	New accessible toilets and change rooms are under construction at Bob Aldridge Park. Womens change rooms have been provided at the Temora Recreation Ground.

Create liveable communities:

Strategy	Action	Comment on Progress
CSP Strategic Objective 1.1: <i>Ensure there is a continuum of housing and care facilities for the disabled</i>		
Provide accommodation for people with disabilities	Instigate accommodation options for disability and independent living in Temora Shire	New home constructed with two tenants occupying. Two vacancies for additional tenants (pending individualised Supported Independent Living funding).
CSP Strategic Objective 2.1: <i>Develop a strategy to ensure that sports facilities are maintained, improved and used optimally</i>		
Address access and inclusion in the sports facility strategy	Consider access issues at Temora Recreation Centre including ramp entry and accessible change rooms	Upgrades completed with new accessible change room and toilets, new paths and automatic door entry, accessible gate exit. The upgrade of the olympic swimming pool is completed which features significantly improved accessibility.
	Consider access issues at sporting grounds	A disability hoist has been installed at the heated pool and the Splash Park has been installed providing an accessible water playground.
	Consider access issues at local parks, including removal of edging to allow wheelchair access	Ongoing in conjunction with Access and Equity Committee.
Provide accessible and inclusive community spaces and facilities	Plan, develop and maintain facilities, parks and gardens that respond to the needs of the community	Plans for upgrades to community facilities are presented to the Access and Equity Committee for their review and input at the design stage.
CSP Strategic Objective 3.3: <i>Develop off-street parking in the business district of Temora</i>		
Provide sufficient accessible car parking spaces	Review existing accessible car space provision	Ongoing in conjunction with Access and Equity Committee. Accessible parking has been provided at the Heated Pool.
	Provide mobility car park spaces that meet the needs of the community	Ongoing in conjunction with Access and Equity Committee.
Provide continuous accessible paths in town centres and public areas	Ensure level of service for footpath provision is based on community service expectations	Ongoing improvements to Council footpaths in accordance with footpath plan and in response to new development demands.

Support access to meaningful employment:

Strategy	Action	Comment on Progress
CSP Strategic Objective 3.5: <i>Diversify the economy and provide employment by attracting non-agriculture based industry</i>		
Progress community-based employment opportunities	Review Council's procurement policy to address local and social benefit	Ongoing.
Improve Council employment conditions and opportunities for people with disability	Establish flexible work practices to encourage an inclusive working environment	Working from home or remote environments has been well tested over the past two years with staff working remotely due to COVID restrictions. Flexible work practices are also the norm given the number of part time positions. The impact on the rest of the organisation always needs to be considered in these instances.
	Provide disability awareness training to staff, new and current, as well as Councillors	Possible training has been identified. Delivery pending budget availability.

Improve access to services through systems and processes:

Strategy	Action	Comment on Progress
CSP Strategic objective 1.4: <i>Sustain the provision of health services</i>		
Aim to reduce the stigma associated with disability	Include images of people with disability in Council publications	Stock photo images have been taken to include people with disability engaging in the community. Publications including Direct Me and Narraburra News, along with social media and websites all include a diverse range of images.
Provide clear health service information linkages	Provide information linkages for National Disability Insurance Scheme (NDIS)	Pinnacle Community Services promotes NDIS and continues to support clients to navigate the NDIS system through assistance with plan reviews, plan implementation and support to liaise with allied health and GPs. Pinnacle Community Services promotes available NDIS support services through social media and other opportunities as they arise. Pinnacle Community Services has a presence at local interagency meetings. Council's website also provides linkages to NDIS.
	Regularly promote health services	Health services are promoted through Direct Me.
Deliver community transport that meets the needs of the community	Extend the hours of operation for community transport to include weekends and public holidays	Client survey undertaken – poor response to extending the hours of operation.

Strategy	Action	Comment on Progress
Aim to reduce the stigma associated with disability	Include images of people with disability in Council publications	Stock photo images have been taken to include people with disability engaging in the community. Publications including Direct Me and Narraburra News, along with social media and websites all include a diverse range of images.
Deliver Home and Community Care (HACC) Services	Continue to maintain home and community care services levels to meet the needs of clients	There has been an ongoing management of staffing levels to maintain service level provisions to meet the needs of all Pinnacle Community Services clients. Encouragement and support are provided to Support staff to complete relevant training to increase knowledge and skills to enable optimum client care. Ongoing recruitment of support staff will continue to be monitored to ensure ongoing service provision levels can be maintained.
Support the Interagency Network	Undertake systems mapping to support collective impact for disability inclusion across the Interagency Network	Ongoing.
	Participate in advancing the agenda of the Interagency Network	Council representatives attend local Interagency meetings
CSP Strategic Objective 2.4: Support volunteers within the community		
Acknowledge the contribution of volunteers	Host an annual volunteers afternoon tea	This occurs annually (except during COVID-19 pandemic)
Encourage more people to participate in volunteering	Regularly promote volunteering opportunities	Narraburra News, Temora Independent and facebook are used to recruit volunteers. Pinnacle's MOWs support persons with disability to volunteer for MOW delivery to residents, enabling social connections that would not otherwise have occurred. Temora Library also supports persons with disability to volunteer with suitable tasks.

2.7



Stormwater Management – Annual Charge

Council levied an annual charge for stormwater management services in 2022/2023. This revenue was placed in Reserve for future works.

2.8



Companion Animals

Council lodged the 2022/23 Pound Data to the Office of Local Government via email.

The data included in the lodgement follows:

Dog attacks:

- 6 dog attacks reported to Council
- 6 dog attacks reported to Office of Local Government.

Companion Animal Community Education Programs

The following community education programs were supported in 2022/2023 in cooperation with the Narraburra News and the Temora Independent Newspaper:

- N.D.N – National Desexing Network
- RSPCA
- Australia Working Dog Rescue (TG Dogs)
- The Dog Line (DL Dog Directory)
- Local Vets – Desexing Month ½ price (Cats)

Companion Animals



- Pet Rescue
- Dogmaster Trainers
- Jack Russell Rescue
- Cattle Dog Rescue
- Bark Control Australia
- Professional Trapping Supplies
- Aces Animal Care
- The Dog Line
- K9 Cat & Dog Rescue
- GTE Dog Transport
- Riverina Pet Cat-Dog Rescue
- Red Dog Rescue
- Carrol Robinson – Cat & Kitten Rescue
- Paw Pals – Wagga
- Iron Dog Rescue
- Glenfield Shelter
- Albury Woding Animal Rescue
- Shellie Rosza – Animal Rescue & Wires
- Precilla – Junee Cat & Kitten Rescue

Council Strategies for Desexing Dogs and Cats

- All animals re-housed are done so as desexed animals only.

Alternatives to Euthanasia for Animals

- Temora Shire Council offers a local re-housing agency for all animals. Dependent upon suitability, re-housing is considered as first option prior to euthanasia
- Euthanasia fee is then used as a donation to the rehoming agency in the form of food to run the agency.
- Off Leash Areas provided - Council provide two off leash areas in Temora Shire – These facilities are located in Gardner Street and on the northern side of Lake Centenary.
- Brochures and pet ownership responsibilities handed out at the Cat Show
- Local radio segment and Council's Narraburra News on Rescue Group responsibilities and re-housing options for cats and dogs
- Vets – Desexing Program

Companion Animal Fund Money - 2022/2023

Description	Amount (\$)
Expenditure	\$149,464.65
Income	\$2,138.40

Re-housing figures of companion animals - 2022/2023

Description	No. of Animals
Rescued/Re-housed	78
Stolen	0
Euthanised – Cats/Dogs/Traffic (Vets & Ranger)	82
Claimed	75
TOTAL	235

2.9



Swimming Pool Inspections

All works carried out under Section 67 of the Local Government Act have been carried out in accordance with the rates set in the adopted schedule of Fees and Charges.

No subsidisation of actual costs were undertaken in 2022/2023.

Description	No.
Number of inspections that were of tourist & visitor accommodation	0
Number of premises with more than two dwellings	0
Number of inspections that resulted in issuance of a certificate of compliance under s22D of the SP Act	1
Number of inspections that resulted in issuance of a certificate of non-compliance under cl 21 SP Reg	0



NSW RFS – Bland Temora Zone

The NSW Rural Fire Service – Bland Temora Zone encompasses the Local Government Areas of Bland Shire Council (8,560sq km) and Temora Shire Council (2,802sq km).

The Bland Temora Zone consists of (as at 30 June 2023)

- 1,093 volunteers
(Decline of 154 from 30 June 2022)
- 6 permanent staff
(2 x Bland FCC, 4 x Temora FCC)
1 x temporary staff
(April – December 2023)
- 34 brigades
(Bland 24, Temora – 10)

The 2022/23 fire season was less operationally demanding than a typical bush fire season across the Zone. An unusually wet season meant that conditions were not conducive to larger grass and bush fires previously experienced across Bland Temora Zone.

There were two protracted grass fires within Bland Temora Zone being Sandy Creek Road and Back Creek State Forest. Both were within the Bland LGA and were four days and eight days respectively from ignition to declared out.

Despite this, our members were still busy, attending in total 129 incidents for the 2022/23 period including bush and grass fires, motor vehicle accidents, structural fires, assisting other agencies (Police Ambulance SES) and automatic fire alarms.

Management

The 2022/23 year saw minimal turnover of staff with only one staff member relocating within the organisation. This vacancy has since been recruited with the new staff member commencing 11th September 2023.

Administration

Eight long service medals were presented to volunteers for up to 72 years of service to the NSW RFS.

Membership (Learning and Development)

New membership totalled twenty-two with seven of these new members joining brigades within the Temora LGA.

Seven training courses were conducted in the 2022/23 FY with a collective total of 59 members undertaking training.

A five-year training plan 2022 – 2027 was endorsed by the Bland Temora Zone Senior Leadership Team. This training plan focuses on the training needs of volunteers across the Bland Temora Zone and outcomes and recommendations from inquiries resulting from the 2019/2020 fire season.

Community Risk (Community Safety and Engagement)

Bush fire hazard complaints

- Bland - 8
- Temora - 3

Hazard reduction works for Bland Temora Zone

- Proposed 152 Ha
- Completed 228 Ha

Specific hazard reduction activities

- Communications towers x 8
- Interface Asset Protection Zones x 16
- Assist Infirm Disabled and Elderly Residents (AIDER Program) x 5

Community Engagement Activities

- Agricultural shows x 2
- Get Ready Weekend x 3
- Other expo, events x 10



Service Reviews

As per Section 428(3) of the Local Government Act 1993 Council has established a Service Review Program that will be rolled out through the implementation of the Delivery Program.

In the 2022/2023 financial year Council reviewed its Kerbside Recycling Operations, with the outcome of this review reported to Council on 9 May 2023.

The outcome of the service review found that the current approach of the Temora Lions Club providing Recycling services using their

volunteers (as opposed to a kerbside pickup service) with Council covering the costs of transportation, has cost efficiencies to the community overall, as well as environmental benefits of producing high quality recyclables with low contamination and low transportation costs.

It was identified that this service is not as convenient to the community as a kerbside recycling service, however this option may remain the most efficient choice for a rural community of Temora Shire's population. It was recommended that Council consider promoting the economic and environmental benefits of the Lions Club service further to the community, to encourage greater levels of community participation and support.

Lions Club Recycling





3.0

Elected Representatives and Management

3.1

Mayor and Councillors - Support and Expenses

In the 2022/2023 financial year, Council paid the following Mayoral and Councillor Fees:

Position	Fees Paid
Mayor	\$19,858
Councillors	\$101,493

Expenses Policy

(Refer Policy G1 for more details)

Council has in place a policy for the Payment of Fees and Expenses and the Provision of Facilities for Councillors which was reviewed and adopted in February 2022. The policy states that where Councillors are required to incur expense on the business of Council, the following shall apply:

1. Travel

- Where required to use the Councillors own vehicle, reimbursement shall be in accordance with the kilometre rate as prescribed by the Local Government (State) Award.
- When travelling outside the Local Government area, the mode of travel shall be determined by the General Manager and Mayor.

2. Accommodation

- When required to obtain overnight accommodation, the cost of accommodation up to 4 star standard and meals will be reimbursed. Monetary limits are imposed in the policy.

3. Registration Fees

- Where a registration or attendance fee is required, such fees will be reimbursed on an actual cost basis.

4. Provision of Facilities

- Council will provide the Mayor:
 - phone for business use at his/her place of residence

- Secretarial and administrative assistance relating to the discharge of his/her civic function

- Where Council owned vehicles are available, these are to be provided to Councillors travelling on business of Council
- Tablets (iPad or Android) to carry out duties as a Councillor
- Internet access at place of residence to carry out duties as a Councillor
- No other facilities shall be provided to any Councillor.

Councillors Expenditure

Total expenditure during 2022/2023 on the provision of Councillor Facilities and the payment of Councillor expenses was:

\$63,284.00

Fees	Amount
Provision of dedicated office equipment and Internet allocated to Councillors	\$17,539.26
Telephone calls made by Councillors	\$476.38
Attendance of Councillors at Conferences, meetings and Seminars	\$25,892.52
Provision of induction training and professional development	NIL
Training of Councillors and provision of skill development	\$11,681.82
Interstate visits by Councillors	NIL
Overseas visits by Councillors	NIL
Expenses of Spouse, partner or other person*	NIL
Other expenses	\$7,694.02
Total	\$63,284.00

* Payable directly by Councillors

Induction Training and Ongoing Professional Development

Councillors who completed induction training during the period 1 July 2022 and 30 June 2023 – Nil.

Councillors who participated in any ongoing professional development program during the period 1 July 2022 and 30 June 2023 – Nil.

Number of seminars, circulars and other activities delivered as part of the ongoing professional development program during the year – 3.

Understanding Local Government Finances

Cr Sinclair Cr Reinhold Cr Oliver
Cr McLaren Cr Judd Cr Goode
Cr Firman Cr Bushell

Social Media Training

Cr Bushell Cr McLaren
Cr Irvine Cr Sinclair

Code of Conduct Training

Cr Sinclair Cr Reinhold Cr Oliver
Cr McLaren Cr Irvine Cr Judd
Cr Goode Cr Firman Cr Bushell

3.2

Salaries of Senior Staff

In the 2022/2023 year, Council employed:

Senior Staff	No.	Total Remuneration
General Manager – Salary Component	1	\$232,000
Superannuation including employer contribution and salary sacrifice		\$27,500
Non-Cash Benefits		\$11,865
Fringe Benefits Tax Payable		\$9,132

Note: Two other employees act in a senior capacity however, due to the remuneration requirement of the 'senior staff' classification they are not technically classified as 'senior staff'.

3.3

Human Resource Activities

Monthly meetings and breakfast with the outdoor staff continue to be well received.

During these meetings consultation regarding Council meetings and a variety of information is exchanged.

3.4

EEO Activities

Council's Equal Employment Opportunity Plan provides:

- A commitment to eliminate and ensure the absence of discrimination in employment on the grounds of race, sex, marital status, physical impairment, age or sexual preference; and
- A commitment to promote Equal Employment Opportunities for women, Aboriginal and Torres Strait Islanders, people with disabilities and people from non-English speaking backgrounds (NESB).

Staff Profile	M	F	Total
Full Time	53	27	80
Part Time	1	15	16
Casual	22	73	95
Trainees	4	2	6
Total	80	117	197
Pinnacle	14	68	82
TSC	66	49	115
Total	80	117	197

Age Range		Full Time	Casual	Part Time	Trainee
Under 20 yrs (19) (10%)	7 Male (3.55%)	0	5	0	2
	12 Female (6.09%)	1	9	0	2
21-40 yrs (60) (30%)	27 Male (13.71%)	19	6	0	2
	33 Female (16.75%)	11	18	4	0
41-64 yrs (118) (60%)	46 Male (23.35%)	34	11	1	0
	72 Female (36.55%)	15	46	11	0

Sex	Average Age
Males	43.67 years
Females	44.19 years

HR Activities

Achievement of EEO Management Plan Objectives

Action 1:

All staff are to be provided with a copy of the Equal Employment Opportunity Plan.

All staff members have been provided with copies and new staff members are informed as part of the induction program.

Action 2:

Invite comment and input from all Council employees at all levels on initiative within and resulting from the Equal Employment Plan.

All staff are encouraged to provide comment at annual staff reviews.

Action 3:

Job advertised to be written in non-discriminatory terms.

All job advertisements are non-discriminatory.

Action 4:

Review Council practices and establish formal policies and procedures for all recruitment activities.

Council has maintained the practices of the Human Resource Policy which was developed in 1996/97 and reviewed regularly.

Action 5:

Interview questions to be designed to determine whether applicants understand and can apply Equal Employment Opportunities principles.

All applicants are required to demonstrate knowledge of Equal Employment Opportunity principles.

Action 6:

Review all job evaluation/performance appraisals to ensure that it is non-discriminatory in content and administration.

The performance appraisal criteria are continually monitored to ensure non-discriminatory content.

Action 7:

Review the policy and guidelines on relief/acting in higher position

Comply with policy and guidelines as a means of supporting staff to act in higher positions.

Action 8:

Identify opportunities for providing positions for people with physical disabilities

Participation in Temora High School Support Unit work experience programs when appropriate.

Action 9:

Identify barriers to people gaining promotion and career path development

Ongoing Project.

Action 10:

Advertise all advancement opportunities to all staff

Ongoing Project.

Action 11:

Identify occupations and levels where part-time positions are currently availing.

Ongoing Project.

Action 12:

Identify opportunities within Council for the employment of trainees and encourage people under 21 to apply for such positions.

In 2022/2023 Council employed 3 trainees under the Commonwealth Government Trainee Initiative Program.

Action 13:

Commitment by Council to provide traineeships and apprenticeships positions as a social responsibility.

Council continues to meet its social obligations to employ youth on training programs. There are presently 8 apprentices/trainees on staff.

Action 14:

Prepare a formal training plan and review this annually.

The training plan is currently being developed.

Action 15:

Publicise available training and development courses directly to all staff at all work places, clearly identifying who should attend and the objective of the course.

Staff are advised via staff noticeboards and internal staff newsletter.

Action 16:

Document conditions of service practices and procedures for all categories of employees.

Ongoing process.

Action 17:

Evaluation of condition of services to ensure non-discriminatory priorities.

Ongoing process.

Action 18:

Regularly review progress on implementation and relevance of plan.

The plan is informally assessed on a regular basis and formally reviewed annually during the Resourcing Strategy formulation and Annual Report formulation.

Action 19:

Develop a reporting format to enable the issue of annual progress report.

This report is the defined reporting format.

Summary

This review has indicated compliance with the specific action plans to address Equal Employment Opportunities principles. The defining test of the effectiveness of the plan is the results achieved.

Council is totally committed to Equal Employment Opportunities principles. It is the responsibility of Temora Shire Council as employer to ensure equal access to all people for positions, and accordingly, the most suitable applicant will be appointed without discrimination.

Workforce Plan

In working toward the goal of;

“Getting the right number of people, with the right skills, in the right jobs, at the right time”;

Council is actively implementing the recommendations presented in its Workforce Plan.

As part of this commitment, Council spent \$205,899 on staff training across the workforce, upskilling existing employees. This ensures employees have the appropriate skill base to undertake their duties to a high standard whilst meeting community service level expectations.

In the 2022/2023 year, staff turnover was 19.28%. This is a positive reflection on the communication, recruitment and retention strategies utilised by

Council and its employees. Continual monitoring of these strategies is undertaken in consultation with staff to assist Council to achieve preferred employer status. Approximately 12% of staff turnover is attributed to casual staff movements, with the majority of these in Pinnacle Community Services.

In support of the workforce strategies, Council has initiated a review of internal work practices and its employee salary system. It is expected the review will identify opportunities for productivity gains and commensurate rewards for employees.

This is an ongoing process which will assist in retaining a stable and skilled workforce heading into the future.

3.5

Annual Reporting of Labour Statistics

On Wednesday 23 November 2022 the total number of persons who performed paid work were as follows:

Total no. of persons who performed paid work	146
Persons employed by the Council on a permanent full-time, permanent part-time or casual basis or under a fixed-term contract	145
Persons employed by the Council as Senior Staff members	1
Persons engaged by the Council, under a contract or other arrangement with the person's employer, wholly or principally for the labour of the person	Nil
Persons supplied to the Council, under a contract or other arrangement with the person's employer, as an apprentice or trainee	2

3.6

Overseas Visits

No overseas visits were undertaken during the course of 2022/2023 on Council business by any Councillors, Council staff or other persons while representing Council.

4.0

Corporate Governance

4.1

Legal Proceedings

Council expended \$NIL on unrecoverable monies on legal proceedings in 2022/2023.

In relation to public liability claims, Council paid an amount of NIL claims handling fees relating to individual claims.

All payments were made from an internally restricted fund set aside for this purpose.

Council contributed \$NIL to Local Government NSW for other Council's legal appeals with industry implications in 2022/2023.

There are no unfinalised legal proceedings as at 30 June 2023.

4.2

Contract Details

Details of the contracts awarded during the year:

Company	Service	Contract Price
Ausroad Manufacturing Pty Ltd	Emulsion Patching Truck	\$531,210
Fulton Hogan Industries Pty Ltd	Supply and Delivery of Bitumen Emulsion	Fixed Price Schedule of rates \$150,000 (estimates)
Bruce Rock Engineering	Supply and Delivery Side Tipper Trailer	\$150,773
Australian Bale Press Company	Recycling Bale Press	\$233,000
MJ & JA Reardon	Bundawarra Centre Alterations and Additions	\$266,752
Light Up Sports	Temora Sportsgrounds Lighting Upgrades	\$199,050
Fullers Earthmoving	Winning and Crushing Gravel	Est. \$300,000
Calvani Crushing	Winning and Crushing Gravel	Est. \$1M - \$1.5M

4.3

External Bodies with Delegation of Council

Council did not delegate any functions to external bodies during 2022/2023.

4.4

Grants Under Section 356 Introduction

Action Name	Description	Amount
Fight Cancer Foundation Limited	Hilltops Accommodation Centre Donation	\$1,000.00
Southern Sports Academy	Contribution for Athletes to attend Academy	\$1,600.00
Temora Trotting Club	Gold Sponsorship - 2022/2023 season	\$500.00
Ariah Park Senior Housing Inc	Rates Donation	\$235.67
Ariah Park CWA	Rates Donation	\$92.69
St Annes Central School	Presentation Sponsorship 2022	\$200.00
Temora High School	Presentation Sponsorship 2022	\$200.00
Ariah Park Central School	Presentation Sponsorship 2022	\$200.00
Temora Public School	Presentation Sponsorship 2022	\$200.00
NSW Greyhound, Breeders, Owners	2023 Sponsorship	\$500.00
Bundawarra Centre	Open Day Event – Fees Waived	\$648.46
Bectric Hall	Mobile Stage Hire – Fees Waived	\$400.00
Temora and District Education Fund	2023 Sponsorship	\$1,500.00
Temora Schoolboys Rugby League	2022 Yearbook Sponsorship	\$80.00
Rainbow Ball Committee	2022 Rainbow Ball Event	\$200.00
Murrumbidgee Local Health District	2022/2023 MLHD Excellence Awards	\$1,000.00
Ariah Park Memorial Hall	Rates Donation	\$360.06
Temora Little Athletics	2022 Carnival Sponsorship	\$100.00
Bikers4Boobs	2022 Event fees waived	\$534.29
Community Drug Action Teams	Dramatic Minds Festival - Town Hall Hire Fees waived	\$495.45
Temora Carols by Candlelight	2022 Event Fees Waived	\$500.00
Bondi2Berry Inc.	Bondi2Barossa Ride to Remember Donation	\$100.00
Temora Anzac Day Committee	2023 Event Fees waived	\$277.05
Total		\$10,923.67

4.5

Privacy and Personal Information

Temora Shire Council has adopted the model Management Plan for the Privacy and personal Information as required by the Act. The Management Plan provides:

- a) Statement of Council commitment to the principles enshrined in the Act;
- b) Details of the information of the Privacy Management Plan;
- c) Details of the information of the Privacy Management Plan;
- d) Internal review of the Plan.

4.6

Category 1 & 2 Business

Category One Businesses

Council conducted no business activities which meet the requirement of a Category 1 Business. The principles of competitive neutrality and complaints handling mechanism are therefore irrelevant.

Category Two Businesses

Temora Shire Council has one business activity categorised as Category 2, namely the Temora Sewerage Treatment Works.

4.8

Works on Private Land

All works carried out under Section 67 of the Local Government Act have been carried out in accordance with the rates set in the adopted schedule of Fees & Charges. No subsidisation of actual costs were undertaken in 2022/2023.

4.7

Rates and Charges Written Off

During 2022/2023 financial year Council wrote-off \$649.00 in rates and charges.

These amounts have been broken down by debtor type in table below:

Small Balance Write Offs (s607)	Amount (\$)
General Rates	172.41
Stormwater Drainage Charges	10.72
Domestic Waste Collection Charges	99.80
Trade Waste Collection Charges	61.05
Sewer Charges	305.02
Total	\$649.00

Total Pension concessions allowed **\$176,598.93**.

\$97,306.35 representing 55% of the mandatory pensioner reduction is subsidised by the NSW Government.

Government Information Public Access Act (GIPA)

Statistical Information about Access Applications (s125 GIPA Act)

Publicly available information

Council encourages the public to make informal applications where appropriate in order to meet the intent of the Government Information (Public Access) Act by allowing more information to become more easily available.

A range of information is available for public access on Council's website, at Council's offices or by contacting the Right to Information Officer by telephone or email. The Officer will either advise where the information is located or request that an Informal Access Request form be lodged

with Council. There is no charge for this request; however appropriate photocopying charges may be applicable in accordance with Council policy.

The Officer will discuss the method of supply of the information, including the likely timeframe.

The public will also be offered the opportunity to inspect and obtain copies of the information from Council's Administration Office during office hours.

Access applications received

Temora Shire Council received no access applications during the year ended 30 June 2023. A schedule providing details for the information required under the act is included in this Annual report.

Table A: Number of applications about access applicants to be included in annual report

	Media	Members of Parliament	Private Sector Business	Not for Profit Organisation or Community Groups	Members of the Public (application by legal representative)
Access granted in full	0	0	0	0	0
Access granted in part	0	0	0	0	0
Access refused in full	0	0	0	0	0
Information not held	0	0	0	0	0
Information already available	0	0	0	0	0
Refuse to deal with application	0	0	0	0	0
Refuse to confirm/deny whether information is held	0	0	0	0	0
Application withdrawn	0	0	0	0	0

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

Table B: Number of applications by type of applicant and outcome

Outcome	Personal Information application*	Members of Parliament Access application (other than personal information application)	Access application that are partly personal information application and partly other
Access granted in full	0	0	0
Access granted in part	0	0	0
Access refused in full	0	0	0
Information not held	0	0	0
Information already available	0	0	0
Refuse to deal with application	0	0	0
Refuse to confirm/deny whether information is held	0	0	0
Application withdrawn	0	0	0

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 Applicants
Application does not comply with formal requirements (section 41 of the Act)	0
Application is for excluded information of the agency (section 43 of the Act)	0
Application contravenes restraint order (section 110 of the Act)	0
Total number of invalid applications received	0
Invalid applications that subsequently became valid applications	0

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

Reason for Invalidity	No. of Applicants
Overriding secrecy laws	0
Cabinet Information	0
Executive Council information	0
Contempt	0
Legal professional privilege	0
Excluded information	0
Documents affecting law enforcement and public safety	0
Transport safety	0
Adoption	0
Care and protection of children	0
Ministerial code of conduct	0
Aboriginal and environmental heritage	0
Privilege generally - Sch 1 (5A)	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

	No. of Applicants
Responsible and effective government	0
Law enforcement and security	0
Individual rights, judicial processes and natural justice	0
Business interests of agencies and other persons	0
Environment, culture, economy and general matters	0
Secrecy provisions	0
Exempt documents under interstate Freedom of Information legislation	0

Table F: Timeliness

	No. of Applicants
Decided within the statutory time frame (20 days plus any extensions)	0
Decided after 35 days (by agreement with applicant)	0
Not decided within time (deemed refusal)	0
Total	0

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

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

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

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

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

4.10

Public Interest Disclosures

Temora Shire Council received Nil public interest disclosures in the period 1 July 2022 to 30 June 2023.

Statement of Affairs

Council maintains a number of documents which are available for inspection and copying including:

- a) Annual Report;
- b) Annual Financial Statements including Auditor's Report;
- c) Operational Plan, Delivery Plan and Resourcing Strategy;
- d) Returns of the interests of Councillors, designated persons and delegates;
- e) Business Papers and Minutes for Council and Committee Meetings (excluding items deemed Confidential);
- f) Register of Delegations;
- g) Records of Building Certificates.

Council's policy register is available on the website www.temora.nsw.gov.au

The policies include:

Community

- | | |
|-----|--|
| C1 | Use & Hire of Mobile Stage |
| C2 | Street Stalls |
| C3 | By Laws and Regulations for use of Lake Centenary |
| C4 | Cemeteries Policy |
| C5 | Street Banner |
| C6 | Terms of Usage for Nixon Park Club House |
| C7 | Guidelines for Television and Film Production Shoots |
| C8 | Supported Accommodation Residential Tenancy Policy |
| C9 | Events Donations Policy |
| C10 | CCTV Guidelines |
| C11 | Citizenship Ceremonies Dress Code |
| C14 | Camping Policy Lake Centenary |
| C15 | Art Acquisition, Management & Decommissioning Policy |
| C16 | Flag Protocols Policy |
| C17 | Event Management Application |
| C18 | Disability Inclusion Action Plan |
| C19 | Sporting Fields Yearly Right of Use |
| C20 | Communications Policy |
| C21 | Terms of Usage for Temora Memorial Town Hall |

Engineering Works

- | | |
|------|--|
| EW2 | Footpath Maintenance & Construction |
| EW3 | Private Hire of Council Equipment |
| EW5 | Restricted Access Vehicle Policy |
| EW7 | Environmental Policy |
| EW8 | Amenity Tree Management Plan |
| EW9 | Engineering Environmental Management |
| EW10 | Remote Supervision Signs |
| EW11 | Construction of foot paving, kerb & gutter |
| EW12 | Street Lighting |
| EW13 | Road Verge & Nature Strip Policy |
| EW14 | Business Rules for Use of TAIC Irrigation Dam |
| EW15 | Airport Usage Fees |
| EW16 | Development Infrastructure Deferred Payment Policy |
| EW20 | Reticulated Sewerage Service Policy |

Governance

- | | |
|-----|--|
| G1 | Payment of Expenses & Provision of Facilities |
| G2 | Code of meeting Practice |
| G3 | Procurement Procedure |
| G4 | Related Party Disclosures Policy |
| G5 | Complaints Disclosure Reporting Procedure |
| G6 | Fraud Control Policy |
| G8 | Code of Practice Section 355 Committees |
| G9 | Corporate Credit Card |
| G10 | Internal Reporting Policy |
| G11 | Child Protection |
| G12 | Record and Information Management |
| G13 | Media Policy |
| G14 | Records Management Policy for Councillors |
| G15 | Statement of Business Ethics |
| G17 | Code of Conduct |
| G18 | Privacy Management Plan |
| G19 | Enforcement Policy |
| G20 | Internal Audit Charter & Committee Charter |
| G21 | General Policies |
| G22 | Procedures for the Administration of the Model Code of Conduct |
| G23 | Legislative Compliance Policy |
| G24 | Password Protection Policy |
| G25 | External Grant Funding Policy |
| G27 | Model Councillor and Staff Interaction Policy |
| G28 | Social Media Policy |

Statement of Affairs (cont.)

Finance

- F1 Plant Replacement
- F2 Debt Recovery
- F3 Investments
- F4 Temora Pension Concession Policy
- F5 Rates Management Policy

Human Resources

- HR1 Hearing Conservation Policy
- HR2 Workplace Injury management Procedures
- HR3 Infectious Disease Policy
- HR4 Private or Secondary Employment Policy
- HR5 Stress Policy for Employees and Councillors
- HR6 Staff & Council Presentation
- HR7 Employee Incentive Scheme
- HR8 Email & Internet Usage
- HR9 First Aid Policy
- HR10 Protective Clothing Protective Equipment
- HR11 Workplace Amenities
- HR12 Level 3 WHS Committee Constitution
- HR13 Manual Handling
- HR14 Working at Heights
- HR15 Volunteer Risk management
- HR16 Critical Incident Response
- HR17 Disaster Workforce Recovery & Continuity Business Plan
- HR19 Staff Training Policy
- HR20 Staff Uniform
- HR21 Alcohol and Other Drugs Policy
- HR22 Workplace Surveillance Policy
- HR24 Bullying, Harassment & Discrimination Policy
- HR25 Equal Employment Opportunity management Policy & Plan
- HR26 Motor Vehicle Policy for Private use
- HR27 Staff Exit Policy
- HR28 Salary Work Arrangements Policy

Planning Regular

- PR1 Sewage Management Plan
- PR2 Home Based Business Policy and Guidelines
- PR3 Signage Policy and Guidelines
- PR4 Swimming Pool Safety Policy (Private)
- PR5 Local Orders Policy
- PR6 Liquid Trade Waste Regulation Policy
- PR7 Contaminated Lands Policy
- PR8 Temora Shire Council Model Asbestos Policy for NSW Councils
- PR9 Conflict of Interest Policy for Council-related Development

Risk Management

- RM1 Gathering Information for Incident Management
- RM2 Notification Plan for Pesticide Use
- RM3 Settlement of Minor Liability Claims
- RM4 Water Supply – Backflow prevention
- RM5 Play equipment policy and procedures
- RM6 Cemetery Safety Management Plan
- RM7 Contractor Management & Procedure
- RM8 Management of Flooded Roads Procedures
- RM9 Incident Response Procedure
- RM10 Asbestos – Procedures for Employees & Contractors
- RM12 Risk Management Policy
- RM13 Fire Protection for Council facilities Buildings
- RM14 Outdoor Dining and Street Stall Policy

5.0

Financial Statements

Temora Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2023

"Success through determination and inspiration"

Temora Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023

"Success through determination and inspiration"

Temora Shire Council

General Purpose Financial Statements

for the year ended 30 June 2023

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Overview

Temora Shire Council is constituted under the Local Government Act 1993 (NSW) and has its principal place of business at:

105 Loftus Street
Temora NSW 2666

Council's guiding principles are detailed in Chapter 3 of the LGA and includes:

- principles applying to the exercise of functions generally by council,
- principles to be applied when making decisions,
- principles of community participation,
- principles of sound financial management, and
- principles for strategic planning relating to the development of an integrated planning and reporting framework.

A description of the nature of Council's operations and its principal activities are provided in Note B1-2.

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

Temora Shire Council

Consolidated Financial Statements

for the year ended 30 June 2023

Statement by Councillors and Management

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 21 September 2023.



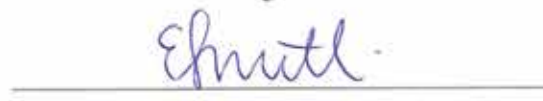
Rick Firman
Mayor
21 September 2023



Graham Sinclair
Councillor
21 September 2023



Melissa Boxall
General Manager
21 September 2023



Elizabeth Smith
Responsible Accounting Officer
21 September 2023

Temora Shire Council

Income Statement

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Restated Actual 2022
Income from continuing operations				
6,307	Rates and annual charges	B2-1	6,302	6,088
10,057	User charges and fees	B2-2	12,412	12,574
704	Other revenues	B2-3	479	364
7,641	Grants and contributions provided for operating purposes	B2-4	11,967	8,177
4,761	Grants and contributions provided for capital purposes	B2-4	4,854	7,940
116	Interest and investment income	B2-5	512	168
–	Other income	B2-6	315	270
52	Net gain from the disposal of assets	B4-1	19	–
29,638	Total income from continuing operations		36,860	35,581
Expenses from continuing operations				
9,575	Employee benefits and on-costs	B3-1	11,373	9,980
8,704	Materials and services	B3-2	11,020	9,437
81	Borrowing costs	B3-3	79	62
6,581	Depreciation, amortisation and impairment of non-financial assets	B3-4	7,163	6,412
660	Other expenses	B3-5	746	586
–	Net loss from the disposal of assets	B4-1	–	31
25,601	Total expenses from continuing operations		30,381	26,508
4,037	Operating result from continuing operations		6,479	9,073
4,037	Net operating result for the year attributable to Council		6,479	9,073
(724)	Net operating result for the year before grants and contributions provided for capital purposes		1,625	1,133

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

Temora Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	Restated 2022
Net operating result for the year – from Income Statement		6,479	9,073
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	47,415	43,633
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-7	(5,086)	(1,257)
Total items which will not be reclassified subsequently to the operating result		42,329	42,376
Total other comprehensive income for the year		42,329	42,376
Total comprehensive income for the year attributable to Council		48,808	51,449

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

Temora Shire Council

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	Restated 2022	Restated 1 July 2021
ASSETS				
Current assets				
Cash and cash equivalents	C1-1	3,647	4,823	2,779
Investments	C1-2	13,636	9,604	11,140
Receivables	C1-4	3,544	4,268	4,245
Inventories	C1-5	1,038	1,773	977
Contract assets and contract cost assets	C1-6	130	656	–
Other	C1-8	248	251	160
Total current assets		<u>22,243</u>	<u>21,375</u>	<u>19,301</u>
Non-current assets				
Investments	C1-2	10,143	5,542	2,500
Receivables	C1-4	839	345	–
Infrastructure, property, plant and equipment (IPPE)	C1-7	326,620	283,171	236,861
Investments accounted for using the equity method	D2-1,D2-3	217	217	209
Total non-current assets		<u>337,819</u>	<u>289,275</u>	<u>239,570</u>
Total assets		<u>360,062</u>	<u>310,650</u>	<u>258,871</u>
LIABILITIES				
Current liabilities				
Payables	C3-1	1,763	2,036	2,809
Contract liabilities	C3-2	3,606	2,349	2,160
Borrowings	C3-3	429	417	364
Employee benefit provisions	C3-4	3,933	3,906	3,816
Total current liabilities		<u>9,731</u>	<u>8,708</u>	<u>9,149</u>
Non-current liabilities				
Borrowings	C3-3	2,238	2,667	1,885
Employee benefit provisions	C3-4	66	56	69
Total non-current liabilities		<u>2,304</u>	<u>2,723</u>	<u>1,954</u>
Total liabilities		<u>12,035</u>	<u>11,431</u>	<u>11,103</u>
Net assets		<u>348,027</u>	<u>299,219</u>	<u>247,768</u>
EQUITY				
Accumulated surplus	C4-1	118,976	112,497	103,422
IPPE revaluation reserve	C4-1	229,051	186,722	144,346
Total equity		<u>348,027</u>	<u>299,219</u>	<u>247,768</u>

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

Temora Shire Council

Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	2023			2022		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus Restated	IPPE revaluation reserve Restated	Total equity Restated
Opening balance at 1 July		112,497	186,722	299,219	103,424	143,225	246,649
Correction of prior period errors	G4-1	–	–	–	–	1,121	1,121
Restated opening balance		112,497	186,722	299,219	103,424	144,346	247,770
Net operating result for the year		6,479	–	6,479	9,119	–	9,119
Correction of prior period errors	G4-1	–	–	–	(46)	–	(46)
Restated net operating result for the period		6,479	–	6,479	9,073	–	9,073
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	47,415	47,415	–	43,633	43,633
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-7	–	(5,086)	(5,086)	–	(1,257)	(1,257)
Other comprehensive income		–	42,329	42,329	–	42,376	42,376
Total comprehensive income		6,479	42,329	48,808	9,073	42,376	51,449
Closing balance at 30 June		118,976	229,051	348,027	112,497	186,722	299,219

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

Temora Shire Council

Statement of Cash Flows

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Actual 2022
Cash flows from operating activities				
<i>Receipts:</i>				
6,306	Rates and annual charges		6,271	6,095
10,092	User charges and fees		15,419	10,604
107	Interest received		388	126
12,404	Grants and contributions		18,027	18,232
–	Bonds, deposits and retentions received		–	50
668	Other		1,091	2,382
<i>Payments:</i>				
(9,570)	Payments to employees		(11,646)	(9,868)
(8,615)	Payments for materials and services		(12,092)	(12,400)
(84)	Borrowing costs		(81)	(62)
(654)	Bonds, deposits and retentions refunded		(11)	–
–	Other		(977)	(469)
10,654	Net cash flows from operating activities	G1-1	16,389	14,690
Cash flows from investing activities				
<i>Receipts:</i>				
–	Sale of real estate assets		350	–
173	Proceeds from sale of IPPE		477	116
<i>Payments:</i>				
(3,000)	Acquisition of term deposits		(8,633)	(1,506)
(10,542)	Payments for IPPE		(8,636)	(11,374)
(185)	Purchase of real estate assets		(132)	(27)
–	Deferred debtors and advances made		(574)	(690)
(13,554)	Net cash flows from investing activities		(17,148)	(13,481)
Cash flows from financing activities				
<i>Receipts:</i>				
–	Proceeds from borrowings		–	1,210
<i>Payments:</i>				
(418)	Repayment of borrowings		(417)	(375)
(418)	Net cash flows from financing activities		(417)	835
(3,318)	Net change in cash and cash equivalents		(1,176)	2,044
4,190	Cash and cash equivalents at beginning of year		4,823	2,779
872	Cash and cash equivalents at end of year	C1-1	3,647	4,823
16,140	plus: Investments on hand at end of year	C1-2	23,779	15,146
17,012	Total cash, cash equivalents and investments		27,426	19,969

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

Temora Shire Council

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Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 21 September 2023. 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 principal accounting policies adopted in the preparation of these consolidated financial statements are set out below.

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

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993* (Act) and *Local Government (General) Regulation 2021* (Regulation), and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not for-profit entity.

The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

Historical cost convention

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

Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

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

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

- (i) estimated fair values of infrastructure, property, plant and equipment – refer Infrastructure, property, plant and equipment note.
- (ii) employee benefit provisions – refer Provisions note.

Significant judgements in applying the Council's accounting policies

- (i) Impairment of receivables

Council has made a significant judgement about the impairment of a number of its receivables – refer Receivables note.

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:

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

A1-1 Basis of preparation (continued)

- General purpose operations
- Sewerage service
- Pinnacle Community Services
- Temora Agricultural Innovation Centre

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.

Trust monies and property subject to Council's control have been included in these reports.

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

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities that are recoverable from, or payable to, the taxation authority, are presented as operating cash flows.

Volunteer services

Whilst Council has an extensive network of volunteers across a broad section of Council functions, Council would not purchase the services if they were not provided voluntarily and Council is unable to reliably measure the value of these services. Consequently the value of volunteer services has not been recognised in these financial statements.

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 (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2023 reporting period.

Council has elected not to apply any of these pronouncements in these financial statements before their operative dates.

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 for the first time at 30 June 2023.

Those newly adopted standards which had a material impact on Council's reported financial position, performance and/or associated financial statement disclosures are further discussed in the Changes in Accounting Policy Note.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B Financial Performance

B1 Functions or activities

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

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

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2023	2022	2023	2022 Restated	2023	2022 Restated	2023	2022	2023	2022 Restated
Functions or activities										
Building a Strong Local Economy	12,469	5,511	10,590	5,045	1,879	466	6,771	843	130,574	30,526
Embracing & Developing Aviation	–	2,332	–	335	–	1,997	–	2,161	–	21,466
Engaging & Supporting the Community	–	1,567	–	2,716	–	(1,149)	–	1,009	–	21,236
Enhancing our Agricultural Wealth	–	2,780	–	3,048	–	(268)	–	2,787	–	54,795
Enhancing our Quality of Life	12,091	10,973	15,060	10,638	(2,969)	335	2,991	2,412	204,996	162,651
Enjoying our Beautiful Environment	1,378	1,465	1,878	1,942	(500)	(477)	173	321	18,963	13,655
Providing Local Leadership	140	–	613	–	(473)	–	132	–	22	–
Administration & General Purpose	10,782	10,953	2,240	2,783	8,542	8,170	6,754	6,584	5,507	5,244
Other	–	–	–	1	–	(1)	–	–	–	1,077
Total functions and activities	36,860	35,581	30,381	26,508	6,479	9,073	16,821	16,117	360,062	310,650

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B1-2 Components of functions or activities

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

Enhancing our Quality of Life

Strategic objectives are to have a community with appropriate services and care for our ageing population and people with disability; a community with opportunities to be healthy; a community with services and facilities for our children and young people; a community that offers opportunities for sport and recreation; a community that enjoys arts and cultural activities and events; and a community that is safe and inclusive and looks after people who are experiencing disadvantage.

Providing Local Leadership

Strategic objectives are to have a community with strong local leadership; a community that acknowledges and celebrates its heritage and diversity; a community that is supported by our volunteers; a community that speaks up and advocates for itself; and a community that is well informed through engagement and communication.

Building a Strong Local Economy

Strategic objectives are to have a community with a variety of thriving businesses and industries; a community with opportunities for local employment; a community with opportunities for local education; a community with good access to a range of appropriate and affordable housing; a community with a strong agricultural sector; a community that celebrates and benefits from its aviation history and facilities; a community that benefits from tourism; and a community with a transport network that enables economic and social outcomes.

Enjoying our Beautiful Environment

Strategic objectives are to have a community that is liveable and provides for enjoyable town and village life; a community that enjoys appropriate urban infrastructure; a community that strives to minimise its environmental impacts; a community that enjoys a variety of open spaces for leisure; and a community that sustainably plans for its future.

Administration & General Purpose

Includes items of an administrative nature or general purpose which do not fall under any of the four Integrated Planning & Reporting themes detailed above.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2023	2022
Ordinary rates		
Residential	1,706	1,665
Farmland	2,023	1,983
Business	540	533
Less: pensioner rebates (mandatory)	(55)	(56)
Less: pensioner rebates (Council policy)	(45)	(46)
Rates levied to ratepayers	4,169	4,079
Pensioner rate subsidies received	55	56
Total ordinary rates	4,224	4,135
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	647	609
Stormwater management services	49	49
Sewerage services	1,289	1,208
Waste management services (non-domestic)	129	122
Less: pensioner rebates (mandatory)	(43)	(43)
Less: pensioner rebates (Council policy)	(35)	(35)
Annual charges levied	2,036	1,910
Pensioner annual charges subsidies received:		
– Sewerage	21	21
– Domestic waste management	21	22
Total annual charges	2,078	1,953
Total rates and annual charges	6,302	6,088

Council has used 2019 year valuations provided by the NSW Valuer General in calculating its rates.

Accounting policy

Rates and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area that are not subsidised by the NSW Government.

Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates and are recognised within the underlying revenue item based on their substance.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B2-2 User charges and fees

\$ '000	Timing	2023	2022
Specific user charges (per s502 - specific 'actual use' charges)			
Domestic waste management services	2	131	129
Sewerage services	2	15	13
Waste management services (non-domestic)	2	49	47
Total specific user charges		195	189
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s608)			
Planning and building regulation	2	156	192
Private works – section 67	2	70	68
Section 10.7 certificates (EP&A Act)	2	13	14
Section 603 certificates	2	15	18
Total fees and charges – statutory/regulatory		254	292
(ii) Fees and charges – other (incl. general user charges (per s608))			
Aerodrome	2	85	57
Caravan park	2	125	157
Cemeteries	2	94	87
Transport for NSW works (state roads not controlled by Council)	2	4,023	4,345
Swimming centres	2	181	174
Animal control	2	2	5
Art Centre	2	1	–
Cinema	2	93	89
Community Technology Centre – printing and laminating	2	4	2
Frail and aged	2	7,313	7,152
Sports stadium	2	13	10
Tourism information centre	2	16	13
Other	2	13	2
Total fees and charges – other		11,963	12,093
Total other user charges and fees		12,217	12,385
Total user charges and fees		12,412	12,574
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		–	–
User charges and fees recognised at a point in time (2)		12,412	12,574
Total user charges and fees		12,412	12,574

Accounting policy

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

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases such as caravan parks, the customer is required to pay on arrival or a deposit in advance. There is no material obligation for Council in relation to refunds or returns.

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B2-3 Other revenues

\$ '000	Timing	2023	2022
Legal fees recovery – rates and charges (extra charges)	2	10	14
Diesel rebate	2	79	71
Insurance claims recoveries	2	60	40
Commissions and agency fees – Service NSW	2	144	144
Reimbursement from Service NSW – travel and training costs	2	2	10
Donations	2	6	3
Gravel royalties	2	7	4
Risk management bonus	2	34	30
Agricultural Innovation Centre revenues	2	–	5
Youth Activities	2	8	2
Other	2	28	2
Sale of Gravel	2	101	39
Total other revenue		479	364
Timing of revenue recognition for other revenue			
Other revenue recognised over time (1)		–	–
Other revenue recognised at a point in time (2)		479	364
Total other revenue		479	364

Accounting policy for other revenue

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

Statutory fees and fines are recognised as revenue when the service has been provided, the payment is received or when the penalty has been applied, whichever occurs first.

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B2-4 Grants and contributions

\$ '000	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	811	1,247	–	–
Financial assistance – local roads component	2	506	748	–	–
Payment in advance - future year allocation					
Financial assistance – general component	2	3,035	2,027	–	–
Financial assistance – local roads component	2	1,656	1,041	–	–
Amount recognised as income during current year		6,008	5,063	–	–
Special purpose grants and non-developer contributions (tied)					
Aerodrome Upgrades	1	–	–	509	2,149
Aged Services	2	896	875	–	–
Bob Aldridge Park	1	–	–	311	–
Bundawarra Centre	1	56	18	–	1
Bushfire and emergency services	2	307	307	–	–
Crown Lands Plans of Management	2	–	7	–	–
Economic development	1	–	14	–	–
Employment and training programs	2	99	143	–	–
Flood Study Grant	2	54	25	–	–
Heritage and cultural	2	26	22	–	75
Library	2	62	70	55	375
Local Roads & Community Infrastructure Funding	1	6	–	639	1,333
Pedestrian Access Mobility Plan (PAMP) Works	2	–	–	55	36
Noxious weeds	2	53	83	–	–
RFS Community Engagement Centre	2	–	2	–	–
Road Safety Officer	2	120	105	–	–
Street lighting	2	42	165	–	–
Stronger Country Communities Funding	1	–	–	316	143
Transport (flood damage)	2	140	113	–	–
Transport (fixing country roads)	1	–	–	1,387	1,207
Transport (regional roads block grant)	2	156	285	572	429
Transport (repair program)	2	–	–	134	110
Transport (roads to recovery)	2	832	826	–	–
Transport (fixing local roads)	2	–	–	374	1,034
Health and safety	1	7	–	–	–
Recreation and culture	2	3	–	–	–
Kerb and gutter	2	–	–	–	12
Other Councils – ELEs transferred	2	6	–	–	–
Youth services	2	41	4	–	–
Summer Nights Funding	1	–	15	–	–
Art Centre	1	15	1	–	19
Australia Day Community Grant	1	20	18	–	–
Economic Development	1	1	–	–	–
Driver Reviver Upgrade - Springdale	2	–	–	(2)	38
Community Events Program	1	236	1	–	–
Emergency Services Levy	2	133	14	–	–
Other grants and contributions	2	10	–	–	–

continued on next page ...

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B2-4 Grants and contributions (continued)

\$ '000	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
Lake Centenary - Contribution to Works	2	–	–	–	75
Footpath contributions	2	–	–	60	18
Nixon Park - Netball Court Upgrades - Club contributions	1	–	–	93	–
Planning	1	5	1	–	–
Swimming Pool Upgrade	2	–	–	227	792
Integrated Water Cycle Management Plan	1	156	–	–	–
Resilience Project	1	42	–	–	–
Railway Precinct Master Plan	2	4	–	–	–
Recreation Centre	2	–	–	6	–
Regional Local Roads Repair Program	2	2,431	–	–	–
Total special purpose grants and non-developer contributions (tied)		5,959	3,114	4,736	7,846
Total grants and non-developer contributions		11,967	8,177	4,736	7,846
Comprising:					
– Commonwealth funding		6,821	6,764	509	3,481
– State funding		4,362	1,322	3,401	4,221
– Other funding		784	91	826	144
		11,967	8,177	4,736	7,846

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):	G5					
Cash contributions						
S 7.12 – fixed development consent levies		2	–	–	118	94
Total developer contributions – cash			–	–	118	94
Total developer contributions			–	–	118	94
Total contributions			–	–	118	94
Total grants and contributions			11,967	8,177	4,854	7,940
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			–	–	–	–
Grants and contributions recognised at a point in time (2)			11,967	8,177	4,854	7,940
Total grants and contributions			11,967	8,177	4,854	7,940

Unspent grants and contributions

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

\$ '000	Operating 2023	Operating 2022	Capital 2023	Capital 2022
Unspent grants and contributions				
Unspent funds at 1 July	746	894	1,600	1,226
Add: Funds received and not recognised as revenue in the current year	753	443	1,537	986
Less: Funds received in prior year but revenue recognised and funds spent in current year	(398)	(591)	(667)	(612)
Unspent funds at 30 June	1,101	746	2,470	1,600
Contributions				
Unspent funds at 1 July	–	37	–	–
Add: contributions received and not recognised as revenue in the current year	34	–	–	–
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	–	(37)	–	–
Unspent contributions at 30 June	34	–	–	–

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B2-4 Grants and contributions (continued)

Accounting policy

Control over grants and contributions is normally obtained upon their receipt (or acquittal) and is valued at the fair value of the granted or contributed asset at the date of transfer.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner, or used over a particular period, and those conditions were un-discharged at reporting date, the unused grant or contribution is disclosed above.

Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of section 7.12 of the *Environmental Planning and Assessment Act 1979*.

While Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon receipt by Council, due to the possibility that individual development consents may not be acted upon by the applicant and, accordingly, would not be payable to Council.

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided at reporting date.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B2-5 Interest and investment income

\$ '000	2023	2022
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	13	11
– Cash and investments	499	157
Total interest and investment income (losses)	512	168

Accounting policy

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

B2-6 Other income

\$ '000	Notes	2023	2022
Rental income			
Other lease income			
Room/Facility Hire		234	204
Leaseback fees - council vehicles		29	27
Aerodrome Hangars		25	14
Sporting Grounds		14	12
Vacant Land		5	5
Caravan Park		8	–
Total other lease income		315	262
Total rental income	C2-2	315	262
Net share of interests in joint ventures and associates using the equity method			
Joint ventures		–	8
Total net share of interests in joint ventures and associates using the equity method	D2-1,D2-3	–	8
Total other income		315	270

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2023	2022
Salaries and wages	9,285	8,626
Employee termination costs	4	–
Employee leave entitlements (ELE)	1,262	897
ELE on-costs	20	30
Superannuation	1,046	951
Workers' compensation insurance	276	216
Fringe benefit tax (FBT)	65	36
Training costs (other than salaries and wages)	119	104
Staff uniforms and safety clothing	24	19
Other	28	–
Total employee costs	12,129	10,879
Less: capitalised costs	(756)	(899)
Total employee costs expensed	11,373	9,980
Number of 'full-time equivalent' employees (FTE) at year end	133	126

Accounting policy

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

Retirement benefit obligations

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

Superannuation plans

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

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B3-2 Materials and services

\$ '000	Notes	2023	2022
Raw materials and consumables		7,968	9,066
Contractor costs		8,123	8,465
Audit Fees	F2-1	48	40
Councillor and Mayoral fees and associated expenses	F1-2	184	162
Advertising		53	51
Bank charges		14	31
Cleaning		192	171
Election expenses		–	73
Electricity and heating		235	237
Insurance		582	485
Office expenses (including computer expenses)		458	385
Postage & Freight		63	60
Printing and stationery		72	64
Street lighting		79	76
Subscriptions and publications		64	58
Telephone and communications		92	96
Valuation fees		32	30
Other expenses		1	1
Conferences		1	–
Water		94	97
Legal expenses:			
– Legal expenses: debt recovery		8	14
– Legal expenses: other		35	33
Expenses from short-term leases		7	6
Expenses from leases of low value assets		45	37
Expenses from Peppercorn leases		1	1
Variable lease expense relating to usage		18	10
Total materials and services		18,469	19,749
Less: capitalised costs		(7,449)	(10,312)
Total materials and services		11,020	9,437

Accounting policy

Expenses are recorded on an accruals basis as the Council receives the goods or services.

B3-3 Borrowing costs

\$ '000	2023	2022
(i) Interest bearing liability costs		
Interest on loans	79	62
Total interest bearing liability costs	79	62
Total interest bearing liability costs expensed	79	62
Total borrowing costs expensed	79	62

Accounting policy

Borrowing costs are expensed when incurred.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

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

\$ '000	Notes	2023	2022
Depreciation and amortisation			
Plant and equipment		521	700
Office equipment		66	65
Furniture and fittings		22	32
Land improvements (depreciable)		7	7
Infrastructure:			
	C1-7		
– Buildings – non-specialised		358	309
– Buildings – specialised		852	814
– Other structures		111	117
– Roads (incl Kerb & Gutter)		3,618	3,161
– Bridges		217	196
– Footpaths		102	90
– Stormwater drainage		128	117
– Sewerage network		318	199
– Swimming pools		128	56
– Other open space/recreational assets		261	300
– Other infrastructure		333	119
Leasehold improvements		34	30
Other assets:			
– Other		87	100
Total gross depreciation and amortisation costs		<u>7,163</u>	<u>6,412</u>
Total depreciation and amortisation costs		<u>7,163</u>	<u>6,412</u>
Impairment / revaluation decrement of IPPE			
Infrastructure:			
	C1-7		
– Roads (incl Kerb & Gutter)		5,086	1,257
Total gross IPPE impairment / revaluation decrement costs		<u>5,086</u>	<u>1,257</u>
Amounts taken through revaluation reserve	C1-7	(5,086)	(1,257)
Total IPPE impairment / revaluation decrement costs charged to Income Statement		<u>–</u>	<u>–</u>
Total depreciation, amortisation and impairment for non-financial assets		<u>7,163</u>	<u>6,412</u>

Accounting policy

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. Useful lives are included in the Infrastructure, Property, Plant & Equipment Note and the Intangible Assets Note.

Impairment of non-financial assets

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

Intangible assets not yet available for use, are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired.

Other non-financial assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

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

which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

B3-5 Other expenses

\$ '000	Notes	2023	2022
Impairment of receivables			
User charges and fees		7	5
Other		–	3
Total impairment of receivables	C1-4	7	8
Other			
Contributions/levies to other levels of government			
– Emergency services levy (includes FRNSW, SES, and RFS levies)		482	364
Donations, contributions and assistance to other organisations (Section 356)		257	214
Total other		739	578
Total other expenses		746	586

Accounting policy

Other expenses are recorded on an accruals basis when Council has an obligation for the expenses.

Impairment expenses are recognised when identified.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B4 Gains or losses

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

\$ '000	Notes	2023	2022
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		–	13
Gain (or loss) on disposal		–	13
Gain (or loss) on disposal of plant and equipment			
	C1-7		
Proceeds from disposal – plant and equipment		477	103
Less: carrying amount of plant and equipment assets sold/written off		(498)	(147)
Gain (or loss) on disposal		(21)	(44)
Gain (or loss) on disposal of real estate assets held for sale			
	C1-5		
Proceeds from disposal – real estate assets		350	–
Less: carrying amount of real estate assets sold/written off		(310)	–
Gain (or loss) on disposal		40	–
Gain (or loss) on disposal of investments			
	C1-2		
Proceeds from disposal/redemptions/maturities – investments		8,633	1,506
Less: carrying amount of investments sold/redeemed/matured		(8,633)	(1,506)
Gain (or loss) on disposal		–	–
Net gain (or loss) from disposal of assets		19	(31)

Accounting policy

Gains and losses on disposals are determined by comparing proceeds with carrying amount. The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the asset is de-recognised.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 16 June 2022 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	2023 Budget	2023 Actual	2023 ----- Variance -----	
Revenues				
Rates and annual charges	6,307	6,302	(5)	0% U
User charges and fees	10,057	12,412	2,355	23% F
Revenues from Council's aged and disability services were higher than anticipated.				
Other revenues	704	479	(225)	(32)% U
Rental income of \$260k was incorrectly budgeted as Other Revenue rather than Other Income.				
Operating grants and contributions	7,641	11,967	4,326	57% F
FAGS in advance payment was 100% of the 2023/24 allocation. Council also received \$2.4m in Regional & Local Roads Repair Program funding.				
Capital grants and contributions	4,761	4,854	93	2% F
Interest and investment revenue	116	512	396	341% F
Interest revenue is higher than budget as a result of interest rates rising unexpectedly.				
Net gains from disposal of assets	52	19	(33)	(63)% U
Surplus on sale of plant was higher than anticipated, however several assets were scrapped/written off during the year resulting in an unfavourable budget variance.				
Other income	-	315	315	∞ F
Rental income of \$260k was incorrectly budgeted as Other Revenue rather than Other Income.				

Expenses

Employee benefits and on-costs	9,575	11,373	(1,798)	(19)% U
Growth in Council's aged and disability services has seen employee costs increase in excess of budget. Also contributing to the increase in employee costs over budget is the cost of overtime and the use of casual employees to upscale to meet grant program deadlines.				
Materials and services	8,704	11,020	(2,316)	(27)% U
Similar to employee benefits and oncosts, Council's aged and disability services branch has experienced significant growth contributing to the cost of materials and services being higher than forecast. Also the use of contractors to deliver Council				

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B5-1 Material budget variations (continued)

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
works in order to meet grant program deadlines has seen an increase in the cost of materials and services. At the same time grant funding, including natural disaster support funding, is at an all-time high. Further, overarching these factors is the significant inflationary impact of the last year.				
Borrowing costs	81	79	2	2% F
Depreciation, amortisation and impairment of non-financial assets	6,581	7,163	(582)	(9)% U
Depreciation on roads, aerodrome and swimming pool along with other infrastructure were in excess of budget.				
Other expenses	660	746	(86)	(13)% U
The Emergency Services Levy was higher than forecast, however the additional cost was offset by a state government subsidy.				
Net losses from disposal of assets	-	-	-	∞ F
Statement of cash flows				
Cash flows from operating activities	10,654	16,389	5,735	54% F
Grant funds received were higher than forecast.				
Cash flows from investing activities	(13,554)	(17,148)	(3,594)	27% U
This variance is due to the receipt of grant funds in excess of budget and consequently higher capital expenditure than forecast. Further the advance payment of the FAGs allocation contributed to higher than forecast level of term deposit purchases.				
Cash flows from financing activities	(418)	(417)	1	0% F

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2023	2022
Cash assets		
Cash on hand and at bank	3,647	4,823
Total cash and cash equivalents	<u>3,647</u>	<u>4,823</u>

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	3,647	4,823
Balance as per the Statement of Cash Flows	<u>3,647</u>	<u>4,823</u>

Accounting policy

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

C1-2 Financial investments

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Debt securities at amortised cost				
Long term deposits	13,636	10,143	9,604	5,542
Total	<u>13,636</u>	<u>10,143</u>	<u>9,604</u>	<u>5,542</u>
Total financial investments	<u>13,636</u>	<u>10,143</u>	<u>9,604</u>	<u>5,542</u>
Total cash assets, cash equivalents and investments	<u>17,283</u>	<u>10,143</u>	<u>14,427</u>	<u>5,542</u>

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C1-2 Financial investments (continued)

Accounting policy

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.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

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

\$ '000	2023	2022
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	27,426	19,969
Less: Externally restricted cash, cash equivalents and investments	(8,616)	(6,676)
Cash, cash equivalents and investments not subject to external restrictions	18,810	13,293

External restrictions

External restrictions – included in liabilities

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

Specific purpose unexpended grants – general fund	3,059	2,346
External restrictions – included in liabilities	3,059	2,346

External restrictions – other

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

Developer contributions – general	264	276
Sewer fund	3,641	2,747
Stormwater management	351	251
Domestic waste management	1,301	1,056
External restrictions – other	5,557	4,330
Total external restrictions	8,616	6,676

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

\$ '000	2023	2022
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external restrictions	18,810	13,293
Less: Internally restricted cash, cash equivalents and investments	(18,275)	(12,491)
Unrestricted and unallocated cash, cash equivalents and investments	535	802

Internal allocations

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

Plant and vehicle replacement	500	500
Infrastructure replacement	1,512	1,285
Employees leave entitlement	1,978	2,200
Carry over works	1,494	665
355 Committees Unexpended Funds	57	59
Airside Maintenance	114	103
Computer Upgrade	235	197
Financial Assistance Grants Received in Advance	3,035	2,027
Gravel royalty	1,005	759

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

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

\$ '000	2023	2022
Industrial development	338	338
Izumizaki donation	2	2
Local roads reserve	1,588	1,060
Medical complex	5	21
Other Equipment Reserve	80	65
Other Waste Management	696	567
Pinnacle Internal Restricted reserves	3,100	1,824
Roads reserve	565	500
Other	12	13
Temora Agricultural Innovation Centre maintenance reserve	10	11
Olympic Pool Upgrade	–	295
Regional Local Roads Repair Program	1,949	–
Total internal allocations	18,275	12,491

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

\$ '000	2023	2022
(c) Unrestricted and unallocated		
Unrestricted and unallocated cash, cash equivalents and investments	535	802

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C1-4 Receivables

\$ '000	2023		2022	
	Current	Non-current	Current	Non-current
Rates and annual charges	227	–	179	–
Interest and extra charges	11	–	10	–
User charges and fees	1,041	–	871	–
Accrued revenues				
– Interest on investments	197	–	74	–
– Other income accruals	347	–	1,442	–
Deferred debtors	425	839	345	345
Government grants and subsidies	1,218	–	1,096	–
Net GST receivable	64	–	94	–
Other debtors	28	–	170	–
Total	3,558	839	4,281	345
Less: provision for impairment				
User charges and fees	(14)	–	(13)	–
Total provision for impairment – receivables	(14)	–	(13)	–
Total net receivables	3,544	839	4,268	345

\$ '000	2023	2022
Movement in provision for impairment of receivables		
Balance at the beginning of the year	13	14
+ new provisions recognised during the year	7	8
– amounts already provided for and written off this year	(6)	(9)
Balance at the end of the year	14	13

Accounting policy

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

Impairment

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

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

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

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

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

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C1-4 Receivables (continued)

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

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

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

The Council writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings.

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

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

Rates and annual charges outstanding are secured against the property.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C1-5 Inventories

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
(i) Inventories at cost				
Real estate for resale	465	–	643	–
Stores and materials	573	–	1,130	–
Total inventories at cost	1,038	–	1,773	–
Total inventories	1,038	–	1,773	–

(i) Other disclosures

\$ '000	Notes	2023 Current	2023 Non-current	2022 Current	2022 Non-current
(a) Details for real estate development					
Residential		465	–	643	–
Total real estate for resale		465	–	643	–
(Valued at the lower of cost and net realisable value)					
Represented by:					
Acquisition & development costs		465	–	643	–
Total costs		465	–	643	–
Total real estate for resale		465	–	643	–
Movements:					
Real estate assets at beginning of the year		643	–	616	–
– Purchases and other costs		132	–	27	–
– WDV of sales (expense)	B4-1	(310)	–	–	–
Total real estate for resale		465	–	643	–

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C1-5 Inventories (continued)

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

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

\$ '000	2023	2022
Real estate for resale	464	643
	464	643

Accounting policy

Raw materials and stores, work in progress and finished goods

Raw materials and stores, work in progress and finished goods are stated at the lower of cost and net realisable value. Costs are assigned to individual items of inventory on the basis of weighted average costs. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for resale is stated at the lower of cost and net realisable value. Cost is assigned by specific identification and includes the cost of acquisition and development.

C1-6 Contract assets and Contract cost assets

\$ '000	2023 Current	2022 Current
Contract assets	130	656
Total contract assets and contract cost assets	130	656

Contract assets

Aerodrome - Building Better Regions Fund	–	611
Community Events Program	44	–
Flood Study Grant	29	45
Get Active NSW	15	–
Resilience Project	42	–
Total contract assets	130	656

Accounting policy

Contract assets

Contract assets represent Council's right to payment in exchange for goods or services the Council has transferred to a customer when that right is conditional on something other than the passage of time.

Contract assets arise when the amounts billed to customers are based on the achievement of various milestones established in the contract and therefore the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer. Once an invoice or payment claim is raised or the relevant milestone is reached, Council recognises a receivable.

Impairment of contract assets is assessed using the simplified expected credit loss model where lifetime credit losses are recognised on initial recognition.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period									At 30 June 2023			
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in equity)	WIP transfers	Adjustments and transfers	Other movements (Assets Written Off)	Tfrs from/(to) 'held for sale' category	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Capital work in progress	3,513	–	3,513	13	40	–	–	–	(3,338)	–	–	–	–	228	–	228
Plant and equipment	10,056	(5,360)	4,696	1,018	82	(317)	(521)	–	–	–	(27)	–	–	9,940	(5,009)	4,931
Office equipment	585	(425)	160	26	2	–	(66)	–	–	–	–	–	–	613	(491)	122
Furniture and fittings	436	(315)	121	–	15	–	(22)	–	–	–	–	–	–	452	(338)	114
Land:																
– Operational land	3,564	–	3,564	–	–	(101)	–	–	–	–	–	43	11,728	15,234	–	15,234
– Community land	3,980	–	3,980	–	55	–	–	–	–	–	–	–	1,279	5,314	–	5,314
Land improvements – depreciable	80	(29)	51	–	–	–	(7)	–	–	–	–	–	–	80	(36)	44
Infrastructure:																
– Buildings – non-specialised	17,918	(9,471)	8,447	49	–	–	(358)	–	–	–	–	–	6,565	22,416	(7,713)	14,703
– Buildings – specialised	36,002	(17,453)	18,549	381	4	–	(852)	–	2	(82)	(18)	–	10,804	44,836	(16,048)	28,788
– Other structures	2,960	(1,445)	1,515	36	47	(33)	(111)	–	1	200	(1)	–	992	4,084	(1,438)	2,646
– Roads	181,851	(84,631)	97,220	2,424	1,750	–	(3,618)	(5,086)	73	–	–	–	5,890	197,089	(98,436)	98,653
– Bridges	21,952	(5,585)	16,367	–	–	–	(217)	–	–	–	–	–	955	23,249	(6,144)	17,105
– Footpaths	7,609	(2,185)	5,424	–	321	–	(102)	–	1	–	–	–	316	8,382	(2,422)	5,960
– Bulk earthworks (non-depreciable)	67,899	–	67,899	–	–	–	–	–	–	–	–	–	4,013	71,912	–	71,912
– Stormwater drainage	12,903	(5,799)	7,104	–	148	–	(128)	–	1	–	–	–	357	13,711	(6,229)	7,482
– Sewerage network	30,167	(10,937)	19,230	21	–	–	(318)	–	–	–	–	–	1,460	32,515	(12,122)	20,393
– Swimming pools	2,574	(1,439)	1,135	1,235	–	–	(128)	–	1,236	–	–	–	517	5,071	(1,076)	3,995
– Other open space/recreational assets	8,612	(3,093)	5,519	260	97	–	(261)	–	18	(446)	(1)	–	1,404	9,611	(3,021)	6,590
– Other infrastructure	20,455	(2,706)	17,749	585	40	–	(333)	–	2,006	153	–	–	1,135	24,593	(3,258)	21,335
Leasehold improvements	626	(298)	328	–	–	–	(34)	–	–	–	–	–	–	626	(332)	294
Other assets:																
– Other	1,233	(633)	600	51	37	–	(87)	–	–	176	–	–	–	1,614	(837)	777
Total infrastructure, property, plant and equipment	434,975	(151,804)	283,171	6,099	2,638	(451)	(7,163)	(5,086)	–	1	(47)	43	47,415	491,570	(164,950)	326,620

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C1-7 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2021			Asset movements during the reporting period									At 30 June 2022		
	Gross carrying amount Restated	Accumulated depreciation and impairment Restated	Net carrying amount Restated	Additions renewals	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in equity)	WIP transfers	Adjustments and transfers	Other movements (Assets Written Off)	Revaluation increments to equity (ARR)	Gross carrying amount Restated	Accumulated depreciation and impairment Restated	Net carrying amount Restated
Capital work in progress	242	–	242	3,449	22	–	–	–	(191)	–	(9)	–	3,513	–	3,513
Plant and equipment	9,692	(5,011)	4,681	929	–	(136)	(700)	–	–	(78)	–	–	10,056	(5,360)	4,696
Office equipment	553	(353)	200	17	–	–	(65)	–	–	8	–	–	585	(425)	160
Furniture and fittings	435	(283)	152	–	1	–	(32)	–	–	–	–	–	436	(315)	121
Land:															
– Operational land	2,883	–	2,883	–	–	–	–	–	–	–	–	681	3,564	–	3,564
– Community land	3,671	–	3,671	–	5	–	–	–	–	–	–	304	3,980	–	3,980
Land improvements – depreciable	80	(22)	58	–	–	–	(7)	–	–	–	–	–	80	(29)	51
Infrastructure:															
– Buildings – non-specialised	14,623	(7,881)	6,742	701	38	–	(309)	–	191	–	–	1,084	17,918	(9,471)	8,447
– Buildings – specialised	31,262	(14,319)	16,943	–	14	–	(814)	–	–	–	–	2,406	36,002	(17,453)	18,549
– Other structures	2,388	(1,219)	1,169	64	17	–	(117)	–	–	182	–	200	2,960	(1,445)	1,515
– Roads	160,600	(72,289)	88,311	2,035	1,802	–	(3,161)	(1,257)	–	–	–	9,490	181,851	(84,631)	97,220
– Bridges	18,574	(4,852)	13,722	417	–	–	(196)	–	–	857	–	1,567	21,952	(5,585)	16,367
– Footpaths	6,776	(1,886)	4,890	–	109	–	(90)	–	–	–	–	515	7,609	(2,185)	5,424
– Bulk earthworks (non-depreciable)	61,275	–	61,275	–	–	–	–	–	–	–	–	6,624	67,899	–	67,899
– Stormwater drainage	12,507	(5,120)	7,387	–	–	–	(117)	–	–	(857)	–	691	12,903	(5,799)	7,104
– Sewerage network	19,437	(7,914)	11,523	22	–	(9)	(199)	–	–	75	–	7,818	30,167	(10,937)	19,230
– Swimming pools	2,196	(1,172)	1,024	–	–	–	(56)	–	–	–	–	167	2,574	(1,439)	1,135
– Other open space/recreational assets	6,592	(2,382)	4,210	196	391	–	(300)	–	–	553	–	469	8,612	(3,093)	5,519
– Other infrastructure	7,946	(1,112)	6,834	149	–	–	(119)	–	–	(732)	–	11,617	20,455	(2,706)	17,749
Leasehold improvements	548	(268)	280	78	–	–	(30)	–	–	–	–	–	626	(298)	328
Other assets:															
– Other	1,205	(540)	665	–	43	–	(100)	–	–	(8)	–	–	1,233	(633)	600
Total infrastructure, property, plant and equipment	363,485	(126,623)	236,862	8,057	2,442	(145)	(6,412)	(1,257)	–	–	(9)	43,633	434,975	(151,804)	283,171

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C1-7 Infrastructure, property, plant and equipment (continued)

Accounting policy

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

Sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Planning, Industry and Environment - Water.

Increases in the carrying amounts arising on revaluation are credited to the revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss. Decreases that reverse previous increases of assets in the same class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

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

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

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	10 to 15
Office furniture	10 to 20	Benches, seats etc.	10 to 15
Computer equipment	4 to 7		
Vehicles	5 to 10	Buildings	
Heavy plant/road making equipment	5 to 10	Buildings: all	40 to 100
Minor plant and equipment	2 to 10		
		Other infrastructure assets	
		Bulk earthworks	Non-depreciable
		Swimming pools	50 to 60
		Other open space/recreational assets	10 to 50
Sewer assets		Transportation assets	
Earth Lagoons and reservoirs	200	Sealed roads: surface	18 to 20
Sewer Reticulation Pipes	70 to 120	Sealed roads: structure	100
Sewer Maintenance Shafts	150	Unsealed roads: structure	100
Sewer Reticulation Connections	100	Unsealed roads: surface	15 to 40
Pump Stations Structural	100	Bridge: concrete	100
Effluent Reticulation Pipes	80	Bridge: other	100
Irrigation Network Structural	40	Road pavements	20 to 100
Internal Roads	20	Kerb, gutter and footpaths	50 to 100
Mechanical	20 to 30		
Electrical - 3 phase power	100		
Electrical - Other	20		
Stormwater assets			
Drains	100		
Culverts	100		

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

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Income Statement.

Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C1-7 Infrastructure, property, plant and equipment (continued)

Council has elected not to recognise land under roads acquired before 1 July 2008. Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

Crown reserves

Crown reserves under Council's care and control are recognised as assets of the council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated.

Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

Rural Fire Service assets

Under Section 119 of the *Rural Fire Services Act 1997 (NSW)*, "all firefighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the firefighting equipment has been purchased or constructed".

Council's accounting position on the recognition of Rural Fire Service assets is that Council does not control these assets.

These assets are therefore not recognised in Council's Balance Sheet. Until such time as discussions on this matter have concluded and the legislation changed, Council will not recognise Rural Fire Service Red Fleet assets including plant and vehicles.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

Infrastructure, property, plant and equipment – current year impairments

\$ '000	Notes	2023	2022
(i) Impairment losses recognised in the Income Statement:			
– Details of each impaired asset incl. circumstances of impairment		–	–
Total impairment losses		–	–
Impairment of assets – gains/(losses) in P/L			
	B3-4	–	–
(iii) Impairment losses recognised direct to equity (ARR):			
– Road assets were impaired as a result of flood damage		(5,086)	(1,297)
Total impairment losses		(5,086)	(1,297)
Impairment of assets – direct to equity (ARR)		(5,086)	(1,297)

C1-8 Other

Other assets

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Prepayments	248	–	251	–
Total other assets	248	–	251	–

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C2 Leasing activities

C2-1 Council as a lessee

Council has leases over a range of assets including land and buildings and IT equipment. Information relating to the leases in place and associated balances and transactions is provided below.

Terms and conditions of leases

Office and IT equipment

Leases for office and IT equipment are considered low value assets. The leases are for between 3 and 5 years with no renewal option, the payments are fixed, however some of the leases include variable payments based on usage.

Council does not believe that any of the leases in place are material from a statement of financial position or performance perspective.

(a) Income Statement

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

\$ '000	2023	2022
Variable lease payments based on usage not included in the measurement of lease liabilities	18	10
Expenses relating to short-term leases	7	6
Expenses relating to low-value leases	45	37
Expenses relating to Peppercorn leases	1	1
	71	54

(b) Statement of Cash Flows

Total cash outflow for leases	71	60
	71	60

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

Council has a number of leases at significantly below market for land and buildings which are used for:

- Youth Programs
- RV Motorhome Free Camp
- Tourism

The leases are generally between 7 and 10 years and require payments of less than \$1,000 per year. The use of the right-to-use asset is restricted by the lessors to specified community services which Council must provide, these services are detailed in the leases.

Council does not believe that any of the leases in place are material from a statement of financial position or performance perspective.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C2-1 Council as a lessee (continued)

Accounting policy

At inception of a contract, Council assesses whether a lease exists – i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration?

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.

At the lease commencement, Council recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where Council believes it is reasonably certain that the option will be exercised.

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

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Council's incremental borrowing rate for a similar term with similar security is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is re-measured when there is a lease modification, or change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI).

Where the lease liability is re-measured, the right-of-use asset is adjusted to reflect the re-measurement.

Exceptions to lease accounting

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

Leases at significantly below market value / Concessionary leases

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

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties and /or plant and equipment to businesses and community groups. These leases have been classified as operating leases for financial reporting purposes and the assets are included as IPP&E in the Statement of Financial Position.

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

\$ '000	2023	2022
(ii) Assets held as property, plant and equipment		
Lease income (excluding variable lease payments not dependent on an index or rate)	315	262
Total income relating to operating leases for Council assets	315	262

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C2-2 Council as a lessor (continued)

\$ '000	2023	2022
(iii) Maturity analysis of undiscounted lease payments to be received after reporting date for all operating leases:		
Maturity analysis of future lease income receivable showing the undiscounted lease payments to be received after reporting date for operating leases:		
< 1 year	205	173
1–2 years	179	165
2–3 years	153	151
3–4 years	150	149
4–5 years	149	149
> 5 years	149	149
Total undiscounted lease payments to be received	985	936

Accounting policy

When Council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

When Council has a sub-lease over an asset and is the intermediate lessor then the head lease and sub-lease are accounted for separately. The classification of the sub-lease is based on the right-of-use asset which arises from the head lease rather than the useful life of the underlying asset.

If the lease contains lease and non-lease components, the non-lease components are accounted for in accordance with AASB 15 *Revenue from Contracts with Customers*.

The lease income is recognised on a straight-line basis over the lease term for an operating lease and as finance income using amortised cost basis for finance leases.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C3 Liabilities of Council

C3-1 Payables

\$ '000	2023		2022	
	Current	Non-current	Current	Non-current
Prepaid rates	120	–	103	–
Goods and services – operating expenditure	962	–	1,127	–
Goods and services – capital expenditure	218	–	73	–
Accrued expenses:				
– Borrowings	9	–	11	–
– Salaries and wages	147	–	415	–
– Other expenditure accruals	68	–	57	–
Security bonds, deposits and retentions	239	–	250	–
Total payables	1,763	–	2,036	–

Accounting policy

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Council comprise trade payables and bank loans.

Payables

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C3-2 Contract Liabilities

\$ '000	Notes	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	1,894	–	988	–
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	195	–	411	–
Unexpended operating contributions (received prior to performance obligation being satisfied)	(ii)	35	–	–	–
Total grants received in advance		2,124	–	1,399	–
User fees and charges received in advance:					
Other		2	–	3	–
Homecare Packages	(iii)	1,480	–	947	–
Total user fees and charges received in advance		1,482	–	950	–
Total contract liabilities		3,606	–	2,349	–

Notes

(i) Council has received funding to construct/upgrade assets including sporting facilities, library and other infrastructure. The funds received are under an enforceable contract which require Council to construct/upgrade an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.

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

(iii) The contract liability relates to user fees received for various Pinnacle Homecare Package clients. The funds received are recorded as a contract liability on receipt and recognised as revenue as the packages are provided.

Significant changes in contract liabilities

The increase in Contract Liability is primarily due to grants in the scope of AASB 15 and Capital grants received by Council to acquire or construct assets which will be under Council's control.

Accounting policy

Contract liabilities are recorded when consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C3-3 Borrowings

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Loans – secured	429	2,238	417	2,667
Total borrowings	429	2,238	417	2,667

(a) Changes in liabilities arising from financing activities

\$ '000	2022		Non-cash movements				2023
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	3,084	(417)	–	–	–	–	2,667
Total liabilities from financing activities	3,084	(417)	–	–	–	–	2,667

\$ '000	2021		Non-cash movements				2022
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	2,249	835	–	–	–	–	3,084
Total liabilities from financing activities	2,249	835	–	–	–	–	3,084

(b) Financing arrangements

\$ '000	2023	2022
Total facilities		
Bank overdraft facilities ¹	200	200
Credit cards/purchase cards	30	30
Total financing arrangements	230	230
Drawn facilities		
– Credit cards/purchase cards	10	10
Total drawn financing arrangements	10	10
Undrawn facilities		
– Bank overdraft facilities	200	200
– Credit cards/purchase cards	20	20
Total undrawn financing arrangements	220	220

Additional financing arrangements information

Breaches and defaults

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

Security over loans

Loans are secured by a mortgage over future years rate revenue only.

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C3-3 Borrowings (continued)

Accounting policy

Borrowings are carried at their principal amounts, which represents the present value of future cash flows associated with servicing the debt.

Borrowings are classified as current liabilities unless Council has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C3-4 Employee benefit provisions

\$ '000	2023		2022	
	Current	Non-current	Current	Non-current
Annual leave	1,191	–	1,191	–
Sick leave	928	–	951	–
Long service leave	1,814	66	1,764	56
Total employee benefit provisions	3,933	66	3,906	56

Employee benefit provisions relating to restricted assets

There are no restricted assets (external or internal) applicable to the above provisions

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

\$ '000	2023	2022
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	2,742	2,971
	<u>2,742</u>	<u>2,971</u>

Description of and movements in provisions

\$ '000	ELE provisions			
	Annual leave	Sick leave	Long service leave	Total
2023				
At beginning of year	1,191	951	1,820	3,962
Additional provisions	570	343	276	1,189
Amounts used (payments)	(596)	(388)	(240)	(1,224)
Other - Remeasurement	26	22	24	72
Total ELE provisions at end of year	1,191	928	1,880	3,999
2022				
At beginning of year	1,098	945	1,842	3,885
Additional provisions	541	303	245	1,089
Amounts used (payments)	(435)	(254)	(116)	(805)
Other - Remeasurement	(13)	(43)	(151)	(207)
Total ELE provisions at end of year	1,191	951	1,820	3,962

Accounting policy

Employee benefit provisions are presented as current liabilities in the Statement of Financial Position if Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur and therefore all annual leave and vested long service leave (or that which vests within 12 months) is presented as current.

Short-term obligations

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C3-4 Employee benefit provisions (continued)

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.

On-costs

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

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

C3-5 Provisions

Description of and movements in provisions

Accounting policy

Provisions are recognised when Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as a borrowing cost.

Asset remediation – tips and quarries

Restoration

Close-down, restoration and remediation costs include the dismantling and demolition of infrastructure, the removal of residual materials and remediation of disturbed areas.

Council has undertaken a review of the work required to restore the quarries and tips within its area. Due to the current working methods being carried out at the sites, restoration costs are negligible and are unable to be accurately identified. It is estimated that with the continuation of current practices the expected timing of remediation is in excess of 40 years. Due to the small cost involved and the estimated timeframe for remediation, it has been classified as immaterial and has not been recognised in the financial statements.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation reserve

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

D Council structure

D1 Results by fund

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

D1-1 Income Statement by fund

\$ '000	General ¹ 2023	Sewer 2023
Income from continuing operations		
Rates and annual charges	5,004	1,298
User charges and fees	12,383	29
Interest and investment revenue	448	64
Other revenues	462	17
Grants and contributions provided for operating purposes	11,790	177
Grants and contributions provided for capital purposes	4,854	–
Net gains from disposal of assets	19	–
Other income	315	–
Total income from continuing operations	35,275	1,585
Expenses from continuing operations		
Employee benefits and on-costs	11,206	167
Materials and services	10,540	480
Borrowing costs	79	–
Depreciation, amortisation and impairment of non-financial assets	6,838	325
Other expenses	746	–
Total expenses from continuing operations	29,409	972
Operating result from continuing operations	5,866	613
Net operating result for the year	5,866	613
Net operating result attributable to each council fund	5,866	613
Net operating result for the year before grants and contributions provided for capital purposes	1,012	613

(1) General fund refers to all of Council's activities except for its sewer activity which is listed separately.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

D1-2 Statement of Financial Position by fund

\$ '000	General ¹ 2023	Sewer 2023
ASSETS		
Current assets		
Cash and cash equivalents	3,477	170
Investments	10,165	3,471
Receivables	566	2,978
Inventories	1,038	–
Contract assets and contract cost assets	130	–
Other	248	–
Total current assets	15,624	6,619
Non-current assets		
Investments	10,143	–
Receivables	839	–
Infrastructure, property, plant and equipment	306,200	20,420
Investments accounted for using the equity method	217	–
Total non-current assets	317,399	20,420
Total assets	333,023	27,039
LIABILITIES		
Current liabilities		
Payables	1,763	–
Contract liabilities	3,606	–
Borrowings	429	–
Employee benefit provision	3,933	–
Total current liabilities	9,731	–
Non-current liabilities		
Borrowings	2,238	–
Employee benefit provision	66	–
Total non-current liabilities	2,304	–
Total liabilities	12,035	–
Net assets	320,988	27,039
EQUITY		
Accumulated surplus	108,352	10,624
Revaluation reserves	212,636	16,415
Total equity	320,988	27,039

(1) General fund refers to all of Council's activities except for its sewer activity which is listed separately.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

D2 Interests in other entities

\$ '000	Council's share of net assets	
	2023	2022
Council's share of net assets		
Net share of interests in joint ventures and associates using the equity method – assets		
Joint ventures	217	217
Total net share of interests in joint ventures and associates using the equity method – assets	217	217
Total Council's share of net assets	217	217

D2-1 Interests in joint arrangements

Net carrying amounts – Council's share

\$ '000	Place of business	Nature of relationship	Interest in ownership		2023	2022
			2023	2022		
Riverina Regional Library	Riverina	Joint venture	4.5%	4.5%	217	217
Total carrying amounts – material joint ventures					217	217

Riverina Regional Library

There is ongoing arbitration between Wagga Wagga City Council (previous member) and the remaining Riverina Regional Library Councils.

Material joint ventures

Council has incorporated the following joint ventures into its financial statements.

Details

	Principal activity	Measurement method
Riverina Regional Library	Provision of library services	

Relevant interests and fair values

	Interest in outputs		Proportion of voting power	
	2023	2022	2023	2022
Riverina Regional Library	4.5%	4.5%	4.5%	4.5%

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

D2-1 Interests in joint arrangements (continued)

Summarised financial information for joint ventures

\$ '000	Riverina Regional Library	
	2023	2022
Statement of financial position		
Current assets		
Cash and cash equivalents	3,249	3,249
Other current assets	27	27
Non-current assets		
	2,479	2,479
Current liabilities		
Current financial liabilities (excluding trade and other payables and provisions)	899	899
Non-current liabilities		
Non-current financial liabilities (excluding trade and other payables and provisions)	4	4
Net assets	4,852	4,852
Statement of comprehensive income		
Income	–	3,142
Interest income	–	26
Interest expense	–	(2)
Depreciation and amortisation	–	(925)
Other expenses	–	(2,064)
Profit/(loss) from continuing operations	–	177
Profit/(loss) for the period	–	177
Total comprehensive income	–	177
Share of income – Council (%)	4.5%	4.5%
Profit/(loss) – Council (\$)	–	8
Total comprehensive income – Council (\$)	–	8
Summarised Statement of cash flows		
Cash flows from operating activities	–	901
Cash flows from investing activities	–	(816)
Net increase (decrease) in cash and cash equivalents	–	85
Reconciliation of the carrying amount		
Opening net assets (1 July)	4,852	4,675
Profit/(loss) for the period	–	177
Closing net assets	4,852	4,852
Council's share of net assets (%)	4.5%	4.5%
Council's share of net assets (\$)	217	217

County Councils

Council is a member of the Goldenfields Water County Council, a body corporate under the Local Government Act 1993 (NSW) as a Local Water Authority. Council is one of seven constituent members and does not control nor significantly influence the County Council. Accordingly, the County Council has not been consolidated or otherwise included within these financial statements.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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

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

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

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

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

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

Council's finance area manages the cash and Investments portfolio.

Council has an investment policy which complies with the *Local Government Act 1993* and Ministerial Investment Order 625. This policy is regularly reviewed by Council and its staff and a monthly Investment report is provided to Council setting out the make-up and performance of the portfolio as required by Local Government regulations.

The risks associated with the instruments held are:

- **Price Risk** - the risk that the capital value of Investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.

- **Interest Rate Risk** - the risk that movements in interest rates could affect returns and income.

- **Liquidity Risk** - the risk that Council will not be able to pay its debts as and when they fall due.

- **Credit Risk** - the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council - be it of a capital or income nature.

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

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

(a) Market risk – interest rate and price risk

\$ '000	2023	2022
<p>The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.</p>		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	274	200

(b) Credit risk

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

The major risk associated with these receivables is credit risk - the risk that debts due and payable to Council may not be repaid in full.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures.

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

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

The maximum exposure to credit risk at the reporting date is the carrying amount of each class of receivable in the financial statements.

Council makes suitable provision for doubtful receivables as required.

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

Credit risk profile

Receivables – rates and annual charges

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

\$ '000	Not yet overdue	overdue rates and annual charges		Total
		< 5 years	≥ 5 years	
2023				
Gross carrying amount	–	221	6	227
2022				
Gross carrying amount	–	175	4	179

Receivables - non-rates and annual charges and contract assets

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

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

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

\$ '000	Not yet overdue	Overdue debts				Total
		0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	
2023						
Gross carrying amount	3,975	60	46	59	160	4,300
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	15.00%	0.56%
ECL provision	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>24</u>	<u>24</u>
2022						
Gross carrying amount	4,899	86	12	19	87	5,103
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	15.00%	0.26%
ECL provision	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>13</u>	<u>13</u>

(c) Liquidity risk

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

Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

Payment terms can (in extenuating circumstances) also be extended and overdraft facilities utilised as required.

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs and debt servicing requirements. Council manages this risk through diversification of borrowing types, maturities and interest rate structures. The 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 contractual undiscounted cash outflows of Council's payables and borrowings are set out in the table below:

\$ '000	Weighted average interest rate	Subject to no maturity	payable in:			Total cash outflows	Actual carrying values
			≤ 1 Year	1 - 5 Years	> 5 Years		
2023							
Payables	0.00%	239	1,524	–	–	1,763	1,763
Borrowings	2.79%	–	429	1,325	913	2,667	2,667
Total financial liabilities		<u>239</u>	<u>1,953</u>	<u>1,325</u>	<u>913</u>	<u>4,430</u>	<u>4,430</u>
2022							
Payables	0.00%	250	1,786	–	–	2,036	2,036
Borrowings	2.77%	–	417	1,629	1,038	3,084	3,084
Total financial liabilities		<u>250</u>	<u>2,203</u>	<u>1,629</u>	<u>1,038</u>	<u>5,120</u>	<u>5,120</u>

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

E2-1 Fair value measurement

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

- Infrastructure, property, plant and equipment
- Financial assets and liabilities

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).

\$ '000	Notes	Fair value measurement hierarchy								
		Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total		
		2023	2022	2023	2022	2023	2022	2023	2022	
						Restated	Restated			
Infrastructure, property, plant and equipment	C1-7									
Plant and equipment		N/A	N/A	–	–	4,931	4,696	4,931	4,696	
Office equipment		N/A	N/A	–	–	122	160	122	160	
Furniture and fittings		N/A	N/A	–	–	114	121	114	121	
Operational land		30/06/23	30/06/18	4,344	3,564	10,890	–	15,234	3,564	
Community land		30/06/23	30/06/21	–	–	5,314	3,980	5,314	3,980	
Land improvements		N/A	N/A	–	–	44	51	44	51	
Buildings – non-specialised		30/06/23	30/06/18	3,518	8,446	11,185	–	14,703	8,446	
Buildings – specialised		30/06/23	30/06/18	–	–	28,787	18,549	28,787	18,549	
Leasehold improvements		N/A	N/A	–	–	294	328	294	328	
Other structures		30/06/23	30/06/18	–	–	2,646	1,513	2,646	1,513	
Roads		30/06/20	30/06/20	–	–	98,654	97,220	98,654	97,220	
Bridges		30/06/20	30/06/20	–	–	17,105	16,367	17,105	16,367	
Footpaths		30/06/20	30/06/20	–	–	5,960	5,424	5,960	5,424	
Bulk earthworks (roads)		30/06/20	30/06/20	–	–	71,912	67,899	71,912	67,899	
Stormwater drainage		30/06/20	30/06/20	–	–	7,482	7,104	7,482	7,104	
Sewerage network		30/06/22	30/06/22	–	–	20,393	19,230	20,393	19,230	
Swimming pools		30/06/23	30/06/18	–	–	3,995	1,135	3,995	1,135	
Other open space/recreational assets		30/06/23	30/06/18	–	–	6,590	5,520	6,590	5,520	
Other Infrastructure		30/06/22	30/06/22	–	–	21,335	17,749	21,335	17,749	
Other		N/A	N/A	–	–	777	600	777	600	
Total infrastructure, property, plant and equipment				7,862	12,010	318,530	267,646	326,392	279,656	

Transfers between level 1 and level 2 fair value hierarchies

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

E2-1 Fair value measurement (continued)

Valuation techniques

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

Infrastructure, property, plant and equipment (IPPE)

Roads Infrastructure

This asset class comprises the road surface and pavement, bridges, drainage, kerb & gutter and footpaths. The cost approach was adopted to value these assets based on assessments and calculations from a condition assessment done in-house as part of the valuation project undertaken in 2020. Assets have been componentised and a full review of condition, useful lives and unit rates was undertaken.

Key inputs such as estimated pattern of consumption, asset condition and useful life required extensive professional judgement and impact significantly on the final determination of fair value.

A desktop revaluation was undertaken in 2023 by Council's officers. Values were indexed in accordance with 6427.0 Producer Price Indexes, Australia - Table 17. Output of the Construction Industries - 3101 Road and Bridge Construction New South Wales as published by the Australian Bureau of Statistics.

Council's road assets have been impacted by multiple flood events along with prolonged wet conditions which have hampered maintenance schedules. Consequently Council has recognised impairment of \$5.086m in relation to road assets for the year ended 30 June 2023, with an accumulated road impairment of \$6.983m.

Stormwater Drainage Infrastructure

This asset class comprises the pits, pipes, open channels and headwalls.

The cost approach was adopted to value these assets based on assessments and calculations from a condition assessment done in-house as part of the valuation project undertaken in 2020. A full review of useful lives and unit rates was undertaken. Key inputs such as estimated pattern of consumption, asset condition and useful life required extensive professional judgement and impact significantly on the final determination of fair value.

A desktop revaluation was undertaken in 2023 by Council's officers. Values were indexed in accordance with 6427.0 Producer Price Indexes, Australia - Table 17. Output of the Construction industries - 3109 Other Heavy & Civil Engineering Construction New South Wales as published by the Australian Bureau of Statistics.

Sewerage Infrastructure

This asset class comprises the treatment works, pumping station, sewerage mains and effluent reuse. The cost approach was adopted to value these assets based on assessments and calculations from condition assessments done in-house as part of the valuation project undertaken in 2022. Assets have been componentised and a full review of condition, useful lives and unit rates was undertaken.

Key inputs such as estimated pattern of consumption, asset condition and useful life required extensive professional judgement and impact significantly on the final determination of fair value.

A desktop revaluation was undertaken in 2023 by Council's officers. Values were indexed in accordance with the NSW Office of Water – Rates Reference Manual indices

Community Land

This asset class comprises all of Council's land classified as Community Land under the NSW Local Government Act 1993. Council has used the Valuer General's Unimproved Capital Land Value (UCV) as at 01/07/2022 as the fair value.

Operational Land

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

E2-1 Fair value measurement (continued)

This asset class comprises all of Council's land classified as Operational Land under the NSW Local Government Act 1993. Council engaged Australis Asset Advisory Group to value all of its operational land with an effective date of 30 June 2023 during the current year.

Buildings – Specialised

This asset class comprises all of Council's specialised buildings.

Council engaged Australian Asset Advisory Group to value all of its buildings with an effective date of 30 June 2023 during the current year. The cost approach was adopted to estimate the fair value of these assets using the depreciated replacement cost allowing for professional fees, demolition, removal of debris and escalation in costs.

Inputs such as estimates of residual value and pattern of consumption required extensive professional judgement and impacted significantly on the final determination of fair value.

Fair value measurements using significant unobservable inputs (level 3)

The valuation process for level 3 fair value measurements

The inputs used for applying the Cost Approach to the valuation process were:

- pattern of consumption
- residual value (where appropriate)
- asset condition
- unit rates
- useful lives

When necessary Council has engaged external consultants with specific expertise to work in conjunction with Council staff to establish the fair value of the assets based on the above inputs.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

E2-1 Fair value measurement (continued)

Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

\$ '000	Fair value (30/6/23) 2023	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and equipment			
Plant & Equipment	4,931	Valued at Cost	Cost per unit, useful life, residual value, condition of asset
Office Equipment	122	Valued at Cost	Cost per unit, useful life, residual value, condition of asset
Furniture & Fittings	114	Valued at Cost	Cost per unit, useful life, residual value, condition of asset
Operational Land	10,890	External Valuation using Market or Cost Approach where appropriate	Current replacement cost of modern equivalent asset incorporating unobservable inputs which can include discussions with real estate agents active in the area and review of published reports on specific property segments.
Community Land	5,314	Market approach. Land values obtained from the NSW Valuer-General	Land value, land area, level of restriction
Land Improvements	44	Valued at Cost	Cost per unit, useful life, residual value, condition of asset
Buildings Non-Specialised	11,185	External valuation using Market or Cost Approach where appropriate	Current replacement cost of modern equivalent asset with similar service potential using componentisation, asset condition, remaining lives
Buildings – Specialised	28,787	External Valuation using Cost Approach	Current replacement cost of modern equivalent asset with a similar service potential using componentisation, asset condition, remaining lives
Leasehold Improvements	294	Valued at Cost	Cost per unit, useful life, residual value, condition of asset
Other Structures	2,646	External Valuation using Cost Approach	Current replacement cost of modern equivalent asset with similar service potential using componentisation, asset condition, remaining lives
Roads	98,654	Internal Valuation using Cost Approach indexed	Unit rates, useful life, dimensions & specifications, pattern of consumption, components, condition assessment
Bridges	17,105	Internal Valuation using Cost Approach indexed	Unit rates, useful life, dimensions & specifications, pattern of consumption, components, condition assessment
Footpaths	5,960	Internal Valuation using Cost Approach indexed	Unit rates, useful life, dimensions & specifications, pattern of consumption, components, condition assessment
Bulk Earthworks (Roads)	71,912	Internal Valuation using Cost Approach indexed	Cost per sq metre
Stormwater Drainage	7,482	Internal Valuation using Cost Approach indexed	Asset condition, remaining lives. Cost per unit/metre
Sewerage Network	20,393	Internal Valuation using Cost Approach indexed	Unit rates, useful life, pattern of consumption, components, condition assessment

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

E2-1 Fair value measurement (continued)

\$ '000	Fair value (30/6/23) 2023	Valuation technique/s	Unobservable inputs
Swimming Pools	3,995	External Valuation using Cost Approach	Current replacement cost of modern equivalent asset with similar service potential using componentisation, asset condition, remaining lives
Other Open Space/Recreational Assets	6,590	External Valuation using Cost Approach	Current replacement cost of modern equivalent asset with similar service potential using componentisation, asset condition, remaining lives
Other Infrastructure	21,335	Internal Valuation using Cost Approach indexed	Unit rates, useful life, pattern of consumption, condition assessment
Other	777	Valued at Cost	Unit Costs

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

E2-1 Fair value measurement (continued)

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

\$ '000	Level 3 Fair Value Assets	
	2023	2022 Restated
Opening balance	267,646	226,948
Total gains or losses for the period		
Recognised in other comprehensive income – revaluation surplus	42,055	41,868
Other movements		
Purchases (GBV)	8,738	6,289
Disposals (WDV)	(451)	(145)
Depreciation and impairment	(7,116)	(6,057)
Impairment Loss recognised in Equity	(5,086)	(1,257)
Transfers	12,744	–
Closing balance	318,530	267,646

Information relating to the transfers into and out of the level 3 fair valuation hierarchy includes:

There were no transfers from level 3 during the year.

Highest and best use

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

E3-1 Contingencies

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

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

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

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

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

Description of the funding arrangements.

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

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

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

* For 180 Point Members, Employers are required to contribute 8% of salaries for the year ending 30 June 2023 (increasing to 8.5% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2022. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

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

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

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

E3-1 Contingencies (continued)

of outstanding past service contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

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

There is no provision for allocation of any surplus which may be present at the date of withdrawal of an employer.

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2023 was \$50,400.30. The last formal valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2022.

The amount of additional contributions included in the total employer contribution advised above is \$43,042.92. Council's expected contribution to the plan for the next annual reporting period is \$54,050.40.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2022 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,290.9	
Past Service Liabilities	2,236.1	102.4%
Vested Benefits	2,253.6	101.7%

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

The share of any funding surplus or deficit that can be attributed to Council is .22%

Council's share of that deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils. For this reason, no liability for the deficiency has been recognised in Council's accounts. Council has a possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

The key economic long term assumptions used to calculate the present value of accrued benefits are:

Investment return	6.0% per annum
Salary inflation *	3.5% per annum
Increase in CPI	6.0% for FY 22/23 2.5% per annum

* Plus promotional increases

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

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by December 2023

(ii) Statewide Limited

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

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

The future realisation and finalisation of claims incurred but not reported to 30 June this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

E3-1 Contingencies (continued)

(iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of net assets in accordance with its licence requirements.

(iv) Other guarantees

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

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.

Fencing of Quarries

Council leases various gravel quarries throughout the Shire. Recent changes to the Mining Act mean that Council will now be required to fence off these quarries to restrict access in an attempt to limit Council's possible liabilities.

Council's solicitor has compiled an agreement between Council and the landowners setting out the requirements and possible responsibilities of each party.

These future liabilities have not been brought to account because:

- Council is yet to decide which quarries it will actually fence off, as it is considering closing a number of the least used sites. Restoration costs on these sites would be negligible.
- Preliminary engineering estimates of the individual amounts required to undertake the fencing works have not yet been made due to the variations between each site's size, distance from access point etc.

ASSETS NOT RECOGNISED

(i) Land under roads

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30/6/08.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

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

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

\$ '000	2023	2022
Compensation:		
Short-term benefits	1,260	1,111
Post-employment benefits	102	90
Other long-term benefits	34	33
Total	1,396	1,234

Other transactions with KMP and their related parties

Pre-amble

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

Nature of the transaction	Ref	Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000						
2023						
Employee expenses for close family members of KMP	1	452	–	NSW Local Govt State Award	–	–
Catering Supplies	3	2	–	7 day terms on invoices	–	–
Uniform Purchases	2	3	–	7 day terms on invoices	–	–
Real Estate Services	4	–	–	7 day terms on invoices	–	–
Building Services	3	213	–	7 day terms on invoices	–	–
Fees & Charges charged to entities who influence or are influenced by KMP	5	4	–	7 day terms on invoices	–	–

continued on next page ...

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

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

Nature of the transaction			Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000	Ref	Transactions during the year				
Signwriting	2	42	–	7 day terms on invoices	–	–
Consultancy	2	3	–	7 day terms on invoices	–	–
Parts Supplier	3	91	–	7 day terms on invoices	–	–
Development Infrastructure Deferred Payments	6	123	–	Development Infrastructure Deferred Payments Policy	–	–
2022						
Employee expenses for close family members of KMP	1	443	–	NSW Local Govt State Award	–	–
Catering Supplies	3	–	–	7 day terms on invoices	–	–
Uniform Purchases	2	4	–	7 day terms on invoices	–	–
Real Estate Services	4	–	–	7 day terms on invoices	–	–
Building Services	3	23	–	7 day terms on invoices	–	–
Fees & Charges charged to entities who influence or are influenced by KMP	5	4	–	7 day terms on invoices	–	–
Signwriting	2	4	–	7 day terms on invoices	–	–
Consultancy	2	2	–	7 day terms on invoices	–	–
Parts Supplier	3	53	–	7 day terms on invoices	–	–
Development Infrastructure Deferred Payments	6	627	–	Development Infrastructure Deferred Payments Policy	–	–

1 All close family members of KMP were employed through an arm's length process. They are paid in accordance with the Award for the role they perform. Council employs 188 staff, of which only 9 are close family members of KMP.

2 Council purchased the following materials and services from entities that are controlled by KMP. All purchases were at arm's length and were in the normal course of Council operations. Amounts were billed based on normal rates for such services/supplies and were due and payable under normal payment terms following Council's procurement processes.

- Work Uniforms
- Signwriting
- Consultancy Services

3 Council purchased the following materials and services from entities that are controlled by a related party of a KMP. All purchases were at arm's length and were in the normal course of Council operations. Amounts were billed based on normal rates for such services/supplies and were due and payable under normal payment terms following Council's procurement processes

- Parts Supplies
- Building Services
- Catering Supplies

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

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

- 4 Council engages the services of a local real estate agency, of which one of the principals is a related party of a KMP. All real estate listings are at arm's length and in the normal course of Council operations. Commission is deducted from the property sale proceeds at a rate of 3% of the sale price. All properties listed for sale are also listed with another reputable real estate agent in the area on the same terms and conditions.
- 5 The fees & charges charged to entities controlled by KMP or entities that are controlled by a related party of a KMP were in accordance with the schedule of fees and charges adopted by Council. The total disclosed includes:
- Development Application fees received from two KMPs. The development applications were assessed and approved in accordance with Council's normal terms and conditions. The KMP did not participate in any decisions related to the applications.
- 6 Council entered into an agreement with a developer which is an entity controlled by a related party of a KMP. The agreement was in accordance with Council's adopted Development Infrastructure Deferred Payments Policy. The KMP did not participate in any decisions related to the agreement.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2023	2022
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	20	18
Councillor's fees	101	93
Other Councillor's expenses (including Mayor)	63	51
Total	184	162

F2 Other relationships

F2-1 Audit fees

\$ '000	2023	2022
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	40	36
Remuneration for audit and other assurance services	40	36
Total Auditor-General remuneration	40	36
Non NSW Auditor-General audit firms		
(i) Audit and other assurance services		
Other audit and assurance services – Grant Acquittals	8	4
Remuneration for audit and other assurance services	8	4
Total remuneration of non NSW Auditor-General audit firms	8	4
Total audit fees	48	40

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

\$ '000	2023	2022 Restated
Net operating result from Income Statement	6,479	9,073
Add / (less) non-cash items:		
Depreciation and amortisation	7,163	6,412
(Gain) / loss on disposal of assets	(19)	31
Share of net (profits)/losses of associates/joint ventures using the equity method	–	(8)
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	803	323
Increase / (decrease) in provision for impairment of receivables	1	(1)
(Increase) / decrease of inventories	557	(769)
(Increase) / decrease of other current assets	3	(91)
(Increase) / decrease of contract asset	526	(656)
Increase / (decrease) in payables	(165)	(33)
Increase / (decrease) in accrued interest payable	(2)	–
Increase / (decrease) in other accrued expenses payable	(257)	97
Increase / (decrease) in other liabilities	6	45
Increase / (decrease) in contract liabilities	1,257	189
Increase / (decrease) in employee benefit provision	37	78
Net cash flows from operating activities	16,389	14,690

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2023	2022
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Land and Buildings	243	1,661
Plant and equipment	794	55
Other	199	–
Total commitments	1,236	1,716
These expenditures are payable as follows:		
Within the next year	1,236	1,716
Total payable	1,236	1,716
Sources for funding of capital commitments:		
Unrestricted general funds	12	–
Grants and Contributions	430	738
Internally restricted reserves	794	186
Unexpended loans	–	792
Total sources of funding	1,236	1,716

Details of capital commitments

Commitments for land and buildings is comprised of the unperformed works in relation to the construction of a new amenities building at Bob Aldridge Park. Commitments for Plant & Equipment related to the purchase of a new emulsion truck, a side tipper trailer and a recycling bale press. Commitments for other structures related to lighting upgrades at sporting grounds

G3-1 Events occurring after the reporting date

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

G4 Changes from prior year statements

G4-1 Correction of errors

Council has identified assets that have been removed from the asset register as a result of an earlier revaluation which componentised previously grouped assets. This process resulted in certain assets being dropped from the asset register.

The errors identified above have been corrected by restating the balances at the beginning of the earliest period presented (1 July 2021) and taking the adjustment through to accumulated surplus at that date.

Comparatives have been changed to reflect the correction of errors. The impact on each line item is shown in the tables below.

Changes to the opening Statement of Financial Position at 1 July 2021

\$ '000	Original Balance 1 July, 2021	Impact Increase/ (decrease)	Restated Balance 1 July, 2021
Infrastructure, Property Plant & Equipment	235,740	1,121	236,861
Total non-current assets	238,449	1,121	239,570
Total assets	257,750	1,121	258,871
Net assets	246,647	1,121	247,768
Accumulated Surplus	103,422	–	103,422
IPPE Revaluation Reserve	143,225	1,121	144,346
Total equity	246,647	1,121	247,768

Adjustments to the comparative figures for the year ended 30 June 2022

Statement of Financial Position

\$ '000	Original Balance 30 June, 2022	Impact Increase/ (decrease)	Restated Balance 30 June, 2022
Infrastructure, Property Plant & Equipment	282,096	1,075	283,171
Total non-current assets	288,199	1,075	289,274
Total assets	309,575	1,075	310,650
Net assets	298,144	1,075	299,219
Accumulated Surplus	112,543	(46)	112,497
IPPE Revaluation Reserve	185,601	1,121	186,722
Total equity	298,144	1,075	299,219

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

G4-1 Correction of errors (continued)

Income Statement

\$ '000	Original Balance 30 June, 2022	Impact Increase/ (decrease)	Restated Balance 30 June, 2022
Total income from continuing operations	35,581	–	35,581
Depreciation, amortisation and impairment of non-financial assets	6,366	46	6,412
Total expenses from continuing operations	26,462	46	26,508
Net operating result for the year	9,119	(46)	9,073

Statement of Comprehensive Income

\$ '000	Original Balance 30 June, 2022	Impact Increase/ (decrease)	Restated Balance 30 June, 2022
Net operating result for the year	9,119	(46)	9,073
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	43,633	–	43,633
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	(1,257)	–	(1,257)
Total other comprehensive income for the year	42,376	–	42,376
Total comprehensive income for the year	51,495	(46)	51,449

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

G5 Statement of developer contributions as at 30 June 2023

G5-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2022	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
S7.12 levies – under a plan	276	118	–	–	–	(130)	–	264	–
Total S7.11 and S7.12 revenue under plans	276	118	–	–	–	(130)	–	264	–
Total contributions	276	118	–	–	–	(130)	–	264	–

Under the *Environmental Planning and Assessment Act 1979*, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

S7.12 Levies – under a plan

\$ '000	Opening balance at 1 July 2022	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
S7.12 (former S94A) Contributions Plan 2018									
Drainage	141	50	–	–	–	(38)	–	153	–
Roads	90	–	–	–	–	(29)	–	61	–
Open space	45	68	–	–	–	(63)	–	50	–
Total	276	118	–	–	–	(130)	–	264	–

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

G6 Statement of performance measures

G6-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2023	Indicator 2023	Indicators 2022	Indicators 2021	Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	1,613	5.04%	4.21%	0.33%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	31,987				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	20,020	54.34%	54.69%	53.33%	> 60.00%
Total continuing operating revenue ¹	36,841				
3. Unrestricted current ratio					
Current assets less all external restrictions	18,764	4.77x	4.90x	3.25x	> 1.50x
Current liabilities less specific purpose liabilities	3,930				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	8,855	17.85x	17.48x	14.81x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	496				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	238	3.65%	2.99%	3.31%	< 10.00%
Rates and annual charges collectable	6,514				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	27,426	13.05	10.34	9.14	> 3.00
Monthly payments from cash flow of operating and financing activities	2,102	months	months	months	months

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

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

G6-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Sewer Indicators		Benchmark
	2023	2022	2023	2022	
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	3.29%	2.14%	38.68%	45.03%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹					
2. Own source operating revenue ratio					
Total continuing operating revenue excluding capital grants and contributions ¹	52.79%	52.99%	88.83%	98.43%	> 60.00%
Total continuing operating revenue ¹					
3. Unrestricted current ratio					
Current assets less all external restrictions	4.77x	4.90x	∞	∞	> 1.50x
Current liabilities less specific purpose liabilities					
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	15.96x	15.62x	∞	∞	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)					
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	4.56%	3.71%	0.00%	0.00%	< 10.00%
Rates and annual charges collectable					
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	12.97	8.92	∞	∞	> 3.00
Monthly payments from cash flow of operating and financing activities	months	months			months

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

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

(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

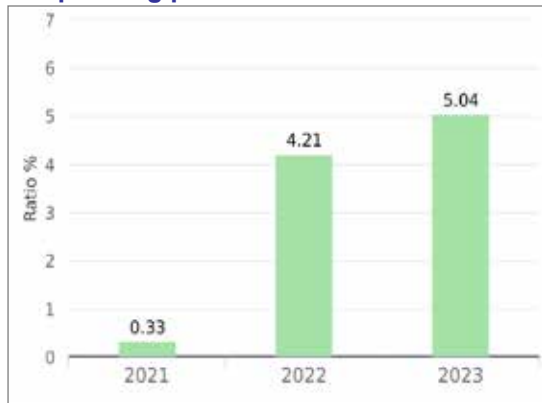
Temora Shire Council

Notes to the Financial Statements for the year ended 30 June 2023

H Additional Council disclosures

H1-1 Statement of performance measures – consolidated results (graphs)

1. Operating performance ratio



Purpose of operating performance ratio

This ratio measures Council's achievement of containing operating expenditure within operating revenue.

Commentary on 2022/23 result

2022/23 ratio 5.04%

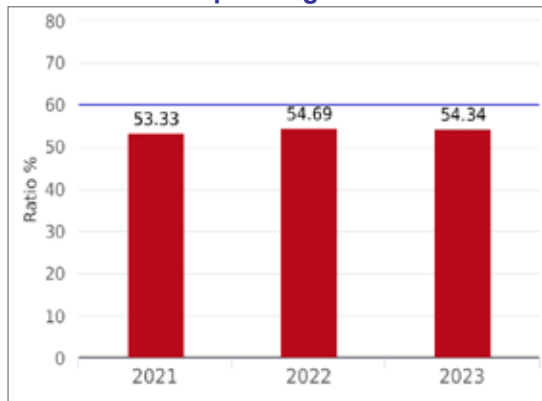
Council has achieved an operating surplus this year, however without the advance payment of the 2023/24 FAGS allocation, Council would have recorded an operating deficit. Increasing depreciation costs as a result of the ongoing revaluation cycle, along with rising costs and limited revenue generating capacity, continue to put pressure on Council's operating result.

Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark
Ratio is outside benchmark

2. Own source operating revenue ratio



Purpose of own source operating revenue ratio

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.

Commentary on 2022/23 result

2022/23 ratio 54.34%

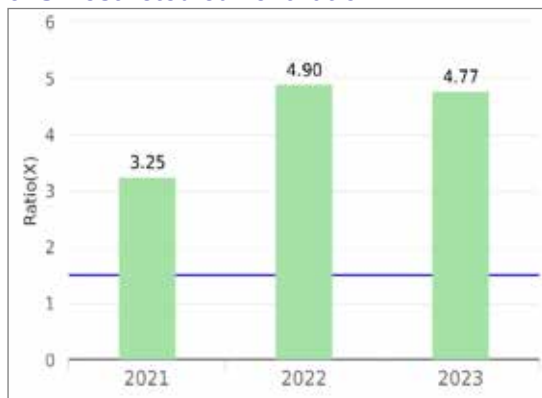
Grants and contributions continue to represent a significant portion of council's income, which inhibits Council's ability to achieve the 60% benchmark.

Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark
Ratio is outside benchmark

3. Unrestricted current ratio



Purpose of unrestricted current ratio

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.

Commentary on 2022/23 result

2022/23 ratio 4.77x

This ratio is distorted as a result of the receipt of FAGS income in advance.

Benchmark: — > 1.50x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark
Ratio is outside benchmark

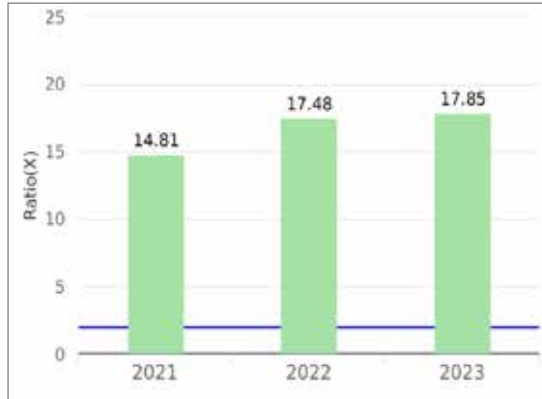
Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

H1-1 Statement of performance measures – consolidated results (graphs) (continued)

4. Debt service cover ratio



Purpose of debt service cover ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

Commentary on 2022/23 result

2022/23 ratio 17.85x

Council currently has three loans with a combined balance of \$2.667m and has adequate cash to service this level of debt.

Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

5. Rates and annual charges outstanding percentage



Purpose of rates and annual charges outstanding percentage

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

Commentary on 2022/23 result

2022/23 ratio 3.65%

Council continues to perform exceptionally well in this area however the currently challenging economic conditions have had an impact on the level of rates outstanding.

Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

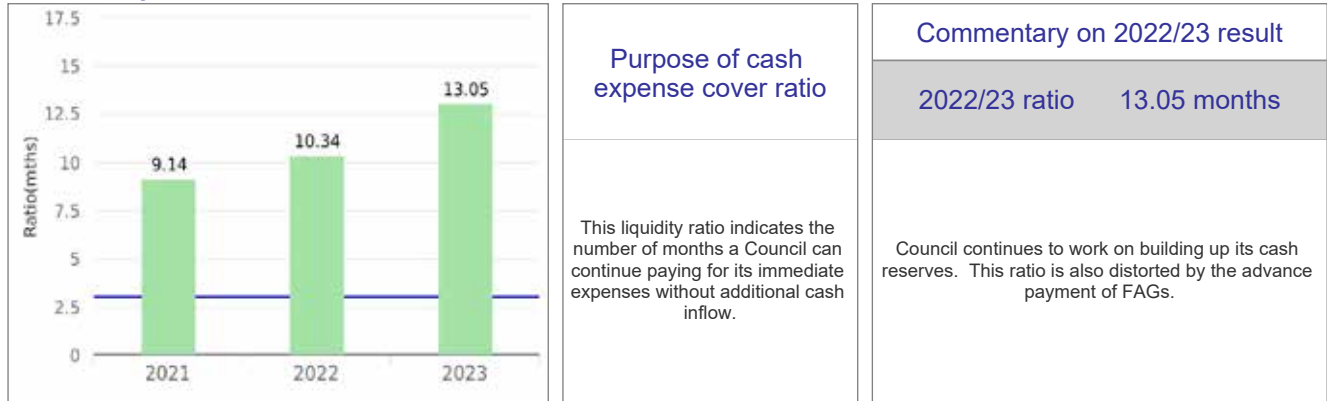
Ratio is outside benchmark

Temora Shire Council

Notes to the Financial Statements for the year ended 30 June 2023

H1-1 Statement of performance measures – consolidated results (graphs) (continued)

6. Cash expense cover ratio



Purpose of cash expense cover ratio

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

Commentary on 2022/23 result

2022/23 ratio 13.05 months

Council continues to work on building up its cash reserves. This ratio is also distorted by the advance payment of FAGs.

Benchmark: — > 3.00months

■ Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

■ Ratio is outside benchmark

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

H1-2 Council information and contact details

Principal place of business:

105 Loftus Street
Temora NSW 2666

Contact details

Mailing Address:

PO Box 262
TEMORA NSW 2666

Telephone: 02 6980 1100

Facsimile: 02 6980 1138

Opening hours:

8:00am - 4:30pm
Monday to Friday

Internet: www.temora.nsw.gov.au

Email: temshire@temora.nsw.gov.au

Officers

General Manager

Melissa Boxall

Responsible Accounting Officer

Elizabeth Smith

Public Officer

Elizabeth Smith

Auditors

Audit Office of New South Wales
Level 15, 1 Margaret Street
SYDNEY NSW 2001

Elected members

Mayor

Rick Firman

Councillors

Belinda Bushell

Jason Goode

Anthony Irvine

Nigel Judd

Claire McLaren

Max Oliver

Lindy Reinhold

Graham Sinclair

Other information

ABN: 55 048 860 109



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Temora Shire Council

To the Councillors of Temora Shire Council

Qualified Opinion

I have audited the accompanying financial statements of Temora Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2023, the Statement of Financial Position as at 30 June 2023, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, except for the effects of the matter described in the 'Basis for Qualified Opinion' section of my report:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2023, 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 qualified opinion should be read in conjunction with the rest of this report.

Basis for Qualified Opinion

Non recognition of rural fire-fighting equipment

As disclosed in Note C1-7 'Infrastructure, property, plant and equipment' to the financial statements, the Council has not recognised rural fire-fighting equipment as assets in the Statement of Financial Position at 30 June 2023. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

Australian Accounting Standards refer to control of an asset as being the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset. Control includes the ability to prevent other entities from directing the use of, and obtaining the benefits from, an asset.

Rural fire-fighting equipment is controlled by the Council as:

- these assets are vested in the Council under section 119(2) of the *Rural Fires Act 1997* (Rural Fires Act), giving the Council legal ownership
- the Council has the ability, outside of emergency events as defined in section 44 of the Rural Fires Act, to prevent the NSW Rural Fire Service from directing the use of the rural fire-fighting equipment by either not entering into a service agreement, or cancelling the existing service agreement that was signed on 17 June 2013
- the Council has specific responsibilities for fire mitigation and safety works and bush fire hazard reduction under Part 4 of the Rural Fires Act. The Council obtains economic benefits from the rural fire-fighting equipment as these assets are used to fulfil Council's responsibilities
- in the event of the loss of an asset, the insurance proceeds must be paid into the New South Wales Rural Fire Fighting Fund (section 119(4) of the Rural Fires Act) and be used to reacquire or build a similar asset, which is again vested in the Council as an asset provided free of charge.

The Council has not undertaken procedures to confirm the completeness, accuracy, existence or condition of these assets. Nor has the Council performed procedures to identify the value of assets vested in it during the year. When these assets are vested, no financial consideration is required from the Council and as such these are assets provided to Council free-of-charge.

This is a limitation on the scope of my audit as I was unable to obtain sufficient appropriate audit evidence to:

- support the carrying values of rural fire-fighting equipment assets that should be recorded in the Statement of Financial Position and related notes as at 30 June 2023
- determine the impact on the 'Accumulated surplus' in the Statement of Changes in Equity and Statement of Financial Position
- determine the amount of 'Grants and contributions provided for capital purposes' income from any rural fire-fighting equipment assets vested as an asset received free of charge during the year and/or 'Depreciation, amortisation and impairment of non-financial assets' expense that should be recognised in the Income Statement for the year ended 30 June 2023
- determine the impact on the 'Operating performance' and 'Own source operating revenue' ratios in Note G5-1 'Statement of performance measures – consolidated results' and Note G5-2 'Statement of performance measures by fund'.

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 qualified audit opinion.

Other Information

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

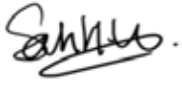
Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate,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

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

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

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

- about any other information which may have been hyperlinked to/from the financial statements.

A handwritten signature in black ink, appearing to read 'Soh' with a stylized flourish underneath.

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

30 October 2023
SYDNEY



Rick Firman
Mayor
Temora Shire Council
105 Loftus Street
TEMORA NSW 2666

Contact: Hong Wee Soh
Phone no: 02 9275 7397
Our ref: R008-16585809-47157/1793

30 October 2023

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2023
Temora Shire Council**

I have audited the general purpose financial statements (GPFS) of the Temora Shire Council (the Council) for the year ended 30 June 2023 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed a modified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2023 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

SIGNIFICANT AUDIT ISSUES AND OBSERVATIONS

I identified the following significant audit issues and observations during my audit of the Council's financial statements. These issues and observations were addressed as part of my audit.

Modification to the opinion in the Independent Auditor's Report

Non-recognition of rural fire-fighting equipment

The Council has not recognised rural fire-fighting equipment as assets within 'Infrastructure, property, plant and equipment' in the Statement of Financial Position at 30 June 2023. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

Australian Accounting Standards refers to control of an asset as being the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset. Control includes the ability to prevent other entities from directing the use of, and obtaining the benefits from, an asset.

Rural fire-fighting equipment is controlled by the Council as:

- these assets are vested in the Council under section 119(2) of the *Rural Fires Act 1997* (Rural Fires Act), giving the Council legal ownership
- the Council has the ability, outside of emergency events as defined in section 44 of the Rural Fires Act, to prevent the NSW Rural Fire Service from directing the use of the rural fire-fighting equipment by either not entering into a service agreement, or cancelling the existing service agreement that was signed on 17 June 2013
- the Council has specific responsibilities for fire mitigation and safety works and bush fire hazard reduction under Part 4 of the Rural Fires Act. The Council obtains economic benefits from the rural fire-fighting equipment as these assets are used to fulfil Council's responsibilities
- in the event of the loss of an asset, the insurance proceeds must be paid into the New South Wales Rural Fire Fighting Fund (section 119(4) of the Rural Fires Act) and be used to reacquire or build a similar asset, which is again vested in the Council as an asset provided free of charge.

The Council has not undertaken procedures to confirm the completeness, accuracy, existence or condition of these assets. Nor has the Council performed procedures to identify the value of assets vested in it during the year. When these assets are vested, no financial consideration is required from the Council and as such these are assets provided to Council free-of-charge.

Consequently, we were unable to determine the carrying values of rural firefighting equipment assets and related amounts that should be recorded and recognised in the council's 30 June 2023 financial statements.

This has resulted in the audit opinion on the Council's 30 June 2023 GPFS to be modified.

Refer to the Independent Auditor's report on the GPFS.

INCOME STATEMENT

Operating result

	2023	2022	Variance
	\$m	\$m	%
Rates and annual charges revenue	6.3	6.1	↑ 3.3
Grants and contributions revenue	16.8	16.1	↑ 4.3
Operating result from continuing operations*	6.5	9.1	↓ (28.6)
Net operating result before capital grants and contributions*	1.6	1.1	↑ 45.5

* The 2022 comparatives have been restated to correct a prior period error. Note G4 of the financial statements provides details of the prior period error.

The Council's operating result from continuing operations (\$6.5 million including depreciation and amortisation expense of \$7.2 million) was \$2.6 million lower than the 2021–22 result.

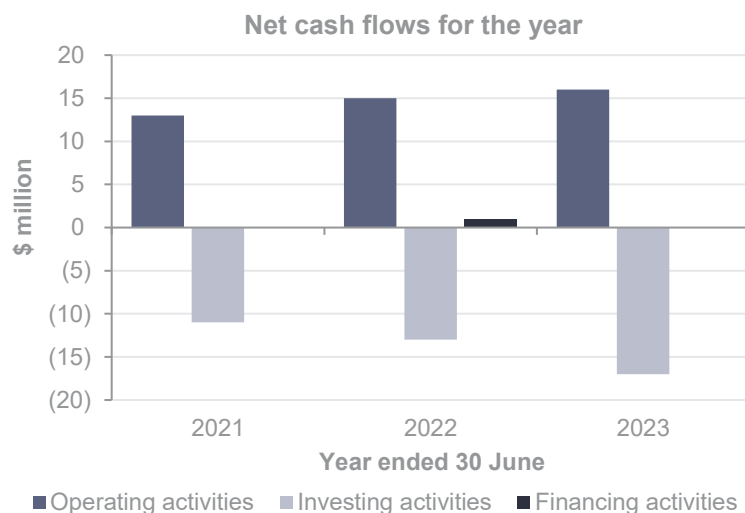
The net operating result before capital grants and contributions (\$1.6 million) was \$0.5 million more than the 2021–22 result.

Rates and annual charges revenue (\$6.3 million) increased by \$0.2 million (3.3 per cent) in 2021–22 due to increase in rateable properties and increase rate peg of 2.0%.

Grants and contributions revenue (\$16.8 million) increased by \$0.7 million (4.3 per cent) in 2021–22.

STATEMENT OF CASH FLOWS

- The Council's cash and cash equivalents was \$3.6 million at 30 June 2023 (\$4.8 million at 30 June 2022). There was a net decrease in cash and cash equivalents of \$1.2 million during 2022–23.
- Net cash provided by operating activities has increased by \$1.7 million. This is mainly due to the increase in user charges and fees of \$4.8 million.
- Net cash used in investing activities has increased by \$3.6 million, which is driven by the increase in acquisitions of term deposits of \$7.1 million and decrease in payments for purchase of IPPE.
- Net cash used in financing activities increased by \$1.2 million, as \$1.2 million external borrowing was drawn by the Council during 2021–22



FINANCIAL POSITION

Cash and investments

Cash and investments	2023	2022	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	27.4	20.0	<ul style="list-style-type: none"> • Externally restricted balances comprise mainly of specific purpose unexpended grants - general fund, sewer funds and domestic waste management. The increase of \$1.9 million is primarily due to a \$0.7 million increase in specific purpose unexpended grants and a \$0.9 million increase in sewer funds
Restricted cash and investments:			
• External restrictions	8.6	6.7	<ul style="list-style-type: none"> • Internal allocations are determined by council policies or decisions, which are subject to change. The increase of \$5.8 million in the internal allocations is primarily due to a \$1.9 million increase in the Regional Local Roads Repair Program received in advance, \$1.0 million increase in financial assistance grants in advance and \$1.3 million increase in Pinnacle internal reserves.
• Internal allocations	18.3	12.5	

Debt

The Council has \$2.7 million of borrowings as at 30 June 2023 (2022: \$3.1 million). The borrowings are drawn through New South Wales Treasury Corporation related to the Swimming Pool project, Depot, and Supported Independent Living House.

The Council also has a \$0.2 million bank overdraft facility, which was not drawn as at 30 June 2023 and 30 June 2022.

PERFORMANCE

Performance measures

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

Operating performance ratio

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

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

The 2022 comparative ratio has been restated to correct a prior period error.



Own source operating revenue ratio

The ‘own source operating revenue ratio’ measures council’s fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.

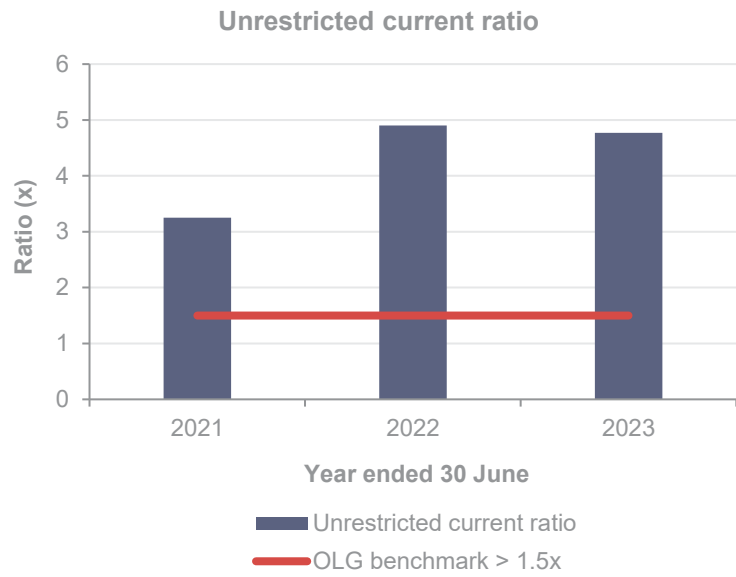
The Council did not meet the OLG benchmark for the current reporting period.



Unrestricted current ratio

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

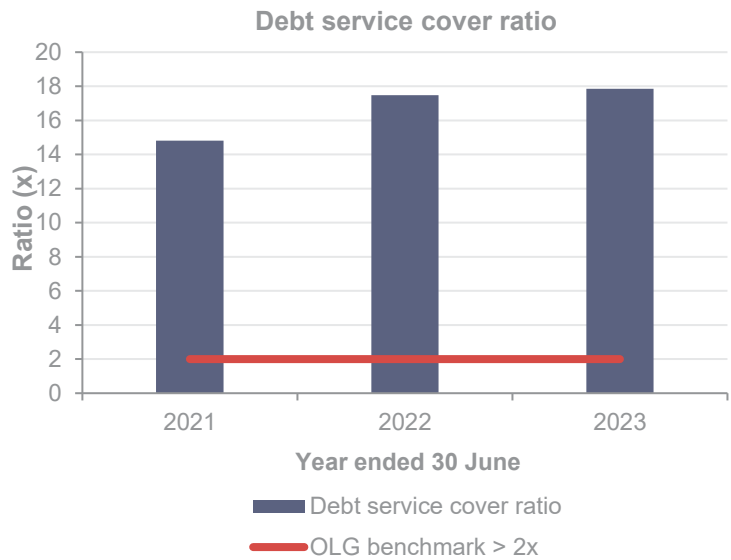
The Council met the OLG benchmark for the current reporting period.



Debt service cover ratio

The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.

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

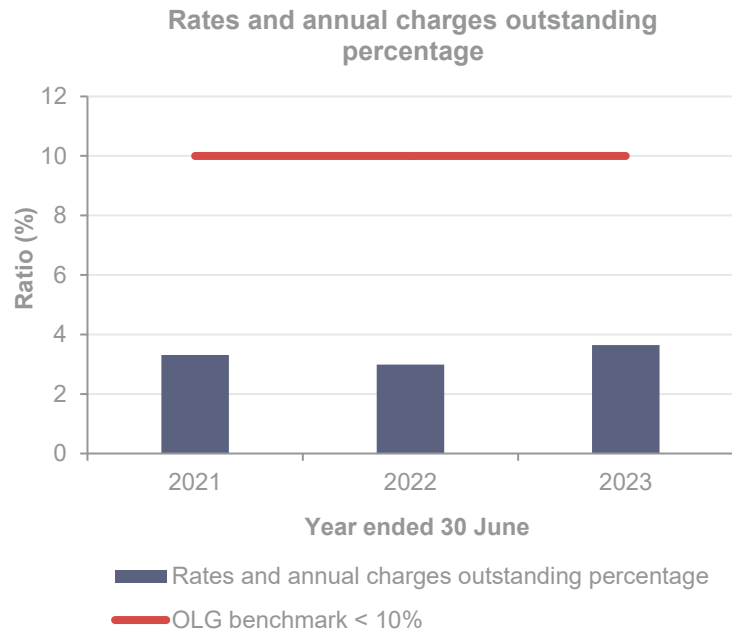


Rates and annual charges outstanding percentage

The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for rural councils.

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

The rates and annual charges outstanding remained consistent for the last three years which reflects sound debt recovery at the Council.

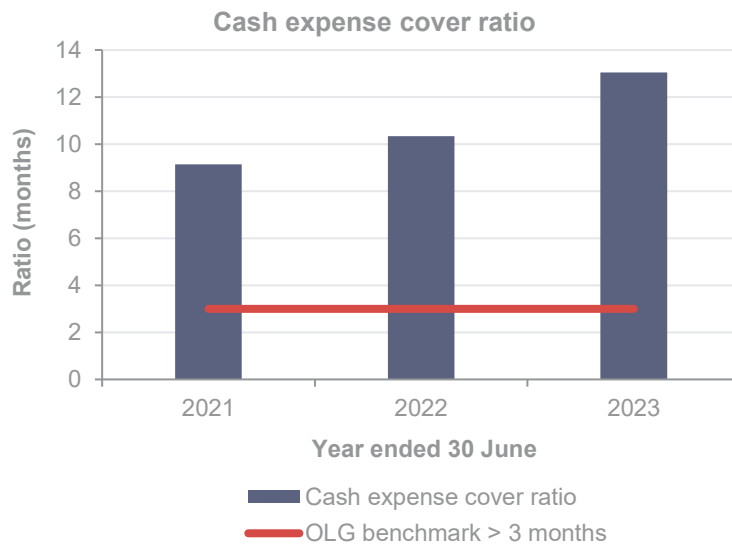


Cash expense cover ratio

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

Council has exceeded the OLG benchmark for the current reporting period.

The councils cash expense cover has increased due to an increase in cash held.



Infrastructure, property, plant and equipment renewals

The Council renewed \$6.1 million of assets in 2022–23, compared to \$8.1 million of assets in 2021–22.

OTHER MATTERS

Legislative compliance

My audit procedures identified a material deficiency in the Council's financial statements due to the non-recognition of rural fire-fighting equipment which will be reported in the Management Letter.

Except for the matter outlined above, the Council's:

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



Hong Wee Soh

Delegate of the Auditor-General for New South Wales

cc: Melissa Boxall, General Manager
Peter Veneris, Chair of Audit, Risk and Improvement Committee
Elizabeth Smith, Director of Administration & Finance

Temora Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2023

"Success through determination and inspiration"

Contents	Page
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Special Purpose Financial Statements:	
Income Statement of sewerage business activity	4
Statement of Financial Position of sewerage business activity	5
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Background

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.

- iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).

- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

Temora Shire Council

Special Purpose Financial Statements for the year ended 30 June 2023

Statement by Councillors and Management

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 21 September 2023.



Rick Firman
Mayor
27 October 2023



Graham Sinclair
Councillor
27 October 2023



Melissa Boxall
General Manager
27 October 2023



Elizabeth Smith
Responsible Accounting Officer
27 October 2023

Temora Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2023

\$ '000	2023	2022
Income from continuing operations		
Access charges	1,298	1,217
User charges	29	54
Interest and investment income	64	25
Grants and contributions provided for operating purposes	177	21
Other income	17	20
Total income from continuing operations	1,585	1,337
Expenses from continuing operations		
Employee benefits and on-costs	167	122
Materials and services	480	394
Depreciation, amortisation and impairment	325	210
Net loss from the disposal of assets	–	9
Total expenses from continuing operations	972	735
Surplus (deficit) from continuing operations before capital amounts	613	602
Surplus (deficit) from continuing operations after capital amounts	613	602
Surplus (deficit) from all operations before tax	613	602
Less: corporate taxation equivalent (25%) [based on result before capital]	(153)	(151)
Surplus (deficit) after tax	460	451
Plus accumulated surplus	10,011	9,410
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	153	150
Closing accumulated surplus	10,624	10,011
Return on capital %	3.0%	3.1%
Subsidy from Council	208	103
Calculation of dividend payable:		
Surplus (deficit) after tax	460	451
Surplus for dividend calculation purposes	460	451
Potential dividend calculated from surplus	230	226

Temora Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2023

\$ '000	2023	2022
ASSETS		
Current assets		
Cash and cash equivalents	170	2,747
Investments	3,471	–
Receivables	2,978	2,956
Total current assets	6,619	5,703
Non-current assets		
Infrastructure, property, plant and equipment	20,420	19,263
Total non-current assets	20,420	19,263
Total assets	27,039	24,966
Net assets	27,039	24,966
EQUITY		
Accumulated surplus	10,624	10,011
Revaluation reserves	16,415	14,955
Total equity	27,039	24,966

Temora Shire Council

Significant Accounting Policies

for the year ended 30 June 2023

Note – Significant Accounting Policies

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993 (Act)*, the *Local Government (General) Regulation 2021 (Regulation)* and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, fair value of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

The Statement of Financial Position includes notional assets/liabilities receivable from/payable to Council's general fund. These balances reflect a notional intra-entity funding arrangement with the declared business activities.

National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

Declared business activities

In accordance with Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality, Council has declared that the following are to be considered as business activities:

Category 1

(where gross operating turnover is over \$2 million)

Council has no Category 1 business activities.

Category 2

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

Sewerage Service

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

Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs. However, where Council does not pay some taxes which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in Special Purpose Financial Statements.

For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

Temora Shire Council

Significant Accounting Policies

for the year ended 30 June 2023

Note – Significant Accounting Policies (continued)

Notional rate applied (%)

Corporate income tax rate – 25% (2021/22 25%)

In accordance with section 4 of Department of Planning and Environment (DPE) – Water's regulatory and assurance framework, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from sewerage business activities.

The payment of taxation equivalent charges, referred to in the regulatory and assurance framework as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Local Government Act, 1993.

Achievement of substantial compliance to sections 3 and 4 of DPE – Water's regulatory and assurance framework is not a prerequisite for the payment of the tax equivalent charges; however the payment must not exceed \$3 per assessment.

Income tax

An income tax equivalent has been applied on the profits of the business activities.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 25% (21/22 25%).

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

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

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

(i) Subsidies

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

(iii) Dividends

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

A local government sewerage business is permitted to pay annual dividends from their sewerage business surpluses. Each dividend must be calculated and approved in accordance with section 4 of DPE – Water's regulatory and assurance framework and must not exceed 50% of the relevant surplus in any one year, or the number of sewerage assessments at 30 June 2023 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with section 4 of DPE – Water's regulatory and assurance framework, statement of compliance and statement of dividend payment, dividend payment form and unqualified independent financial audit report are submitted to DPE – Water.



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Temora Shire Council

To the Councillors of the Temora Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Temora Shire Council's (the Council) Declared Business Activity, Sewerage Business Activity, which comprise the Statement by Councillors and Management, the Income Statement of the Declared Business Activity for the year ended 30 June 2023, the Statement of Financial Position of the Declared Business Activity as at 30 June 2023 and the Significant accounting policies note.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activity as at 30 June 2023, and its financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2022–23 (LG Code).

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

Other Information

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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



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

30 October 2023
SYDNEY

Temora Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2023

"Success through determination and inspiration"

Temora Shire Council

Special Schedules

for the year ended 30 June 2023

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Permissible income for general rates

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Report on infrastructure assets as at 30 June 2023

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Temora Shire Council

Permissible income for general rates

\$ '000	Notes	Calculation 2022/23	Calculation 2023/24
Notional general income calculation ¹			
Last year notional general income yield	a	4,243	4,334
Plus or minus adjustments ²	b	6	21
Notional general income	c = a + b	4,249	4,355
Permissible income calculation			
Or rate peg percentage	e	2.00%	3.70%
Or plus rate peg amount	$i = e \times (c + g)$	85	161
Sub-total	k = (c + g + h + i + j)	4,334	4,516
Plus (or minus) last year's carry forward total	l	5	5
Sub-total	n = (l + m)	5	5
Total permissible income	o = k + n	4,339	4,521
Less notional general income yield	p	4,334	4,520
Catch-up or (excess) result	q = o - p	5	1
Carry forward to next year ⁶	t = q + r - s	5	1

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (6) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Temora Shire Council

To the Councillors of Temora Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Temora Shire Council (the Council) for the year ending 30 June 2024.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2022–23 (LG Code) and is in accordance with the books and records of the Council.

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

Other Information

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2023'.

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

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

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

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

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

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

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

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



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

30 October 2023
SYDNEY

Temora Shire Council

Report on infrastructure assets as at 30 June 2023

Asset Class	Asset Category	Estimated cost		2022/23 Required maintenance ^a	2022/23 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost					
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					1	2	3	4	5	
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000						
Buildings	Other	–	–	665	648	43,491	67,251	34.0%	33.0%	33.0%	0.0%	0.0%	
	Sub-total	–	–	665	648	43,491	67,251	34.0%	33.0%	33.0%	0.0%	0.0%	
Other structures	Other structures	–	–	–	–	2,646	4,084	47.0%	19.0%	34.0%	0.0%	0.0%	
	Sub-total	–	–	–	–	2,646	4,084	47.0%	19.0%	34.0%	0.0%	0.0%	
Roads	Regional Roads	–	–	200	381	15,824	27,914	2.0%	19.0%	78.0%	1.0%	0.0%	
	Urban Sealed Roads	2,661	2,661	250	289	25,102	48,611	6.0%	18.0%	66.0%	9.0%	1.0%	
	Urban Unsealed Roads	339	339	38	27	182	655	2.0%	1.0%	54.0%	32.0%	11.0%	
	Bridges	–	–	5	–	17,105	23,249	68.0%	18.0%	14.0%	0.0%	0.0%	
	Rural Sealed Roads	–	–	311	668	36,072	71,556	4.0%	32.0%	61.0%	3.0%	0.0%	
	Rural Unsealed Roads	1,118	1,118	1,120	1,333	13,111	30,992	27.0%	22.0%	41.0%	10.0%	0.0%	
	Footpaths	730	730	26	42	5,960	8,382	51.0%	10.0%	28.0%	12.0%	(1.0%)	
	Bulk earthworks	–	–	–	–	71,912	71,912	0.0%	100.0%	0.0%	0.0%	0.0%	
	Kerb & Gutter	2,565	2,565	67	61	8,363	17,362	8.0%	17.0%	55.0%	16.0%	4.0%	
	Other	–	–	–	–	(1)	–	0.0%	0.0%	0.0%	0.0%	0.0%	
	Sub-total	7,413	7,413	2,017	2,801	193,630	300,633	12.0%	41.1%	41.8%	4.6%	0.5%	
Sewerage network	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%	
	Sewerage Reticulation Network	100	100	272	111	15,437	24,168	8.0%	50.0%	35.0%	5.0%	2.0%	
	Sewerage Reticulation Pump Stations	–	–	19	15	892	1,443	18.0%	24.0%	12.0%	46.0%	0.0%	
	Sewerage Treatment Plant	380	380	142	159	1,097	1,806	0.0%	47.0%	48.0%	5.0%	0.0%	
	Effluent Reticulation Pipes	–	–	118	51	1,128	1,885	0.0%	100.0%	0.0%	0.0%	0.0%	
	Effluent Infrastructure – Storage	–	–	–	–	1,163	2,011	0.0%	6.0%	86.0%	0.0%	8.0%	
	Effluent Infrastructure – Pump Stations	140	140	–	–	676	913	38.0%	29.0%	21.0%	3.0%	9.0%	
	Sub-total	620	620	551	336	20,393	32,226	7.9%	48.3%	35.4%	6.2%	2.2%	
Stormwater drainage	Stormwater drainage	–	–	46	18	7,482	13,711	1.0%	30.0%	61.0%	8.0%	0.0%	
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%	
	Sub-total	–	–	46	18	7,482	13,711	1.0%	30.0%	61.0%	8.0%	0.0%	

Temora Shire Council

Report on infrastructure assets as at 30 June 2023 (continued)

Asset Class	Asset Category	Estimated cost		2022/23 Required maintenance ^a	2022/23 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost					
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					1	2	3	4	5	
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000						
Open space / recreational assets	Swimming pools	–	–	128	160	3,995	5,071	57.0%	29.0%	13.0%	1.0%	0.0%	
	Open Space Assets	–	–	–	–	6,590	9,611	15.0%	55.0%	30.0%	0.0%	0.0%	
	Sub-total	–	–	128	160	10,585	14,682	29.5%	46.0%	24.1%	0.3%	0.1%	
Other infrastructure assets	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%	
	Other Infrastructure	–	–	–	–	21,335	24,593	77.0%	23.0%	0.0%	0.0%	0.0%	
	Sub-total	–	–	–	–	21,335	24,593	77.0%	23.0%	0.0%	0.0%	0.0%	
Total – all assets		8,033	8,033	3,407	3,963	299,562	457,180	19.0%	39.1%	37.8%	3.7%	0.4%	

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

Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Temora Shire Council

Report on infrastructure assets as at 30 June 2023

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2023	Indicator 2023	Indicators 2022	Indicators 2021	Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	5,004	43.47%	104.42%	151.30%	> 100.00%
Depreciation, amortisation and impairment	11,512				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	8,033	2.68%	2.73%	3.27%	< 2.00%
Net carrying amount of infrastructure assets	299,790				
Asset maintenance ratio					
Actual asset maintenance	3,963	116.32%	116.48%	108.92%	> 100.00%
Required asset maintenance	3,407				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	8,033	1.76%	1.80%	3.00%	
Gross replacement cost	457,180				

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

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Temora Shire Council

Report on infrastructure assets as at 30 June 2023

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Sewer fund		Benchmark
	2023	2022	2023	2022	
Buildings and infrastructure renewals ratio					
Asset renewals ¹					
Depreciation, amortisation and impairment	44.51%	107.27%	6.60%	11.06%	> 100.00%
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard					
Net carrying amount of infrastructure assets	2.65%	2.63%	3.04%	3.98%	< 2.00%
Asset maintenance ratio					
Actual asset maintenance					
Required asset maintenance	127.00%	130.15%	60.98%	53.65%	> 100.00%
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council					
Gross replacement cost	1.74%	1.74%	1.92%	2.54%	

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.





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