



Temora Shire Council

ANNUAL REPORT 2021-2022



NOVEMBER 2022



Temora Shire Council
105 Loftus Street PO Box 262
TEMORA NSW 2666

Phone: (02) 6980 1100

Fax: (02) 6980 1138

Email: temshire@temora.nsw.gov.au

Web: www.temora.nsw.gov.au

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It is my very real pleasure to present the Temora Shire Council's 2021/22 Annual Report.

The Temora Shire has had an extremely eventful year, with a new Council being elected on the 21 December 2021. I congratulate those Councillors who were elected, which included (in alphabetical order);

- Cr Belinda Bushell *
- Cr Rick Firman OAM (Mayor)
- Cr Jason Goode *
- Cr Anthony Irvine *
- Cr Nigel Judd OAM
- Cr Claire McLaren
- Cr Max Oliver
- Cr Lindy Reinhold
- Cr Graham Sinclair (Deputy Mayor)

**Denotes newly elected Councillor*

I'm deeply honoured to have been re-elected as Mayor of Temora Shire, with Cr Sinclair also re-appointed as Deputy Mayor. I sincerely thank my fellow Councillors for their confidence in us both.

I take this opportunity to acknowledge those former Councillors who retired at the last election. They include Messrs Ken Smith, Dennis Sleigh and Dale Wiencke. They can all be proud of their significant contributions to the Council and the Temora Shire community.

The 2021/22 Annual Report incorporates the newly adopted Integrated Planning & Reporting (IP&R) Framework. The report is closely aligned with the Temora Shire 2030 Community Plan and associated documents.

I am proud to report the Council is in a reasonable financial position. We continue to work hard on building the cash reserve funds, albeit a constant challenge for varying reasons. Council will continue to pride ourselves on being fiscally responsible.

Temora Shire is blessed to have had strong and united Councillors over the decades. Our current team of Councillors are no exception. This includes the dedicated staff from the General Manager, Directors and staff – both indoor and outdoor. Every one of them plays an important role to ensure Temora Shire remains strong, prosperous and viable.

There have been countless achievements for Temora Shire over the past 12 months. We can only accomplish what we do through a close working relationship with Federal and State Governments. We acknowledge and thank the Federal Member for Riverina, the Hon Michael McCormack MP and the NSW Member for Cootamundra, the Hon Steph Cooke MP. They have been exceptional to us and we remain most grateful for their support. I encourage you to please read through the Annual Report, to gain a more in depth understanding of what a rural Council can and does achieve.

I sincerely thank the Deputy Mayor (Cr Graham Sinclair), fellow Councillors, together with the General Manager (Mr Gary Lavelle PSM), Directors and every member of the staff. We all work tirelessly to ensure we remain a leader in our cherished Local Government sector, and more particularly, to enhance our cherished Temora Shire community.

I trust this report will provide you with valuable information on the operations and management of Temora Shire Council – an organisation we're all extremely proud to be a part of.

Cr Rick Firman, OAM
MAYOR



INTRODUCTION

The Mayor's Foreword

1.2 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 Aria 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.

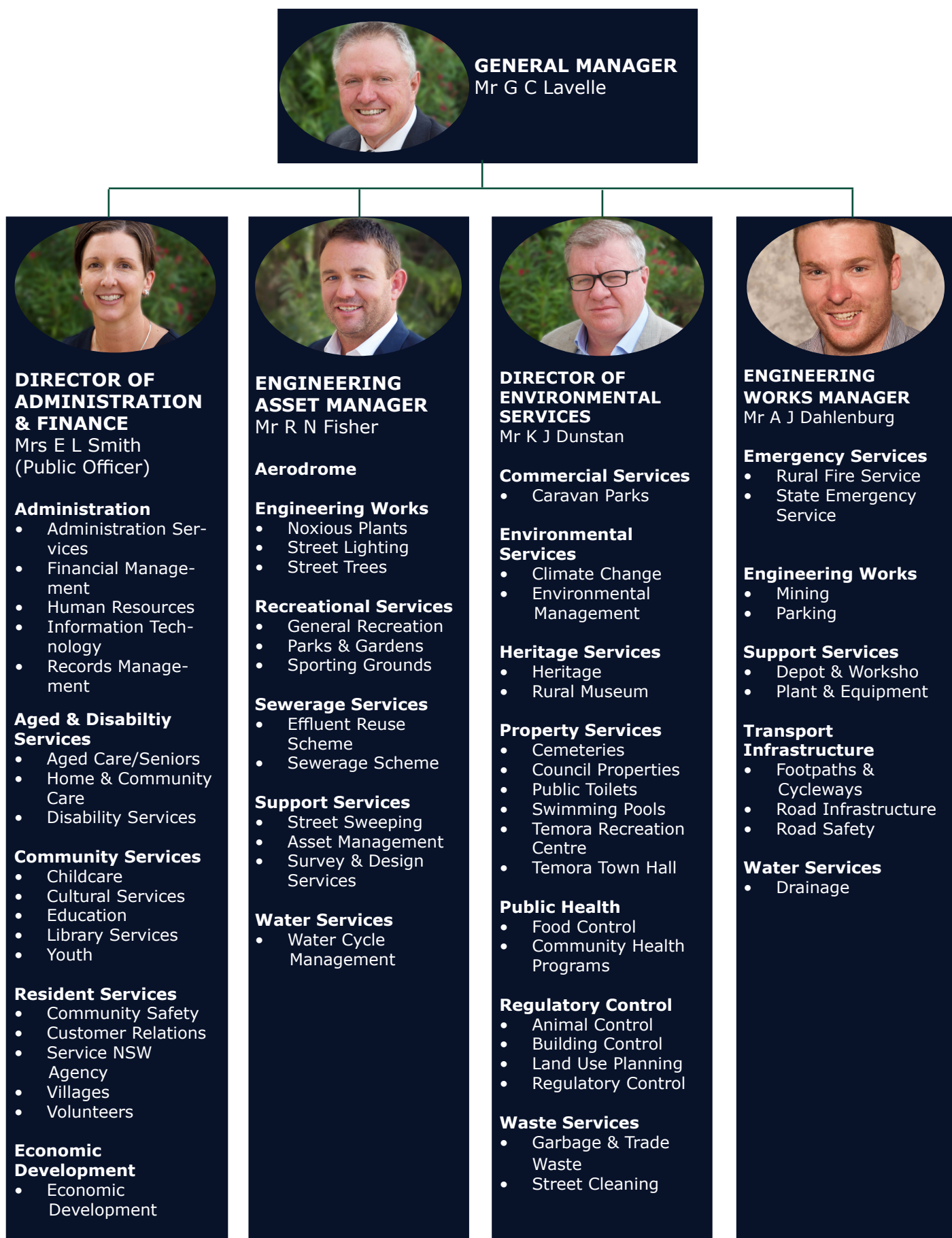
Population statistics (2021 Census) 6586

	Males 3,270	Females 3,316	Total Persons 6,586
Age Groups:			
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

1.3 Organisational Structure



1.4 Contacting Council

COUNCIL HEADQUARTERS

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

Telephone: (02) 69801100
Fax: (02) 69801138
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.

ELECTED MEMBERS – 21 December 2021

Councillors

Mayor:	Cr Rick Firman	6977 2021
Deputy Mayor:	Cr Graham Sinclair	6973 8616
Cr Nigel Judd		6974 1026
Cr Max Oliver		6978 0493
Cr Claire McLaren		6976 2045
Cr Lindy Reinhold		6977 4026
Cr Belinda Bushell		6977 4439
Cr Jason Goode		6977 2211
Cr Anthony Irvine		6977 4658

Senior Staff:

General Manager, Gary Lavelle	0428 216 057
Director of Administration & Finance, Elizabeth Smith	0427 461 685
Director of Environmental Services, Kris Dunstan	0408 639 688

1.5 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

Temora Shire Council 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), G Lavelle
Riverina Regional Library Service	Cr McLaren (Alt Cr Bushell), E Smith
Bland-Temora Bushfire Zoning Liaison Committee	Cr Sinclair (Alt Cr Judd), G Lavelle, 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

Section 355 Committees

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
Ariah Park Advisory Committee	Cr Judd
Bushfire Management Committee	Cr Sinclair, G Lavelle
Bundawarra Centre Management Committee	Cr Oliver
Friends of Temora Shire Cemeteries	Cr Oliver
Town Hall Theatre	Cr Reinhold
Temora Agriculture & Innovation Committee	Cr Sinclair, Cr Goode, Cr Judd
Temora Women's Network	Cr Reinhold
Spingdale Progress Association	Cr Oliver, Cr Bushell
Temora Business Enterprise Group (TBEG)	Cr Reinhold
Temora & District Sports Council	Cr Firman, Cr Oliver
Heritage Committee	Cr Judd, Cr Oliver, Cr Goode
Film Club	Cr Reinhold
Ariah Park Pool Committee	Cr Judd
Access & Equity Committee	Cr Bushell, Cr McLaren
Sister City Committee	Cr Goode (Alt Cr Firman)

2.0 ACTIVITIES AND SERVICES

1: Retaining Our quality of life

1.1: Ensure there is a continuum of housing and care facilities for the aged

Action Name	Annual Comment
Confirm the status of Pinnacle Services as an ongoing concern 1.7	Review of Pinnacle Community Services ongoing. Ongoing recruitment of staff has continued to ensure service levels can be maintained. Pinnacle department employs 75 staff (Temora - 41, Coota - 32, Leeton - 2) and approx. 100 volunteers (assist with the delivery of meals and community transport).
Support the development of private Aged Care facilities 3.5	Support ongoing for private facilities. The scope of the Apollo Place development required further refining this year. Funding and delivery of the project yet to be confirmed. Whiddon Group expansion of Narraburra Lodge unsuccessful in obtaining further funding under BBRF and the organisation is assessing their options.
Deliver in home care to residents	Ongoing programs provided by Pinnacle Community Services.
Support the development of "The Peppers" senior housing project at Arah Park to meet the growing needs of the community.	Council is a minority owner of this facility. The expansion of existing care has meant an additional 2 units for the community.
Assist the provision of Aged Care facilities within Temora Shire 3.4	Support for "The Peppers" and advocate for Whiddon expansion.
Provision of My Aged Care Regional Assessment Service 1.4	Service maintained to residents
Supply Home Support Services to the communities of Temora, and other communities for senior residents	Maintained services and offices in Temora, Cootamundra and Leeton
Supply Home Care Packages to the communities of Temora and other communities for senior residents	Maintained services and offices in Temora, Cootamundra and Leeton
Provide information and mechanism to support seniors living	Regular notices regarding services by Pinnacle are included in the Narraburra News which appears in the local paper, is emailed to 408 subscribers, posted to Facebook and on Council's website monthly.
Advise community of available transport options (1.2) 2.5, 2.6	Regular notices regarding services by Pinnacle are included in the Narraburra News which appears in the local paper, is emailed to 408 subscribers, posted to Facebook and on Council's website monthly.
Promote Temora Shire as a retirement destination (3.5) 2.3, 2.6	Pinnacle Community Services available to meet the needs of aged residents. Promotion of retiree case studies in the Country Change program
Provide mechanisms to allow interaction between stakeholders (2.6) 2.5	Continuation of regular job vacancy mailer Meeting with rural ratepayers in a rural setting held in Barmedman Resident Satisfaction Survey undertaken in October 2021 Councillors Walk and Talk and Councillor Tour of Inspection were deferred in 2021/22 due to Covid

1.2: Improve public transport to regional centres

Action Name	Annual Comment
Advise community of available transport options 1.1, 2.5, 2.6	Regular notices regarding services by Pinnacle are included in the Narraburra News which appears in the local paper, is emailed to 408 subscribers, posted to Facebook and on Council's website monthly.
Provide information about the ability of those who are transport disadvantaged to use the community bus 1.9, 2.6	Regular notices regarding services by Pinnacle are included in the Narraburra News which appears in the local paper, is emailed to 408 subscribers, posted to Facebook and on Council's website monthly.

1.3: Encourage the provision of education opportunities, including post school education

Action Name	Annual Comment
Maintenance of Schools within Temora Shire	Ongoing support. St Anne's School have indicated that commencing in 2023, the school will include Yr 11 & 12
Support for students undertaking further education	Scholarships provided to 3 students and support for students by the provision of a bus to the Careers Day in Canberra
Offer life skills workshop opportunities to both young people and the community 2.5	Monthly meetings are held of groups developing life skills such as Young Entrepreneurs, Environment, Bake it Forward and Boyz2Men. Additionally, the Youth Made Markets provided a great opportunity for development of life skills. Leadership opportunities are provided through the Take Charge Workshops conducted by REROC. A number of skills-based workshops were also held including Resume Writing, Arts and Crafts, DIY Body Products, First Aid and CPR Training, and the Youth Careers Network.
Investigate the potential for Council designation as a registered training organisation 2.5,	This has not been progressed in the past year
Connect with school contacts and establish good working relationships 2.5, 2.6	Youth Officer is in regular contact regarding Youth Programs and the interface with school-based programs. Establishment of the Temora Youth Careers Network.
Build additional youth teams that allow groups of young people with a common interest to connect and advance their skills (2.5) 2.3	Programs developed include: <ul style="list-style-type: none"> • Hospitality • Gaming • Environmental • Young Entrepreneurs • Y Jam • Boyz2Men • Workshop Program • Regional Programs • Temora Careers Network
Include Villages in youth activities (1.5) 2.5	A DIY body products workshop was well attended at Aria Park Hall during the April holiday break. Free transport was offered to Aria Park and Springdale young people to participate in the Museum of Contemporary Art Holiday Break program, but there were no applicants. The YDO has continued to visit Aria Park Central School each term to promote youth programs and establish connections
Provide local businesses with the opportunity for training and coaching (3.5)	The Economic Development Manager, in conjunction with TBEG & the BEC provide regular information/ training sessions for business, including participation in small business month.
Support community and visitor awareness and appreciation of Temora Shire's heritage through preservation and enhancement (3.6) 4.5	Ongoing activities from the Temora Shire Heritage Committee to maintain heritage aspects of Temora Shire area. Heritage Advisory Service & Heritage Assistance Fund fully expended.
Support local students financially through scholarships (2.5)	Scholarships provided to 3 students and support for students by the provision of a bus to the Careers Day in Canberra

1.4: Support and develop the provision of health services

Action Name	Annual Comment
Proactively support and promote community mental health facilities	Council support mental health programs within the community through promotion and assistance with venue provision.
Support the maintenance of services at Temora Hospital	Council have advocated for the retention and expansion of services through contact with the local member and Health Dept. In 2021, the government advised that a new hospital would be constructed in Temora. A Clinical Services Plan to support the new hospital is currently being prepared.
Participate in multidisciplinary meetings relating to health and associated issue	Council is represented at all Interagency Meetings
Provision of clear health service information linkages 1.7, 2.6	The publication of the Direct Me guide provides clear direction for health/ community contact

Action Name	Annual Comment
Aim to reduce stigma associated with disability (2.3) 1.7	Council is currently finalising the Diversity Inclusion Action Plan and the Disability Inclusion Action Plan, which in part deals with disability. The work of the Access and Equity Committee to deal with dignified and equitable access reduces potential stigma. On a positive action, Council have made conscious decisions to include images of people that represent the diversity in the community
Provision of My Aged Care Regional Assessment Service (1.1)	Ongoing provision of services by Pinnacle Community Services through a sub contract arrangement with Community Options Australia.

1.5: Support Village Life

Action Name	Annual Comment
Retention of Council personnel at Aria Park	This is a policy direction of Council
Adopt principle of the provision of services by outreach to Aria Park	Policy developed to ensure that Youth Services are provided to Aria Park. The conduct of a meeting in Villages annually and a Council Tour of Inspection provide closer communication with Aria Park. In all instances, consideration of the provision of Council services is given to Aria Park eg street sweeping, garbage collection
Maintain an adequate library service to Aria Park	Aria Park is serviced by a mobile library which, according to the resident survey, meets the needs of residents
Hold committee meeting of Council, at a village location annually 2.6	No committee was held in 2021/22 in a village. It was scheduled to be held at Aria Park but due to Covid has been deferred to the next financial year
Ensure acceptable signage to recognise villages	New village signs have been ordered. Awaiting the contractor to complete the work.
Include Villages in youth activities 1.3, 2.5	A DIY body products workshop was well attended at Aria Park Hall during the April holiday break. Free transport was offered to Aria Park and Springdale young people to participate in the Museum of Contemporary Art Holiday Break program, but there were no applicants. The YDO has continued to visit Aria Park Central School each term to promote youth programs and establish connections
Provision of playgrounds in Villages to a safe and contemporary standard new playground installations • Harper Park Other projects for future • Liberty Swing Aria Park	Upgrade of the Aria Park Skate Park and Springdale Rest Area in the past year.
Maintain waste services in the village of Aria Park 4.2	Aria Park and Springdale have full collection services as provided to Temora
Maintenance of facilities within Aria Park 2021/22 Repaint Aria Park Pool 2021/22 Harper Park Upgrade toilets 2023/24 Aria Park Recreation Ground Replace light poles 2026/27 Harper Park Upgrade playground 2026/27 Harper Park Replace shade sail 2026/27 Edis Park Replace shade sail	Pool repaint in 2022/23 Harper Park Toilet refurbishment scheduled for 2023/24 Some lights replaced
Ensure adequate services to villages within Temora Shire	Reference other actions in this theme
Retention and upgrade of community halls in Temora, Springdale and Aria Park	Support ongoing
Support for village committees to achieve the community aspirations within the limitations of Council resourcing	Aria Park Advisory Committee
Develop a Temora Shire Land Use Strategy 2030 (4.4) 3.5, 5.3, 6.2	Housing Strategy completed. Aria Park and Springdale Flood Studies. Adopted. North St/ Airport St minimum lot size adopted & gazetted. Aria Park Housing Strategy commenced

Action Name	Annual Comment
Improvement of drainage within Temora Shire (4.3) <ul style="list-style-type: none"> Development of a Floodplain Risk Management Plan including 10 year rolling works program 	Ongoing project due for completion in 2022/23
Proactively seek business opportunities for Temora Shire including its villages (3.5)	Ongoing project to assist new developments as well as support existing business to expand.
Provide public conveniences to a standard acceptable to the community 2021/22 Harper Park Upgrade toilets 2026/27 Callaghan Park Construct toilets	Harper Park toilet upgrade deferred to 2023/24. Callaghan Park toilets not supported at this stage by Council. Cleaning contract to be renewed early in 2022/2023

1.6: Provision of Childcare to meet community needs

Action Name	Annual Comment
Support the improvement to existing and new childcare services in Temora Shire	Support provided as needed
Promote available childcare and early learning options in Temora Shire including preschools, long day care, family day care and playgroups	Provision of promotion through Direct Me and Facebook

1.7: Ensure there is a continuum of housing and care for the disabled

Action Name	Annual Comment
Ensure that the views of disabled people are represented to Council	Access and Equity Committee operating effectively
Ensure equality of access for disabled people	Access and Equity Committee operating effectively. Improvements to access at Temora Library Current focus on access to business and the provision of financial assistance to assist. PAMP and DIAP updated
Provision of accommodation for disabled people	Supported Independent Living House operational
Supply Home Care Packages to the community of Temora, and other communities for disabled residents	Pinnacle Community Services provide a full range of services to Temora Shire residents
Provision of the National Disability Insurance Scheme in Temora Shire	Pinnacle Community Services is a provider of services to NDIS
Supply Home Support Services to the community of Temora and other communities for disabled residents	Pinnacle Community Services provide a range of services
Aim to reduce stigma associated with disability (2.3) 1.4	Council is currently finalising the Diversity Inclusion Action Plan and the Disability Inclusion Action Plan, which in part deals with disability. The work of the Access and Equity Committee to deal with dignified and equitable access reduces potential stigma. On a positive action, Council have made conscious decisions to include images of people that represent the diversity in the community
Confirm the status of Pinnacle Services as an ongoing concern (1.1)	Review of Pinnacle Community Services ongoing. Ongoing recruitment of staff has continued to ensure service levels can be maintained. Pinnacle department employs 75 staff (Temora - 41, Coota - 32, Leeton - 2) and approx. 100 volunteers (assist with the delivery of meals and community transport).
Facilitate opportunities for volunteers to enhance the environment and community (2.4) 1.9, 4.5, 6.3	Volunteerism is supported by Council including recognition by hosting a function and on social media. Volunteering opportunities are advertised to residents
Progress community-based employment opportunities (3.5) 2.3	Continued efforts by Council

Action Name	Annual Comment
Provide a welcoming community for new residents (2.3) 1.9	Council provides welcome packs to new residents when identified. New resident dinner was delayed due to covid and will be held in 2022/23. Welcoming committee formed to develop a more structured approach to welcoming new residents, particularly those from diverse cultural backgrounds.
Provision of a mechanism as a means of communication with the Arts Community and delivering arts and cultural product (2.2) 1.9	This issue will now be progressed after the opening of the Temora Arts Centre
Provision of clear health service information linkages (1.4) 2.6	The publication of the Direct Me guide provides clear direction for health/ community contact

1.8: Provide a safe and supportive living environment for our residents

Action Name	Annual Comment
Develop and implement a program aimed at educating residents of regulatory responsibilities	Regular updates by social media undertaken
Ensure that Councillors are aware of regulatory activities	Monthly report on regulatory activities provided to Council
Provide footpath outdoor dining inspections and certificate approvals	Ongoing program
Utilise all avenues to re-home unwanted companion animals	Temora Veterinary clinic limited to assistance regarding rehoming cats and kittens, new rescue groups being contacted, in NSW and Victoria. Animal shelters and boarding kennels are full RSPCA very limited at the moment. Dogs proving just as difficult to rehome as well, due to insufficient kennel space
Provide a monitoring program of regulated premises eg. beauticians, hairdressers and morticians' health	Ongoing program contracted out. All premises inspected
Provide a monitoring program of food premises annually	Ongoing program contracted out. All premises inspected. Scores on Door Program utilised.
Regulate septic tanks in accordance with Office of Local Government requirements and Council's onsite sewer management policy	Ongoing program. AWTS register up to date.
Commitment to road safety and relationship with RMS and adjoining Councils	Ongoing commitment to Road Safety Officer Program
Development and implementation of Road Safety Strategic Plan (RSSP)/Action Plan	Ongoing
Provide safe and crime free streets for the residents of urban areas in Temora Shire	Ongoing liaison with police. Requirement to upgrade parts of the CCTV network.
Conduct local public education campaigns across major road safety issues as identified in the RSSP	Road Safety information sharing through the 4 Shire's Road Safety Facebook page is an essential part of reaching the community
Undertake appropriate and acceptable approach to Road Safety Programs	Ongoing commitment to Road Safety Officer Program
Investigate the provision of street lighting within Temora Shire 1.9, 3.3	New LED lighting installed. Street lighting committee reactivated to determine network gaps

Action Name	Annual Comment
Undertake Footpath upgrade and renewal in accordance with the Footpath Capital Works Program	Ongoing
Provide emergency services to meet the needs of Temora Shire residents	Ongoing liaison with emergency services organisations
Undertake Cycleway upgrade and renewal in accordance with the Cycleway Capital Works Program	Ongoing
Undertake Rural Unsealed Roads upgrade and renewal in accordance with the Rural Unsealed Roads Capital Works Program 4.1, 6.1	Ongoing
Undertake Rural Sealed Roads upgrade and renewal in accordance with the Rural Sealed Roads Capital Works Program 4.1, 6.1	Ongoing
Undertake Urban Unsealed Roads upgrade and renewal in accordance with the Urban Unsealed Roads Capital Works Program 4.1	Ongoing
Undertake Urban Sealed Roads upgrade and renewal in accordance with the Urban Sealed Roads Capital Works Program 4.1	Ongoing
Investigate the provision of access within Temora Shire, including footpaths, ramps and car parking provision 1.9, 3.3	Pedestrian Access Mobility Plan (PAMP) updated and implemented
Undertake Kerb and Gutter upgrade and renewal in accordance with the Kerb and Gutter Capital Works Program 4.3	Ongoing
Undertake Regional Roads Program in accordance with the determined program 4.1, 6.1	Ongoing
Ensure residents are not adversely impacted upon by untidy or overgrown lots 4.5	Notices issued following inspection
Regulate swimming pool enclosures in accordance with Swimming Pool regulations	Ongoing program
Develop an appropriate mechanism to deal with Environmental matters (6.3) 2.6, 4.5	Environmental issues are dealt with through normal Council communication methods/CRM
Monitor illegal waste dumping hot spots within Temora Shire (4.5) 4.2	Dumping spots are monitored and surveillance used if identified. NSW Governments, RID Program utilised for reporting.
Reduce the impacts of litter on our community (4.2) 4.5	Illegal dumping is monitored and cleaned up as soon as possible. Littering is followed up if perpetrators are identified. NSW Governments, RID Program utilised for reporting.
Undertake Fixing Country Roads/ Heavy Vehicle Safety and Productivity Program in accordance with the determined program (4.1) 6.1	Ongoing
Undertake Pavement rehabilitation/ Widening in accordance with the Pavement Rehabilitation/Widening Capital Works Program (4.1) 6.1	Ongoing

1.9: Provide services required for excellent livability in a rural community

Action Name	Annual Comment
Provision of services to meet the needs of residents	Details included in remainder of document
Provide support for external events held in Temora Shire 2.2, 3.5, 3.6	Council support internal and external events although Covid has had an impact in the past year. Activating Unusual Spaces was restricted in the past year. Event application process improved, and online form created.
Provision of facilities for the conduct of arts and cultural events 2.2, 3.5	Temora Arts Centre opened in 2021. Completed
Partner with individuals, organisations and companies to support new resident attraction 3.5	Involvement with Country Change and GROW Program
Provide a welcoming community for new resident	Council provides welcome packs to new residents when identified. New resident dinner was delayed due to covid and will be held in 2022/23
Retention of Lake Centenary as a premier water sports facility 2.1 <ul style="list-style-type: none"> Upgrade entrance Sealing of pathway around Lake Centenary Bitumen reseal internal roads and carparks 	Action on sealing deferred to 23/24 Sealing of pathway and entrance upgrade not supported by Council
Support for events within Temora Shire 2.2	Council support internal and external events although Covid has had an impact in the past year. Activating Unusual Spaces was restricted in the past year. Event application process improved, and online form created.
Continue to provide a high level of service to the community for all building and planning requirements	Ongoing program. Online DA lodgement and reporting now via NSW Planning Portal
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)	Plinths installed in 2021/22. Completed
Maintain NRCC House as building suitable for use as a library	Upgrade to library shelving and construction of outdoor reading room completed along with internal refresh to paint and carpet etc
Provision of parks and gardens that meet the needs and expectations of the community 2026/27 Harper Park Playground 2026/27 Gloucester Park shade sail 2026/27 Edis Park shade sail 2026/27 Federal Park skate park modifications 2026/27 Hillview Park shade sails 2026/27 Harper Park shade sail 2025/26 Federal Park replace play equipment 2026/27 Federal Park shade sails 2028/29 Callaghan Park replace play equipment	Work has been scheduled in long term plan
Ensure adequacy of signage at NRCC House	Grant provided to improve signage. Upgrade in 2022/23
Determine the future strategic direction of Temora Library	New strategic plan under development
Provide public conveniences to a standard acceptable to the community 2022/23 Harper Park - upgrade toilets 2027/28 Callaghan Park - Construct toilets	Harper Park toilet upgrade deferred to 2023/24. Callaghan Park toilets not supported at this stage by Council
Provide facilities for parks and gardens in Temora Shire	Ongoing program
Provide areas to enable pet owners to exercise pets	Decision by Council not to install an additional off leash area. Dog Parks at Lake Centenary and Golden Gate Reserve

Action Name	Annual Comment
Maintain Temora Memorial Town Hall as a premium event destination	Upgrade complete. Covid has had an impact on usage
Provide community facilities that meet the needs of residents - Temora Antique Motor Club - partner to develop clubhouse	Support given to Temora Antique Motor Club grant application. Further progress dependent on funding.
Attract grant funding to assist in the development of the Shire 2.6, 3.5, (7.1)	Ongoing program. Grants portal promoted to businesses and community groups.
Commitment to the eradication of urban weeds and pests (4.5) 6.3	Ongoing support of Temora Fight the Fruit Fly Group and Easter Riverina Weeds Alliance
Continue relationship with Eastern Riverina Arts (2.2)	Membership maintained on ERA Board
Development of Temora Recreation Centre including upgrade plan for Temora Swimming Pool (2.1)	Temora Pool reconstruction has commenced and will be completed in 2022/23. A splash park was installed in 2021/22
Enrich and diversify the visitor experience (3.6) 3.4	Ongoing program. Funding received for development of business case for Ambulance Museum expansion.
Facilitate opportunities for volunteers to enhance the environment and community (2.4) 1.7, 4.5, 6.3	Volunteerism is supported by Council including recognition by hosting a function and on social media. Volunteering opportunities are advertised to residents Working with Murrumbidgee Landcare Support Officer to develop projects for community participation.
Investigate the provision of access within Temora Shire, including footpaths, ramps and car parking provision (1.8) 3.3	Pedestrian Access Mobility Plan (PAMP) updated and implemented
Investigate the provision of street lighting within Temora Shire (1.8) 3.3	New LED lighting installed. Street lighting committee reactivated to determine network gaps
Provide information about the ability of those who are transport disadvantaged to use the community bus (1.2) 2.6	Regular notices regarding services by Pinnacle are included in the Narraburra News which appears in the local paper, is emailed to 408 subscribers, posted to Facebook and on Council's website monthly.
Provision of a mechanism as a means of communication with the Arts Community and delivering arts and cultural product (2.2) 1.7	This issue will now be progressed after the opening of the Temora Arts Centre
Review public art in Temora Shire (2.2)	No action during 2022/23
Support local arts through the conduct of exhibitions (2.2)	Temora Art Prize conducted. Support for exhibitions at Bundawarrah Centre

2: Engaging and supporting the community

2.1: Provision of sport facilities that are well maintained, planned and meet the expectations of the community

Action Name	Annual Comment
Provision of playgrounds in Temora Shire to a safe and contemporary standard 2026/27 Harper Park - Upgrade play-ground 2025/26 Federal Park - Replace play-ground 2028/29 Callaghan Park - Replace play-ground	Not scheduled at this stage
Provision of sporting grounds that meet the needs of Temora Shire residents Future Sporting Projects 2021/22 Nixon Park Top dressing and reshape (No 2) 2023/24 Nixon Park Shade sail over play-ground 2026/27 Nixon Park Interchange Seating No.1 (subject to grant funding) 2026/27 Nixon Park Security gates and feature wall signage 2026/27 Nixon Park Wet weather cover over entry 2026/27 Nixon Park Upgrade lighting on Netball Courts 2026/27 Nixon Park Athletics area upgrade (subject to grant funding) 2026/27 Nixon Park Seal car parks for athletics and netball (subject to grant funding) 2026/27 Nixon Park Upgrade of lighting of Netball courts at (subject to grant funding) 2026/27 Nixon Park Widening and resurfacing of netball courts (subject to grant funding) 2028/29 Nixon Park Australian Rules Grand Stand (subject to grant funding) 2028/29 Nixon Park Upgraded perimeter seating No.1 (subject to grant funding) 2028/29 Nixon Park PA system to No.1 (subject to grant funding) Purchase of additional land around Nixon Park to enable future expansion Biennial review of maintenance service levels	Nixon Park Netball Court resurfacing and Top Dressing of Nixon Park No.2 scheduled for 2022/23
Development of Temora Recreation Centre including upgrade plan for Temora Swimming Pool 1.9	Temora Pool reconstruction has commenced and will be completed in 2022/23. A splash park was installed in 2021/22
Provide suitable policies to oversee the management of Council's sports facilities	Ongoing programs in place
Maintain sports facilities in a condition that meets the needs of users	Ongoing programs in place
Address access and inclusion in the sports facility strategy	Access and Equity Committee considering these issues at present
Retention of Lake Centenary as a premier water sports facility (1.9) • Bitumen reseal internal roads and car-parks	Actions deferred to 23/24

2.2: Provide support for the development of arts and cultural activities

Action Name	Annual Comment
Support Temora Arts Community in accessing grant funding or other means to redevelop the Scout Hall into an arts precinct	Arts Centre completed and opened
Retention and upgrade of community halls in Temora, Springdale and Aria Park	Support ongoing
Support all arts and cultural events within the framework determined by Council 2.3, 2.6	Support ongoing
Review public art policy in Temora Shire 1.9	No action during 2022/23
Continue relationship with Eastern Riverina Arts 1.9	Membership maintained on ERA Board
Provision of a mechanism as a means of communication with the Arts Community and delivering arts and cultural product 1.7, 1.9	This issue will now be progressed after the opening of the Temora Arts Centre
Support local arts through the conduct of exhibitions 1.9	Temora Art Prize conducted. Support for exhibitions at Bundawarra Centre
Support and encourage cultural activities	Ongoing program upgraded with the appointment of additional Community Services staff
Provide programs that benefit the youth of Temora Shire through education, social interaction or personal development	Monthly meetings are held of groups developing life skills such as Young Entrepreneurs, Environment, Bake it Forward and Boyz2Men. Additionally, the Youth Made Markets provided a great opportunity for development of life skills. Leadership opportunities are provided through the Take Charge Workshops conducted by REROC. A number of skills-based workshops were also held including Resume Writing, Arts and Crafts, DIY Body Products, First Aid and CPR Training, and the Youth Careers Network.
Establishment of Youth action teams (2.5)	As above
Provide support for external events held in Temora Shire (1.9) 3.5, 3.6	Council support internal and external events although Covid has had an impact in the past year. Activating Unusual Spaces was restricted in the past year
Provision of facilities for the conduct of arts and cultural events (1.9) 3.5	Temora Arts Centre opened in 2021
Support for events within Temora Shire (1.9)	Council support internal and external events although Covid has had an impact in the past year. Activating Unusual Spaces was restricted in the past year. Event application process improved and online form created.

2.3: Encourage a welcoming, caring, inclusive and tolerant community that welcomes new residents from all backgrounds

Action Name	Annual Comment
Provide a welcoming community for new residents 1.7	Council provides welcome packs to new residents when identified. New resident dinner was delayed due to covid and will be held in 2022/23
Aim to reduce stigma associated with disability 1.4, 1.7	Council is currently finalising the Diversity Inclusion Action Plan and the Disability Inclusion Action Plan, which in part deals with disability. The work of the Access and Equity Committee to deal with dignified and equitable access reduces potential stigma. On a positive action, Council have made conscious decisions to include images of people that represent the diversity in the community
Improve Council employment conditions and opportunities for people with disabilities 3.5	Ongoing program
Commitment to the Council sister cities of: <ul style="list-style-type: none"> Uppington - South Africa Izumizaki, Japan Randwick, Australia 	Sister City Committee active

Action Name	Annual Comment
Show commitment to Disability Services in Temora Shire	Pinnacle Community Services is fully supported by Council
Build additional youth teams that allow groups of young people with a common interest to connect and advance their skills (2.5) 1.3	Programs developed include: <ul style="list-style-type: none"> • Hospitality • Gaming • Environmental • Young Entrepreneurs • Y Jam • Boyz2Men • Workshop Program • Regional Programs • Temora Careers Network
Progress community-based employment opportunities (3.5) 1.7	Volunteerism is supported by Council including recognition by hosting a function and on social media. Volunteering opportunities are advertised to residents
Promote Temora Shire as a retirement destination (3.5) 1.1, 2.6	Ongoing program
Provide events to assist in the attraction of new residents (2.3)	Council provides welcome packs to new residents when identified. New resident dinner was delayed due to covid and will be held in 2022/23
Provide sufficient accessible car parking spaces (3.3)	Access and Equity Committee working on this project
Support all arts and cultural events within the framework determined by Council (2.2) 2.6	Support ongoing

2.4: Support volunteers within the community

Action Name	Annual Comment
Advise residents of specific volunteering opportunities within the community	Volunteerism is supported by Council including recognition by hosting a function and on social media. Volunteering opportunities are advertised to residents
Acknowledge the valuable role that volunteers play in the community	Volunteerism is supported by Council including recognition by hosting a function and on social media. Volunteering opportunities are advertised to residents
Grow the number of local jobs available to an increasing population	Ongoing program. New vacancies promoted through regular email and social media bulletins
Facilitate opportunities for volunteers to enhance the environment and community 1.7, 1.9, 4.5, 6.3	Volunteerism is supported by Council including recognition by hosting a function and on social media. Volunteering opportunities are advertised to residents
Acknowledge the efforts of young people both publicly and electronically (2.5)	Efforts are acknowledged through social media. Young Citizen Awards are given annually

2.5: Support and develop the youth of our community

Action Name	Annual Comment
Develop and deliver programs that meet the needs of Youth	Refer remainder of actions in report
Support the establishment of food outlets favoured by Youth	No action in this area
Development of leadership within young people	Support for the Take Charge Program and Youth Leadership Team
Explore opportunities to share resources and information for Youth between Councils (REROC)	Participation in Youth events including Take Charge and Build a Bridge
Use social media to provide feedback on the needs of Youth	Facebook and Instagram used for communication
Ensure Youth programs are equitable to all sections of the Temora Shire	Ongoing program
Promote Platform Y as an inclusive and safe space for young people	Weekly and monthly workshops, school holiday programs and special youth events are held at Platform Y. Hosting programs such as the Acacia String Quartet (Music in the Regions) was an opportunity to expose Platform Y to a new audience. Members of the Youth Team acted as ushers, as well as catering for the event. The newly formed Temora Youth Careers Network brings together stake holders across the community to work with local education institutions and business community to support young people into work. Meetings are held bimonthly at Platform Y and are chaired by the YDO and includes the EDM and EDO. Youth activities at Platform Y are promoted via Temora Shire Council social media platforms, Narraburra News, local school newsletters and social pages and local print media.
Acknowledge the efforts of young people both publicly and electronically	Efforts are acknowledged through social media. Young Citizen Awards are given annually
Continue to develop pathways to connect the Youth Officer to young people, parents and community 2.6	Ongoing program
Build additional youth teams that allow groups of young people with a common interest to connect and advance their skills 1.3, 2.3	Programs developed include: <ul style="list-style-type: none"> • Hospitality • Gaming • Environmental • Young Entrepreneurs • Y Jam • Boyz2Men • Workshop Program • Regional Programs • Temora Careers Network
Support local students financially through scholarships 1.3	Scholarships provided to 3 students and support for students by the provision of a bus to the Careers Day in Canberra
Advise community of available transport options (1.2) 1.1, 2.6	Regular notices regarding services by Pinnacle are included in the Narraburra News which appears in the local paper, is emailed to 408 subscribers, posted to Facebook and on Council's website monthly.
Connect with school contacts and establish good working relationships (1.3) 2.6	Youth Officer is in regular contact regarding Youth Programs and the interface with school-based programs
Include Villages in youth activities (1.5) 1.3	A DIY body products workshop was well attended at Arian Park Hall during the April holiday break. Free transport was offered to Arian Park and Springdale young people to participate in the Museum of Contemporary Art Holiday Break program, but there were no applicants. The YDO has continued to visit Arian Park Central School each term to promote youth programs and establish connections
Investigate the potential for Council designation as a registered training organisation (1.3)	This has not been progressed in the past year
Offer life skills workshop opportunities to both young people and the community (1.3)	Monthly meetings are held of groups developing life skills such as Young Entrepreneurs, Environment, Bake it Forward and Boyz2Men. Additionally, the Youth Made Markets provided a great opportunity for development of life skills. Leadership opportunities are provided through the Take Charge Workshops conducted by REROC. A number of skills-based workshops were also held including Resume Writing, Arts and Crafts, DIY Body Products, First Aid and CPR Training, and the Youth Careers Network

Action Name	Annual Comment
Provide mechanisms to allow interaction between stakeholders (2.6) 1.1	Continuation of regular job vacancy mailer Meeting with rural ratepayers in a rural setting held in Barmedman Resident Satisfaction Survey undertaken in October 2021 Councillors Walk and Talk and Councillor Tour of Inspection were deferred in 2021/22 due to Covid

2.6: Maintain regular communication with residents

Action Name	Annual Comment
Continue Narraburra News and maintain Council website	Ongoing Project. New website platform developed. Newsletter distributed via Temora Independent
Ensure that feedback is available on the community view of Council service by a Resident Satisfaction Survey within the term of each Council	Survey conducted in October 2021
Commitment to Section 355 Community Committees to provide communication avenue between Council and Community	Committees reviewed and new manual and training developed
Take advantage of emerging trends and technologies	Ongoing program
Maintain a strict Communications Policy that outlines the roles of websites, social media and publications	Communications Policy to be reviewed in 2022
Maintain currency of information on Council websites and social media	Ongoing program
Commitment to digital media as a means of information flow with residents	Ongoing program
Provide mechanisms to allow interaction between stakeholders 1.1, 2.5	Continuation of regular job vacancy mailer Meeting with rural ratepayers in a rural setting held in Barmedman Resident Satisfaction Survey undertaken in October 2021 Councillors Walk and Talk and Councillor Tour of Inspection were deferred in 2021/22 due to Covid
Advise community of available transport options (1.2) 2.5, 1.1	Regular notices regarding services by Pinnacle are included in the Narraburra News which appears in the local paper, is emailed to 408 subscribers, posted to Facebook and on Council's website monthly.
Attract grant funding to assist in the development of the Shire (1.9) 3.5	Ongoing program
Connect with school contacts and establish good working relationships (1.3) 2.5	Youth Officer is in regular contact regarding Youth Programs and the interface with school-based programs
Continue to develop pathways to connect the Youth Officer to young people, parents and community (2.5)	Ongoing program
Develop an appropriate mechanism to deal with Environmental matters (6.3) 1.8, 4.5	Environmental issues are dealt with through normal Council communication methods/CRM
Develop the facilities at the Temora Rural Museum and Bundawarra Centre (3.6) <ul style="list-style-type: none"> Erect new tractor shed * Bundawarra Centre (VIC) Design changes Construct bridge over dam Create gold panning activity Landscape Bundawarra Centre - Zone 1 Temora Ambulance Museum - Plan and studies Landscape zone 2 (western allotments) Landscape zone 3 (eastern allotments) Re-develop the Marge Fouracre Gallery Temora Ambulance Museum construction Museum virtual tour Textile exhibition re-development Digital catalogue of Rural Museum collections 	Bridge constructed over dam. Design changes to Bundawarra Centre to occur in 2022/23. New tractor shed constructed Grant received to undertake a design study of potential Ambulance Museum
Hold a committee meeting of Council annually at a village location (1.5)	No committee was held in 2021/22 in a village. It was scheduled to be held at Arah Park but due to Covid has been deferred to the next financial year

Action Name	Annual Comment
Ongoing support for Temora Agricultural Innovation Centre (6.3) 3.5 Reseal internal sealed roads Construction of new sheep yards	New agreement signed with Farmlink
Promote Temora Shire as a retirement destination (3.5) 1.1, 2.3	Ongoing program
Provide information about the ability of those who are transport disadvantaged to use the community bus (1.2) 1.9	Regular notices regarding services by Pinnacle are included in the Narra-burra News which appears in the local paper, is emailed to 408 subscribers, posted to Facebook and on Council's website monthly.
Provision of clear health service information linkages (1.4) 1.7	The publication of the Direct Me guide provides clear direction for health/ community contact
Support all arts and cultural events within the framework determined by Council (2.2) 2.3	Support ongoing
Support for NBN and other carriers to provide improved coverage (3.1) 5.1, 6.1	Ongoing support. Mobile & NBN coverage workshop held in 2021 to determine issues and priorities.

3: Building our Shire economy

3.1: Improve telecommunications within the Shire

Action Name	Annual Comment
Support the provision of public Wi-Fi by private providers 3.6	No action on this
Support for NBN and other carriers to provide improved coverage 2.6, 5.1, 6.1	Ongoing support. Mobile & NBN coverage workshop held in 2021 to determine issues and priorities.

3.2: Seek affordable housing options for all residents

Action Name	Annual Comment
Encourage the provision of affordable rental accommodation	Included in Temora Housing Strategy
Investigate options for Council to assist with the provision of affordable housing	Housing Strategy developed and Apollo Place project currently under consideration
Plan for the possibility of a sudden upsurge in investment and population which may result from a large employer (3.5)	Ongoing project

3.3: Provide adequate parking to meet the needs of Temora Shire residents

Action Name	Annual Comment
Develop off street parking in Temora CBD	Ongoing program
Provide adequate long vehicle parking in Temora Shire	Improvements made in previous years. No action in current year.
Provide sufficient accessible car parking spaces 2.3	Under consideration by Access and Equity Committee
Investigate the provision of access within Temora Shire, including footpaths, ramps and car parking provision (1.8) 1.9	Pedestrian Access Mobility Plan (PAMP) updated and implemented
Investigate the provision of street lighting within Temora Shire (1.8) 1.9	New LED lighting installed. Street lighting committee reactivated to determine network gaps

3.4: Ensure accommodation in Temora Shire meets the standards in terms of quantity

Action Name	Annual Comment
Support the provision of a range of accommodations options within Temora Shire	Ongoing program
Ensure quality and quantity of accommodation in Temora meets the needs of stakeholders 3.6	Quality assurance conducted by Visitor Information Centre
Assist the provision of Aged Care facilities within Temora Shire (1.1)	Support for "The Peppers" and advocate for Whiddon expansion
Enrich and diversify the visitor experience (3.6) 1.9	Ongoing program

3.5: Strengthen the Temora Shire economy

Action Name	Annual Comment
Diversify the economy and provide employment by attracting non-agriculture-based industry	Importance of diverse economy is a key theme in Economic Development strategy
Provide local businesses with the opportunity for training and coaching 1.3	The Economic Development Manager, in conjunction with TBEG provide regular information/ training sessions for business
Support local businesses at every opportunity Support of TBEG	Ongoing support financially and in principle
Progress community-based employment opportunities 1.7, 2.3	Volunteerism is supported by Council including recognition by hosting a function and on social media. Volunteering opportunities are advertised to residents
Encourage local industries to collaborate on new initiatives	Ongoing program. Concept supported by TBEG
Plan for the possibility of a sudden upsurge in investment and population which may result from a large employer 3.2	Ongoing program
Keep State and Federal members informed of Temora's needs and our strategies to meet those needs	Regular meetings with local members and Ministers to advocate for Council
Maintain close links with relevant State and Federal Govt. Departments, agencies and Regional Offices.	Regular meetings with Department heads and the Director – Riverina Murray of Department of Regional NSW
Encourage the development or relocation of large industry in Temora Shire	Ongoing program
Proactively seek business opportunities for Temora Shire including its villages 1.5	Ongoing project
Maintain and strengthen collaboration with businesses and related associations	Support of TBEG and associated activities
Lobby for the continual improvement of, and equitable access to, services, transport, communications, and utilities for Temora Shire	Ongoing program
Attract grant funding to assist in the development of the Shire (1.9) 2.6	Ongoing program
Develop a Temora Land Use Strategy 2030 (4.4) 1.5, 5.3, 6.2	Housing Strategy completed. Aria Park and Springdale Flood Studies adopted. North St/ Airport St minimum lot size adopted. Aria Park Housing Strategy commenced
Improve Council employment conditions and opportunities for people with disabilities (2.3)	Ongoing program. Minimal impact to date
Ongoing support for Temora Agricultural Innovation Centre (6.3) 2.6 Reseal internal sealed roads Construction of new sheep yards	New agreement signed with Farmlink
Partner with individuals, organisations and companies to support new resident attraction (1.9) 3.5	Involvement with Country Change and GROW Program
Provide events to assist in the attraction of new residents (2.3)	Council provides welcome packs to new residents when identified. New resident dinner was delayed due to covid and will be held in 2022/23
Provide support for external events held in Temora Shire (1.9) 2.2, 3.6	Council support internal and external events although Covid has had an impact in the past year. Activating Unusual Spaces was restricted in the past year
Provision of facilities for the conduct of arts and cultural events (1.9) 2.2	Temora Arts Centre opened in 2021
Support the development of private Aged Care facilities (1.1)	Support ongoing for private facilities. The scope of the Apollo Place development required further refining this year. Funding and delivery of the project yet to be confirmed. Whiddon Group expansion of Narraburra Lodge unsuccessful in obtaining further funding under BBRF and the organisation is assessing their options

3.6: Support tourism acknowledging the value it brings to the Temora Shire

Action Name	Annual Comment
Improvement of Tourism signage within the Temora Shire	Signage Committee reactivated
Ensure tourism product, including brochures are current, relevant, and attractive	Ongoing program
Maintain accreditation of the Temora Visitor Information Centre	Accreditation achieved
Ensure signage pertaining to AVIC and CMCA accreditation meet standards	Accreditation achieved
Ensure VIC is modern and meets the needs of users.	Upgraded VIC operational
Partner with individuals, organisations and companies to support new resident attraction	Involvement with Country Change and GROW Program
Develop the facilities at the Temora Rural Museum and Bundawarra Centre 2.6 <ul style="list-style-type: none"> Erect new tractor shed * Bundawarra Centre (VIC) design changes <ul style="list-style-type: none"> Construct bridge over dam Create gold panning activity Landscape Bundawarra Centre - Zone 1 Temora Ambulance Museum - Plan and studies Landscape zone 2 (western allotments) Landscape zone 3 (eastern allotments) Re-develop the Marge Fouracre Gallery Temora Ambulance Museum construction Museum virtual tour Textile exhibition re-development Digital catalogue of Rural Museum collections 	Bridge constructed over dam. Design changes to Bundawarra Centre to occur in 2022/23. New tractor shed constructed Grant received to undertake a design study of potential Ambulance Museum
Partner with individuals, organisations, and companies to support the growth in the visitor economy	Continued partnership in the Canola Trail and maintained membership of Visit Riverina.
Enhance and support new and existing tourism events	Council support internal and external events although Covid has had an impact in the past year. Activating Unusual Spaces was restricted in the past year
Investigate the need and potential opportunities for Temora Shire to offer a multipurpose conferencing and events facility/s	The Aviation Museum conducted a feasibility study for conferencing facility which can inform this action.
Support community and visitor awareness and appreciation of Temora Shire's heritage through preservation and enhancement 1.3, 4.5	Ongoing activities from the Temora Shire Heritage Committee to maintain heritage aspects of Temora Shire area
Enrich and diversify the visitor experience 1.9, 3.4	Co-hosted the Destination Inspiration event with Destination Riverina Murray VIC operational. EV charging station commenced installation.
Provide tourism facilities to meet the needs of visitors	
Ensure quality and quantity of accommodation in Temora meets the needs of stakeholders (3.4)	Quality assurance conducted by Visitor Information Centre
Provide support for external events held in Temora Shire (1.9) 2.2, 3.5	Council support internal and external events although Covid has had an impact in the past year. Activating Unusual Spaces was restricted in the past year
Support the provision of public Wi-Fi by private providers (3.1)	No action in this area

4: Preserving our beautiful surrounds

4.1: Create a network of heavy vehicle routes that meet the needs of industry and residents

Action Name	Annual Comment
Undertake a program of network assessment 6.1	Ongoing program
Develop a policy framework for heavy vehicle access 6.1	Heavy Vehicle Access Policy developed
Commitment to the Alternate Heavy Vehicle Route around Temora 6.1	Ongoing. Under consideration by Council at present
Undertake Pavement rehabilitation/ Widening in accordance with the Pavement Rehabilitation/Widening Capital Works Program 1.8, 6.1	Ongoing
Undertake Fixing Country Roads/ Heavy Vehicle Safety and Productivity Program in accordance with the determined program 1.8, 6.1	Ongoing
Undertake Regional Roads Program in accordance with the determined program (1.8) 6.1	Ongoing
Undertake Rural Sealed Roads upgrade and renewal in accordance with the Rural Sealed Roads Capital Works Program (1.8) 6.1	Ongoing
Undertake Rural Unsealed Roads upgrade and renewal in accordance with the Rural Unsealed Roads Capital Works Program (1.8) 6.1	Ongoing
Undertake Urban Sealed Roads upgrade and renewal in accordance with the Urban Sealed Roads Capital Works Program (1.8)	Ongoing
Undertake Urban Unsealed Roads upgrade and renewal in accordance with the Urban Unsealed Roads Capital Works Program (1.8)	Ongoing

4.2: Introduce environmentally, socially and economically responsible waste policies

Action Name	Annual Comment
Respond to community and Government demands for the provision of suitable recycling services within Temora Shire	Resident Satisfaction Survey indicated strong support for kerbside recycling. Report to Council to be provided in 2022/23
Reduce the impacts of litter on our community 1.8, 4.5	Illegal dumping is monitored and cleaned up as soon as possible. Littering is followed up if perpetrators are identified. NSW Governments, RID Program utilised for reporting.
Maintain waste services in the village of Aria Park (1.5)	Aria Park and Springdale have full collection services as provided to Temora
Monitor illegal waste dumping hot spots within Temora Shire (4.5) 1.8	Dumping spots are monitored and surveillance used if identified

4.3: Improve draainage within the Shire area

Action Name	Annual Comment
Improvement of drainage within Temora Shire 1.5 <ul style="list-style-type: none"> Development of a Floodplain Risk Management Plan including 10 year rolling works program 	Ongoing project due for completion in 2022/23
Undertake Stormwater Drainage upgrade and renewal in accordance with the Stormwater Assets Capital Works Program	Ongoing
Ensure sustainable operation and usage of precious water <ul style="list-style-type: none"> Achievement of NSW Office of Water Best Practice (4.5) 	Ongoing project
Undertake Kerb and Gutter upgrade and renewal in accordance with the Kerb and Gutter Capital Works Program (1.8)	Ongoing

4.4: Ensure local planning instruments meet the needs of the community

Action Name	Annual Comment
Develop a Temora Land Use Strategy 2030 1.5, 3.5, 5.3,6.2	Housing Strategy completed. Aria Park and Springdale Flood Studies adopted. North St/ Airport St minimum lot size adopted. Aria Park Housing Strategy commenced
Ensure availability of land for residential development that meets the needs of new and existing resident	New subdivisions have eased the problem

4.5: Ensure an aesthetically pleasing urban environment

Action Name	Annual Comment
Commitment to the eradication of urban weeds and pests 1.9, 6.3	Ongoing support of Temora Fight the Fruit Fly Group and Easter Riverina Weeds Alliance
Implement the actions from Street Tree Audit	
Monitor illegal waste dumping hot spots within Temora Shire 1.8, 4.2	Dumping spots are monitored and surveillance used if identified
Ensure sustainable operation and usage of precious water <ul style="list-style-type: none"> Achievement of NSW Office of Water Best Practice 4.3 	Ongoing project
Develop an appropriate mechanism to deal with Environmental matters (6.3) 1.8, 2.6	Environmental issues are dealt with through normal Council communication methods/CRM
Ensure residents are not adversely impacted upon by untidy or overgrown lots (1.8)	Notices issued following inspection
Facilitate opportunities for volunteers to enhance the environment and community (2.4) 1.7, 1.9, 6.3	Volunteerism is supported by Council including recognition by hosting a function and on social media. Working with Murrumbidgee Landcare Support Officer to develop projects for community participation. Volunteering opportunities are advertised to residents
Reduce the impacts of litter on our community (4.2) 1.8	Illegal dumping is monitored and cleaned up as soon as possible. Littering is followed up if perpetrators are identified
Support community and visitor awareness and appreciation of Temora Shire's heritage through preservation and enhancement (3.6) 1.3	Ongoing activities from the Temora Shire Heritage Committee to maintain heritage aspects of Temora Shire area

5: Embracing and developing aviation

5.1: Optimise telecommunication to the airport precinct

Action Name	Annual Comment
Support for NBN and other carriers to provide improved coverage (3.1) 2.6, 6.1	Ongoing support

5.2: Retain and develop facilities at Temora Airport

Action Name	Annual Comment
Maintain comprehensive maintenance, drainage and signage programs	Undertook upgrades of Runway 18/36, underground drainage and upgrade runway C, D, F & G under the BBRF
Investigate potential to provide improved weather monitoring * Installation of TAF services	TAF Service reintroduced in 2021/22 following extensive advocacy by Council
Ensure adequate drainage at Temora Aerodrome	Drainage upgrade included in BBRF project
Development of a Multipurpose facility at Temora Airport	No activity on this matter at present. Still reviewing grant opportunities however higher priorities were supported.
Maintain and upgrade aircraft landing and movement areas	Reconstruction of Runway 18/36, reseal of taxiway areas in 2021/22

5.3: Ensure land use plans are developed to protect future use of the airport

Action Name	Annual Comment
Develop a Temora Land Use Strategy 2030 (4.4) 1.5, 3.5, 6.2	Housing Strategy completed. Aria Park and Springdale Flood Studies adopted. North St/ Airport St minimum lot size adopted. Aria Park Housing Strategy commenced

5.4: Provide a clear direction for the current use and future direction of the Temora Airport

Action Name	Annual Comment
Maintain and implement an Airport Management Plan	Airport Master Plan and Security Audit completed, and implementation commenced
Review mechanisms by which the cost impost at Temora Aerodrome can be addressed	Focus on cost recovery including 3rd party operations from the Airport. Continuation of Taxiway levy has assisted in maintaining the standard of the facility
Constantly review the Temora Airport Master Plan as policies relating to key issues are determined	Review by the Aerodrome Users Committee ensures that the Temora Airport Master Plan reflects the views and needs of users.

6: Maintenance of infrastructure to support agriculture

6.1: Maintenance of infrastructure to support agriculture

Action Name	Annual Comment
Maintain key bridges and roads	Actions taken in accordance with designated program and Roads Hierarchy Policy
Create heavy vehicle routes to meet agricultural needs	Ongoing. Council participated in the Farm Gate Project and has signed for an extension of the project. Heavy Vehicle Access Policy has recently been updated
Commitment to the Alternate Heavy Vehicle Route around Temora (4.1)	Ongoing. Under consideration by Council at present
Develop a policy framework for heavy vehicle access (4.1)	Heavy Vehicle Access Policy developed
Support for NBN and other carriers to provide improved coverage (3.1) 2.6, 5.1	Ongoing support
Undertake a program of network assessment (4.1)	Ongoing
Undertake Fixing Country Roads/ Heavy Vehicle Safety and Productivity Program in accordance with the determined program (4.1) 1.8	Ongoing
Undertake Pavement rehabilitation/ Widening in accordance with the Pavement Rehabilitation/Widening Capital Works Program (4.1) 1.8	Ongoing
Undertake Regional Roads Program in accordance with the determined program (1.8) 4.1	Ongoing
Undertake Rural Sealed Roads upgrade and renewal in accordance with the Rural Sealed Roads Capital Works Program (1.8) 4.1	Ongoing
Undertake Rural Unsealed Roads upgrade and renewal in accordance with the Rural Unsealed Roads Capital Works Program (1.8) 4.1	Ongoing

6.2: Optimise the opportunities to develop agricultural industry

Action Name	Annual Comment
Attraction of agricultural based industry	Value adding to the agricultural industry is a central theme for economic development
Develop a Temora Land Use Strategy 2030 (4.4) 1.5, 3.5, 5.3	Housing Strategy completed. Aria Park and Springdale Flood Studies adopted. North St/ Airport St minimum lot size adopted. Aria Park Housing Strategy commenced.

6.3: Commitment to the support of agriculture in Temora Shire

Action Name	Annual Comment
Ongoing support for Temora Agricultural Innovation Centre 2.6, 3.5 Reseal internal sealed roads Construction of new sheep yards	New agreement signed with Farmlink
Develop an appropriate mechanism to deal with Environmental matters 1.8, 2.6, 4.5	Environmental issues are dealt with through normal Council communication methods
Commitment to the eradication of urban weeds and pests (4.5) 1.9	Ongoing support of Temora Fight the Fruit Fly Group and Easter Riverina Weeds Alliance
Facilitate opportunities for volunteers to enhance the environment and community (2.4) 1.7, 1.9, 4.5	Volunteerism is supported by Council including recognition by hosting a function and on social media. Volunteering opportunities are advertised to residents

6.4: Develop a strategy to cope with the consolidation of faming enterprises

Action Name	Annual Comment
Monitor the impact of consolidation of farming enterprises	Ongoing

2.2 Services for People with Diverse Cultures & 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 (A)	%	New South Wales	%	Australia	%
Australia	5,361	88.8	5,277,497	65.4	17,019,815	66.9
England	88	1.52	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 (A) (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 0.4%, India 0.3%, and Germany 0.2%.

For the 2021 Census in Temora (A) (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 (A)	%	New South Wales	%	Australia	%
Aboriginal and Torres Strait Islander	207	3.4	278,043	3.4	812,728	3.2
Male	97	46.9	138,179	49.7	403,709	49.7
Female	110	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 in the Social Plan. Accordingly, a number of activities have been developed and undertaken to acknowledge, encourage and embrace 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
- Participation in the NSW Growing Regions of Welcome (GROW) program to support migrants, refugees and asylum seekers based in Western Sydney to relocate to Temora Shire for employment and lifestyle opportunities
- Establishment of the Welcoming Committee to support the integration of migrants and newcomers to Temora Shire
- Promoting messages of diversity and inclusion through the Embrace Temora Facebook group
- Hosting regular welcoming events for new residents with a focus on celebrating cultural diversity
- Participating in Welcoming Cities Program with Welcoming Australia
- Undertaking a photoshoot to capture the diversity in the local workforce
- Working with local event holders to encourage more cultural diversity in the food and activities at events

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. Council has registered with the Translating and Interpreting Service (TIS National) to better assist our culturally and linguistically diverse community members.

2.3 Child and Youth Services

Council recognises the responsibility to provide an innovative and appropriate mix of service 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 and socio-economic background. Some of the options offered in 2021/2022 include:-

- **Long Day Care**

The Bland Temora Family Day Care offer a long day care program. Providing quality, affordable, in-house child-care 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 2021/2022, the service catered for 48 families in total, with 28 of these families being from the Temora Shire. 44 children in Temora Shire were services along with 30 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**

2022 has brought many changes to the library setting which staff have taken in their stride. The biggest change was the retirement of long-standing Librarian, who had been with the library for just over thirty years. The retirement saw some staff changes and the library were happy to have two new staff join the team.

Branch Librarian was successful in gaining a third round of funding from State Library NSW (Public Library Infrastructure Grant). This has and will facilitate purchase of indoor signage and bookends, upgrade of RFID security gates, installation of new automatic door onto deck area & an external refurbishment. The start of 2022 saw the finishing touches on the Round 2 funding completed, with carpet being laid over the Christmas/January period.

Library programs picked up post Covid and staff endeavored to broaden services through the 2022 year to members of our community. This included holding external presenters in the library environment, such as macrame workshops & author visits. Regular programming continued throughout the year with Baby Bounce proving popular, sometimes up to 20 babies attending with their parents/carers.

For the first time since Covid, 2022 saw all regular library programming in full swing:

- Lego Club, monthly
- Housebound Deliveries, fortnightly
- Knitting Club, fortnightly
- Storytime, weekly
- Tech Lessons, monthly
- Introduction of Brain Games, monthly
- Baby Bounce, fortnightly
- School Holiday Activities

2022 saw the library step into the Instagram world to try and diversify the audience. This plan worked and the library has had a steady flow of different clientele which had not stepped through the doors in the past.

Library memberships increased by 115 during 2022, bringing the total memberships to 1472.

Total loans through 2022: 12,556.

Most loaned item in 2022: Where the Crawdads Sing by Delia Owens.

- **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:

- Temora Shire Youth Team
- Interagency
- Local Government Week Committee
- Youth Week
- REROC Youth Meeting

- **Support Programs and Events for Young People**

- Temora Youth Council
- Arian 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 Officer (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 in 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....so only the first 4 days of holidays were available to have workshops, due to Good Friday falling in that week)

- **Local Government Week**

No activities were held during Local Government Week due to Covid 19.

2.4 Services Encouraging Access and Equity

● **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
- Gloucester Park Paths
- Temora Heated Pool – Installation of Disability Hoist
- Temora Library & Temora Arts Centre – Provision of accessible toilets

● **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.

● **Statement of Affairs**

This process is carried out annually by publication in the Government Gazette and includes information on:

- Council structure and function;
- How the public may participate in policy development;
- List of documents available for use by the public;
- How the public may access documents.

● **Brochures**

Council provides a range of brochures for the information of ratepayers including Childcare, Waste Management, Bushfire, Pinnacle Community Services etc. Brochure stands are located in the Council Chambers and Temora Library & Visitor Information Centre.

● **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
- Pinnacle Community Services Advisory Committee
- Friends of Temora Shire Cemeteries Committee
- Springdale Community Committee
- Aerodrome Users Committee
- Lake Centenary Management Committee
- Arian Park Pool Management Committee
- Arian Park Advisory Committee
- Imagine Temora
- Temora Shire Australia Day Committee
- Bundawarra Centre
- Town Hall Theatre Committee
- Mary Gilmore Cultural Festival 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

● **Web Site**

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, Temora Shire 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 Disability Inclusion Action Plan

PROMOTE POSITIVE ATTITUDES AND BEHAVIOURS		
Strategy	Action	Comment on Progress
CSP Strategic Objective 1.5: Support Village Life		
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: Create a sustainable program that encourages and welcomes new arrivals		
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 updated in early 2020. 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 up-grades to existing entrances. Access Assistance Fund has been created for assisting businesses to improve shop-front access.
	Review current provision of accessible toilets and change facilities across public facilities and town centre areas	New accessible toilets provided at Temora Library and the Temora Art Centre.
CREATE LIVEABLE COMMUNITIES		
Strategy	Action	Comment on Progress
CSP Strategic Objective 1.1: Ensure there is a continuum of housing and care facilities for the disabled		
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: Develop a strategy to ensure that sports facilities are maintained, improved and used optimally		
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 underway which features significantly improved accessibility. 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 sporting grounds	Ongoing in conjunction with Access and Equity Committee.
	Consider access issues at local parks, including removal of edging to allow wheelchair access	Access improved at Gloucester Park – new paths connecting play equipment, BBQ facilities and toilets.
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 including Aurora St Pedestrian Refuge, pathway between the Recreation Centre and Bowling Club and the Hoskins Street Upgrade. Input was also sought from the Access and Equity Committee on the PAMPS plan and the Local Access Assistance Fund.

Strategy	Action	Comment on Progress
CSP Strategic Objective 3.3: Develop off-street parking in the business district of Temora		
Provide sufficient accessible car parking spaces	Review existing accessible car space provision	Ongoing in conjunction with Access and Equity Committee
	Provide mobility car park spaces that meet the needs of the community	New accessible car parking spaces provided at Temora Art Centre.
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: Diversify the economy and provide employment by attracting non-agricultural based industry		
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	HR Officer to investigate options for suitable training

IMPROVE ACCESS TO SERVICES THROUGH SYSTEMS AND PROCESSES		
Strategy	Action	Comment on Progress
CSP Strategic Objective 1.4: Sustain the provision of health services		
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.
	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.

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 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 volunteer's 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 & facebook 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.

2.6 Stormwater Management - Annual Charge

Council levied an annual charge for stormwater management services in 2021/2022. This revenue was placed in Reserve for future works.

2.7 Companion Animals

Council lodged the 2021/22 Pound Data to the Office of Local Government via email. The data included in the lodgement follows:

- Dog attacks:
 - 12 dog attacks reported to Council; and
 - 12 dog attacks reported to Department of Local Government.
- Amount of funding spent on Companion Animal Management and Activities: \$142,131.38
- Companion Animal Community Education Programs

The following community education programs were supported in 2021/2022 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) (On going)
- Pet Rescue
- Air Event Australia
- Safe & Sound Pounds
- Dogmaster Trainers

- Jack Russell Rescue
- Cattle Dog Rescue
- Staffy Rescue
- Million Paws Walk
- 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 Wodong 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 rehousing 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 & 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 - 2021/2022

Description	Amount
Expenditure	\$142,131.38
Income	\$5,278.40

Re-housing figures of companion animals - 2021/2022

Description	Number of Animals
Rescued/Re-housed	65
Stolen	0
Euthanised – Cats/Dogs/Traffic	88
Claimed	63
TOTAL	216

2.8 Swimming Pool Inspections

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	11
Number of inspections that resulted in issuance of a certificate of non-compliance under cl 21 SP Reg	0

2.9 NSW RFS - Bland Temora Zone

Overview

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 2022)

- 1,247 volunteers (Bland – 708 Temora – 539)
- 6 permanent staff (2 x Bland FCC, 4 x Temora FCC)
- 34 brigades (Bland 24, Temora 10)

The 2021/22 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 was only 819Ha of grass / bush / forest burnt in 2021/22.

Despite this, our members were still busy, attending in total 142 incidents for the 2021/22 period including bush and grass fires, motor vehicle accidents, structural fires, assisting other agencies (Police Ambulance SES) and automatic fire alarms.

Management

The 2021/22 year saw a turnover of staff and filling of all permanent staff positions, including the addition of a further additional operational officer position. Staffing positions are Manager, District Coordinator 3 x Operational Officers and Administration Officer.

COVID-19 impacts, and restrictions impacted the ability for brigades to conduct their respective annual general meetings with 65% not conducted. Whilst the potential for mandatory vaccination of volunteers was consulted with RFS members by the RFS Commissioner there was little to no impact to operational response of brigades across the Bland Temora Zone.

Administration

Fifteen long service medals were presented to volunteers for up to 63 years of service to the NSW RFS.

Forty volunteers received the National Emergency Medals as part of their commitment to firefighting operations or support roles during the 2019/2020 fire season.

Membership (Learning and Development)

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

Seven training courses were conducted in the 2021/22 FY with a collective total of 43 members undertaking training.

Courses conducted July 2021 to June 2022

Training Course	Attendees	Date
Chainsaw - Trim fallen trees - Bland	11	July 2021
Chainsaw - Trim fallen trees - Temora	4	November 2021
Bush Firefighter - Bland	4	March 2022
First Aid - Temora	10	March 2022
First Aid Bland	4	March 2022
Vehicle & Structure Grasslands	7 (3 from Temora Brigades)	April 2022
Bush Firefighter - Temora	3	June 2022

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 - 11
- Temora – 3

Hazard reduction works for Bland Temora Zone

- Proposed 220.753 Ha
- Completed 220.753 Ha

Specific hazard reduction activities

- Communications towers x 4
- Interface Asset Protection Zones x 16
- Assist Infirm Disabled and Elderly Residents (AIDER Program) x 6

Community Engagement Activities

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

Operations and Infrastructure (Operational Response and Fleet)

Across the Bland Temora Zone there were a total of 143 incidents

Incident Type	Bland	Temora	Total
Automatic Fire Alarm	15	3	18
Assist Other Agency	8	1	9
Motor Vehicle Accident	7	7	14
Motor Vehicle Accident (P/T)	4	2	6
Other Incidents	4	3	7
Fire - Forest	3	3	6
Fire - Grass	18	17	35
Fire - Haystack	10	1	11
Fire - Machinery	5	1	6
Fire - Structure/house	7	2	9
Fire - Vehicle	5	5	10
Fire - Other	6	6	12
Total	92	51	143

3.0 ELECTED REPRESENTATIVES AND MANAGEMENT

3.1 Mayor and Councillors - Support and Expenses

In the 2021/2022 financial year, Council paid the following Mayoral and Councillor Fees:

Position	Fees Paid
Mayor	\$18,213
Councillors	\$93,102

Expenses Policy (Refer Policy G1 for more details)

Council has in place a 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 traveling 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 expended during 2021/2022 on the provision of Councillor Facilities and the payment of Councillor expenses was \$50,687.32.

Fees	Amount
Provision of dedicated office equipment and internet allocated to Councillors	\$14,611.17
Telephone calls made by Councillors	\$413.20
Attendance of Councillors at Conferences, meetings & Seminars	\$24,160.07
Provision of induction training and professional development	\$7,651.70
Training of Councillors & provision of skill development	NIL
Interstate visits by Councillors	NIL
Overseas visits by Councillors	NIL
Expenses of Spouse, partner or other person*	NIL
Other expenses	\$3,851.18
Total	\$50,687.32

* Payable directly by Councillors

Induction Training and Ongoing Professional Development

Councillors who completed induction training during the period 1 July 2021 and 30 June 2022 – 9

Councillors who participated in any ongoing professional development program during the period 1 July 2021 and 30 June 2022 – Nil.

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

3.2 Salaries of Senior Staff

In the 2021/2022 year, Council employed:

Senior Staff	Number	Total Remuneration
General Manager – Salary Component	1	\$227,995.00
Superannuation including employer contribution & salary Sacrifice		\$24,960.00
Non-Cash Benefits		\$11,887.00
Fringe Benefits Tax Payable		\$10,554.00

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

Council has undertaken the following activities in the 2021/2022 year:

- 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.
- The working relationship with the local Bland-Temora Zone Volunteer Fire Brigade continues to be strong and Council is grateful to have a co-operative and skilled crew of volunteer personnel.
- All employees were involved in consultation in relation to Council's Strategic Management Plan. This gave employees an insight in to Council's proposed development aims over the coming years.

3.4 EEO Activities

Council's Equal Employment Opportunity Plan provides:

- a) 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
- b) 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

	Total	Male	Female
Full Time	78	55	23
Part Time	16	0	16
Casual	91	18	73
Trainees	3	1	2
Total	188	74	114
Pinnacle	81	11	70
TSC	107	63	44
TOTAL	188	74	114

Age Range		Full Time	Casual	Part Time	Trainee
Under 20 years (16) (9%)	4 Male (2.13%)	0	3	0	1
	12 Female (6.38%)	0	10	0	2
21-40 years (55) (30%)	26 Male (13.83%)	19	6	0	1
	32 Female (13.19%)	10	18	4	0
41-64 years (111) (61%)	46 Male (23.40%)	35	9	0	0
	70 Female (37.24%)	13	45	12	0

	Average Age
Males	44.91 years
Females	44.37 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:

Constantly review the policy and guidelines on relief/acting in higher position

Council contracted a Human Resource Consultant to develop an unambiguous policy on this matter.

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

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 2021/2022 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 6 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 & 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 \$203,786 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 2021/2022 year, staff turnover was 21.8%. 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 16% 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 25 May 2022, the total number of persons who performed paid work are as follows:

Total number of persons who performed paid work	138
Persons employed by the Council on a permanent full-time, permanent part-time or casual basis or under a fixed-term contract	137
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	NIL

3.6 Overseas Visits

No overseas visits were undertaken during the course of 2021/2022 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 2021/2022. 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 2021/2022.

There are no unfinalised legal proceedings as at 30 June 2022.

4.2 Contract Details

Company	Service	Contract Price
New Earthmoving Pty Ltd	Winning & Stockpiling quarry material	\$150,000
Calvani Crushing Pty Ltd	Winning Crushing gravel – Part C	\$750,000
Calvani Crushing Pty Ltd	Winning & Crushing gravel – Part D	\$200,000
Calvani Crushing Pty Ltd	Winning Crushing gravel – Part C	\$750,000
Wagga Trucks	6 x 4 prime mover	\$260,695
ELM Aquatics	Temora Toddler Poll Splash Park	\$266,400
Westrac	Front End Loader	\$289,020
Downer EDI Works Pty Ltd	Sprayed Bitumen Services (supply and spray)	\$1,045,650
ELM Aquatics	Temora Swimming Pool Upgrade	\$2,200,280
Stabiflix Pty Ltd	Stabilisation Services	\$251,640
MG & N Crawford	Bob Aldridge Park Amenities Building	\$540,469

4.3 External Bodies with Delegation of Council

Council did not delegate any functions to external bodies during 2021/2022

4.4 Grants Under Section 356 Introduction

Recipient	Description	Amount
Fight Cancer Foundation Limited	Hilltops Accommodation Centre donation	\$1,000.00
Southern Sports Academy	Contribution to athletes to attend Academy	\$200.00
Temora Trotting Club	Gold sponsorship - 2021/2022 season	\$500.00
Ariah Park Senior Housing Inc.	Rates donation	\$231.09
Wine in the Vines	50% equipment hire fees waived	\$498.68
Ariah Park CWA	Rates donation	\$231.09
Red Bear Theatre	Gold sponsorship	\$300.00
St Annes Central School	Presentation sponsorship 2021	\$200.00
Temora High School	Presentation sponsorship 2021	\$200.00
Ariah Park Central School	Presentation sponsorship 2021	\$200.00
Temora Public School	Presentation sponsorship 2021	\$200.00
Bectric Hall Recreation Trust	50% equipment hire fees waived - "You Camp"	\$100.00
Salvation Army Temora	Christmas lunch - Town Hall hire fee waived	\$145.46
Temora Senior Citizens	Rates donation	\$460.00
NSW Greyhound, breeders, owners	2022 sponsorship	\$500.00
Bundawarra Centre	Open Day event - fees waived	\$1,013.53
Lake Centenary Management Committee	40th Anniversary - equipment & event fees waived	\$1,020.00

Recipient	Description	Amount
Bectric Hall	Mobile stage hire - fees waived	\$450.00
Temora District Education Fund	2022 sponsorship	\$1,500.00
Ariah Park Mirrool Housing	Kerb & gutter contribution waived	\$2,653.75
Ariah Park Community Projects	Ariah Park Christmas decorations	\$1,000.00
Temora Schoolboys Rugby League	2021 Yearbook sponsorship	\$75.00
TOTAL		\$12,678.60

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:

- Statement of Council commitment to the principles enshrined in the Act;
- Details of the information of the Privacy Management Plan;
- Plan of implementation of the Privacy Management Plan.
- Internal review of the Plan.

In the period 1 July 2021 to 30 June 2022, no complaints regarding privacy or personal information were received by Council.

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.

4.7 Rates and Charges Written Off

During 2021/2022 no rates and charges were written off by Council. Donations were made to several aged care facilities and are separately detailed in Contributions/Donations [Section 428 (2) (I)].

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 2021/2022.

4.9 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 time frame.

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

Access applications received

Overall Temora Shire Council received four (4) access applications as at 30 June 2022. A schedule providing details for the information required under the act is included in this Annual report.

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

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

	Access granted in full	Access granted in part	Access re-fused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/ deny whether information is held	Application withdrawn
Media	0	0	0	0	0	0	0	0
Members of Parliament	0	0	0	0	0	0	0	0
Private Sector Business	0	0	0	0	0	0	0	0
Not for Profit Organisation or Community Groups	0	0	0	0	0	0	0	0
Members of the Public (application by legal representative)	0	4	0	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

	Access granted in full	Access granted in part	Access re-fused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn
Personal Information Application*	0	0	0	0	0	0	0	0
Access Application (other than personal information application)	0	4	0	0	0	0	0	0
Access Applications That are Partly Personal Information Application and Partly Other	0	0	0	0	0	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

	Number of times consideration used
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
Privelege generally - Sch 1 (5A)	0
Information provided to High Risk Offenders Assessment Committee	0

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

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

	Number of occasions when application was not successful
Responsible and effective government	0
Law enforcement and security	0
Individual rights, judicial processes and natural justice	1
Business interests of agencies and other persons	4
Environment, culture, economy and general matters	0
Secrecy provisions	0
Exempt documents under interstate Freedom of Information legislation	0

Table F: Timeliness

	Number of applications
Decided within the statutory time frame (20 days plus any extensions)	3
Decided after 35 days (by agreement with applicant)	1
Not decided within time (deemed refusal)	0
Total	4

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	3	3
Internal review following recommendation under section 93 of Act	0	1	1
Review by NCAT	2	0	2
Total	2	4	6

*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	2
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	1

4.10 Public Interests Disclosures

Temora Shire Council received Nil public interest disclosures in the period 1 July 2021 to 30 June 2022.

4.11 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
- 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
- G7 Provision of Information to and Interaction between Councillors & Staff
- G8 Code of Practice Section 355 Committees
- G9 Corporate Credit Card
- G10 Model Privacy Management Plan for Local Government
- 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

FINANCE

- F1 Plant Replacement
- F2 Debt Recovery
- F3 Investments

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
- HR23 Social Media 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 REGULARY

- 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

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

Temora Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2022

"Success through determination and inspiration"

Temora Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022

"Success through determination and inspiration"

Temora Shire Council

General Purpose Financial Statements

for the year ended 30 June 2022

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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

General Purpose Financial Statements

for the year ended 30 June 2022

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:

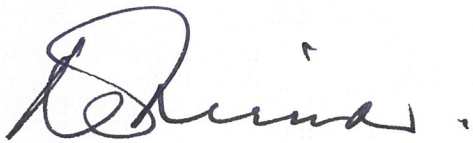
- the *Local Government Act 1993* and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

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.

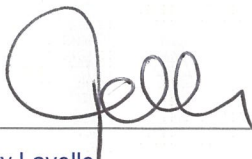
Signed in accordance with a resolution of Council made on 15 September 2022.



Rick Firman
Mayor
15 September 2022



Graham Sinclair
Councillor
15 September 2022



Gary Lavelle
General Manager
15 September 2022



Elizabeth Smith
Responsible Accounting Officer
15 September 2022

Temora Shire Council

Income Statement

for the year ended 30 June 2022

Original unaudited budget 2022	\$ '000	Notes	Actual 2022	Actual 2021
	Income from continuing operations			
6,095	Rates and annual charges	B2-1	6,088	5,807
8,633	User charges and fees	B2-2	12,574	10,267
390	Other revenues	B2-3	364	996
7,291	Grants and contributions provided for operating purposes	B2-4	8,177	7,590
6,388	Grants and contributions provided for capital purposes	B2-4	7,940	7,713
200	Interest and investment income	B2-5	168	144
288	Other income	B2-6	270	279
79	Net gain from the disposal of assets	B4-1	–	558
29,364	Total income from continuing operations		35,581	33,354
	Expenses from continuing operations			
9,169	Employee benefits and on-costs	B3-1	9,979	9,058
7,764	Materials and services	B3-2	9,437	9,171
58	Borrowing costs	B3-3	62	59
5,817	Depreciation, amortisation and impairment of non-financial assets	B3-4	6,366	5,987
606	Other expenses	B3-5	586	721
–	Net loss from the disposal of assets	B4-1	31	–
23,414	Total expenses from continuing operations		26,461	24,996
5,950	Operating result from continuing operations		9,120	8,358
5,950	Net operating result for the year attributable to Council		9,120	8,358
(438)	Net operating result for the year before grants and contributions provided for capital purposes		1,180	645

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 2022

\$ '000	Notes	2022	2021
Net operating result for the year – from Income Statement		9,120	8,358
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	43,633	864
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-7	(1,257)	(640)
Total items which will not be reclassified subsequently to the operating result		42,376	224
Total other comprehensive income for the year		42,376	224
Total comprehensive income for the year attributable to Council		51,496	8,582

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 2022

\$ '000	Notes	2022	Restated 2021	Restated 1 July 2020
ASSETS				
Current assets				
Cash and cash equivalents	C1-1	4,823	2,779	1,622
Investments	C1-2	9,604	11,140	12,122
Receivables	C1-4	4,268	4,245	3,657
Inventories	C1-5	1,773	977	1,636
Contract assets and contract cost assets	C1-6	656	–	29
Other	C1-8	251	160	109
Total current assets		21,375	19,301	19,175
Non-current assets				
Investments	C1-2	5,542	2,500	–
Receivables	C1-4	345	–	–
Infrastructure, property, plant and equipment (IPPE)	C1-7	282,095	235,740	229,750
Investments accounted for using the equity method	D2-1,D2-3	217	209	204
Total non-current assets		288,199	238,449	229,954
Total assets		309,574	257,750	249,129
LIABILITIES				
Current liabilities				
Payables	C3-1	2,036	2,809	2,410
Contract liabilities	C3-2	2,349	2,160	2,020
Borrowings	C3-3	417	364	355
Employee benefit provisions	C3-4	3,906	3,816	3,975
Total current liabilities		8,708	9,149	8,760
Non-current liabilities				
Borrowings	C3-3	2,667	1,885	2,249
Employee benefit provisions	C3-4	56	69	54
Total non-current liabilities		2,723	1,954	2,303
Total liabilities		11,431	11,103	11,063
Net assets		298,143	246,647	238,066
EQUITY				
Accumulated surplus	C4-1	112,543	103,423	95,065
IPPE revaluation reserve	C4-1	185,601	143,225	143,001
Council equity interest		298,144	246,648	238,066
Total equity		298,144	246,648	238,066

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 2022

\$ '000	Notes	2022			2021		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
					Restated	Restated	Restated
Opening balance at 1 July		103,423	143,225	246,648	94,385	143,001	237,386
Correction of prior period errors	G4-1	–	–	–	680	–	680
Restated opening balance		103,423	143,225	246,648	95,065	143,001	238,066
Net operating result for the year		9,120	–	9,120	8,358	–	8,358
Restated net operating result for the period		9,120	–	9,120	8,358	–	8,358
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	43,633	43,633	–	864	864
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-7	–	(1,257)	(1,257)	–	(640)	(640)
Other comprehensive income		–	42,376	42,376	–	224	224
Total comprehensive income		9,120	42,376	51,496	8,358	224	8,582
Closing balance at 30 June		112,543	185,601	298,144	103,423	143,225	246,648

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 2022

Original unaudited budget 2022	\$ '000	Notes	Actual 2022	Actual 2021
Cash flows from operating activities				
Receipts:				
6,091	Rates and annual charges		6,095	5,859
8,637	User charges and fees		10,604	10,972
211	Interest received		126	179
13,670	Grants and contributions		18,232	14,695
–	Bonds, deposits and retentions received		50	10
694	Other		2,382	2,350
Payments:				
(9,157)	Payments to employees		(9,868)	(9,162)
(7,869)	Payments for materials and services		(12,400)	(11,164)
(51)	Borrowing costs		(62)	(61)
(611)	Other		(469)	(821)
11,615	Net cash flows from operating activities	G1-1	14,690	12,857
Cash flows from investing activities				
Receipts:				
3,000	Sale of investments		–	–
–	Sale of real estate assets		–	1,081
238	Proceeds from sale of IPPE		116	653
–	Deferred debtors receipts		–	172
Payments:				
(2,500)	Acquisition of term deposits		(1,506)	(1,518)
(11,859)	Payments for IPPE		(11,374)	(11,590)
(1,257)	Purchase of real estate assets		(27)	(143)
–	Deferred debtors and advances made		(690)	–
(12,378)	Net cash flows from investing activities		(13,481)	(11,345)
Cash flows from financing activities				
Receipts:				
1,170	Proceeds from borrowings		1,210	–
Payments:				
(376)	Repayment of borrowings		(375)	(355)
794	Net cash flows from financing activities		835	(355)
31	Net change in cash and cash equivalents		2,044	1,157
4,577	Cash and cash equivalents at beginning of year		2,779	1,622
4,608	Cash and cash equivalents at end of year	C1-1	4,823	2,779
11,022	plus: Investments on hand at end of year	C1-2	15,146	13,640
15,630	Total cash, cash equivalents and investments		19,969	16,419

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 2022

A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 15 September 2022. 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 2005* (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.

Covid 19 Impacts

Covid-19 caused some disruption to council's business practices throughout the 2022 financial year. A number of staff worked from home during the lockdown period, with all staff returning to their respective offices once restrictions were eased. The second half of the financial year was most disruptive to operations as many employees tested positive for covid, or were classified as close contacts. Council continued to incur costs in relation to cleaning, sanitation and PPE.

Similar to the 2021 financial year, social distancing requirements, vaccination requirements and maximum capacity limits meant that a number of our facilities were not operating at full capacity for much of the 2022 financial year. The most severely impacted facilities were the Town Hall Theatre and the Temora Memorial Town Hall. These amounts were immaterial individually & collectively. The Dine & Discover program was of significant benefit to our Town Hall Theatre and Visitor Information Centre with the facilities redeeming \$32,910 in vouchers over the course of the year.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

A1-1 Basis of preparation (continued)

Council is of the view that physical non-current assets will not experience substantial declines in value due to covid. Fair value for the majority of Council's non-current assets is determined by replacement cost where there is no anticipated material change in value due to covid.

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:

- General purpose operations
- Sewerage service
- Pinnacle Community Services (Home & Community Care)
- Temora Agricultural Innovation Centre

Due to their immaterial value and nature, the following Committees, Entities and Operations have been excluded from consolidation:

- Springdale Progress Association
- Arianah Park Swimming Pool Committee
- Temora & District Sports Council
- Temora Rural Museum
- Lake Centenary Management Committee
- Imagine Temora
- Mary Gilmore Music Festival

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.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

A1-1 Basis of preparation (continued)

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 2022 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 2022.

Those newly adopted standards which had an 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 2022

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 2021 Restated
	2022	2021	2022	2021	2022	2021	2022	2021	
Functions or activities									
Retaining our Quality of Life	10,973	8,348	10,638	10,145	335	(1,797)	2,412	1,538	139,497
Engaging & Supporting the Community	1,567	1,253	2,716	2,698	(1,149)	(1,445)	1,009	699	15,678
Building our Shire's Economy	5,511	6,550	4,999	5,295	512	1,255	843	1,744	28,459
Preserving our Beautiful Surrounds	1,465	1,315	1,942	1,886	(477)	(571)	321	356	13,208
Embracing & Developing Aviation	2,332	1,442	335	384	1,997	1,058	2,161	1,297	6,148
Enhancing our Agricultural Wealth	2,780	5,157	3,048	2,225	(268)	2,932	2,787	4,477	49,454
Administration & General Purpose	10,953	9,289	2,783	2,364	8,170	6,925	6,584	5,192	4,626
Other	—	—	—	—	—	—	—	—	680
Total functions and activities	35,581	33,354	26,461	24,997	9,120	8,357	16,117	15,303	257,750

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

B1-2 Components of functions or activities

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

Retaining our Quality of Life

Strategic objectives are to ensure there is a continuum of housing and care facilities for the aged; improve public transport to regional centres; encourage the provision of educational opportunities including post school education; support and develop the provision of health services; support village life; provision of child care services to meet the needs of the community; ensure there is a continuum of housing and care facilities for the disabled; provide a safe and supportive living environment for our residents; provide services required for excellent liveability in a rural community.

Engaging & Supporting the Community

Strategic objectives are the provision of sports facilities that are well maintained, planned and meet the expectations of the community; provision and support of arts and cultural activities; encourage a welcoming, inclusive and tolerant community that welcomes new residents from all backgrounds; support volunteers within the community; support and develop the Youth of our community; maintain regular communication with residents.

Building our Shire's Economy

Strategic objectives are to improve telecommunications within the Shire; seek affordable housing options for all residents; provide adequate parking to meet the needs of shire residents; ensure accommodation in Temora Shire meets standards in terms of quality and quantity; strengthen the Temora Shire economy; support tourism, acknowledging the value it brings to the Temora Shire economy.

Preserving our Beautiful Surrounds

Strategic objectives are to provide a network of heavy vehicle routes that meet the needs of industry and residents; introduce environmentally, socially and economically responsible waste policies; improve drainage within the Shire area; ensure local planning instruments meet the needs of the community; ensure an aesthetically pleasing environment.

Embracing & Developing Aviation

Strategic objectives are to optimise telecommunications at Temora Airport; retain and develop facilities at Temora Airport; ensure land use plans are developed to protect the future use of the airport; provide a clear direction for the current use and future direction of the Temora Airport.

Enhancing our Agricultural Wealth

Strategic objectives are to maintain infrastructure to support agriculture; optimise the opportunities to develop agricultural industry; commitment to the support of agriculture in Temora Shire; develop a strategy to cope with the consolidation of farming enterprises.

Administration & General Purpose

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2022	2021
Ordinary rates		
Residential	1,665	1,611
Farmland	1,983	1,945
Business	533	516
Less: pensioner rebates (mandatory)	(56)	(59)
Less: pensioner rebates (Council policy)	(46)	(49)
Rates levied to ratepayers	4,079	3,964
Pensioner rate subsidies received	56	60
Total ordinary rates	4,135	4,024
Annual charges		
(pursuant to s.496, s.496A, s.496B, s.501 & s.611)		
Domestic waste management services	609	555
Stormwater management services	49	49
Sewerage services	1,208	1,097
Waste management services (non-domestic)	122	119
Less: pensioner rebates (mandatory)	(43)	(45)
Less: pensioner rebates (Council policy)	(35)	(37)
Annual charges levied	1,910	1,738
Pensioner subsidies received:		
– Sewerage	21	23
– Domestic waste management	22	22
Total annual charges	1,953	1,783
Total rates and annual charges	6,088	5,807

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 2022

B2-2 User charges and fees

\$ '000	Timing	2022	2021
Specific user charges			
(per s.502 - specific 'actual use' charges)			
Domestic waste management services	2	129	108
Sewerage services	2	13	17
Waste management services (non-domestic)	2	47	50
Total specific user charges		189	175
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s.608)			
Planning and building regulation	2	192	253
Private works – section 67	2	68	162
Section 10.7 certificates (EP&A Act)	2	14	13
Section 603 certificates	2	18	20
Total fees and charges – statutory/regulatory		292	448
(ii) Fees and charges – other (incl. general user charges (per s.608))			
Aerodrome	2	57	41
Caravan park	2	157	158
Cemeteries	2	87	107
Transport for NSW works (state roads not controlled by Council)	2	4,345	3,576
Swimming centres	2	174	199
Animal control	2	5	3
Cinema	2	89	56
Community Technology Centre – printing and laminating	2	2	3
Cultural Groups	2	–	3
Frail and aged	2	7,152	5,467
Sports stadium	2	10	12
Tourism information centre	2	13	17
Other	2	2	2
Total fees and charges – other		12,093	9,644
Total other user charges and fees		12,385	10,092
Total user charges and fees		12,574	10,267
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)		12,574	10,267
Total user charges and fees		12,574	10,267

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 2022

B2-3 Other revenues

\$ '000	Timing	2022	2021
Legal fees recovery – rates and charges (extra charges)	2	14	4
Diesel rebate	2	71	105
Insurance claims recoveries	2	40	–
Commissions and agency fees – Service NSW	2	144	143
Reimbursement from Service NSW – travel and training costs	2	10	–
Donations	2	3	47
Gravel royalties	2	4	3
Risk management bonus	2	30	33
Agricultural Innovation Centre revenues	2	5	623
Youth Activities	2	2	1
Other	2	2	3
Sale of Gravel	2	39	34
Total other revenue		364	996

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)	364	996
Total other revenue	364	996

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 2022

B2-4 Grants and contributions

\$ '000	Timing	Operating 2022	Operating 2021	Capital 2022	Capital 2021
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	1,247	1,188	–	–
Financial assistance – local roads component	2	748	709	–	–
Payment in advance - future year allocation					
Financial assistance – general component	2	2,027	1,270	–	–
Financial assistance – local roads component	2	1,041	762	–	–
Amount recognised as income during current year		5,063	3,929	–	–
Special purpose grants and non-developer contributions (tied)					
Aerodrome Upgrades	1	–	–	2,149	1,297
Aged Services	2	875	823	–	–
Bundawarra Centre	1	18	–	1	7
Bushfire and emergency services	2	307	300	–	–
Crown Lands Plans of Management	2	7	41	–	–
Drought Communities Program - Community Projects	1	–	66	–	–
Drought Communities Program - Council Projects	1	–	–	–	805
Economic development	1	14	25	–	–
Employment and training programs	2	143	207	–	–
Everyone Can Play	1	–	–	–	7
Flood Study Grant	2	25	55	–	–
Heritage and cultural	2	22	36	75	–
Library	2	70	76	375	17
Local Roads & Community Infrastructure Funding	1	–	–	1,333	1,015
Pedestrian Access Mobility Plan (PAMP) Works	2	–	–	36	–
Noxious weeds	2	83	53	–	–
RFS Community Engagement Centre	2	2	7	–	–
Road Safety Officer	2	105	96	–	–
Street lighting	2	165	41	–	–
Stronger Country Communities Funding	1	–	–	143	730
Transport (flood damage)	2	113	117	–	–
Transport (fixing country roads)	1	–	–	1,207	2,403
Transport (regional roads block grant)	2	285	274	429	440
Transport (repair program)	2	–	–	110	135
Transport (roads to recovery)	2	826	1,239	–	–
Transport (fixing local roads)	2	–	–	1,034	718
Kerb and gutter	2	–	–	12	24
Youth services	2	4	20	–	–
Summer Nights Funding	1	15	–	–	–
Art Centre	1	1	–	19	–
Australia Day Community Grant	1	18	–	–	–
Driver Reviver Upgrade - Springdale	2	–	–	38	–
Community Events Program	1	1	–	–	–
Emergency Services Levy	2	14	136	–	–
Other contributions	2	–	–	–	1
Lake Centenary - Contribution to Works	2	–	–	75	–
Footpath contributions	2	–	–	18	–

continued on next page ...

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

B2-4 Grants and contributions (continued)

\$ '000	Timing	Operating 2022	Operating 2021	Capital 2022	Capital 2021
Temora West Sports Ground Amenities - Temora United Soccer Club	1	—	—	—	3
Planning	1	1	49	—	—
Swimming Pool Upgrade	2	—	—	792	—
Ariah Park Pool	1	—	—	—	20
Total special purpose grants and non-developer contributions (tied)		3,114	3,661	7,846	7,622
Total grants and non-developer contributions		8,177	7,590	7,846	7,622
Comprising:					
– Commonwealth funding		6,764	6,259	3,481	3,124
– State funding		1,322	1,326	4,221	4,450
– Other funding		91	5	144	48
		8,177	7,590	7,846	7,622

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Timing	Operating 2022	Operating 2021	Capital 2022	Capital 2021
Developer contributions:						
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
Cash contributions						
S 7.12 – fixed development consent levies		2	–	–	94	91
Total developer contributions – cash			–	–	94	91
Total developer contributions			–	–	94	91
Total contributions			–	–	94	91
Total grants and contributions			8,177	7,590	7,940	7,713
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)			8,177	7,590	7,940	7,713
Total grants and contributions			8,177	7,590	7,940	7,713

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 2022	Operating 2021	Capital 2022	Capital 2021
Unspent grants and contributions				
Unspent funds at 1 July	894	1,559	1,226	426
Add: Funds received and not recognised as revenue in the current year	443	728	986	442
Less: Funds received in prior year but revenue recognised and funds spent in current year	(591)	(780)	(612)	(255)
Unspent funds at 30 June	746	1,507	1,600	613
Contributions				
Unspent funds at 1 July	37	–	–	–
Add: contributions received and not recognised as revenue in the current year	–	37	–	–
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	(37)	–	–	–
Unspent contributions at 30 June	–	37	–	–

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

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 2022

B2-5 Interest and investment income

\$ '000	2022	2021
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	11	7
– Cash and investments	157	137
Total interest and investment income (losses)	168	144
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	8	5
Restricted investments/funds – external:		
Sewerage fund operations	25	23
Domestic waste management operations	11	8
Other externally restricted assets	9	22
Restricted investments/funds – internal:		
Internally restricted assets	115	86
Total interest and investment income	168	144

Accounting policy

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

B2-6 Other income

\$ '000	Notes	2022	2021
Rental income			
Other lease income			
Room/Facility Hire		204	219
Leaseback fees - council vehicles		27	32
Aerodrome Hangars		14	9
Sporting Grounds		12	10
Vacant Land		5	4
Total other lease income		262	274
Total rental income	C2-2	262	274
Net share of interests in joint ventures and associates using the equity method			
Joint ventures		8	5
Total net share of interests in joint ventures and associates using the equity method	D2-1,D2-3	8	5
Total other income		270	279

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2022	2021
Salaries and wages	8,625	8,106
Employee termination costs	–	11
Employee leave entitlements (ELE)	897	799
ELE on-costs	30	14
Superannuation	951	877
Workers' compensation insurance	216	167
Fringe benefit tax (FBT)	36	51
Training costs (other than salaries and wages)	104	105
Staff uniforms and safety clothing	19	22
Total employee costs	10,878	10,152
Less: capitalised costs	(899)	(1,094)
Total employee costs expensed	9,979	9,058
Number of 'full-time equivalent' employees (FTE) at year end	126	119

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 2022

B3-2 Materials and services

\$ '000	Notes	2022	2021
Raw materials and consumables		9,066	9,817
Contractor and consultancy costs		8,465	7,636
Audit Fees	F2-1	40	34
Councillor and Mayoral fees and associated expenses	F1-2	162	145
Advertising		51	39
Bank charges		31	25
Cleaning		171	175
Election expenses		73	–
Electricity and heating		237	231
Insurance		485	463
Office expenses (including computer expenses)		385	355
Postage & Freight		60	78
Printing and stationery		64	52
Street lighting		76	101
Subscriptions and publications		58	57
Telephone and communications		96	106
Valuation fees		30	30
Other expenses		1	–
Conferences		–	2
Water		97	102
Legal expenses:			
– Legal expenses: debt recovery		14	3
– Legal expenses: other		33	28
Expenses from short-term leases		6	21
Expenses from leases of low value assets		37	48
Expenses from Peppercorn leases		1	2
Variable lease expense relating to usage		10	7
Total materials and services		19,749	19,557
Less: capitalised costs		(10,312)	(10,386)
Total materials and services		9,437	9,171

Accounting policy

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

B3-3 Borrowing costs

\$ '000	2022	2021
(i) Interest bearing liability costs		
Interest on loans	62	59
Total interest bearing liability costs	62	59
Total interest bearing liability costs expensed	62	59
Total borrowing costs expensed	62	59

Accounting policy

Borrowing costs are expensed when incurred.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

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

\$ '000	Notes	2022	2021
Depreciation and amortisation			
Plant and equipment		700	727
Office equipment		65	61
Furniture and fittings		32	35
Land improvements (depreciable)		7	6
Infrastructure:	C1-7		
– Buildings – non-specialised		309	307
– Buildings – specialised		813	789
– Other structures		116	126
– Roads (incl Kerb & Gutter)		3,161	2,795
– Bridges		196	185
– Footpaths		90	90
– Stormwater drainage		117	118
– Sewerage network		199	189
– Swimming pools		56	56
– Other open space/recreational assets		256	206
– Other infrastructure		119	150
Leasehold improvements		30	36
Other assets:			
– Other		100	111
Total gross depreciation and amortisation costs		6,366	5,987
Total depreciation and amortisation costs		6,366	5,987
Impairment / revaluation decrement of IPPE			
Infrastructure:	C1-7		
– Roads (incl Kerb & Gutter)		1,257	640
Total gross IPPE impairment / revaluation decrement costs		1,257	640
Amounts taken through revaluation reserve	C1-7	(1,257)	(640)
Total IPPE impairment / revaluation decrement costs charged to Income Statement		—	—
Total depreciation, amortisation and impairment for non-financial assets		6,366	5,987

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 2022

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	2022	2021
Impairment of receivables			
User charges and fees		5	–
Other		3	2
Total impairment of receivables	C1-4	8	2
Other			
Contributions/levies to other levels of government			
– Emergency services levy (includes FRNSW, SES, and RFS levies)		364	486
Donations, contributions and assistance to other organisations (Section 356)		214	233
Total other		578	719
Total other expenses		586	721

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 2022

B4 Gains or losses

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

\$ '000	Notes	2022	2021
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		13	332
Less: carrying amount of property assets sold/written off		–	(333)
Gain (or loss) on disposal		13	(1)
Gain (or loss) on disposal of plant and equipment			
	C1-7		
Proceeds from disposal – plant and equipment		103	321
Less: carrying amount of plant and equipment assets sold/written off		(147)	(140)
Gain (or loss) on disposal		(44)	181
Gain (or loss) on disposal of real estate assets held for sale			
	C1-5		
Proceeds from disposal – real estate assets		–	1,081
Less: carrying amount of real estate assets sold/written off		–	(703)
Gain (or loss) on disposal		–	378
Gain (or loss) on disposal of investments			
	C1-2		
Proceeds from disposal/redemptions/maturities – investments		1,506	1,518
Less: carrying amount of investments sold/redeemed/matured		(1,506)	(1,518)
Gain (or loss) on disposal		–	–
Net gain (or loss) from disposal of assets		(31)	558

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 2022

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 17/06/2021 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	2022 Budget	2022 Actual	2022 ----- Variance -----	
Revenues				
Rates and annual charges	6,095	6,088	(7)	0% U
User charges and fees	8,633	12,574	3,941	46% F
Revenues from Council's State Roads program was higher than anticipated, as were fees for aged & disability services.				
Other revenues	390	364	(26)	(7)% U
Operating grants and contributions	7,291	8,177	886	12% F
FAGS in advance payment was 75% of the 2022/23 allocation, which resulted in 2021/22 FAGS income being equal to 1.25 year's FAGS allocation. Council also received an additional \$30k in weeds funding, along with \$15k in Summer Nights funding and \$18k Australia Day funding.				
Capital grants and contributions	6,388	7,940	1,552	24% F
Grant funding of \$2.149m was recognised for the upgrade of the Aerodrome. This amount was unbudgeted in 2021/22 as works were scheduled for completion in previous years. Local Roads & Community Infrastructure funding of \$1.333m was received unbudgeted. Council's Fixing Local Roads income was \$0.103m less than anticipated. At the time of budget preparation Council's entire Regional Roads program allocation was classified as operating due to the uncertainty regarding the allocation of expenditure. In 2022 \$0.539m was classified as capital. Council's Library Infrastructure funding was \$0.201m higher than budgeted, and funding under Stronger Country Communities was \$0.143m higher than budget, both due to timing of grant expenditure. Partially offsetting these favourable variances, \$1.231m grant for airport upgrades was not forthcoming, while Fixing Country Roads was \$0.897m less than budget. This due to the requirement to match the timing of income recognition to expenditure. \$0.215m Contribution from developers/landowners was not forthcoming as the related capital works were not carried out. The scope of the solar legacy project was reduced by \$0.225m and the contribution was reduced accordingly.				
Interest and investment revenue	200	168	(32)	(16)% U
Interest Revenues are lower than anticipated due to historically low interest rates.				
Net gains from disposal of assets	79	–	(79)	(100)% U
Refer to comments on net losses from disposal of assets below.				
Other income	288	270	(18)	(6)% U
Expenses				
Employee benefits and on-costs	9,169	9,979	(810)	(9)% U

continued on next page ...

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Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

B5-1 Material budget variations (continued)

\$ '000	2022 Budget	2022 Actual	2022 ----- Variance -----	
Materials and services	7,764	9,437	(1,673)	(22)% U
The higher income from State Roads RMCC Contract works and Pinnacle Community Services are partially offset by increased materials and services costs.				
Borrowing costs	58	62	(4)	(7)% U
Depreciation, amortisation and impairment of non-financial assets	5,817	6,366	(549)	(9)% U
The impact on depreciation following the revaluation of assets was not adequately budgeted.				
Other expenses	606	586	20	3% F
Net losses from disposal of assets	—	31	(31)	∞ U
A trailer was written off after being severely damaged. Insurance proceeds were received. A tractor was given to Farmlink for use at TAIC. These items were not budgeted and the combined written down value was \$59k.				

Statement of cash flows

Cash flows from operating activities	11,615	14,690	3,075	26% F
This variance is primarily due to the increase in grant funding received during 2021/22 FY.				
Cash flows from investing activities	(12,378)	(13,481)	(1,103)	9% U
Cash flows from financing activities	794	835	41	5% F

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2022	2021
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Cash assets

Cash on hand and at bank

	4,823	2,779
Total cash and cash equivalents	4,823	2,779

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position

	4,823	2,779
Balance as per the Statement of Cash Flows	4,823	2,779

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

	2022	2022	2021	2021
\$ '000	Current	Non-current	Current	Non-current

Debt securities at amortised cost

Long term deposits

	9,604	5,542	11,140	2,500
Total	9,604	5,542	11,140	2,500

Total financial investments

	9,604	5,542	11,140	2,500
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Total cash assets, cash equivalents and investments

	14,427	5,542	13,919	2,500
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Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

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 2022

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

\$ '000	2022	2021
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	19,969	16,419
Less: Externally restricted cash, cash equivalents and investments	(6,676)	(5,724)
Cash, cash equivalents and investments not subject to external restrictions	13,293	10,695

External restrictions

External restrictions – included in liabilities

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

Specific purpose unexpended grants – general fund	2,346	2,120
External restrictions – included in liabilities	2,346	2,120

External restrictions – other

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

Developer contributions – general	276	187
Sewer fund	2,747	2,370
Stormwater management	251	220
Domestic waste management	1,056	827
External restrictions – other	4,330	3,604
Total external restrictions	6,676	5,724

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	2022	2021
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external restrictions	13,293	10,695
Less: Internally restricted cash, cash equivalents and investments	(12,491)	(10,475)
Unrestricted and unallocated cash, cash equivalents and investments	802	220

Internal allocations

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

Plant and vehicle replacement	500	449
Infrastructure replacement	1,285	1,063
Employees leave entitlement	2,200	1,767
Carry over works	665	589
355 Committees Unexpended Funds	59	59
Airside Maintenance	103	68
Computer Upgrade	197	185
Financial Assistance Grants Received in Advance	2,027	2,032
Gravel royalty	759	557

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

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

\$ '000	2022	2021
Industrial development	338	338
Izumizaki donation	2	2
Local roads reserve	1,060	8
Medical complex	21	20
Other Equipment Reserve	65	50
Other Waste Management	567	442
Pinnacle Internal Restricted reserves	1,824	2,316
Roads reserve	500	500
Other	13	30
Temora Agricultural Innovation Centre maintenance reserve	11	—
Olympic Pool Upgrade	295	—
Total internal allocations	12,491	10,475

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

\$ '000	2022	2021
(c) Unrestricted and unallocated		
Unrestricted and unallocated cash, cash equivalents and investments	802	220

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

C1-4 Receivables

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Rates and annual charges	179	—	191	—
Interest and extra charges	10	—	9	—
User charges and fees	871	—	632	—
Accrued revenues				
– Interest on investments	74	—	33	—
– Other income accruals	1,442	—	377	—
Deferred debtors	345	345	—	—
Government grants and subsidies	1,096	—	2,816	—
Net GST receivable	94	—	163	—
Other debtors	170	—	38	—
Total	4,281	345	4,259	—
Less: provision for impairment				
User charges and fees	(13)	—	(14)	—
Total provision for impairment – receivables	(13)	—	(14)	—
Total net receivables	4,268	345	4,245	—
Externally restricted receivables				
Sewerage services				
– Rates and availability charges	51	—	51	—
– Other	2,905	—	2,481	—
Domestic waste management	31	—	32	—
Total external restrictions	2,987	—	2,564	—
Unrestricted receivables	1,281	345	1,681	—
Total net receivables	4,268	345	4,245	—

\$ '000	2022	2021
Movement in provision for impairment of receivables		
Balance at the beginning of the year	14	12
+ new provisions recognised during the year	8	2
– amounts already provided for and written off this year	(9)	—
Balance at the end of the year	13	14

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

C1-4 Receivables (continued)

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.

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 2022

C1-5 Inventories

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
(i) Inventories at cost				
Real estate for resale	643	—	616	—
Stores and materials	1,130	—	361	—
Total inventories at cost	1,773	—	977	—
Total inventories	1,773	—	977	—

Externally restricted assets

There are no restrictions applicable to the above assets.

(i) Other disclosures

\$ '000	Notes	2022 Current	2022 Non-current	2021 Current	2021 Non-current
(a) Details for real estate development					
Residential		643	—	616	—
Total real estate for resale		643	—	616	—
(Valued at the lower of cost and net realisable value)					
Represented by:					
Acquisition & development costs		643	—	616	—
Total costs		643	—	616	—
Total real estate for resale		643	—	616	—
Movements:					
Real estate assets at beginning of the year		616	—	1,176	—
– Purchases and other costs		27	—	143	—
– WDV of sales (expense)	B4-1	—	—	(703)	—
Total real estate for resale		643	—	616	—

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

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	2022	2021
Real estate for resale	643	616
	643	616

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	2022 Current	2021 Current
Contract assets	656	—
Total contract assets and contract cost assets	656	—

Contract assets

Aerodrome - Building Better Regions Fund	611	—
Flood Study Grant	45	—
Total contract assets	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 2022

C1-7 Infrastructure, property, plant and equipment

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	Net carrying amount Restated	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment revaluation decrements (recognised in equity)	WIP transfers	Adjustments and transfers	Other movements (Assets Written Off)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount			
\$ '000																		
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	31,194	(14,287)	16,907	–	14	–	(813)	–	–	–	–	2,406	35,933	(17,419)	18,514			
– Other structures	2,357	(1,209)	1,148	64	17	–	(116)	–	–	182	–	200	2,928	(1,433)	1,495			
– 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	4,863	(1,718)	3,145	196	391	–	(256)	–	–	553	–	469	6,883	(2,385)	4,498			
– 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	361,657	(125,917)	235,740	8,057	2,442	(145)	(6,366)	(1,257)	–	–	(9)	43,633	433,145	(151,050)	282,095			

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

continued on next page ...

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

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

By aggregated asset class	Asset movements during the reporting period										At 30 June 2021			
	At 1 July 2020					Impairment								
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment revaluation decrements (recognised in equity)	WIP transfers	Adjustments and transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000	Restated		Restated									Restated		Restated
Capital work in progress	845	–	845	187	26	–	–	–	(816)	–	–	242	–	242
Plant and equipment	9,514	(4,965)	4,549	1,067	1	(215)	(727)	–	1	5	–	9,692	(5,011)	4,681
Office equipment	492	(292)	200	22	39	–	(61)	–	–	–	–	553	(353)	200
Furniture and fittings	381	(248)	133	31	21	–	(35)	–	2	–	–	435	(283)	152
Land:														
– Operational land	3,050	–	3,050	–	–	(167)	–	–	–	–	–	2,883	–	2,883
– Community land	2,911	–	2,911	–	–	–	–	–	–	760	–	3,671	–	3,671
Land improvements – depreciable	776	(236)	540	6	29	(13)	(6)	–	–	(498)	–	80	(22)	58
Infrastructure:														
– Buildings – non-specialised	14,175	(7,740)	6,435	16	404	(71)	(307)	–	229	35	–	14,623	(7,881)	6,742
– Buildings – specialised	30,494	(13,486)	17,008	483	22	–	(789)	–	149	34	–	31,194	(14,287)	16,907
– Other structures	2,194	(1,074)	1,120	–	42	(2)	(126)	–	3	111	–	2,357	(1,209)	1,148
– Roads	154,728	(68,854)	85,874	5,734	115	–	(2,795)	(640)	23	–	–	160,600	(72,289)	88,311
– Bridges	18,453	(4,668)	13,785	–	122	–	(185)	–	–	–	–	18,574	(4,852)	13,722
– Footpaths	6,706	(1,796)	4,910	44	26	–	(90)	–	–	–	–	6,776	(1,886)	4,890
– Bulk earthworks (non-depreciable)	61,275	–	61,275	–	–	–	–	–	–	–	–	61,275	–	61,275
– Stormwater drainage	11,449	(5,002)	6,447	1	655	–	(118)	–	402	–	–	12,507	(5,120)	7,387
– Sewerage network	20,278	(8,274)	12,004	85	160	–	(189)	–	–	(641)	104	19,437	(7,914)	11,523
– Swimming pools	2,196	(1,116)	1,080	–	–	–	(56)	–	–	–	–	2,196	(1,172)	1,024
– Other open space/recreational assets	2,001	(740)	1,261	422	586	–	(206)	–	–	1,082	–	4,863	(1,718)	3,145
– Other infrastructure	5,084	(652)	4,432	1,765	59	–	(150)	–	7	721	–	7,946	(1,112)	6,834
Leasehold improvements	440	(130)	310	–	–	–	(36)	–	–	6	–	548	(268)	280
Other assets:														
– Library books	61	(22)	39	–	–	–	–	–	–	(39)	–	–	–	–
– Other	2,528	(987)	1,541	14	45	(8)	(111)	–	–	(816)	–	1,205	(540)	665
Total infrastructure, property, plant and equipment	350,031	(120,282)	229,749	9,877	2,352	(476)	(5,987)	(640)	–	–	864	361,657	(125,917)	235,740

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

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Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

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 Crown Lands and Water (CLAW).

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	
Sewer assets		Bulk earthworks	Infinite
Earth Lagoons and reservoirs	200	Swimming pools	50 to 60
Sewer Reticulation Pipes	70 to 120	Other open space/recreational assets	10 to 50
Sewer Maintenance Shafts	150		
Sewer Reticulation Connections	100	Transportation assets	
Pump Stations Structural	100	Sealed roads: surface	18 to 20
Effluent Reticulation Pipes	80	Sealed roads: structure	100
Irrigation Network Structural	40	Unsealed roads: structure	100
Internal Roads	20	Unsealed roads: surface	15 to 40
Mechanical	20 to 30	Bridge: concrete	100
Electrical - 3 phase power	100	Bridge: other	100
Electrical - Other	20	Road pavements	20 to 100
		Kerb, gutter and footpaths	50 to 100
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.

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.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

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

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.

Externally restricted infrastructure, property, plant and equipment

	as at 30/06/22			as at 30/06/21		
	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount	Gross carrying amount Restated	Accumulated depn. and impairment	Net carrying amount Restated
\$ '000						
Sewerage services						
WIP	1	—	1	1	—	1
Plant and equipment	109	77	32	197	76	121
Land						
Infrastructure	30,478	11,247	19,231	19,437	7,914	11,523
Total sewerage services	30,588	11,324	19,264	19,635	7,990	11,645
Domestic waste management						
Plant and equipment	240	46	194	243	23	220
Land						
— Operational land	162	—	162	131	—	131
Buildings	95	37	58	83	31	52
Other structures	91	51	40	79	42	37
Infrastructure	65	49	16	37	9	28
Other assets	12	12	—	12	10	2
Total domestic waste management	665	195	470	585	115	470
Total restricted infrastructure, property, plant and equipment	31,253	11,519	19,734	20,220	8,105	12,115

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

Infrastructure, property, plant and equipment – current year impairments

\$ '000	Notes	2022	2021
(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		(1,297)	(640)
Total impairment losses		(1,297)	(640)
Impairment of assets – direct to equity (ARR)		(1,297)	(640)

C1-8 Other

Other assets

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Prepayments	251	–	160	–
Total other assets	251	–	160	–

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

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	2022	2021
Variable lease payments based on usage not included in the measurement of lease liabilities	10	7
Expenses relating to short-term leases	6	21
Expenses relating to low-value leases	37	48
Expenses relating to Peppercorn leases	1	2
	<u>54</u>	<u>78</u>

(b) Statement of Cash Flows

Total cash outflow for leases	60	82
	<u>60</u>	<u>82</u>

(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 2022

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	2022	2021
(ii) Assets held as property, plant and equipment		
Lease income (excluding variable lease payments not dependent on an index or rate)	262	274
Total income relating to operating leases for Council assets	262	274

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

C2-2 Council as a lessor (continued)

\$ '000	2022	2021
(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	173	178
1–2 years	165	151
2–3 years	151	140
3–4 years	149	141
4–5 years	149	141
> 5 years	149	141
Total undiscounted lease payments to be received	936	892

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 2022

C3 Liabilities of Council

C3-1 Payables

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Prepaid rates	103	—	108	—
Goods and services – operating expenditure	1,127	—	1,160	—
Goods and services – capital expenditure	73	—	955	—
Accrued expenses:				
– Borrowings	11	—	11	—
– Salaries and wages	415	—	347	—
– Other expenditure accruals	57	—	28	—
Security bonds, deposits and retentions	250	—	200	—
Total payables	2,036	—	2,809	—

Payables relating to restricted assets

There are no restricted assets (external or internal) applicable to the above payables and borrowings

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 2022

C3-2 Contract Liabilities

\$ '000	Notes	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	988	—	634	—
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	411	—	35	—
Unexpended capital contributions (to construct Council controlled assets)	(i)	—	—	37	—
Total grants received in advance		1,399	—	706	—
User fees and charges received in advance:					
Other		3	—	2	—
Homecare Packages	(iii)	947	—	1,452	—
Total user fees and charges received in advance		950	—	1,454	—
Total contract liabilities		2,349	—	2,160	—

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.

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Unspent grants held as contract liabilities (excl. Water & Sewer)	2,346	—	2,120	—
Contract liabilities relating to externally restricted assets	2,346	—	2,120	—
Total contract liabilities relating to restricted assets	2,346	—	2,120	—
Total contract liabilities relating to unrestricted assets	3	—	40	—

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 2022

C3-3 Borrowings

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Loans – secured	417	2,667	364	1,885
Total borrowings	417	2,667	364	1,885

(a) Changes in liabilities arising from financing activities

\$ '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

\$ '000	2020		Non-cash movements				2021
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	2,604	(355)	–	–	–	–	2,249
Total liabilities from financing activities	2,604	(355)	–	–	–	–	2,249

(b) Financing arrangements

\$ '000	2022	2021
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	7
Total drawn financing arrangements	10	7
Undrawn facilities		
– Bank overdraft facilities	200	200
– Credit cards/purchase cards	20	23
Total undrawn financing arrangements	220	223

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 2022

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 2022

C3-4 Employee benefit provisions

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Annual leave	1,191	–	1,098	–
Sick leave	951	–	945	–
Long service leave	1,764	56	1,773	69
Total employee benefit provisions	3,906	56	3,816	69

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	2022	2021
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	2,971	3,066
	2,971	3,066

Description of and movements in provisions

\$ '000	ELE provisions			Total
	Annual leave	Sick leave	Long service leave	
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
2021				
At beginning of year	1,008	1,172	1,849	4,029
Additional provisions	479	157	169	805
Amounts used (payments)	(415)	(340)	(171)	(926)
Other - Remeasurement	26	(44)	(5)	(23)
Total ELE provisions at end of year	1,098	945	1,842	3,885

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 2022

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 2022

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 2022

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 2022	Sewer 2022
Income from continuing operations		
Rates and annual charges	4,871	1,217
User charges and fees	12,520	54
Interest and investment revenue	143	25
Other revenues	344	20
Grants and contributions provided for operating purposes	8,156	21
Grants and contributions provided for capital purposes	7,940	—
Other income	270	—
Total income from continuing operations	34,244	1,337
Expenses from continuing operations		
Employee benefits and on-costs	9,857	122
Materials and services	9,043	394
Borrowing costs	62	—
Depreciation, amortisation and impairment of non-financial assets	6,156	210
Other expenses	586	—
Net losses from the disposal of assets	22	9
Total expenses from continuing operations	25,726	735
Operating result from continuing operations	8,518	602
Net operating result for the year	8,518	602
Net operating result attributable to each council fund	8,518	602
Net operating result for the year before grants and contributions provided for capital purposes	578	602

(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 2022

D1-2 Statement of Financial Position by fund

\$ '000	General ¹ 2022	Sewer 2022
ASSETS		
Current assets		
Cash and cash equivalents	2,076	2,747
Investments	9,604	—
Receivables	1,312	2,956
Inventories	1,773	—
Contract assets and contract cost assets	656	—
Other	251	—
Total current assets	15,672	5,703
Non-current assets		
Investments	5,542	—
Receivables	345	—
Infrastructure, property, plant and equipment	262,832	19,263
Investments accounted for using the equity method	217	—
Total non-current assets	268,936	19,263
Total assets	284,608	24,966
LIABILITIES		
Current liabilities		
Payables	2,036	—
Contract liabilities	2,349	—
Borrowings	417	—
Employee benefit provision	3,906	—
Total current liabilities	8,708	—
Non-current liabilities		
Borrowings	2,667	—
Employee benefit provision	56	—
Total non-current liabilities	2,723	—
Total liabilities	11,431	—
Net assets	273,177	24,966
EQUITY		
Accumulated surplus	102,532	10,011
Revaluation reserves	170,646	14,955
Council equity interest	273,178	24,966
Total equity	273,178	24,966

(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 2022

D2 Interests in other entities

\$ '000	Council's share of net assets	
	2022	2021
Council's share of net assets		
Net share of interests in joint ventures and associates using the equity method – assets		
Joint ventures	217	209
Total net share of interests in joint ventures and associates using the equity method – assets	217	209
Total Council's share of net assets	217	209

D2-1 Interests in joint arrangements

Net carrying amounts – Council's share

\$ '000	Place of business	Nature of relationship	Interest in ownership			
			2022	2021	2022	2021
Riverina Regional Library	Riverina	Joint venture	4.5%	4.5%	217	209
Total carrying amounts – material joint ventures					217	209

Riverina Regional Library

Material joint ventures

Council has incorporated the following joint ventures into its consolidated 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	
	2022	2021	2022	2021
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 2022

D2-1 Interests in joint arrangements (continued)

Summarised financial information for joint ventures

\$ '000	Riverina Regional Library	
	2022	2021
Statement of financial position		
Current assets		
Cash and cash equivalents	3,249	3,163
Other current assets	27	21
Non-current assets	2,479	2,586
Current liabilities		
Current financial liabilities (excluding trade and other payables and provisions)	899	1,093
Non-current liabilities		
Non-current financial liabilities (excluding trade and other payables and provisions)	4	2
Net assets	4,852	4,675
Statement of comprehensive income		
Income	3,142	3,188
Interest income	26	18
Interest expense	(2)	(8)
Depreciation and amortisation	(925)	(901)
Other expenses	(2,064)	(2,175)
Profit/(loss) from continuing operations	177	122
Profit/(loss) for the period	177	122
Total comprehensive income	177	122
Share of income – Council (%)	4.5%	4.5%
Profit/(loss) – Council (\$)	8	5
Total comprehensive income – Council (\$)	8	5
Summarised Statement of cash flows		
Cash flows from operating activities	901	1,144
Cash flows from investing activities	(816)	(847)
Net increase (decrease) in cash and cash equivalents	85	297
Reconciliation of the carrying amount		
Opening net assets (1 July)	4,675	4,553
Profit/(loss) for the period	177	122
Closing net assets	4,852	4,675
Council's share of net assets (%)	4.5%	4.5%
Council's share of net assets (\$)	217	209

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 2022

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.

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Borrowings and held-to-maturity investments** – are based upon estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.
- Financial assets classified (i) **'at fair value through profit and loss'** or (ii) **'available-for-sale'** – are based upon quoted market prices (in active markets for identical investments) at the reporting date or independent valuation.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

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

(a) Market risk – interest rate and price risk

\$ '000	2022	2021
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	200	164

(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 rates and annual charges			Total
	Not yet overdue	< 5 years	≥ 5 years	
2022				
Gross carrying amount	–	175	4	179
2021				
Gross carrying amount	–	186	5	191

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 2022

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

\$ '000	Not yet overdue	0 - 30 days	Overdue debts			Total
			31 - 60 days	61 - 90 days	> 91 days	
\$ '000	Not yet overdue	0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	Total
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	—	—	—	—	13	13
2021						
Gross carrying amount	3,770	30	173	4	91	4,068
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	15.00%	0.34%
ECL provision	—	—	—	—	14	14

(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	≤ 1 Year	payable in:		Total cash outflows	Actual carrying values
				1 - 5 Years	> 5 Years		
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		250	2,203	1,629	1,038	5,120	5,120
2021							
Payables	0.00%	200	2,502	—	—	2,702	2,809
Borrowings	2.45%	—	364	1,278	607	2,249	2,249
Total financial liabilities		200	2,866	1,278	607	4,951	5,058

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

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).

Fair value measurement hierarchy								
\$ '000	Notes	Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total
		2022	2021	2022	2021	2022	2021	2022 2021
						Restated		Restated
Infrastructure, property, plant and equipment								
	C1-7							
Plant and equipment		30/06/2022	30/06/2021	–	–	4,696	4,681	4,696 4,681
Office equipment		30/06/2022	30/06/2021	–	–	160	200	160 200
Furniture and fittings		30/06/2022	30/06/2021	–	–	121	152	121 152
Operational land		30/06/2022	30/06/2018	3,564	2,852	–	–	3,564 2,852
Community land		30/06/2022	30/06/2021	–	–	3,980	3,671	3,980 3,671
Land improvements		30/06/2022	30/06/2021	–	–	51	58	51 58
Buildings – non-specialised		30/06/2022	30/06/2018	8,446	6,741	–	–	8,446 6,741
Buildings – specialised		30/06/2022	30/06/2018	–	–	18,514	16,907	18,514 16,907
Leasehold improvements		30/06/2022	30/06/2021	–	–	328	280	328 280
Other structures		30/06/2022	30/06/2018	–	–	1,495	1,148	1,495 1,148
Roads		30/06/2022	30/06/2020	–	–	97,220	88,311	97,220 88,311
Bridges		30/06/2022	30/06/2020	–	–	16,367	13,722	16,367 13,722
Footpaths		30/06/2022	30/06/2020	–	–	5,424	4,890	5,424 4,890
Bulk earthworks (roads)		30/06/2022	30/06/2020	–	–	67,899	61,275	67,899 61,275
Stormwater drainage		30/06/2022	30/06/2020	–	–	7,104	7,387	7,104 7,387
Sewerage network		30/06/2022	30/06/2017	–	–	19,230	11,523	19,230 11,523
Swimming pools		30/06/2022	30/06/2018	–	–	1,135	1,024	1,135 1,024
Other open space/recreational assets		30/06/2022	30/06/2018	–	–	4,498	3,145	4,498 3,145
Other Infrastructure		30/06/2022	30/06/2017	–	–	17,749	6,834	17,749 6,834
Library books		30/06/2022	30/06/2021	–	–	–	–	– –
Other		30/06/2022	30/06/2021	–	–	600	665	600 665
Total infrastructure, property, plant and equipment				12,010	9,593	266,571	225,873	278,581 235,466

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 2022

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 2022 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 \$1.257m in relation to road assets.

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 2022 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.

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.

There has been no change to the valuation process during the period.

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 01/07/2019 as the fair value.

A desktop revaluation was undertaken in 2022 by Council's officers. Values were indexed in accordance with the percentage change in land values by zone as published in the Valuer General's Temora LGA Final Report for the relevant year.

Operational Land

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

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 AssetVal Pty Ltd to value all of its operational land with an effective date of 30 June 2018.

A desktop revaluation was undertaken in 2022 by Council's officers. Values were indexed in accordance with the percentage change in land values by zone as published in the Valuer General's Temora LGA Final Report for the relevant year.

Buildings – Specialised

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

Council engaged AssetVal Pty Ltd to value all of its buildings with an effective date of 30 June 2018. 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.

A desktop revaluation was undertaken in 2022 by Council's officers. Values were indexed in accordance with 6427.0 Producer Price Indexes, Australia - Table 17. Output of the Construction industries - 3020 Non-residential building construction New South Wales as published by the Australian Bureau of Statistics.

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 2022

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 (30/6/22) 2022	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and equipment			
Plant & Equipment	4,696	Valued at Cost	Cost per unit, useful life, residual value, condition of asset
Office Equipment	160	Valued at Cost	Cost per unit, useful life, residual value, condition of asset
Furniture & Fittings	121	Valued at Cost	Cost per unit, useful life, residual value, condition of asset
Community Land	3,980	Market approach. Land values obtained from the NSW Valuer-General (2019) indexed	Land value, land area, level of restriction
Land Improvements	51	Valued at Cost	Cost per unit, useful life, residual value, condition of asset
Buildings – Specialised	18,514	External Valuation using cost approach (2018) indexed	Current replacement cost of modern equivalent asset using componentisation, asset condition, remaining lives, residual value
Leasehold Improvements	328	Valued at Cost	Cost per unit, useful life, residual value, condition of asset
Other Structures	1,495	External Valuation (2018) using cost approach indexed	Current replacement cost of modern equivalent asset using componentisation, asset condition, remaining lives.
Roads	97,220	Internal Valuation (2020) using cost approach indexed	Unit rates, useful life, dimensions & specifications, pattern of consumption, components, condition assessment
Bridges	16,367	Internal Valuation (2020) using cost approach indexed	Unit rates, useful life, dimensions & specifications, pattern of consumption, components, condition assessment
Footpaths	5,424	Internal Valuation (2020) using cost approach indexed	Unit rates, useful life, dimensions & specifications, pattern of consumption, components, condition assessment
Bulk Earthworks (Roads)	67,899	Internal Valuation (2020) using cost approach indexed	Cost per sq metre
Stormwater Drainage	7,104	Internal Valuation (2020) using cost approach indexed	Asset condition, remaining lives. Cost per unit/metre
Sewerage Network	19,230	Internal Valuation using cost approach (2022)	Unit rates, useful life, pattern of consumption, components, condition assessment
Swimming Pools	1,135	External Valuation (2018) using cost approach indexed	Current replacement cost of modern equivalent asset using componentisation, asset condition, remaining lives.
Other Open Space/Recreational Assets	4,498	External Valuation (2018) using cost approach indexed	Current replacement cost of modern equivalent asset using componentisation, asset condition, remaining lives.
Other Infrastructure	17,749	Internal Valuation using cost approach (2022)	Unit rates, useful life, pattern of consumption, condition assessment
Other	600	Valued at Cost	Unit Costs

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

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	
	2022	2021
Opening balance	225,873	219,419
Total gains or losses for the period		
Recognised in other comprehensive income – revaluation surplus	41,868	224
Other movements		
Purchases (GBV)	6,289	12,183
Disposals (WDV)	(145)	(238)
Depreciation and impairment	(6,057)	(5,680)
Impairment Loss recognised in Equity	(1,257)	–
Transfers	–	(35)
Closing balance	266,571	225,873

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 2022

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 7% of salaries for the year ending 30 June 2022 (increasing to 7.5% 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 \$40.0 million for 1 July 2020 to 30 June 2022, apportioned according to each employer's share of the accrued liabilities as at 30 June 2020. 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 2022

E3-1 Contingencies (continued)

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

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

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 2022 was \$ 78,392.24. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2021.

The amount of additional contributions included in the total employer contribution advised above is \$40,284.96. Council's expected contribution to the plan for the next annual reporting period is \$53,274.24.

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

Employer reserves only *	\$millions	Asset Coverage
Assets	2,376.6	
Past Service Liabilities	2,380.7	99.8%
Vested Benefits	2,391.7	99.4%

* 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 .20%

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	5.5% per annum
Salary inflation *	3.5% per annum
Increase in CPI	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 2022

(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 30/6 this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) StateCover Limited

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

E3-1 Contingencies (continued)

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 agreements have not yet been ratified by all landowners.

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 2022

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	2022	2021
Compensation:		
Short-term benefits	1,111	910
Post-employment benefits	90	82
Other long-term benefits	33	31
Total	1,234	1,023

Other transactions with KMP and their related parties

Pre-ample
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						
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	–	–

continued on next page ...

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

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

Nature of the transaction	Ref	Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000						
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	–	–
2021						
Employee expenses for close family members of KMP	1	210	–	NSW Local Govt State Award	–	–
Catering Supplies	3	1	–	7 day terms on invoices	–	–
Uniform Purchases	2	4	–	7 day terms on invoices	–	–
Real Estate Services	4	16	–	7 day terms on invoices	–	–
Building Services	3	122	–	7 day terms on invoices	–	–
Fees & Charges charged to entities who influence or are influenced by KMP	5	10	–	7 day terms on invoices	–	–
Signwriting	2	–	–	–	–	–
Consultancy	2	–	–	–	–	–
Parts Supplier	3	–	–	–	–	–
Development Infrastructure Deferred Payments	6	–	–	–	–	–

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 8 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

continued on next page ...

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

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 were 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. In the previous financial year Council rented a residential premises and this real estate agency was the managing agent for this property.

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 a related party of a KMP and from three KMP. 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 2022

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2022	2021
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	18	19
Councillor's fees	93	98
Other Councillor's expenses (including Mayor)	51	28
Total	162	145

F2 Other relationships

F2-1 Audit fees

\$ '000	2022	2021
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	36	31
Remuneration for audit and other assurance services	36	31
Total Auditor-General remuneration	36	31
Non NSW Auditor-General audit firms		
(i) Audit and other assurance services		
Other audit and assurance services – Grant Acquittals	4	3
Remuneration for audit and other assurance services	4	3
Total remuneration of non NSW Auditor-General audit firms	4	3
Total audit fees	40	34

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

\$ '000	2022	2021
Net operating result from Income Statement	9,120	8,358
Add / (less) non-cash items:		
Depreciation and amortisation	6,366	5,987
(Gain) / loss on disposal of assets	31	(558)
Share of net (profits)/losses of associates/joint ventures using the equity method	(8)	(5)
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	323	(762)
Increase / (decrease) in provision for impairment of receivables	(1)	2
(Increase) / decrease of inventories	(769)	99
(Increase) / decrease of other current assets	(91)	(51)
(Increase) / decrease of contract asset	(656)	29
Increase / (decrease) in payables	(33)	(347)
Increase / (decrease) in accrued interest payable	–	(2)
Increase / (decrease) in other accrued expenses payable	97	78
Increase / (decrease) in other liabilities	45	34
Increase / (decrease) in contract liabilities	189	140
Increase / (decrease) in employee benefit provision	77	(144)
Net cash flows from operating activities	14,690	12,858

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2022	2021
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Land and Buildings	1,661	433
Plant and equipment	55	360
Total commitments	1,716	793
These expenditures are payable as follows:		
Within the next year	1,716	793
Total payable	1,716	793
Sources for funding of capital commitments:		
Grants and Contributions	738	433
Internally restricted reserves	186	—
Unexpended loans	792	360
Total sources of funding	1,716	793

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, the upgrade of the Temora Swimming Pool and the purchase of 22 Trungley Hall Rd. Commitments for Plant & Equipment related to the purchase of a new truck.

G3-1 Events occurring after the reporting date

Pre-amble

Council is aware of the following 'non-adjusting event' that should be disclosed.

There have been several flood events post year-end and until the water dissipates Council is unable to assess and quantify the damage to Council's road assets.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

G4 Changes from prior year statements

G4-1 Correction of errors

Council has brought to account land registered in Council's name which has not previously been brought to account and several buildings which are on Council owned land that have not previously been brought to account.

The errors identified above have been corrected by restating the balances at the beginning of the earliest period presented (1 July 2020) 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.

\$ '000	Original Balance 1 July, 2020	Impact Increase/ (decrease)	Restated Balance 1 July, 2020
Infrastructure, Property Plant & Equipment	229,070	680	229,750
Total non-current assets	229,274	680	229,954
Total assets	248,449	680	249,129
Net assets	237,386	680	238,066
Accumulated Surplus	94,385	680	95,065
Total equity	237,386	680	238,066

Statement of Financial Position

\$ '000	Original Balance 30 June, 2021	Impact Increase/ (decrease)	Restated Balance 30 June, 2021
Infrastructure, Property Plant & Equipment	235,060	680	235,740
Total non-current assets	237,769	680	238,449
Total assets	257,070	680	257,750
Net assets	245,967	680	246,647
Accumulated Surplus	102,742	680	103,422
Total equity	245,967	680	246,647

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

G5 Statement of developer contributions as at 30 June 2022

G5-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
S7.12 levies – under a plan	187	94	–	–	(5)	–	276	–
Total S7.11 and S7.12 revenue under plans	187	94	–	–	(5)	–	276	–
Total contributions	187	94	–	–	(5)	–	276	–

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 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
S7.12 (former S94A) Contributions Plan 2018								
Drainage	47	94	–	–	–	–	141	–
Roads	90	–	–	–	–	–	90	–
Open space	50	–	–	–	(5)	–	45	–
Total	187	94	–	–	(5)	–	276	–

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

G6 Statement of performance measures

G6-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2022	Indicator 2022	Indicators 2021	Indicators 2020	Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	1,211	4.38%	0.33%	1.51%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	27,633				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	19,456	54.69%	53.33%	56.76%	> 60.00%
Total continuing operating revenue ¹	35,573				
3. Unrestricted current ratio					
Current assets less all external restrictions	16,611	4.90x	3.25x	3.13x	> 1.50x
Current liabilities less specific purpose liabilities	3,391				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	7,639	17.48x	14.81x	20.62x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	437				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	189	2.99%	3.31%	3.90%	< 10.00%
Rates and annual charges collectable	6,313				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	19,969	10.34 months	9.14 months	8.94 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	1,931				

(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 2022

G6-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Sewer Indicators		Benchmark
	2022	2021	2022	2021	
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1, 2}					
Total continuing operating revenue excluding capital grants and contributions ¹					
	2.32%	(0.74)%	45.03%	21.68%	> 0.00%
2. Own source operating revenue ratio					
Total continuing operating revenue excluding capital grants and contributions ¹					
Total continuing operating revenue ¹					
	52.99%	51.63%	98.43%	98.09%	> 60.00%
3. Unrestricted current ratio					
Current assets less all external restrictions					
Current liabilities less specific purpose liabilities					
	4.90x	3.25x	∞	∞	> 1.50x
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹					
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)					
	15.62x	13.67x	∞	∞	> 2.00x
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding					
Rates and annual charges collectable					
	3.71%	4.04%	0.00%	0.00%	< 10.00%
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits					
Monthly payments from cash flow of operating and financing activities					
	8.92 months	7.82 months	∞	∞	> 3.00 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

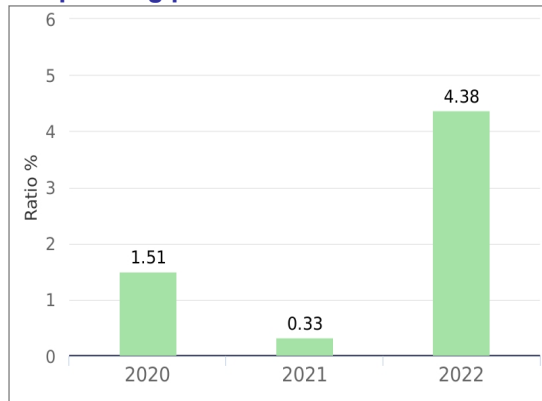
Notes to the Financial Statements

for the year ended 30 June 2022

H Additional Council disclosures (unaudited)

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 2021/22 result

2021/22 ratio 4.38%

Council has achieved an operating surplus this year, however \$3.068m FAGS in advance (representing 75% of 2022/23 FAGS allocation) has been shown as income. Without this advance payment Council would have recorded a loss. 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.

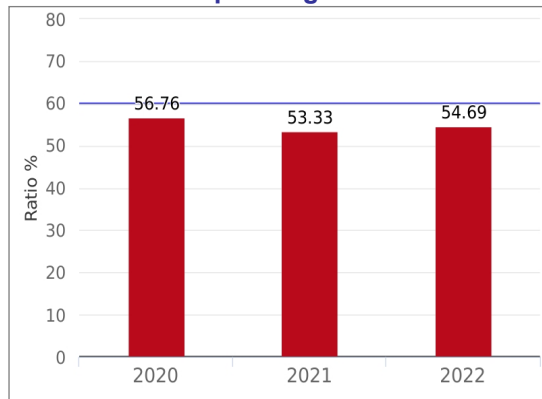
Benchmark: — > 0.00%

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 2021/22 result

2021/22 ratio 54.69%

Grants and contributions continue to represent a significant portion of Council's income, which inhibits Council's ability to achieve the 60% Own Source Revenue benchmark.

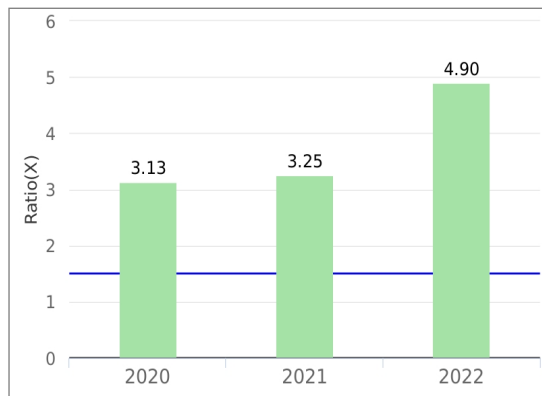
Benchmark: — > 60.00%

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 2021/22 result

2021/22 ratio 4.90x

This ratio is a reflection of Council's sound financial position, however it is distorted as a result of the receipt of an additional quarter's FAGS income in 2022.

Benchmark: — > 1.50x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

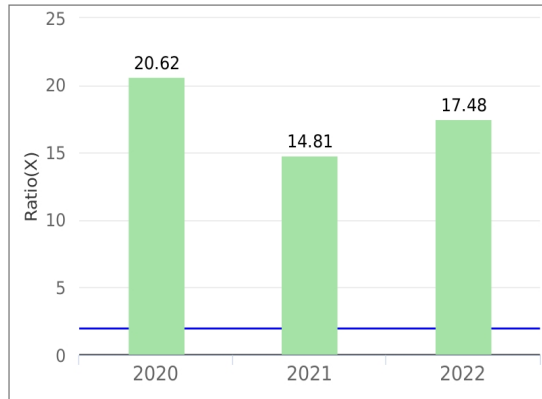
Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

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 2021/22 result

2021/22 ratio 17.48x

Council currently has three loans. These are for the purchase of the works depot, the construction of the Supported Independent Living House and the upgrade of the Temora Swimming Pool. Council has adequate cash to service this level of debt.

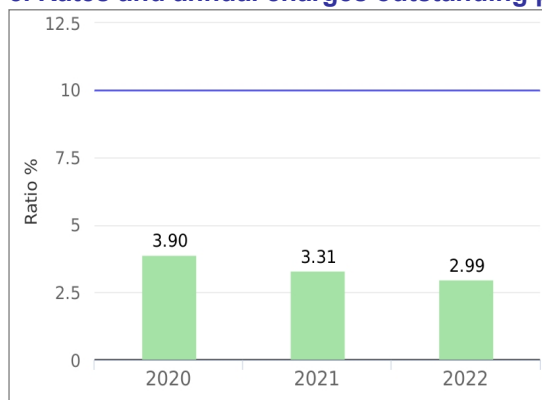
Benchmark: — > 2.00x

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 2021/22 result

2021/22 ratio 2.99%

Council continues to perform exceptionally well in this area, despite the current challenging economic conditions.

Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

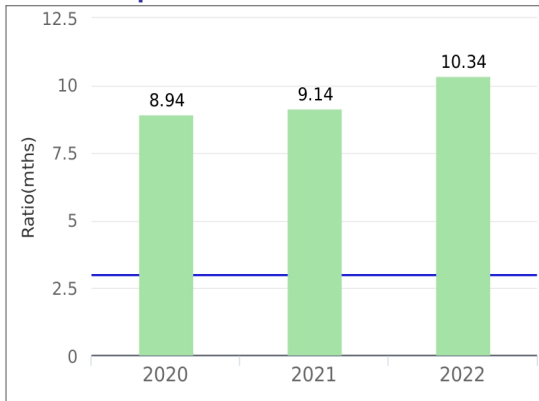
Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

H1-1 Statement of performance measures – consolidated results (graphs) (continued)

6. Cash expense cover ratio



Benchmark: — > 3.00months

Source of benchmark: Code of Accounting Practice and Financial Reporting

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 2021/22 result

2021/22 ratio 10.34 months

Council continues to work on building up its cash reserves.

Ratio achieves benchmark

Ratio is outside benchmark

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2022

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.gv.au

Officers

General Manager

Gary Lavelle

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 2022, the Statement of Financial Position as at 30 June 2022, 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 2022, 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 to the financial statements, 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 2022. 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.

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 2022
- 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 2022
- 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).

I have fulfilled my other ethical responsibilities in accordance with 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 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 2022 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.

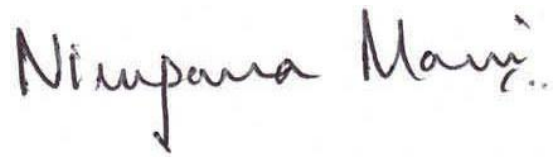
Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, 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 dark ink, reading "Nirupama Mani". The signature is written in a cursive style with a small flourish at the end.

Nirupama Mani
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

31 October 2022
SYDNEY



Cr Rick Firman
Mayor
Temora Shire Council
105 Loftus Street
TEMORA NSW 2666

Contact: Nirupama Mani
Phone no: (02) 9275 7111
Our ref: D2220732/1793

31 October 2022

Dear Mayor

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

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

Rural fire-fighting equipment not recognised in the financial statements

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 2022. 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 2022 financial statements.

This has resulted in the audit opinion on the Council's 30 June 2022 GPFS to be modified.

Refer to the Independent Auditor's report on the GPFS.

INCOME STATEMENT

Operating result

	2022 \$m	2021 \$m	Variance %
Rates and annual charges revenue	6.1	5.8	5
Grants and contributions revenue	16.1	15.3	11
Operating result from continuing operations	9.1	8.4	9
Net operating result before capital grants and contributions	1.1	0.6	78

Rates and annual charges revenue of \$6.1 million increased by \$0.3 million (5 per cent) in 2021–22 due to an increase in the number of rateable properties from 3,760 in 2020–21 to 3,770 in 2021–22.

Grants and contributions revenue of \$16.1 million increased by \$0.8 million (11 per cent) in 2021–22 due to amounts received for:

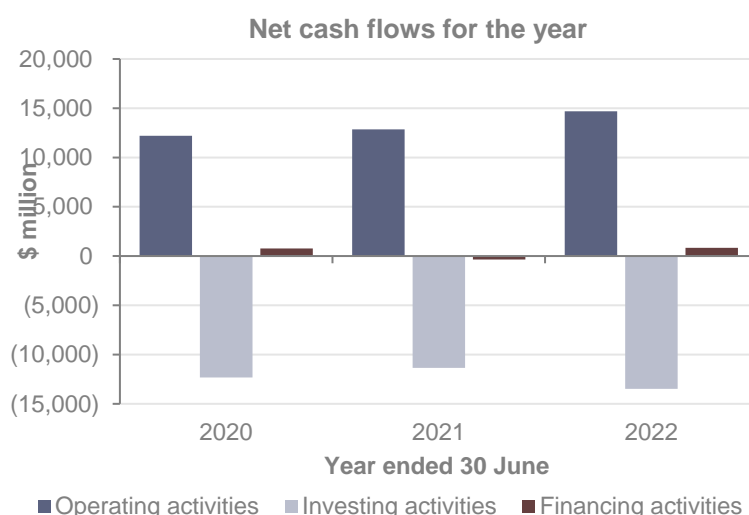
- Local Roads & Community Infrastructure Funding
- Stronger Country Communities Grant
- Swimming Pool Grant.

The Council's operating result from continuing operations was \$9.1 million including depreciation and amortisation expense of \$6.4 million, which was \$0.7 million higher than the 2020–21 result. This was driven by the \$2.3 million increase in user fees and charges, which increased from \$10.2 million in 2020–21 to \$12.5 million in 2021–22.

The net operating result before capital grants and contributions of \$1.1 million was \$0.5 million higher than the 2021–22 result. The increase is due to moderate increase in rates and annual charges and user charges and fees.

STATEMENT OF CASH FLOWS

- Council's cash and cash equivalents was \$4.8 million at 30 June 2022 (\$2.8 million at 30 June 2021). There was a net increase in cash and cash equivalents of \$2.0 million during 2021–22 financial year.
- Net cash provided by operating activities increased by \$1.8 million. This is mainly due to the increase in cash receipts from grants and contributions of \$3.5 million.
- Net cash used in investing activities has increased by \$2.1 million, which is driven by the sale of real estate assets in 2020–21.



FINANCIAL POSITION

Cash and investments

Cash and investments	2022	2021	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	20.0	16.4	<ul style="list-style-type: none"> • Externally restricted cash and investments are restricted in their use by externally imposed requirements. This has remained stable from 2020–21 to 2021–22 financial years.
Restricted and allocated cash, cash equivalents and investments:			<ul style="list-style-type: none"> • Internally restricted cash and investments have been restricted in their use by resolution or policy of Council to reflect identified programs of works and any forward plans identified by Council. Internal restrictions have increased by \$2.0 million at 30 June 2022.
• External restrictions	6.7	5.7	
• Internal allocations	12.5	10.5	
• Unrestricted	0.8	0.2	<ul style="list-style-type: none"> • Unrestricted cash and investments are \$0.8 million, which is available to provide liquidity for day-to-day operations of the Council.

Debt

The Council has total borrowings of \$3.1 million at 30 June 2022. Council had cash outflows of \$0.4 million during the year. An additional \$1.2 million of new borrowings were drawn down.

PERFORMANCE

Performance measures

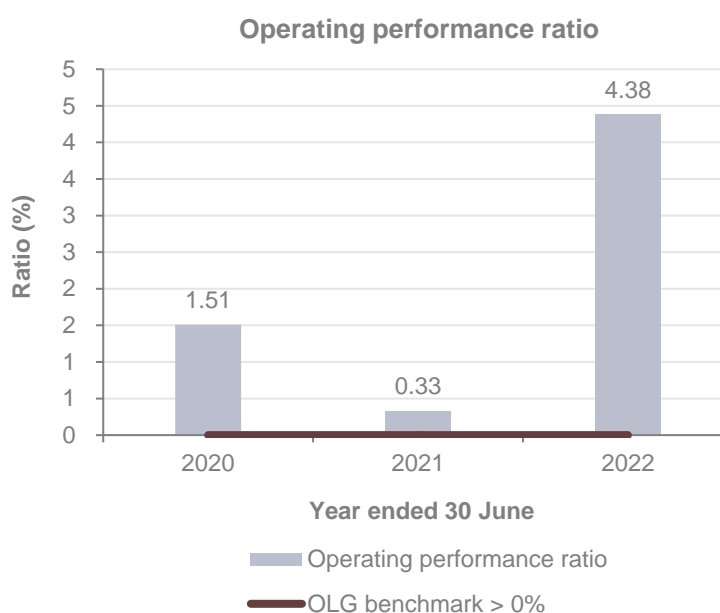
The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning and Environment.

Operating performance ratio

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

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

The operating performance ratio has increased as a result of receipt of 75 per cent of the Financial Assistance Grants 2022–23 allocation of funding in the 2022 financial year.

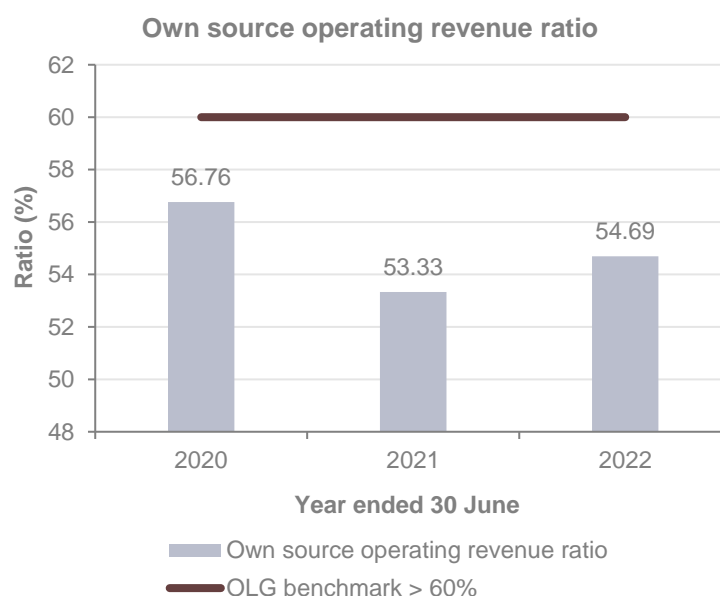


Own source operating revenue ratio

The Council did not meet the OLG benchmark for the current reporting period.

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 own source operating revenue ratio has increased slightly from 30 June 2021.

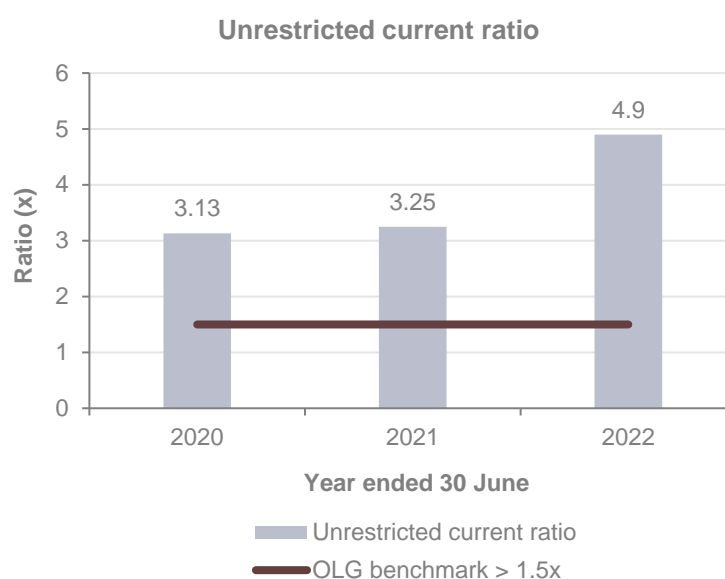


Unrestricted current ratio

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

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

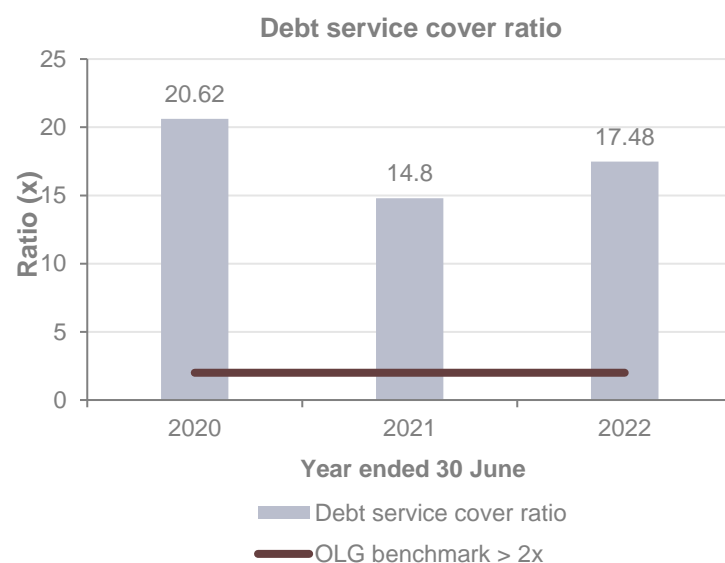
The Council's unrestricted current ratio has increased due to an increase in the unrestricted cash, cash equivalents and investments.



Debt service cover ratio

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

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.

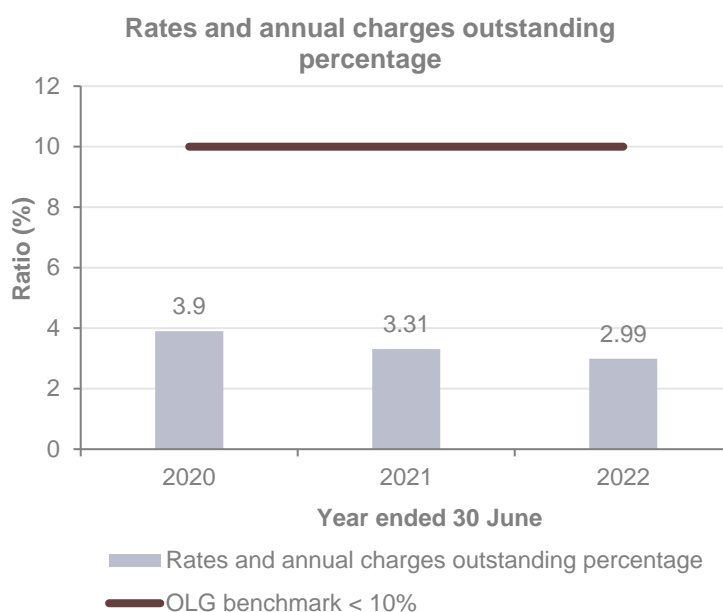


Rates and annual charges outstanding percentage

The Council is within the OLG benchmark for the current reporting period.

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 regional and rural councils.

The rates and annual charges outstanding remained consistent for the last three years which reflects sound debt recovery at the Council.

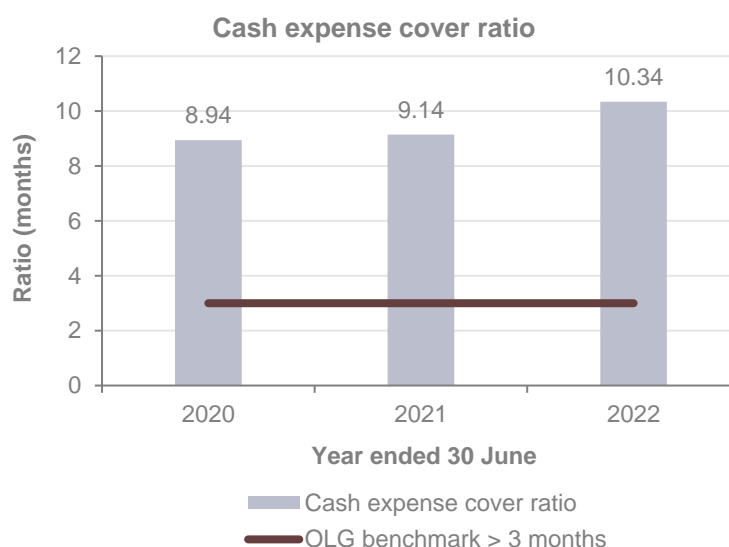


Cash expense cover ratio

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

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

The council's cash expense cover has increased due to an increase in cash held.



Infrastructure, property, plant and equipment renewals

The Council renewed \$8.1 million of assets in the 2021–22 financial year, compared to \$9.9 million of assets in the 2020–21 financial year. The increase is primarily due to:

- \$3.4 million of direct renewals for capital work in progress
- \$2 million of direct renewals for roads.

OTHER MATTERS

Legislative compliance

My audit procedures identified a material deficiency in the Council's financial statements that will be reported in the Management Letter. Rural fire-fighting equipment was not recognised in the financial statements.

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.



Nirupama Mani
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

cc: Mr Gary Lavelle, General Manager
Mr Peter Veneris, Audit, Risk & Improvement Committee Chair
Mr Elizabeth Smith, Director Administration & Finance
Mr Michael Cassel, Secretary of the Department of Planning, Industry and Environment

Temora Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022

"Success through determination and inspiration"

Special Purpose Financial Statements

for the year ended 30 June 2022

Contents	Page
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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 2022

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:

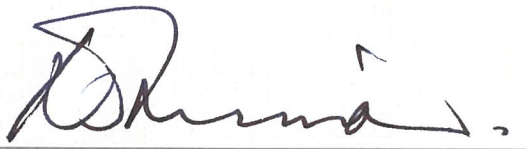
- the NSW Government Policy Statement '*Application of National Competition Policy to Local Government*',
- the Division of Local Government Guidelines '*Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*',
- the Local Government Code of Accounting Practice and Financial Reporting,
- the NSW Office of Water Best-Practice Management of Water and Sewerage Guidelines.

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, and
- accord with Council's accounting and other records.
- present overhead reallocation charges to the sewerage business as fair and reasonable.

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

Signed in accordance with a resolution of Council made on 15 September 2022.



Rick Firman
Mayor
15 September 2022



Graham Sinclair
Councillor
15 September 2022



Gary Lavelle
General Manager
15 September 2022



Elizabeth Smith
Responsible Accounting Officer
15 September 2022

Temora Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2022

\$ '000	2022	2021
Income from continuing operations		
Access charges	1,217	1,098
User charges	54	52
Interest and investment income	25	23
Grants and contributions provided for operating purposes	21	23
Other income	20	8
Total income from continuing operations	1,337	1,204
Expenses from continuing operations		
Employee benefits and on-costs	122	190
Materials and services	394	544
Depreciation, amortisation and impairment	210	209
Net loss from the disposal of assets	9	—
Total expenses from continuing operations	735	943
Surplus (deficit) from continuing operations before capital amounts	602	261
Surplus (deficit) from continuing operations after capital amounts	602	261
Surplus (deficit) from all operations before tax	602	261
Less: corporate taxation equivalent (25%) [based on result before capital]	(150)	(68)
Surplus (deficit) after tax	452	193
Plus accumulated surplus	9,410	9,149
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	149	68
Closing accumulated surplus	10,011	9,410
Return on capital %	3.1%	2.2%
Subsidy from Council	103	—
Calculation of dividend payable:		
Surplus (deficit) after tax	452	193
Surplus for dividend calculation purposes	452	193
Potential dividend calculated from surplus	226	97

Temora Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2022

\$ '000	2022	2021
ASSETS		
Current assets		
Cash and cash equivalents	2,747	2,370
Receivables	2,956	2,532
Total current assets	5,703	4,902
Non-current assets		
Infrastructure, property, plant and equipment	19,263	11,645
Total non-current assets	19,263	11,645
Total assets	24,966	16,547
Net assets	24,966	16,547
EQUITY		
Accumulated surplus	10,011	9,410
Revaluation reserves	14,955	7,137
Total equity	24,966	16,547

Temora Shire Council

Significant Accounting Policies

for the year ended 30 June 2022

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 2005* (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 2022

Note – Significant Accounting Policies (continued)

Notional rate applied (%)

Corporate income tax rate – 25% (2020/21 26%)

In accordance with the Department of Industry (DoI) – Water guidelines, 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 the Best Practice Management of Water Supply and Sewer Guidelines as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the *Local Government Act, 1993*.

Achievement of substantial compliance to the DPIE – Water guidelines 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% (20/21 26%).

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.

Local government sewerage businesses are permitted to pay an annual dividend from its sewerage business surplus.

Each dividend must be calculated and approved in accordance with the Department of Industry – Water guidelines and must not exceed:

- 50% of this surplus in any one year, or
- the number of sewerage assessments at 30 June 2022 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the Best Practice Management of Water Supply and Sewer Guidelines a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the DPIE – Water.



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Temora Shire Council

To the Councillors of 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 each Declared Business Activity for the year ended 30 June 2022, the Statement of Financial Position of each Declared Business Activity as at 30 June 2022 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 Activities as at 30 June 2022, and their 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 2021–22 (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).

I have fulfilled my other ethical responsibilities in accordance with 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 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 2022 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.

A handwritten signature in dark ink, reading "Nirupama Mani". The signature is written in a cursive style with a small flourish at the end.

Nirupama Mani
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

31 October 2022
SYDNEY

Temora Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2022

"Success through determination and inspiration"

Temora Shire Council

Special Schedules

for the year ended 30 June 2022

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Permissible income for general rates

\$ '000	Notes	Calculation 2021/22	Calculation 2022/23
Notional general income calculation ¹			
Last year notional general income yield	a	4,141	4,243
Plus or minus adjustments ²	b	20	6
Notional general income	$c = a + b$	4,161	4,249
Permissible income calculation			
Or rate peg percentage	e	2.00%	2.00%
Or plus rate peg amount	$i = e \times (c + g)$	83	85
Sub-total	$k = (c + g + h + i + j)$	4,244	4,334
Plus (or minus) last year's carry forward total	l	4	5
Sub-total	$n = (l + m)$	4	5
Total permissible income	$o = k + n$	4,248	4,339
Less notional general income yield	p	4,243	4,334
Catch-up or (excess) result	$q = o - p$	5	5
Carry forward to next year ⁶	$t = q + r - s$	5	5

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 2023.

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 2021–22 (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).

I have fulfilled my other ethical responsibilities in accordance with 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 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 2022 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 2022'.

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.

A handwritten signature in dark ink, reading "Nirupama Mani". The signature is written in a cursive style with a small flourish at the end.

Nirupama Mani
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

31 October 2022
SYDNEY

Temora Shire Council

Report on infrastructure assets as at 30 June 2022

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard			2021/22 Required maintenance ^a	2021/22 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000					1	2	3	4	5
Buildings	Other	-	-	-	649	558	26,961	53,850	34.0%	33.0%	33.0%	0.0%	0.0%
	Sub-total	-	-	-	649	558	26,961	53,850	34.0%	33.0%	33.0%	0.0%	0.0%
Other structures	Other structures	-	-	-	-	-	1,495	2,928	47.0%	19.0%	34.0%	0.0%	0.0%
	Sub-total	-	-	-	-	-	1,495	2,928	47.0%	19.0%	34.0%	0.0%	0.0%
Roads	Regional Roads	-	-	-	146	275	14,548	25,601	7.0%	27.0%	65.0%	1.0%	0.0%
	Urban Sealed Roads	2,570	2,570	-	244	354	23,651	45,018	7.0%	17.0%	66.0%	8.0%	2.0%
	Urban Unsealed Roads	168	168	-	37	46	460	1,035	2.0%	1.0%	54.0%	32.0%	11.0%
	Bridges	-	-	-	5	-	16,367	21,952	68.0%	18.0%	14.0%	0.0%	0.0%
	Rural Sealed Roads	-	-	-	303	514	36,216	65,802	9.0%	20.0%	66.0%	4.0%	1.0%
	Rural Unsealed Roads	805	805	-	897	1,292	14,384	28,257	25.0%	22.0%	42.0%	11.0%	0.0%
	Footpaths	564	564	-	28	19	5,424	7,609	49.0%	10.0%	29.0%	12.0%	0.0%
	Bulk earthworks	-	-	-	-	-	67,899	67,899	0.0%	100.0%	0.0%	0.0%	0.0%
	Kerb & Gutter	2,480	2,480	-	63	78	7,961	16,003	8.0%	17.0%	55.0%	16.0%	4.0%
	Sub-total	6,587	6,587	-	1,723	2,578	186,910	279,176	13.6%	39.1%	41.7%	4.8%	0.8%
Sewerage network	Sewerage Reticulation Network	271	271	-	267	123	14,677	22,986	8.0%	50.0%	35.0%	5.0%	2.0%
	Sewerage Reticulation Pump Stations	-	-	-	18	17	860	1,340	18.0%	24.0%	12.0%	46.0%	0.0%
	Sewerage Treatment Plant	360	360	-	150	89	898	1,397	0.0%	47.0%	48.0%	5.0%	0.0%
	Effluent Reticulation Pipes	-	-	-	113	65	1,069	1,751	0.0%	100.0%	0.0%	0.0%	0.0%
	Effluent Infrastructure – Storage	-	-	-	-	-	1,089	1,867	0.0%	6.0%	86.0%	0.0%	8.0%
	Effluent Infrastructure – Pump Stations	135	135	-	-	-	637	826	38.0%	29.0%	21.0%	3.0%	9.0%
	Sub-total	766	766	-	548	294	19,230	30,167	7.9%	48.3%	35.3%	6.2%	2.3%
Stormwater drainage	Stormwater drainage	-	-	-	20	13	7,104	12,903	1.0%	30.0%	61.0%	8.0%	0.0%
	Sub-total	-	-	-	20	13	7,104	12,903	1.0%	30.0%	61.0%	8.0%	0.0%
Open space / recreational assets	Swimming pools	-	-	-	125	127	1,135	2,574	57.0%	29.0%	13.0%	1.0%	0.0%
	Open Space Assets	-	-	-	-	-	4,498	6,883	15.0%	55.0%	30.0%	0.0%	0.0%
	Sub-total	-	-	-	125	127	5,633	9,457	26.4%	47.9%	25.4%	0.3%	0.0%

Temora Shire Council

Report on infrastructure assets as at 30 June 2022 (continued)

Asset Class	Asset Category	Estimated cost			2021/22 Actual maintenance \$ '000	2021/22 Required maintenance ^a \$ '000	Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard \$ '000	to bring to the agreed level of service set by Council \$ '000						1	2	3	4	5
Other infrastructure assets	Other Infrastructure	–	–	–	–	–	17,749	20,455	77.0%	23.0%	0.0%	0.0%	0.0%
	Sub-total	–	–	–	–	–	17,749	20,455	77.0%	23.0%	0.0%	0.0%	0.0%
	Total – all assets	7,353	7,353	3,065	3,570	265,082	408,936		19.2%	38.0%	38.1%	4.0%	0.7%

(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

Report on infrastructure assets as at 30 June 2022

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2022	Indicator 2022	Indicators 2021	Indicators 2020	Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	7,033	105.14%	151.30%	86.50%	>= 100.00%
Depreciation, amortisation and impairment	6,689				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	7,353	2.74%	3.27%	3.31%	< 2.00%
Net carrying amount of infrastructure assets	268,595				
Asset maintenance ratio					
Actual asset maintenance	3,570	116.48%	108.92%	93.95%	> 100.00%
Required asset maintenance	3,065				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	7,353	1.80%	3.00%	3.20%	
Gross replacement cost	408,936				

(*) 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 2022

Infrastructure asset performance indicators (by fund)					
\$ '000	General fund		Sewer fund		Benchmark
	2022	2021	2022	2021	
Buildings and infrastructure renewals ratio					
Asset renewals ¹					
Depreciation, amortisation and impairment	108.03%	154.98%	11.06%	44.97%	>= 100.00%
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	2.64%	3.18%	3.98%	4.96%	< 2.00%
Net carrying amount of infrastructure assets					
Asset maintenance ratio					
Actual asset maintenance	130.15%	114.01%	53.65%	79.34%	> 100.00%
Required asset maintenance					
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	1.74%	3.00%	2.54%	2.94%	
Gross replacement cost					

(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.