

NARRANDERA SHIRE COUNCIL

# ANNUAL REPORT

## 2024-25

[narrandera.nsw.gov.au](http://narrandera.nsw.gov.au)



**Narrandera**  
Shire Council



# Welcome

**Ngiyanhi Wiradjuri mayiny gawaymbanha nginyalgir Wiradjuri-gu Ngurambung-gu**  
We the Narrungdera Wiradjuri people welcome you all to Wiradjuri Country

## Acknowledgement

Narrandera Shire acknowledges Aboriginal and Torres Strait Islanders as the first Australians and recognises that they have a unique relationship with the land and water.

Council recognises that we are situated on the traditional lands of the Narrungdera Clan, of the Wiradjuri Nation who have lived here for thousands of years.

We offer our respect to their elders past and present and through them, to all Aboriginal and Torres Strait Islander people.





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# Annual Report to 30 June 2025

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Appendix B Audit, Risk and Improvement Committee - Chairperson Report for 2024-25

Appendix C *Government Information (Public Access) Act 2009* - Annual Report ending 30 June 2025

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Appendix E Modern Slavery Annual Report 2024-2025

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Appendix G Special Variation Improvement Plan 2024-25

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Appendix I Delivery Program 2022-26 Annual Report ending 30 June 2025.

## About This Document

This document has been prepared in accordance with Sections 406 and 428 of the Local Government Act, 1993 and the Local Government (General) Regulation, 2021. Other statutory and guideline documents include the Government Information (Public Access) Act, 2009, Privacy and Personal Information Protection Act, 1998, Public Interest Disclosures Act, 1994, Carers' Recognition Act, 2010, Disability Inclusion Act, 2014, Modern Slavery Act, 2018 and the Integrated Planning and Reporting Guidelines for local government in NSW issued September 2021 by the Office of Local Government.

This report is accessible for viewing and printing from Council's website, with each section available as a separate document. Please visit [www.narrandera.nsw.gov.au](http://www.narrandera.nsw.gov.au), select Council from the main menu and then select Council Reporting.

Copies are on public display at Council's Administration Centre located at 141 East Street, Narrandera and may be viewed between the hours of 9:00am and 4:30pm weekdays. Photocopy charges apply if any page or pages are requested to be copied.

**Acknowledgement - some images within the document have been provided by photographers Meg Hollins and Grant Hardwick.**

**Warning - Aboriginal and Torres Strait Islander readers are advised that this document may contain images of deceased Indigenous persons.**







# 2024-25 Councillors

## Elected 14 September 2024

The Council is a body of nine members who are elected for a term (usually four years) to carry out duties under the provisions of the Local Government Act and Regulations. The Mayor, as well as being chairperson of meetings, represents Council when it is not in session.



Councillor Neville Kschenka  
**OAM Mayor**

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Councillor Sue Ruffles  
**Deputy Mayor**

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Councillor Jenny Clarke  
**OAM JP**

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Councillor Peter Dawson

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Councillor Cameron Lander

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Councillor Tracey Lewis

---



Councillor Braden Lyons

---



Councillor Bob Manning

---



Councillor Cameron Rouse

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## 2024-25 Management Team



### **General Manager**

Mr George Cowan

*Retired 16 September 2025*

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### **Deputy General Manager Infrastructure**

Mr Shane Wilson

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### **Deputy General Manager Corporate and Community**

Mr Martin Hiscox

*Retired 23 August 2024*



Mr Cian Middleton

*Commenced 14 October 2024*

*Resigned 25 April 2025*

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## Administration and Governance Details

### Administration Centre

141 East Street  
NARRANDERA NSW 2700



### Phone

02 6959 5510



### Email

[council@narrandera.nsw.gov.au](mailto:council@narrandera.nsw.gov.au)

### Hours of operation

Enquiries: 9am to 4.30pm  
Cashier: 9am to 4pm

## Media Platforms



### Website

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



### Facebook

<https://www.facebook.com/NarranderaShire/>



### Instagram

<https://www.instagram.com/narranderashirecouncil/>



### LinkedIn

<https://www.linkedin.com/company/narrandera-shire-council>



# A message from the Mayor

I am delighted to present the Annual Report for 2024-25 showcasing the achievements of Council over the past year.

It has been a period of steady progress, collaboration, and community spirit across our Shire. Council has continued to focus on delivering high-quality services, maintaining essential infrastructure, and supporting the wellbeing of our residents. Our commitment to transparency, accountability, and good governance remains at the heart of all we do.

This report reflects the collective effort of Councillors, staff, and community members working together to ensure Narrandera Shire remains a welcoming, resilient, and thriving place. Through strong partnerships and engagement, we've strengthened our connection with the community ensuring that local voices guide our decisions and priorities.

Council continues to look to the future with optimism, balancing the needs of today while planning responsibly for the generations to come. Our shared values of respect, inclusion, and sustainability guide our actions as we strive to build on the strong foundations of our Shire.

I extend my heartfelt thanks to the dedicated Council team, our community volunteers, local organisations, and residents for their continued support and involvement. Together, we are shaping a bright and prosperous future for Narrandera Shire.

**Cr Neville Kschenka OAM**  
Mayor of Narrandera Shire Council







## A message from the General Manager

The 2024-25 year was very successful for the Council with a number of major projects delivered and service levels maintained.

The most significant project was the construction of the Barellan Sewerage Scheme. This scheme provides a modern sewerage service to the community of Barellan replacing many aging and poorly operating domestic waste systems. The scheme also opens the door for significant development to occur in the town which now has a bright future.

Council opened the new Destination and Discovery Hub at Narrandera which now provides a modern building and promotional material featuring the cultural and economic history of the area, attracting visitors from around the state and country. Visitor numbers and sales of tourism products have increased markedly since the opening.

Several significant road projects have also been completed during the year; amongst them was the rebuild of Erigolia Way in the north of the Shire. Further within this report there are details of other road projects completed, and together they make a substantial improvement to the transport system for the Shire residents.

The first year of the special rate variation resulted in additional revenue, these funds have assisted in the implementation of the new computer system, enhanced audit and risk management tools as well as allowing a number of asset renewal projects to be undertaken. The community will realise the long-term benefits of the special rate variation over time as buildings, roads and recreational assets feel the full effects of the renewal program.

During the year Council made great strides in its contribution towards the environment and net zero. Behind the meter solar has been installed in a number of Council buildings, including the chambers, depot, truck wash, stadium, water park and the treatment plant. These initiatives together with smart metering and closer management of consumption have saved the environment significant amounts of CO<sub>2</sub> and importantly allowed the Council to establish a revolving energy fund to keep this important work going.

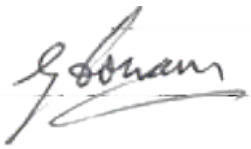
The year saw a continuation of the critical work in the community services areas with vibrant activities in the library, museums and youth and community services. The Council's relationship with the youth, aged and the aboriginal community has been greatly enhanced.



October saw the completion of the Wiradjuri Honour Wall which stands testimony to the efforts of the indigenous soldiers who served their country, the original settlers in the Sandhills and those who have excelled at sport, culture and community service.

Council's efforts in economic development appear to be generating some results with a number of significant land sales progressing which will allow new industrial development and an affordable housing estate.

This is my final year with the Council having announced my retirement and I congratulate the entire staff and Councillor complement on the achievements of the organisation during my eight-year tenure.



**George Cowan**  
General Manager





The image shows a tall, slender telecommunications tower with numerous antennas and satellite dishes at the top. To the left of the tower is a large water tower with a mural of a koala on its side. The scene is set against a clear sky with a warm, golden light, suggesting sunrise or sunset. The tower is positioned in the foreground, and the water tower is partially visible on the left side of the frame.

# Our Local Government Area

Narrandera Shire has an area of 4,117 square kilometres and provides for a population of 5,698 persons\*. The principal centres of population are Narrandera, Barellan and Grong Grong.

Narrandera Shire Council manages a broad range of general community services including Narrandera-Leeton Community Transport, Narrandera-Leeton Airport, Narrandera Shire Library, Narrandera Destination and Discovery Hub, Museums, the Narrandera Arts and Community Centre, as well as major sporting and recreational facilities such as the Narrandera Sportsground, Lake Talbot Water Park and the Barellan War Memorial Swimming Pool.

Council controls amenities and services such as sporting fields, waste management and recycling services across the Shire, essential water supply and sewerage infrastructure for the town of Narrandera and more recently the sewerage infrastructure for Barellan Village.

Council is also responsible for a number of environmental and public health services, like planning and development services, companion animals' control, and managing infrastructure including roads, bridges, cemeteries, open space parks and gardens, public amenities, skate park and picnic areas.

(\* source 2021 Census data supplied by the Australian Bureau of Statistics – 2021 Census All Persons QuickStats viewed 22 July, 2025 <https://abs.gov.au/census/find-census-data/quickstats/2021/LGA15800>.)





# Meetings

Council meetings are held on the third Tuesday of the month commencing at 2:00pm, with any approved public presentations made to Council from 1:30pm. The December meeting is traditionally brought forward by a week and there is often no meeting in the month of January. Council's website and social media channels confirm meeting details and any changes of date for the community.

Community members are encouraged to attend public meetings of the Council and livestreaming of Council meetings is available through Council's website and Facebook page. Council conducts most of its business in an open forum. Exceptions are those matters deemed confidential in accordance with Section 10A of the Local Government Act, 1993, such as personnel matters, the personal hardship of any resident or ratepayer, commercial information of a confidential nature or alleged contravention of any code of conduct.



# Section 1- The Reporting

## Overview

Council either retained or adopted the following strategic documents in June 2022 for the 2024-25 reporting year:

- Community Strategic Plan 'Our Narrandera Shire' - long term 2022-34
- Delivery Program – 4 year term 2022-26
- Operational Plan – 1 year term 2024-25
- Resourcing Strategy (including a Long-Term Financial Plan, an Asset Management Strategy, and a Workforce Management Plan).

## Developing and reporting on the plans

The set of strategic documents was developed following extensive community consultation on what the community and Council determined were the priorities for the Shire. The priorities are contained within one or more of the five themes within the Community Strategic Plan and identify actions and measurable targets to be delivered.

A major element of the Integrated Planning and Reporting cycle is that Council must report to the community on actions and progress to date within the Delivery Program. Narrandera Shire Council reports on these achievements every six months. These reports are also available for viewing or download from Council's website [www.narrandera.nsw.gov.au](http://www.narrandera.nsw.gov.au) or by selecting the following link Council Reporting.

Attached within Section 2 Appendix I are the 2022-2026 Delivery Program comments at 30 June 2025.





## Our Vision

### Achieving Together

The vision of our Community Strategic Plan is 'to preserve and enhance the lifestyle of our communities by encouraging, promoting and facilitating the sustainable development of the Shire'.

Our Community Strategic Plan is built around five key themes:

1. Civic Leadership
2. Community
3. Economy
4. Infrastructure
5. Environment

To achieve this vision, Council aligns programs and services with the key themes and directions and gauges success through the achievement of actions and measures reported on every six months.

Our Vision

# Achieving Together

## Our Values



### **Ethical**

Be transparent and equitable in all our actions



### **Caring**

Be helpful, supportive and thoughtful towards each other and our community



### **Loyalty**

Take pride in our work and our organisation



### **Accountability**

Be responsible for our actions



### **Integrity**

Be trustworthy, honest and consistent



### **Respect**

Respect for each other and the role we play



### **Safety**

Work safely to protect ourselves and the public





# 1 Our Civic Leadership

Local Government in New South Wales is governed primarily by the *Local Government Act, 1993* and the *Local Government (General) Regulation, 2021* however there are many additional statutes that Council must also observe. A particular area where Council has taken a proactive approach over many years to ensure good governance is the establishment of an Audit, Risk and Improvement Committee. The initial Annual Attestation Statement for the 2024-25 reporting year is provided below which was prepared by the Committee, endorsed by Council and signed by the General Manager

## Audit, Risk and Improvement Committee

All NSW Councils were required to include within its governance structure an Audit, Risk and Improvement Committee (ARIC) by 4 June 2022, compliance with the NSW Office of Local Government guidelines was required by 1 July 2024.

This Committee provides Council with independent assurance and advice on key organisational functions such as financial reporting, risk management, internal controls, governance also internal and external audit processes. The aim of the Committee is to improve Council performance, transparency, accountability and help safeguard public assets and reduce the potential for any fraud and corruption.

The guidelines for the Committee released in November 2023 requires that commencing the 2024-25 financial, that an Annual Attestation Statement be provided as part of the Annual Report – this annual statement is prepared by the Committee, endorsed by Council and signed by the General Manager detailing compliance or non-compliance with key indicators. The 2024-25 Annual Attestation Statement is attached to this report as Appendix A.

The Chairperson of the Audit Risk and Improvement Committee has also provided a report of the Committee and its activities over the reporting year which is attached to this report as Appendix B.

ARIC Expenses 2024-25	
Chairperson and Member Fees	\$8,893.20
Internal Auditor	\$13,880.00
Secretariat Salary	\$7,910.95
<b>TOTAL</b>	<b>\$30,684.15</b>

## Information Management

### Government Information (Public Access) Act, 2009

The focus of *Government Information (Public Access) Act, 2009* (GIPA) is to maintain and advance a system of responsible and representative democratic government that is open, accountable, fair and effective. The GIPA requires Council to proactively release information where possible, providing there is no over-riding public interest against disclosure. It establishes four ways that the community can access Council information, being Mandatory Disclosure, Informal Release, Formal Access and Proactive Release. Council continues to work towards providing as much open access information as it can to the community through its website and other mediums.

### GIPA Disclosure Log

The following disclosure log records information released in response to formal access applications that may be of interest to other members of the public (unless the applicant objects to its recording). The complete 2024-25 GIPA Annual Report was submitted to the Information and Privacy Commission of NSW on 24 October 2025 and has also been attached to this annual report in Section 2 Appendix C.





Reference	Date of Decision	Topic/Information Requested	Information Released
<b>GIPA-24-07</b>	1 July 2024	Sought information and copies of any Development Applications for property being Lot C DP 360921, in particular between 1 January 2020 to the date of issuing Notice of Decision.	Following extensive searches of manual and digital resources also the record management systems of Council, no Development Applications were located in respect of the property both within and beyond the specified timeframe.
<b>GIPA-25-01</b>	4 February 2025	Sought information about and access to documents relating to Lots 1 & 2 DP 758477 also Lot 1 DP 816024.	Available information provided, however any information which may identify individuals was redacted.
<b>GIPA-25-05</b>	2 June 2025	Sought information about an alleged incident occurring on the northern footpath of Twynam Street, Narrandera between the intersection with East Street, Narrandera and the intersection with Cadell Street, Narrandera.	Available information provided, however any information which may identify individuals was redacted.  Information regarded as having 'legal privilege' and 'commercial in confidence' was also redacted.
<b>GIPA-25-07</b>	30 April 2025	Sought information about an alleged incident that occurred 19 January 2025.	No information locatable, the incident was not reported to Council.
<b>GIPA-25-08</b>	9 May 2025	Sought payment information about the principal contractor engaged to deliver the Barellan Sewer Project.	Available information provided, however any information which may identify individuals or identify the contractors banking details, were redacted.

### **Public Interest Disclosures Act, 1994**

Council is required to report annually on its obligations under the *Public Interest Disclosures Act, 2022* (PID Act).

This is where a disclosure can be made by persons both within and external of an organisation, about illegal, immoral, or illegitimate practices. The report must be in accordance with the requirements of Section 31 of the PID Act and Clause 4 of the *Public Interest Disclosures Regulation, 2011* (PID Regulation).

For the reporting period there were NO disclosures received.

The complete 2024-25 PID Annual Report was submitted to the Office of the NSW Ombudsman on 22 July 2025 and has also been attached to this annual report in Section 2 Appendix D.

### **Privacy and Personal Information Protection Act, 1998**

Council has adopted the Model Privacy Management Plan as provided to Council by the Office of Local Government without amendment. There were no privacy complaints received during the reporting period.

## **Mayoral and Councillor Provisions**

Council's Councillor Expenses and Facilities Policy details financial, equipment, facilities and support provided for elected members. This policy was reviewed and adopted by Council on 5 January 2022 in accordance with the *Local Government Act, 1993*.





## Mayoral and Councillor Financial Provisions

Payments made relating to the Mayor and Councillors for civic duties for 2024-25 totalled \$184,214 and comprised the following:

Expense Item related to Civic Duty	Amount
Mayoral allowance	\$29,500
Councillor fees	\$112,104
Councillor superannuation	\$11,059
Councillor travelling costs – Councillors	\$2,671
Councillor attendance at LGNSW conference	\$3,628
Councillor attendance at other conferences	\$13,984
Councillor professional development	\$6,466
iPad, other technology and telecommunication costs	\$4,049
Value of telephone calls made by the Mayor or reimbursed to Councillors	\$753
Interstate visits by Councillors	\$0
Overseas visits by Councillors	\$0
Expenses of any spouse or partner of a Councillor	\$0
Expenses for childcare or immediate family care	\$0

## **Equipment and Facilities - Commitment to Participation, Equity and Access**

Narrandera Shire Council encourages all members of the community to be involved in Local Government, in particular to nominate for election to Council.

An elevator from the ground floor to the first floor of Council's Administration Centre is available for any person with a disability. A large screen monitor, microphones, sound system and hearing aid loop have been installed to support people with a hearing impairment. Council is committed to providing transportation or other reasonable facilities to assist people with disabilities who are involved in civic duties as an elected member.

### **Use of Equipment and Facilities by the Mayor**

Appropriate administrative support is provided for the Mayor to carry out the duties of the Office, including a fully furnished Mayoral Office for Council business and a ceremonial chain. The administrative support cost for the Mayor is estimated to be \$13,500 per year (based on a single support employee for an average of one hour per day multiplied by 250 workdays).

Appropriate stationery such as pens, paper, diary and other appropriate items are provided to assist the Mayor in the performance of the day to day duties at a cost of approximating \$250. The Mayor is provided with a mobile telephone for Council use only which is capped at a monthly limit of \$150.

Appropriate refreshments and beverages are provided as required by the Mayor for hospitality purposes.

### **Return of Equipment and Facilities**

Councillors are to return to the General Manager any Council-owned and provided equipment following completion of their term in office or prior to commencing a period of extended leave of absence or at the cessation of their civic duties. With the next Council election scheduled for September 2028, all items issued to Councillors such as digital technology must be returned to Council, regardless, if the Councillor is seeking re-election.



# Modern Slavery

## Narrandera Shire Council Modern Slavery Annual Report Reporting Period: Financial Year 2024-25

### Introduction

This Modern Slavery Statement is provided by Narrandera Shire Council in accordance with Section 428 (4) of the NSW *Local Government Act*, 1993. This statement outlines Narrandera Shire Council's commitment to combatting modern slavery and the measures we have implemented during this reporting period to reduce the risk of our procurement activities resulting in or contributing to human rights violations.

### Organisational Structure and Supply Chain

Narrandera Shire Council recognises the importance of taking steps to ensure that goods and services procured by and for our Council are not the product of modern slavery. Our supply chain includes many suppliers of goods, services or works with the highest categories of spend being transport and communications, recreation and culture, and sewerage network.

### Policy

Narrandera Shire Council adopted its revised Procurement Policy on 16 May 2023 which outlines Council's commitment to preventing and addressing modern slavery in all of its procurement activities.

### Outcomes

The above policy is available for reference by all staff.

The Modern Slavery Annual Report for 2024-25 is included as Appendix E at the end of this document.



# Service Review

## Requirements

Councils are required to undertake service reviews as part of 'promoting better practice', a means of assessing performance and promoting continuous improvement. The reviews are designed to act as a 'health check' examining the extent to which there are appropriate strategies, policies, systems and procedures in place in the areas of strategic planning, financial sustainability, governance and service delivery.

While the purpose of a service review is to ensure continuous improvement, a rolling program of service reviews can also put Councils in a better position to:

- **Respond** to changing customer priorities and needs.
- **Determine** the right mix of services and align services with the council's vision.
- **Define** statutory and non-statutory services and consider the potential for divestment of services.
- **Generate** financial savings.
- **Review and optimise** service levels and build staff capacity and skills.

## Actions taken by Council during 2024-25

Construction of the much-anticipated Destination and Discovery Hub (The Hub) commenced in March 2022 and was officially opened on 18 July 2024 with the NSW State Government Representative the Hon. Stephen Lawrence, and Member for Cootamundra Steph Cooke MP.

The opening finalised the 'Playground on the Murrumbidgee', a collection of ambitious tourism and infrastructure projects designed to grow the environmental tourism offering, further solidifying Narrandera Shire as a key visitor destination.

Given that The Hub has been designed to accommodate exhibitions, static displays, retail space, visitor service staff and other members of staff - The Hub was selected for the first service review.

The review commenced in 2022 led by the then Economic Development Manager, however due to the incumbent's resignation, followed by a further appointment and subsequent resignation the recently appointed Economic Development Manager has not been able to progress the service review to completion. It is proposed to finalise the review during the 2025-26 reporting year and include it within the 2025-26 Annual Report, it is also proposed to present the roads service review from Infrastructure Services.

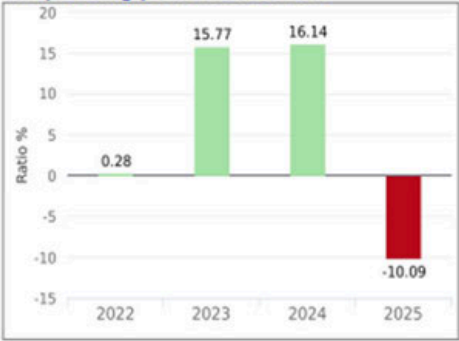


# Financial Performance Measures

The audited financial statements for the year ending 30 June 2025 show that Council mostly meets or exceeds the benchmarks established by New South Wales Treasury Corporation (TCorp).

The following graphs have been extracted from the Narrandera Shire Council audited financial statements for the year ending 30 June 2025 which are attached to this document in full within Section 2 Appendix F.

## 1. Operating performance ratio



Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

### Purpose of operating performance ratio

This ratio measures Council's achievement of containing operating expenditure within operating revenue.

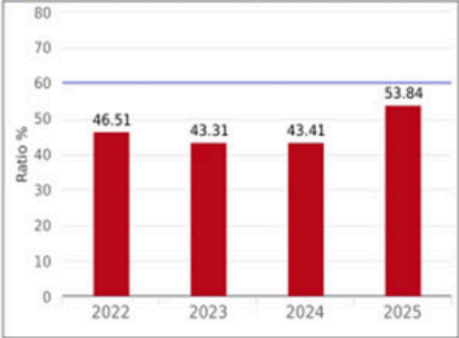
### Commentary on 2024/25 result

2024/25 ratio (10.09)%

Ratio achieves benchmark

Ratio is outside benchmark

## 2. Own source operating revenue ratio



Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

### 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.

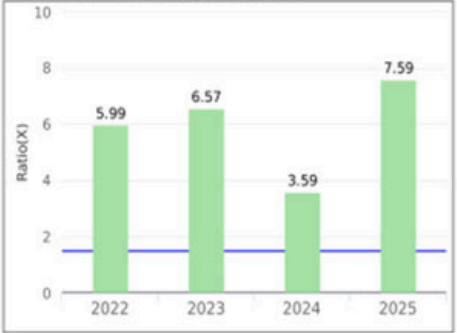
### Commentary on 2024/25 result

2024/25 ratio 53.84%

Ratio achieves benchmark

Ratio is outside benchmark

## 3. Unrestricted current ratio



Benchmark: — > 1.50x

Source of benchmark: Code of Accounting Practice and Financial Reporting

### 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.

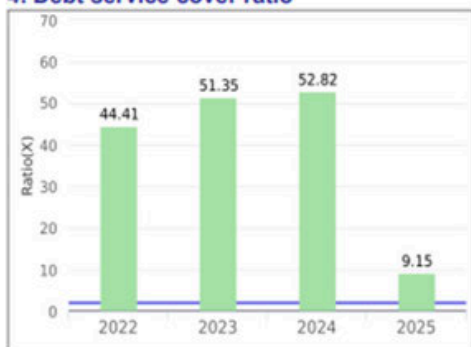
### Commentary on 2024/25 result

2024/25 ratio 7.59x

Ratio achieves benchmark

Ratio is outside benchmark

#### 4. Debt service cover ratio



Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

##### 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 2024/25 result

2024/25 ratio 9.15x

Ratio achieves benchmark

Ratio is outside benchmark

#### 5. Rates and annual charges outstanding percentage



Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

##### 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.

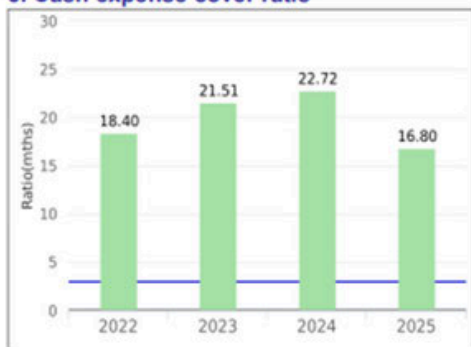
##### Commentary on 2024/25 result

2024/25 ratio 10.20%

Ratio achieves benchmark

Ratio is outside benchmark

#### 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 2024/25 result

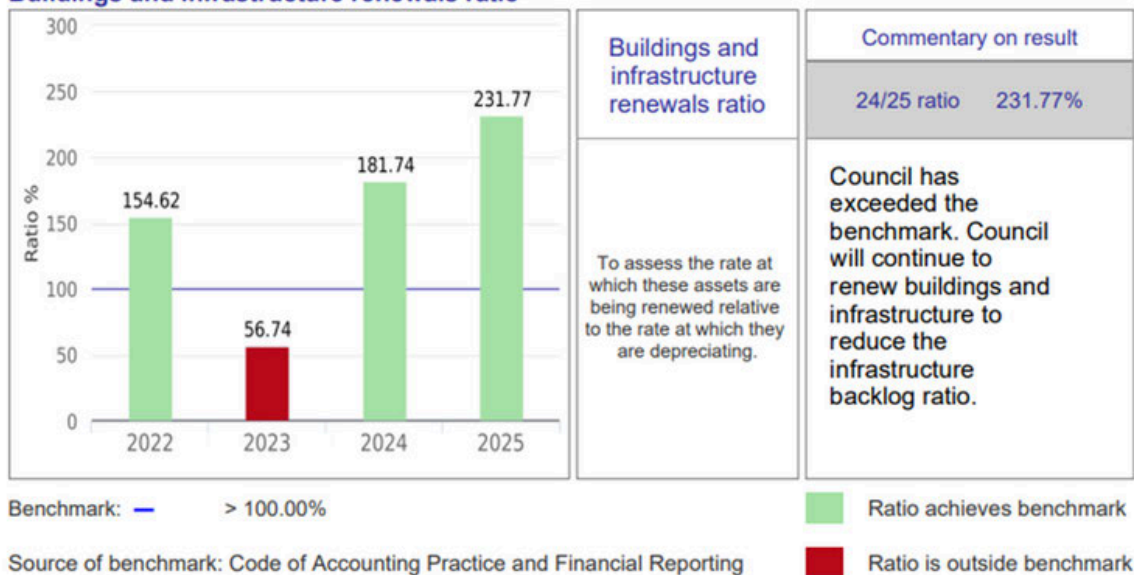
2024/25 ratio 16.80 months

Ratio achieves benchmark

Ratio is outside benchmark



## Buildings and infrastructure renewals ratio



# Financial Reporting

## Statutory Financial Reports

Council's audited financial reports for the year ending 30 June 2025 are attached as Appendix F.

## 2024-25 Special Variation

The biggest financial issue for Council across the previous 2023-24 reporting year was taking measures to ensure the long term financial position of Council – Narrandera Shire Council, like many other NSW Councils was facing an uncertain future with ongoing rate-pegging at levels below actual cost.

For our Council, Council resolved to investigate the possibility of a Special Variation (SV) and commenced the process by engaging with the community at length explaining why a SV was necessary and what the additional revenue would be used for – the consultation process and the financial analysis culminated in a submission to the Independent Pricing and Regulatory Tribunal (IPART). In May 2024, IPART approved Council's application for a permanent cumulative increase of 48.1% SV over 2 financial years to the general rate income representing an annual increase of 25.5% for 2024-25 and 18% for 2025-26.

Following is a hyperlink to the IPART decision –

[https://www.ipart.nsw.gov.au/sites/default/files/cm9\\_documents/Final-Report-Narrandera-Shire-Council-Special-Variation-and-Minimum-Rate-Application-2024-25.PDF](https://www.ipart.nsw.gov.au/sites/default/files/cm9_documents/Final-Report-Narrandera-Shire-Council-Special-Variation-and-Minimum-Rate-Application-2024-25.PDF)

A condition of the approval from IPART was for Council to develop a Special Variation Improvement Plan, included as Appendix G is a progress report of the 33 actions, however a summary of the action status is below:

Department	Action Status for 2024-25				Total
	Not Commenced	Progressing	Ongoing Commitment	Completed	
Corporate and Community Services	0	2	0	4	6
Executive Services	0	1	1	2	4
Infrastructure Services	0	4	2	2	8
<b>Total</b>	0	7	3	8	<b>18</b>

Department	Action Status for 2025-26				Total
	Not Commenced	Progressing	Ongoing Commitment	Completed	
Corporate and Community Services	1	1	0	1	3
Executive Services	1	0	0	1	2
Infrastructure Services	1	3	0	2	6
<b>Total</b>	3	4	0	4	<b>11</b>

Department	Action Status for 2026-27				Total
	Not Commenced	Progressing	Ongoing Commitment	Completed	
Corporate and Community Services	1	2	0	0	3
Executive Services	0	0	0	0	0
Infrastructure Services	0	1	0	0	1
<b>Total</b>	1	3	0	0	<b>4</b>



# Rates and Charges

## Abandonments

During the 2024-25 reporting year, no rates and charges were abandoned due to a statutory requirement or the amount deemed as irrecoverable based on legal advice.

Sundry debtor amounts totalling \$14,313.23 (exclusive of GST) were abandoned as irrecoverable.

## Pensioner Rebates Granted and Subsidy Claimed

Pensioner rebates totalling \$209,413 were granted during 2024-25. Of this amount \$121,161 was recovered through subsidies received from the NSW State Government.

## Statement Of Council's Principal Activities

Following is a statement for each of Council's principal activities setting out:

- Revenue and expenses for 2024-25
- Assets held by Council at 30 June 2025

### 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	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
<b>Functions or activities</b>										
Our Community	5,263	6,468	8,023	6,688	(2,760)	(220)	2,812	4,621	52,145	51,245
Our Environment	1,146	1,409	2,062	1,718	(916)	(309)	79	125	3,234	3,179
Our Economy	1,231	1,513	3,080	2,567	(1,849)	(1,054)	–	(14)	7,818	7,684
Our Infrastructure	13,082	16,073	11,475	9,565	1,607	6,508	5,741	11,331	229,605	225,653
Our Civic Leadership	10,998	13,516	4,811	4,010	6,187	9,506	6,010	5,996	25,567	25,126
<b>Total functions and activities</b>	<b>31,720</b>	<b>38,979</b>	<b>29,451</b>	<b>24,548</b>	<b>2,269</b>	<b>14,431</b>	<b>14,642</b>	<b>22,059</b>	<b>318,369</b>	<b>312,887</b>

# Debt Recovery

## Legal Proceedings for the Recovery of Overdue Amounts

During 2024-25 Council was involved in legal action for the recovery of overdue rates and charges in addition to overdue debtor accounts.

For the twelve months ending 30 June 2025, Council initiated the following action for recovery of outstanding:

Nature of Action	Amount exluding legal expenses	Legal Expenses	Result
<b>Sundry Debtors</b> 1 sundry debtor matter actioned during the reporting period.	\$0	\$0  NOTE: This amount includes legal action costs for arrears carried forward from previous years	Recovered \$0
<b>Rate/Water Debtors</b> Council actioned the recovery of arrears of rates and charges using the services of Executive Collections for the issuing of letters of demand, Statement of Liquidated Claim, Judgement, Summons of Examination, Writ, Warrant, and Garnishee.	\$9,016.19  NOTE: Due to the migration to a new corporate Enterprise Management System also workforce turnover - limited legal action to recover arrears was actioned.	\$667.00  NOTE: This amount includes legal action costs for arrears carried forward from previous years	Recovered \$9,683.19
<b>Sale of Land</b>	\$15,257.47	\$5,228.63	Recovered \$20,486.10 Abandoned as irrecoverable \$0



## Summary of Legal Expenses

Activity Centre	Amount \$ (excl GST)
General advice, property matters, human resource matters	\$7,169.21
Debt recovery matters	\$667.00
Sale of industrial land	\$5,228.63
<b>TOTAL</b>	<b>\$13,064.84</b>

## Contracts

During the 2024-25 reporting year there were two contracts awarded by Council equal to or above \$150,000 being:

Contracts Details	Value
T-23-24-03      Narrandera Destination Discovery Hub Fit Out was awarded to Brandi Projects.	\$510,829
Narrandera Shire Council entered into a renewable electricity supply agreement along with 12 other regional Councils as part of a buyer's group facilitating a Power Purchase Agreement (PPA) with Iberdrola Australia. The agreement secures the supply of over 390-gigawatt hours of electricity to 163 large Council sites and streetlighting across regional NSW - the PPA expires December 2030.	\$ 2,353,860

## Statement of all Corporations, Partnerships, Trusts, Joint Ventures, Syndicates or other bodies in which Council held a controlling interest

During the reporting period Council did not hold any controlling interests, either by itself or in conjunction with other Councils in any company.

## Statement of all Corporations, Partnerships, Trusts, Joint Ventures, Syndicates or other bodies in which the Council participated during the year

Council is a member of the Western Riverina Libraries (WRL), a collaborative of six local government areas sharing resources and technical services. WRL provides the Narrandera Shire Library with access to the greater regional library facility and the mobile library vehicle where clients in remote areas of the Shire or confined to their homes are able to access public library facilities.

Council is a funding contributor to Western Riverina Arts (WRA) with the Community Development Manager a member of the Board. WRA is a not-for-profit organisation dedicated to supporting the development and promotion of the arts.

Council owns 10,000 shares in Narrandera District Investments Limited being the Narrandera franchise of the Bendigo Bank.

**Works on Private Land**

Council undertook works such as roadworks, the mowing of grass and removing excess vegetation on private land in 2024-25 raising revenue of \$162,385.33. Council policy about charging for these private rates is as follows:

Plant hire rates	Reviewed each year based on commercial rates, includes operator
Additional labour	Actual cost plus on costs and overheads
Stores and materials	Actual cost plus 25% for overheads

Section 67 of the *Local Government Act*,1993 provides that Council must not carry out work under this section if it is proposed to charge an amount less than the approved fee unless the proposed fee is made by resolution of the Council at an open meeting of Council before the work is carried out.

During the reporting year there were no Private Works undertaken at less than the rates set and therefore no Council resolutions required by Section 67 (2) (b) of the Act.

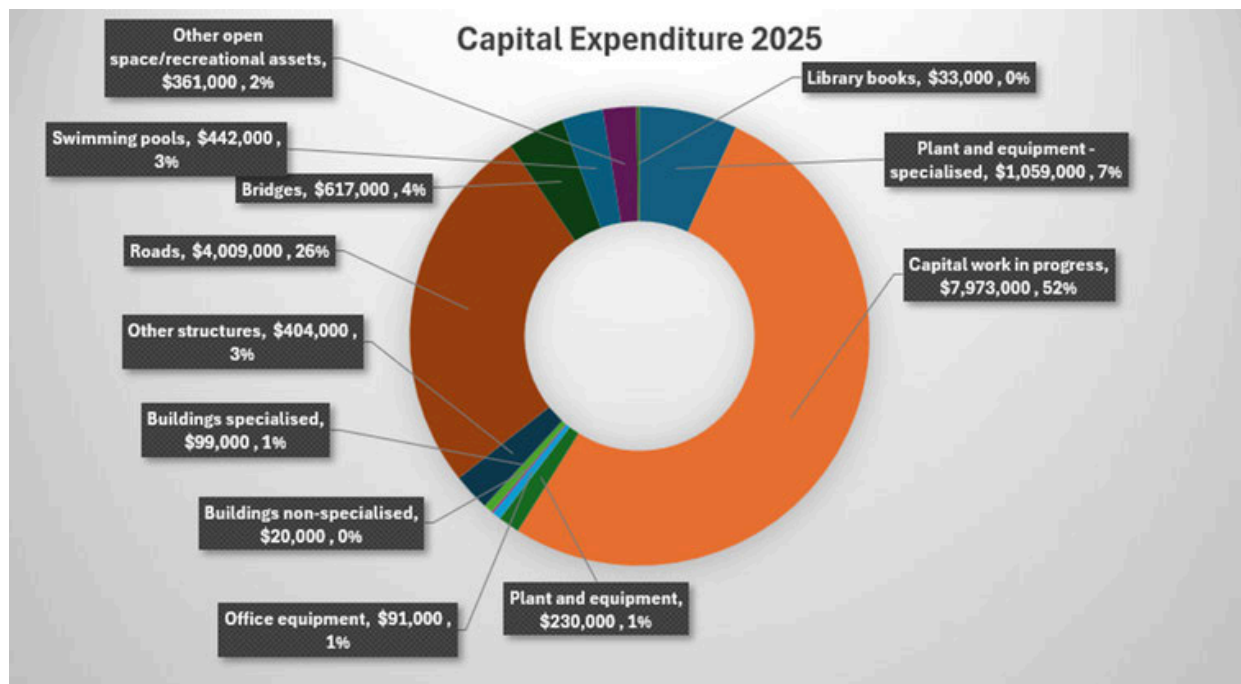
**Capital Works Program 2024-25**

For the 2024-25 capital works program Council adopted an original budget of \$19,482,000 relating to General Fund \$17,591,000, Water Fund \$754,000 and Sewer Fund \$1,137,000.

During the year, Council adopted carry over works and other items not originally in the budget to be added to the program leaving the total budget of the program to be \$27,689,000 Million.

**Capital Expenditure**

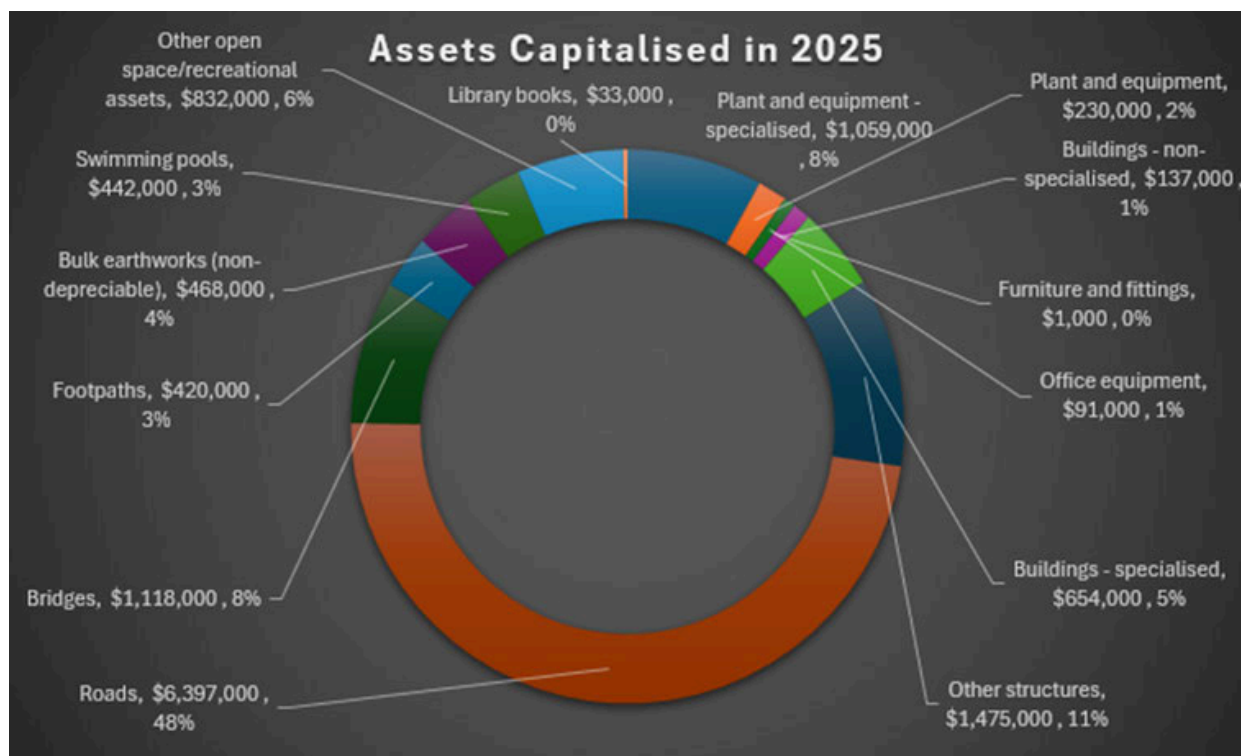
Capital expenditure in 2025 was \$15.538m compared to a budget of \$27.689m spread across asset classes as shown in the table above, with 56% of the budget completed compared to 51% in 2024.



### Assets Capitalised

In 2025 \$13,357 Million of asset projects were completed and capitalised, spread across assets classes as shown in the graph above compared to \$14,135 Million in 2024 which is a 6% decrease.

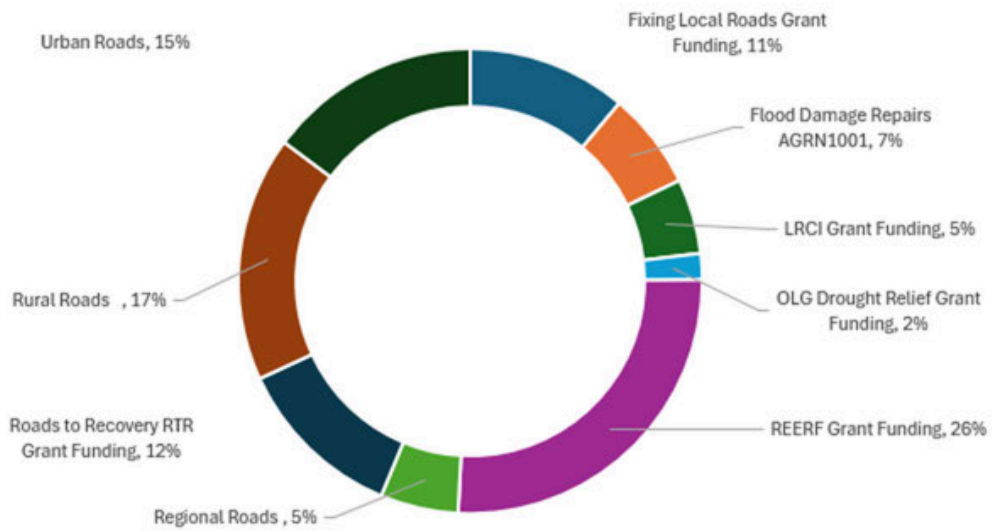
Council's transport capital program made up a significant proportion of Capital Expenditure as at 30 June 2025. The graphs below present the sources of budget and actual expenditure as a percentage of the total budget and spend at 30 June 2025.





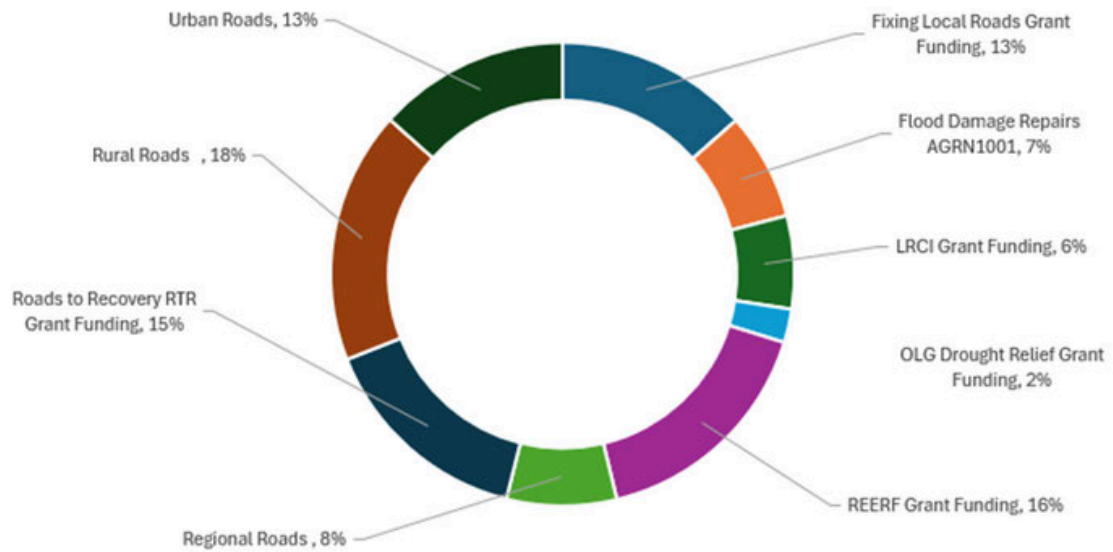
Sum of Budget %

### Roads Budget % - 30 June 2025



Sum of Actual %

### Roads Actual % - 30 June 2025



## **Competitive Neutrality**

Council in 2024-25 operated one Category 1 businesses and one Category 2 business.

### **Category 1 Business**

- At 30 June 2025 Council operated one Category 1 business being the Narrandera Water Fund.
- Financial statements for these activities are included within Council's financial statements which form Appendix F to this report.
- The financial statement for Council's Category 1 business activity discloses National Competition Policy National Payments including corporate taxation equivalents, dividends paid and rate of return on capital.

### **Category 2 Business**

- At 30 June 2025 Council operated one Category 2 business, being the Narrandera Sewer Fund. Financial statements for this activity are included within Council's financial statements which form Appendix F to this report.
- The financial statements for Council's Category 2 business activities disclose National Competition Policy Payments including corporate taxation equivalents, dividends paid and rate of return on capital.

Council has a complaint handling mechanism to deal with any concerns about Council not complying with competitive neutrality arrangements applying to the public sector. Council did not receive any complaints in relation to its Category 1 or Category 2 businesses for the financial year 2024-25.

# Other Entities that can Exercise Some Functions of the Council

## Section 355 Committees

Section 355 of the *Local Government Act*, 1993 allows Council to delegate some of its functions to an approved Committee. Council uses this delegation in several key areas and appoints community-spirited people to manage facilities or functions through the Committee structure.

Community involvement in managing community facilities provides better outcomes for residents, engaging and promoting inclusiveness and providing the opportunity for individuals to participate in local community life.

The revitalised Section 355 Committee structure was adopted by Council in September 2018 and was again endorsed by the new Council at the initial 2025 meeting.

The following Committees operate under the *Local Government Act*, 1993 and have delegated functions:

- Narrandera-Leeton Shire Council Joint Airport Management Committee
- Parkside Cottage Museum Committee.

The following Advisory Groups did not have delegated functions, but assisted Council in its decision making during 2024-25:

- Audit, Risk and Improvement Committee
- Arts and Culture Advisory Committee
- Australia Day Planning Advisory Committee
- Bettering Barellan Advisory Committee
- Grong Grong Community Advisory Committee
- Koala Regeneration Advisory Committee
- Lake Talbot Environs Advisory Committee
- Narrandera Domestic Violence Advisory Committee
- Narrandera Railway Station Facility Advisory Committee
- Narrandera Stadium Advisory Committee
- Parks and Gardens Advisory Committee
- Sports Facilities Advisory Committee
- Narrandera Youth Advisory Council

## Partnerships, Co-Operatives and Joint Ventures

Partnerships, co-operatives or other joint ventures to which Council was a party in 2024-25 included:

- MIA Rural Fire Zone Service Agreement
- Riverina and Murray Joint Organisation (RAMJO)
- Western Riverina Arts (WRA)
- Western Riverina Libraries (WRL)





## 2 Our Community

The 2021 Census information provided by the Australian Bureau of Statistics (ABS) details that there were 5,698 residents within Narrandera Shire. Of these persons, 50.49% were female and 49.51% were male.

Of the total Shire population, 12.68% identified as being of Aboriginal or Torres Strait Islander descent and 23.28% of the population aged 65+. Analysing the Shire workforce 2,463 persons over the age of 15 were reported as being in the workforce, with 58.9% employed full-time, 30.2% employed part-time and 5.6% employed under other conditions.

<https://abs.gov.au/census/find-census-data/quickstats/2021/LGA15800> - viewed 23 July 2025

### Youth

The Narrandera Youth Advisory Council is currently undergoing a structural change to improve engagement and accessibility. Meetings will soon be held during school hours to encourage more consistent participation from young people. These meetings provide a platform to discuss key issues affecting youth across the Shire, including access to mental health services, youth-led initiatives, grant funding opportunities and school holiday programs funded under the NSW Government's School Holiday Break Program.

The Community Liaison Officer has successfully secured multiple grants to support a wide range of youth-focused initiatives, including Youth Week, as well as Winter, Spring, Summer, and Autumn Break programs. Activities delivered through these programs have included learner driver lessons, cultural tours, movie nights, art and craft sessions, skateboard workshops, roller-skating events, and discos. These activities have been informed by direct engagement with local youth, ensuring programs reflect their interests and needs.

The success of these initiatives has been recognised at a State level, with the 2025 Youth Week Program named a finalist for the following Youth Week Awards:

- Best Local Youth Week Program in 2025
- Best Small Council with the Most Outstanding Youth Week Program in 2025.





In addition to these targeted programs, the Narrandera Shire Library continues to offer regular weekly activities that support younger members of the community. These include Lego Club, board games, and Saturday Switch sessions. The library also delivers toddler storytime, special group readings, and a rotating calendar of school holiday events such as movies, craft workshops, and Lego building sessions.

The youth-led mural project, launched as the opening event of Youth Week 2025. This inspiring initiative brought together over 30 local young people who collaborated to design and paint a mural that now proudly hangs in the Youth Space at the Narrandera Shire Library.



### **Assistance to Narrandera Playgroup**

Council continues to provide a building for use by the Narrandera Playgroup to conduct its weekly activities. The premises are at the rear of the Emergency Operations Centre and the building is currently provided at a minimal charge.

### **Assistance to Narrandera Pre-School on Dixon Park**

Council is the owner of the land upon which the Narrandera Pre-School on Dixon Park is sited. The centre provides learning-based activities and social interaction for children prior to entering mainstream schools. The rental per year to occupy the site is a peppercorn amount.

### **Recreational Activities**

The Community Liaison Officer and Community Support Manager actively seek funding to hold events for the children of the Shire.



### **Playground Equipment**

Council continues to replace and enhance play equipment at various locations across the Shire. The adventure playground located at Marie Bashir Park is a much loved and used facility by locals and visitors alike. A new playground has been built adjacent to the water reservoirs in Dalgetty Street, Narrandera.

### **Participation in Festivals, Street Parades and Competitions**

Where possible to do so, children from all schools within the Shire are invited and encouraged to participate in various street festival parades and also participate in colouring-in competitions, such as those run as part of the annual bike week events.

### **Assistance with School and TAFE Awards**

Council continues to financially sponsor scholastic and merit awards at annual school presentations across the Shire. Council is represented by the Mayor or the General Manager where possible at these important events.

### **Aboriginal Community**

Council continues to support the Aboriginal community through representation on relevant Committees and by providing administrative support to the local interagency group. The Mayor, General Manager, and Community Liaison Officer meet quarterly with the Aboriginal Elders Group to discuss matters of community interest and concern. These meetings provide an important platform for raising issues such as employment, education, and local priorities directly with Council.

The Aboriginal Elders Liaison Group held four formal meetings and several informal gatherings throughout the year to discuss key matters, including the Wiradjuri Honour Wall, NAIDOC celebrations, and various other Council-led projects.

The Community Liaison Officer worked closely with the Aboriginal Elders Liaison Group to plan and deliver the 2025 NAIDOC Community Opening. This event featured the public recognition of newly endorsed community recipients, who were honoured with plaques added to the Wiradjuri Honour Wall. The unveiling was followed by a small community gathering to celebrate and reflect on the significance of culture, connection, and contribution.



# Road Safety

As a partner in the NSW Government's Local Government Road Safety Program (LGRSP), Narrandera Shire Council employs a Road Safety Officer to develop and implement local road safety projects.

Council again supported NRMA Safer Driving - Wagga Wagga to provide Safer Drivers Courses locally. This ongoing commitment improves access to the course for Narrandera learner drivers removing the need to travel to complete the course, placing Narrandera residents at a disadvantage compared to learner drivers in larger centres.

The Safer Drivers Course helps drivers on their L-plates to prepare for driving solo when they graduate to provisional licences. The learner drivers who participated received 20 hours of logbook credit for completing the five-hour course. Council provided a venue, promoted the course, and covered travel costs of presenters to bring the course to Narrandera.

Helping Learner Drivers Become Safer Drivers (HLDBSD) workshops were offered at the same time as the Safer Drivers Course. The HLDBSD workshop is for anyone supervising a learner driver including parents, relatives, friends and carers. The workshop helps supervisors to feel confident and motivated to provide supervision for learner drivers.





Facebook competitions, highlighting sleeping in a swag as Plan B were held over the Easter and ANZAC Day long weekend. To enter participants needed to share their Plan B on the 'win a swag' posts on Council's Facebook page.

Courtesy Breath Testing was held in conjunction with the 'win a swag' promotion at events including Narrandera race days. This initiative aims to increase awareness and discussion in the community regarding drink driving and reinforce the Plan B message to avoid driving after drinking.

Council has continued to support the Rotary Youth Driver Awareness (RYDA) program held at Yanco annually by subsidising the attendance cost for Year 11 students attending Narrandera High and Barellan Central Schools. The RYDA Program aims to educate students in many important aspects of road safety and assist in the reduction of traumatic injury, death and destruction on our roads. Council's Road Safety Officer assisted with the organisation and facilitated a session at the program which had over 338 students from 15 schools across the region attend.

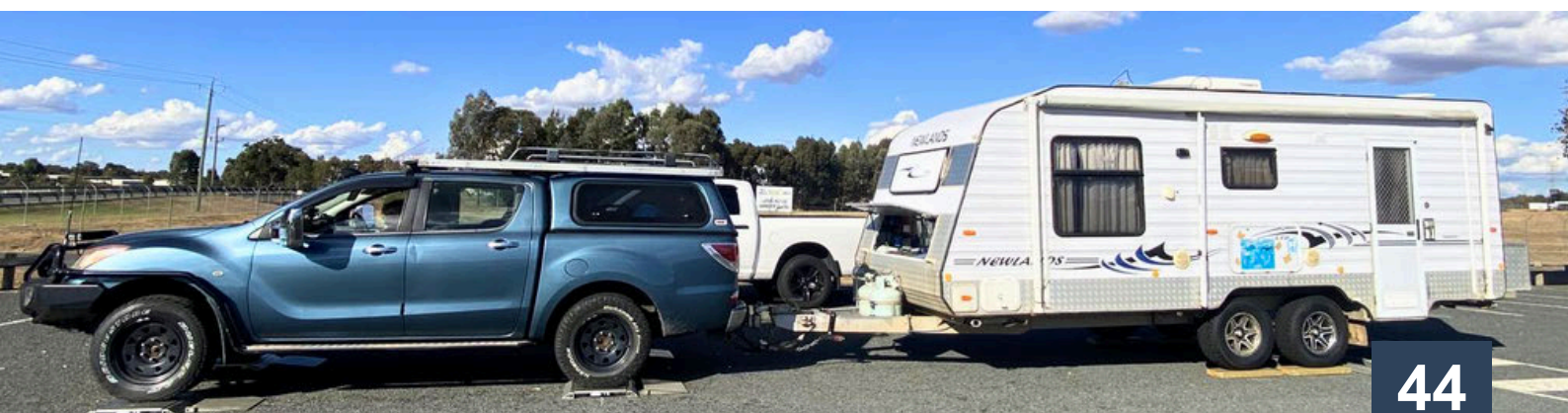
Free vehicle and trailer/caravan weighing was conducted in a joint project with Leeton Shire Council at the Lake Talbot Tourist Park on Saturday 31 May and Sunday 1 June. This service helps residents stay within manufacturers limits and travel safer. Nine vehicles were checked over the two days with drivers receiving a comprehensive report. Overall 11% of vehicles and 33% of caravans weighed had at least one reading over the relevant limit, which highlights the need for this service to improve caravan safety.

Vouchers for free child restraint checks/fitting by an authorised fitter from Safari Motors were provided for three child restraint inspections.

Variable Message Sign boards were placed on State roads within Narrandera Shire for the December-January and Easter holiday period. A range of messages were displayed to drivers, focusing on speed, fatigue, and drink-drug driving. This was supported by a local social media campaign over the same holiday periods.

The Seniors' Road Safety Workshop (65Plus) held during Seniors' Week provided information and tips to improve safety when on or near roads for 14 participants. The workshop included information and checklists for all road use whether driving, riding, walking, catching public transport or using mobility scooters.

Bicycle, skateboard, and scooter safety was highlighted during Youth Week using an online quiz with questions highlighting rules related to road safety and riding on footpaths. The immediate feedback to the entrants helped improve their knowledge of the relevant rules and potential consequences.





# Library

The Narrandera Shire Library provides a range of services and activities for all members of the community, including internet and computer access, remote printing and free wi-fi. The new 'remote printing service' allows clients to print directly from their phones or other devices, it also allows people working from home to send items directly to the printer 24/7 which can be collected when the library is open. Extensive fiction and non-fiction collections provide resources for adults with young adult, junior and picture book collections for younger readers. A wide selection of DVD titles, magazines, large print and audio books are on offer as is access to eBooks, eAudio and eMagazines and Newspapers through BorrowBox and the NSW State Library Indyreads platform. Hoopla also offers music and video content and comics.

As a community resource, the Narrandera Shire Library has a strong focus on literacy, providing support materials for teachers, parents and students, including those who are home schooled. To assist English as a Second Language clients, books in 'Your Language' are available through Indyreads with loans of hard copy editions organised through the NSW State Library. The library is also a valuable resource for local and family history researchers as it holds a collection of local history materials including the Murrumbidgee Cemeteries Database, also microfilm copies of the Narrandera Ensign from 1888-1913 as well as the Narrandera Argus from 1899. The Library also hosts a Centrelink Rural Agency with staff providing technical support for clients utilising Centrelink Service equipment.





The library is a popular venue for community meetings and activities, and for outside organisations providing access and services to the Narrandera community such as the Centrelink Rural Agency and Sureway. The Youth Space continues to be used by the Youth Council, Fusion and the Nattering Knitters as well as by a range of service providers who come to Narrandera to provide services. It is also the scene for a range of school holiday activities ranging from the annual Christmas craft extravaganza through to Saturday Switch gaming sessions and school holiday movies. It is a very popular spot on Tuesday afternoons for Lego Club, Thursday is for board games, and as a venue for training and meetings where users can take advantage of the high-quality display and conferencing facilities.

The library also provides a very convivial venue for the Seniors' Festival 'Movies and Mocktails' event and the popular 'Tec Exec Device Training' sessions. , The library has now also introduced Monthly Seniors Movies





The mobile library vehicle provides a visiting service to schools and pre-schools in Narrandera, Barellan and Binya as well as providing town stops and a home library service at Barellan, Binya, Grong Grong and Narrandera.

## Library statistics for 2024-25



### Western Riverina Libraries eResource Loans - South West Zone Digital Library





## **Multiculturalism**

Council acknowledges the diversity of people within the community, with residents having access to LOTE (Languages other than English) materials and resources through the Narrandera Shire Library, the Western Riverina Libraries co-operative and using the resources of the NSW State Library.

Customer service team members are aware of the Translating and Interpreting Service (TIS National) where telephone or online assistance is available for people who do not speak English and for English speakers who need to communicate with them.

Brochures and publications in languages other than English are readily available from the NSW Office of Local Government website.

## **Narrandera Shire Cultural Plan**

The Narrandera Shire Cultural Plan 2021-31 was adopted in May 2021 and is a 10- year guide for Council's investment in the arts and cultural sector. It is intended to be actioned within the context of Council's Long Term Financial Plan, Community Strategic Plan, Disability Inclusion Action Plan and Youth Strategies.

The plan was reviewed in 2023-24 with the Arts and Cultural Advisory Committee actively working to develop an environment of accessible and inclusive arts and culture for residents and visitors to the Narrandera Shire.







Council provided funding for the Annual Seniors Festival hosting a wide range of events in 2025 including Tec Exec Sessions, a bus trip, gentle exercise classes, Museum and Men's Shed mornings and a very popular Movies and Mocktails event.





## Disability Inclusion Access Plan

As part of reviewing the key Integrated Planning and Reporting documents during the 2024-25 reporting year, Council also reviewed and developed a contemporary Disability Inclusion Action Plan 2025-2029.

This very important plan was developed in consultation with the community and builds on previous documents to create a roadmap for a more inclusive, accessible and connected Narrandera Shire.

For the purposes of this Annual Report, we refer to the 2022-2026 Disability Inclusion Action Plan that has guided Council to meet its requirements under the *Disability Inclusion Act*, 2014. The *Disability Inclusion Act*, 2014 has four focus areas being:

- Positive community attitudes and behaviours
- Liveable communities
- Support access to meaningful employment
- Improving access to services.

The 2024-2025 annual update on the progress of the Disability Inclusion Action 2022-2026 is included in this report as Appendix H.





# Community Transport

## Community Transport and Home Support Programs

The Commonwealth Home Support Programs funded through the Commonwealth Government are aimed at helping aged community members remain safely in their own home. During the 2024-25 reporting year, Council provided services such as community transport, social support, flexible respite, home modifications and maintenance to over 322 individual clients aged 65 years and older, or 50 years and over for Aboriginal and Torres Strait Islanders.

## Community Transport - Providing Access for our Communities

Community Transport works in partnership with organisations such as Murrumbidgee Local Health District, Murrumbidgee Primary Health Network, Marathon Health, Narrandera CanAssist and Leeton CanAssist to provide transport options to residents needing to attend medical appointments in Wagga Wagga, Griffith or Albury. Community Transport also works with the Narrandera Flag booking provider by issuing vouchers to eligible clients for local out-of-hours transport needs.

Equally important is the transport provided to access the local community for shopping and social events - where possible prescheduled bus services are provided from Barellan to Leeton, Barellan to Wagga Wagga, Leeton to Wagga Wagga, Leeton to Griffith and Narrandera to Wagga Wagga.

All Community Transport vehicles display Community Transport branding and are easily identifiable for clients and the general public. During the 2024-25 reporting period the Narrandera-Leeton Community Transport provided 15,171 trips to residents and travelled over 222,605 kilometres, providing services to 884 active clients. Many of the clients use the service on a regular basis as their sole means of transport.

Wheelchair accessible vehicles are located in both Narrandera and Leeton, with the service increasing its wheelchair accessible vehicles from three to four to accommodate the loss of a wheelchair accessible taxi in Leeton.

Narrandera and Leeton Community Transport relies heavily on the incredible generosity of 22 volunteer drivers who worked a staggering 7,489 hours within the reporting period.





### **My Aged Care**

As of 1 July 2015, all clients over 65, or over 50 for Aboriginal and Torres Strait Islanders, must apply for services through the My Aged Care portal. If seeking only one service, the client is assessed over the phone and a referral sent to the service for eligible clients. Where client needs are more complex, they are referred to the Regional Assessment Service (RAS) for a face-to-face assessment.

### **National Disability Insurance Scheme**

The National Disability Insurance Scheme (NDIS) is a program funded by the Commonwealth Government to help persons under 65 years of age, or 50 years of age for Aboriginal and Torres Strait Islanders, who live with a significant or permanent disability. This program commenced on 1 January 2018 providing people with a disability a choice and greater control over the support services that they receive. It is designed to facilitate greater access for community members and to help set goals for a successful future.

### **Compliance with the NSW Carers (Recognition) Act, 2010**

The Act establishes obligations for public sector agencies and additional obligations for human service agencies. For Council this means ensuring that its employees and agents have an awareness and understanding of the NSW Carers' Charter. Council employees and volunteers are made aware of their obligations at induction.

Events like National Volunteer Week recognise the valuable contribution that volunteers make to the community as a whole.





# The Arts

## Narrandera Arts and Community Centre

During 2024-25 the Arts Centre hosted one major exhibition from the CAD Factory along with a range of Community events including the presentation of awards for the Murrumbidgee Short Story Competition. The centre was also used for workshops and general meetings.



## Museums

Narrandera Shire Council supports two volunteer-run museums being the Narrandera Parkside Cottage Museum and the Barellan Museum both of which are assisted by Committees and Council employees. Council has partnered with Museums and Galleries NSW to fund a part-time museum advisor to assist with the future development and sustainability of the museums. Both museums have had maintenance works completed during the last twelve months.

Grants applied for by the museums during the year have funded a freezer to be used in conservation of the significant Parkside textile collection and a map plan cabinet to provide safe storage for documents, pictures and newspapers. The Barellan museum received funding to provide signage for the 'Big Tennis Racquet' honouring local sporting legend Evonne Goolagong Cawley.



## Western Riverina Arts Board

The Western Riverina Arts Board (WRA) is dedicated to actively supporting the development and promotion of the Arts in the Narrandera, Leeton, Murrumbidgee and Griffith Council areas. The Board and Regional Arts Director's mission is to ensure the vitality and sustainability of our community's diverse and rich culture. The Arts Board, funded by Create NSW and the local government areas, works in partnership with artists and communities to encourage participation, involvement and passion for all things creative in the Western Riverina. During the past 12 months WRA has provided promotion and training and networking for local artists and assisted in obtaining funding for a number of projects.

## Community Financial Assistance

Council contributed a total of \$16,860 to a number of community organisations across the reporting year for a variety of projects and contributed financially to a number of special projects.

The contributions were contributed or granted by Council in accordance with Section 356 of the *Local Government Act, 1993*.

2024-25 Financial Assistance	Value
Rotary club of Narrandera inc.	\$1,400
Narrandera Business Group	\$2,000
Narrandera Tennis Club	\$2,000
Murrumbidgee Mavericks Basketball Association	\$750
Michael Lyons – Sandhill Artifacts	\$300
NSW Rural Doctors Network	\$3,000
School Awards	\$710
St Clements Anglican Church - Barellan	\$2,000
REA Wagga Wagga Horse Trial	\$2,000
Union Picnic Day	\$700
Stephanie Rowe – Aquatic Exercises	\$2,000



Council also supported the community in other ways through the subsidisation of rental for two tenants of Council-owned properties:

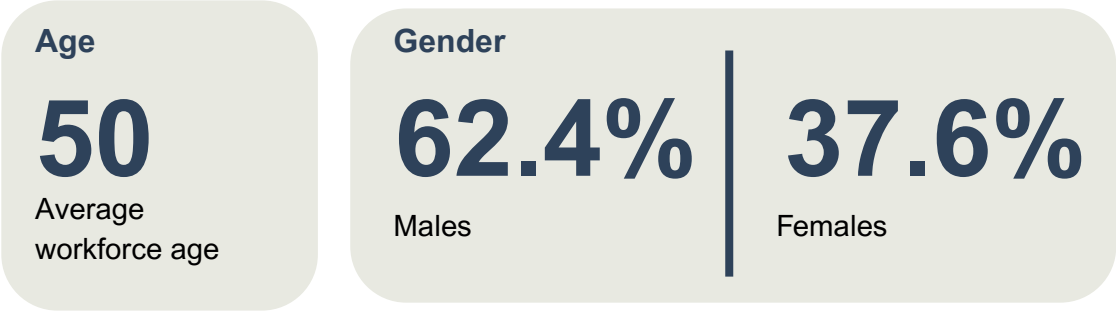
- The former residence at the Narrandera-Leeton Airport has been leased to the Australian Airline Pilot Academy (AAPA) as a debriefing centre for use by trainee pilots. It is hoped that the AAPA will recognise the significance of the airport location and the commitment of Council to enhancing the aviation industry that, at a future date, the airport may be considered as the site of a new flight school. Rental subsidy for the debriefing centre for 2024-25 was \$5,200.
- A residential property owned by Council was leased to the Narrandera Medical Centre. A subsidised rental was provided to retain a skilled professional in Narrandera, with the 2024-25 subsidy being \$1,430.
- Narrandera and District Community Radio has a licence agreement with Council for the use of space on the 3 Ngurang Road communications tower. The agreement states that no rental is to be charged to the Narrandera and District Community Radio and for 2024-25 the subsidy equated to \$3,183.91 (incl GST).



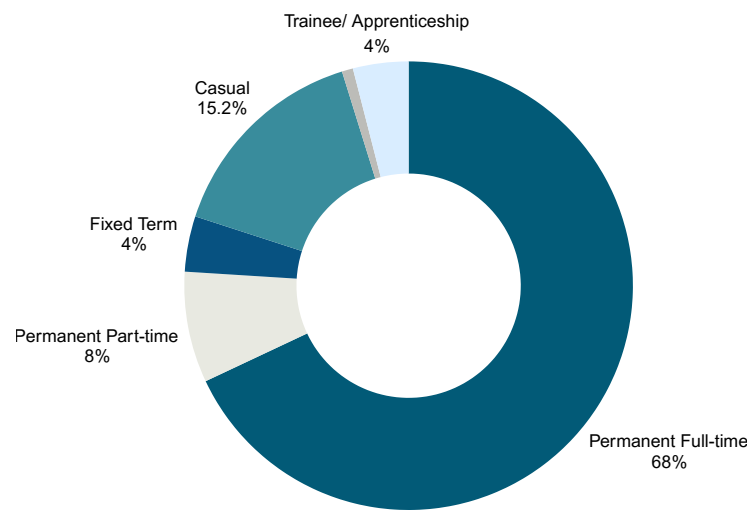
# Our People

## Human Resources

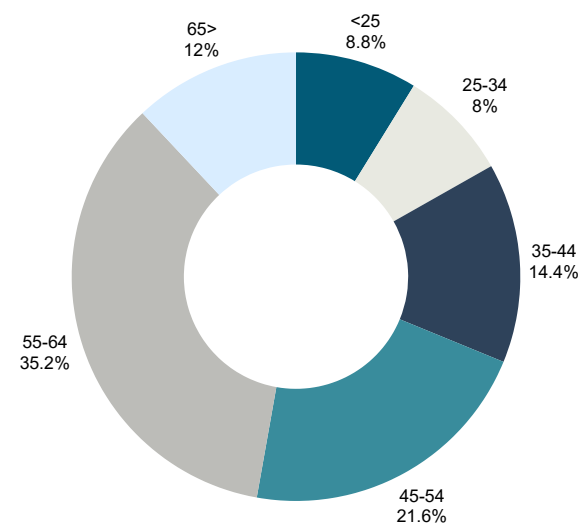
Council continues to recognise that its human capital is one of its most valuable resources and strives to develop a highly skilled and motivated workforce. The 2022-2026 Workforce Management Plan guided Council during the reporting period.



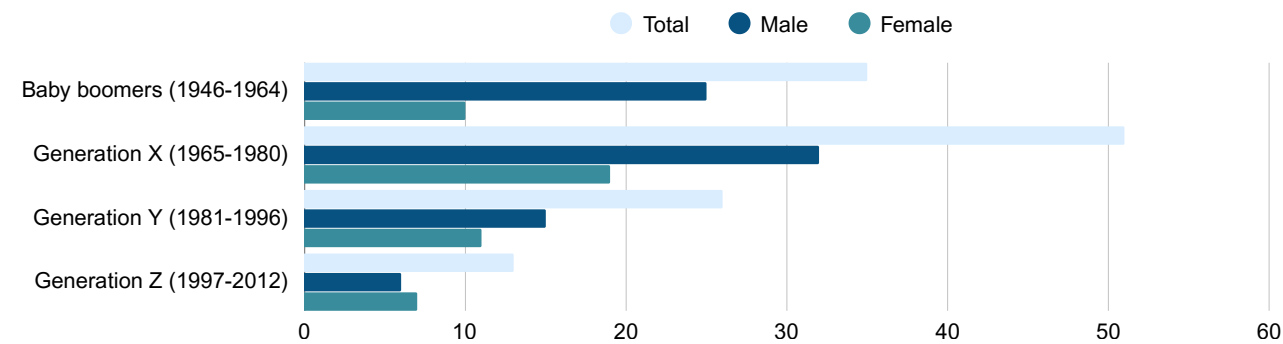
Workforce Mix (Headcount)



Age Distribution (Headcount)



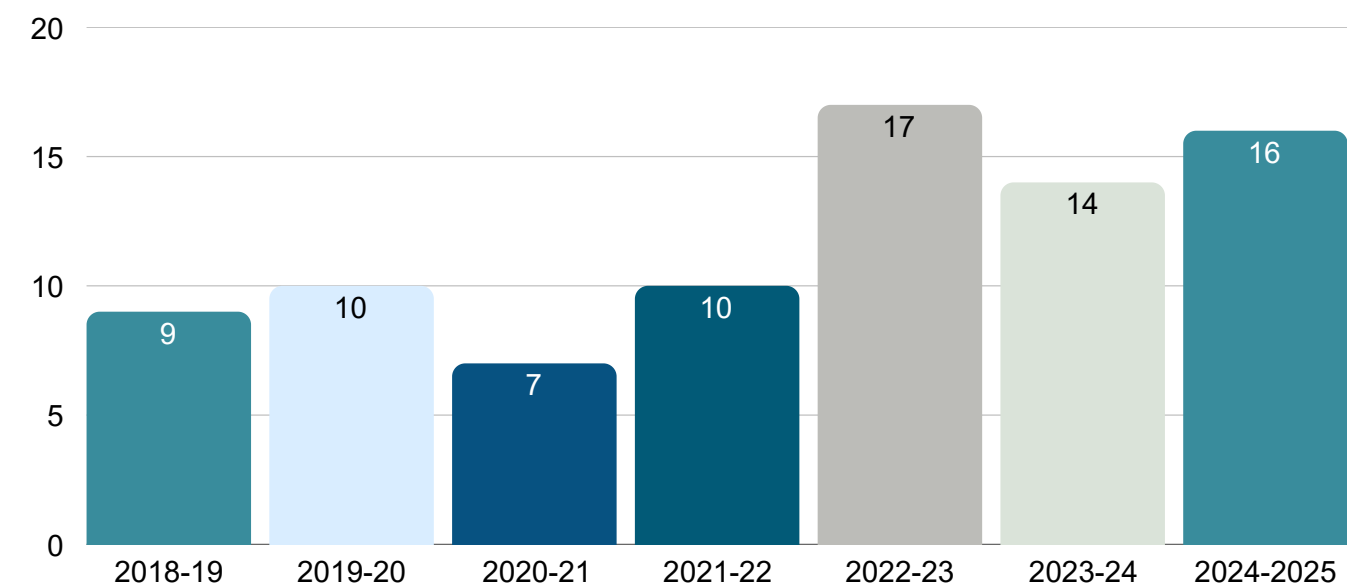
## Generations of Council Employees





# Our People

Employee turnover percentage



## Employee Training

Employees attend training to maintain and develop the skills required by Council to fulfil its statutory obligations and to efficiently carry out its functions to serve the residents of Narrandera Shire.

A training needs analysis is prepared annually as part of the performance appraisal process so that priorities for training can be determined. professional development plans and organisational training plans prepared. Recommended training must be within the constraints of the available budget and according to the following hierarchy:

1. Legislative requirement (such as traffic control qualifications)
2. Essential skill competency for salary progression
3. The organisation is at risk by not having knowledge/training
4. Supports the Community Strategic Plan
5. An identified area of required skill development.

Employees, with their respective manager/supervisor and human resources staff, have a joint responsibility to ensure that training targets are achieved and managed.

<b>Training Cost by Category for 2024-25</b>	<b>Cost</b>
Category 1 - legislative requirement	\$17,475.36
Category 2 - required competency	\$13,935.05
Category 3 - organisational risk	\$106,556.81
Category 4 - supports Community Strategic Plan	\$0
Category 5 - required skill development	\$15,709.00
WHS training	\$42,152.72
Other training costs (includes wages, plant, creditors)	\$132,641.40
Higher education	\$2,453.20
<b>Total</b>	<b>\$330,923.54</b>



## Attainment of Qualifications

Employees/ trainees/ apprentices are working toward the following qualifications.

Qualification	Number of Employees
Certificate IV in Heavy Motor Vehicle Mechanic	1
Certificate IV in Human Resources	1
Certificate IV in Information Technology	1
Certificate III in Open Space and Recreation	2
Certificate III in Tourism	1
Certificate III in Community Services (youth) SBA	1
Certificate IV in Work Health and Safety	1
Certificate III in Business	1
Certificate IV in Leadership and Management	1
Certificate IV in Surface Extraction	1
Certificate IV in Civil Construction	9



## **New Employees**

New employees, volunteers, trainees/apprentices and work placement students are required to complete an induction program. During the reporting period Council implemented an online onboarding/induction process. This process replaces (in part) the previous time-consuming face to face process. The new PULSE module allows new employees to complete their induction at their own pace. This process is ideally completed before the new employee commences employment. A condensed face-to-face induction is then held with the Human Resources Manager on their first day of work. The induction reinforces important processes and ideals such as Council's values and agreed workplace behaviours.

# **Council's 2025 Government Sponsored Trainees/ Apprentices**



**Human Resources Trainee**



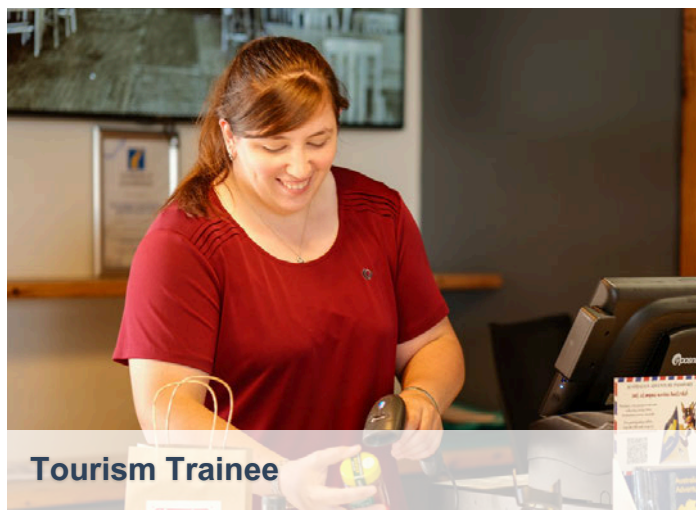
**Information Technology Trainee**



**Heavy Diesel Mechanic Apprentice**



**Open Spaces and Recreation Trainee**



**Tourism Trainee**



## Performance Appraisal System

Ongoing appraisals are undertaken in accordance with the Local Government (State) Award and Council's salary system policy. Council continues to improve the online Employee Performance Management System and has purchased add-on modules to complement and enhance the module. During the reporting period Council also made significant improvements to the process which included streamlining current practices and providing changes necessary to accommodate requirements of Council's new salary system.

## Narrandera Shire Council Consultative Committee

Council's Consultative Committee meets bi-monthly when necessary and comprises elected union and employee representatives and management representatives. The Local Government (State) Award identifies key areas of consultation, and these are confirmed in the Committee's Constitution. The Committee provides a participative forum to consult and discuss matters of mutual concern, devise solutions and work cooperatively in workplace reform.

While the Committee does not have power to make decisions, it endorses proposed actions, suggests alternative actions, and can make recommendations to management. Committee members act on behalf of their constituents by raising matters for consideration, providing feedback, and acting as a conduit between employees and management.

## Equal Employment Opportunities

Council actively supports the principles of Equal Employment Opportunity (EEO) in the areas of recruitment, selection criteria, training and employee development programs, promotion and conditions of employment. By engaging the EEO principles, Council ensures that all employees (or future employees) have an equal opportunity to enjoy a rewarding and challenging career with Council.

The following table provides insight into how the composition of the Narrandera Shire Council workforce has changed since 2004.



<b>EEO Group % of total workforce at Narrandera Shire Council</b>	<b>2004</b>	<b>2008</b>	<b>2012</b>	<b>2016</b>	<b>2020</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Women in leadership roles	2.40%	3.75%	2.51%	4.59%	6.06%	5.88%	6.55%	7.03%	7.02%
First Nations people	4.94%	6.25%	5.03%	4.59%	9.09%	10.92%	10.65%	9.31%	9.6%
People from culturally and linguistically diverse backgrounds (CALD)	0%	1.25%	3.35%	1.83%	1.51%	1.68%	0.81%	3.12%	2.4%
Youth (under 25)	4.94%	6.25%	2.51%	4.58%	6.81%	6.72%	4.69%	4.69%	8.8%
People with disability requiring work-related adjustment	1.23%	1.25%	0.84%	0.92%	1.51%	0.84%	0.84%	0.73%	0.80%

The objectives of Council's EEO Policy are:

- Eliminate and ensure the absence of discrimination in employment on the grounds of race, sex, religion, marital status, sexual preference and physical and/or intellectual impairment in Council.
- Promote equal employment opportunities for all employees.
- Ensure confidentiality for all applicants for positions with Council.

Council has a focus on groups who are under-represented in the workforce, by encouraging employment applications including:

- Women in senior leadership roles
- First Nations people
- People from Culturally and Linguistically Diverse Backgrounds (CALD)
- Young people (under 25 years of age)
- People living with a disability.



The concept and application of workplace diversity is not limited to the above groups. It also embraces other aspects of employees' life and identity including:

- Age
- Carer's responsibilities
- Sexual orientation
- Gender identity
- Educational level
- Socio-economic background
- Gender balance in non-traditional roles.

### Annual Reporting of Labour Statistics

Circular 25-17 issued by the Office of Local Government 17 July 2025 requires Councils to report their labour statistics within the Annual Report at a specific 'relevant day' – for the 2024-25 reporting year the 'relevant day' is Wednesday 4 December 2024.

On this day the following were directly employed by Council and performed paid work:

Status at 4 December 2024	Number of Persons
Permanent full-time	84
Permanent part-time	7
Casual	7
Fixed-term contract	4

On Wednesday 4 December 2024, the following information also applied:

Status at 4 December 2024	Number of Persons
Senior staff	1
Engaged under contract or other arrangement with employer wholly or principally for the labour	0
Supplied under a contract or other arrangement with employer as apprentice or trainee	0



### Senior Staff

At 30 June 2025 Council had one designated senior staff position being the General Manager. The total value of the remuneration package of the General Manager was \$375,648 comprising:

- salary component of \$342,032 (inclusive of fringe benefits & rental subsidy of \$8,320)
- 11.5% superannuation guarantee amount of \$33,616

### Employee Assistance Program

Council offers an Employee Assistance Program that provides confidential and professional assistance for employees experiencing difficulties of a personal or work-related nature.





## Enterprise Risk

Councils Enterprise Risk Management (ERM) promotes an integrated approach to risk management across all areas of Council. A critical digital tool known as the Enterprise Risk Register was installed during the reporting year, forming part of the PULSE suite of modules, this online tool is used to identify, analyse and address risks across all Council areas. The register is continually discussed at senior management meetings and reviewed and updated periodically to ensure all emerging risks are identified and mitigated.

Council endorsed to increase their risk appetite statement categories from 6 to 10 in 2025. The adoption of the new risk appetite statement categories was critical to ensure best practice for risk management across Council. The revised risk appetite categories allow Council to conduct operations across all departments with the applicable risk category, tolerance and controls in place to mitigate risk and align with strategic goals, performance and operational plans.

Category	Risk Description
Finance	Financial sustainability and performance of Council. Including short, medium and long term financial planning. Investment decisions and any decision that council impact the financial sustainability of Council. Activities that lead to financial loss.
Human Resources	Recruitment of employees to roles within the organisation structure. Management of employee resources.
Workplace Health and Safety	Activities conducted in day-to-day work. Employee physical or mental wellbeing.
Natural Environment and Climate Change	Responsible management of the and preserving our natural environment. Impact on the environment due to operational activities or decisions of Council. Adaption to a changing climate.
Reputation	Activities that may damage Council's reputation (i.e. the public's perception of) with the community, volunteers, contractors, other councils, and other levels of Government. Meeting
Compliance and Governance	Council's compliance with statutory, regulatory, or legal obligations while promoting continuous improvement. Council's ability to engage in and effectively manage contracts.
Service Delivery	Effective delivery and maintenance of services to the community and delivery of key outcomes of the Community Strategic Plan. Services delivered by all internal external departments incorporating business interruption.
Project Delivery	The delivery of projects within the allocated financial resources and expected benefits within time, quality and scope.
Cyber - Information Technology	Cyber security and protection of data and personal information.
Infrastructure and Assets	Effective delivery and maintenance of Councils assets. The delivery of asset management within the allocated financial resources and expected benefits to the community.

## Safety

Council promotes a total safe culture (physically and psychologically) which relies on the reporting of incidents, hazards and near misses. This reporting helps to keep work-related injuries and accidents to a minimum. It is pleasing to see that there is more awareness around risk in the workplace with a focus is on reducing hazards and risks identified through near-miss reporting. Risk identification is an essential part of every job and aims to decrease the number of incidents and injuries. Risks that could affect workers, the community and the environment are continually reviewed and once identified, are considered in all decision making.

Council has introduced a new Safety Platform - Donesafe, enabling employees to report incidents and near misses promptly and efficiently. Additionally, the platform is used to manage Council engaged contractors and injury management cases for workers compensation. The system encourages management to investigate the root cause of each incident, hazard or near miss to ensure controls are introduced to reduce both likelihood and consequence of the risk. Additional modules will be rolled out in the 2025-26 financial year to include risk management, risk assessments, and a centralised Workplace Health & Safety (WHS) document system to access up to date documents in the field.

Council is invested in providing a total safe workplace for all employees and continues to provide training and support to foster a positive culture. All employees are to adhere to Council's agreed behaviours to ensure a respectful workplace is maintained.

All Council leaders and emerging leaders completed "Lead the Way" Training which consisted of a 6-module leadership course delivered over several months in 2024. The focus on leadership and culture will continue into 2025 through a series of team building sessions and additional all employee training workshops.

## Health and Safety Committee

A new Health and Safety Committee (HSC) was elected in 2024. The HSC meets bi-monthly to discuss all WHS matters. The Committee continues to review new and reviewed policies and procedures and assists in the planning of Council's WHS objectives. The hazard inspection schedule is carried out monthly by the Committee members, inspecting Council properties and worksites. These inspections continue to be a priority and allow departments the opportunity to rectify hazards as they arise. The HSC works with each section to implement changes to rectify any hazards identified to ensure a safe working environment.





## Health and Wellbeing

Council continues to prioritise the physical and mental health of our employees by providing employee health and wellbeing programs throughout the year. These initiatives provide valuable resources and insight into relevant health and wellbeing topics while also providing methods and assistance on how to improve their overall health.

Several employees completed Mental Health First Aid Accreditation training to support and assist our employees if needed.

The Human Resources team organised the very successful annual Health and Wellbeing Day for all employees in March 2025.





A man and a woman, both wearing white chef shirts and blue and white striped aprons, stand in a kitchen. The woman is on the left, and the man is on the right. They are both smiling at the camera. The kitchen has white tiled walls, shelves with various kitchen items, and a large copper pot hanging from the ceiling.

# 3 Our Economy

## Economic Development

### Discovery Zone Project - Destination and Discovery Hub

Following the completion of the Destination and Discovery Hub, officially opened in August 2024, Narrandera Shire Council launched the Discovery Zone project — a purpose-built space designed to be both educational and immersive.

The project aims to highlight the distinctiveness of Narrandera Shire, showcasing its rich cultural heritage, historical significance, and diverse tourism offerings. Key features include ancient artefacts, interpretive storytelling of local Wiradjuri culture, a theatrette presenting a film about the Shire's attractions, and an interactive display illustrating Narrandera's enduring connection to the Murrumbidgee River through both traditional practices and contemporary technology. Additional elements include informative panels and a refreshed 'Big Guitar' experience.

Narrandera Shire Council engaged Brandi Projects to curate and deliver the project, working collaboratively with a wide range of community members to ensure the outcome reflects the region's identity and values.







### Regional Drought Resilience Plan and Implementation

In early 2025 Narrandera Shire Council successfully adopted the Western Riverina Regional Drought Resilience Program, as part of a consortium with Leeton Shire, Griffith City and Murrumbidgee Council. Stage Two of the Program commenced with \$350,000 allocated to implement action items identified within the Plan. Across the four Councils it was unanimously decided that water savings and efficiency be the focus, with the consortium proceeding to develop a tender for the Western Riverina's Wastewater and Stormwater Strategy and Action Plan. In June 2025 the tender went live and has since been completed with a consultant successfully acquired to undertake the works.

### Electric Vehicle Charging Stations

Two commercial agreements were entered into for electric vehicle charging stations in Narrandera. Firstly, with NRMA for the replacement of existing chargers and two additional chargers along Twynam Street at Marie Bashir Park. Secondly with Tesla who sought to establish four Superchargers in the carpark of Narrandera Shire Library. Each of these agreements included the successful negotiation of an annual fee producing a new revenue stream for Council for the five and ten year terms of each agreement.



## **Renewable Energy Developments**

A key driver of economic activity in Narrandera Shire has been the rise of solar farms. Multiple developers have engaged with Council in the preliminary stages seeking to establish in the Shire, bringing substantial investment and job opportunities to the community. At the present time there is a potential wind farm development at Devlin's Bridge, a second solar farm at Sandigo and the continued development of a proposed solar site near Morundah.

## **Red Hill Industrial Precinct**

Narrandera Shire Council has submitted two grant applications - one at the State level and one Federally - to support the proposed expansion of the Red Hill Industrial Precinct.

With the existing estate operating at full capacity, opportunities for new business establishment or the growth of existing enterprises are currently limited. The proposed expansion, located along the western boundary of the precinct, is expected to deliver approximately 15 new allotments suitable for industrial development.

In parallel, Council has resolved to sell a parcel of Council-owned land on Red Hill Road to an industrial business seeking to establish operations in Narrandera. This site has been identified as Zone Three within the broader Red Hill Industrial Precinct planning framework.

## **Grown Our Own Program - Regional Development Australia**

In June 2025 Narrandera Shire Council joined the 'Grown Our Own Program', a collective of industry, education, employment providers and government agencies who seek to inform and inspire high school students, on-the-job trainees, graduates and local people with opportunities to live, work and learn in the Riverina. A program of projects will be delivered in 2025-26 including school tours of Narrandera Shire Council to showcase the local career opportunities.

## **Narrandera Business Group**

The economic development team has worked closely with the Narrandera Business Group throughout 2024-25 to provide to support to members and local businesses. This includes through the annual Spring Fair event, developing educational workshops grant applications, providing marketing and campaign support, and identifying opportunities of growth for the group into the future.

## **Housing**

In early 2025 Council resolved to sell a Council-owned parcel of land at 68 Elwin Street to a housing developer, with plans to establish approximately 37 residential lots.

In addition, Council has been in ongoing discussions with a regional housing developer regarding a suitably zoned parcel of vacant Council-owned land on Whitton Street, identified as a potential site for future residential development.

Council continues to actively explore opportunities to support the delivery of key worker and social housing across the Shire.



Small Area Labour Market Statistics

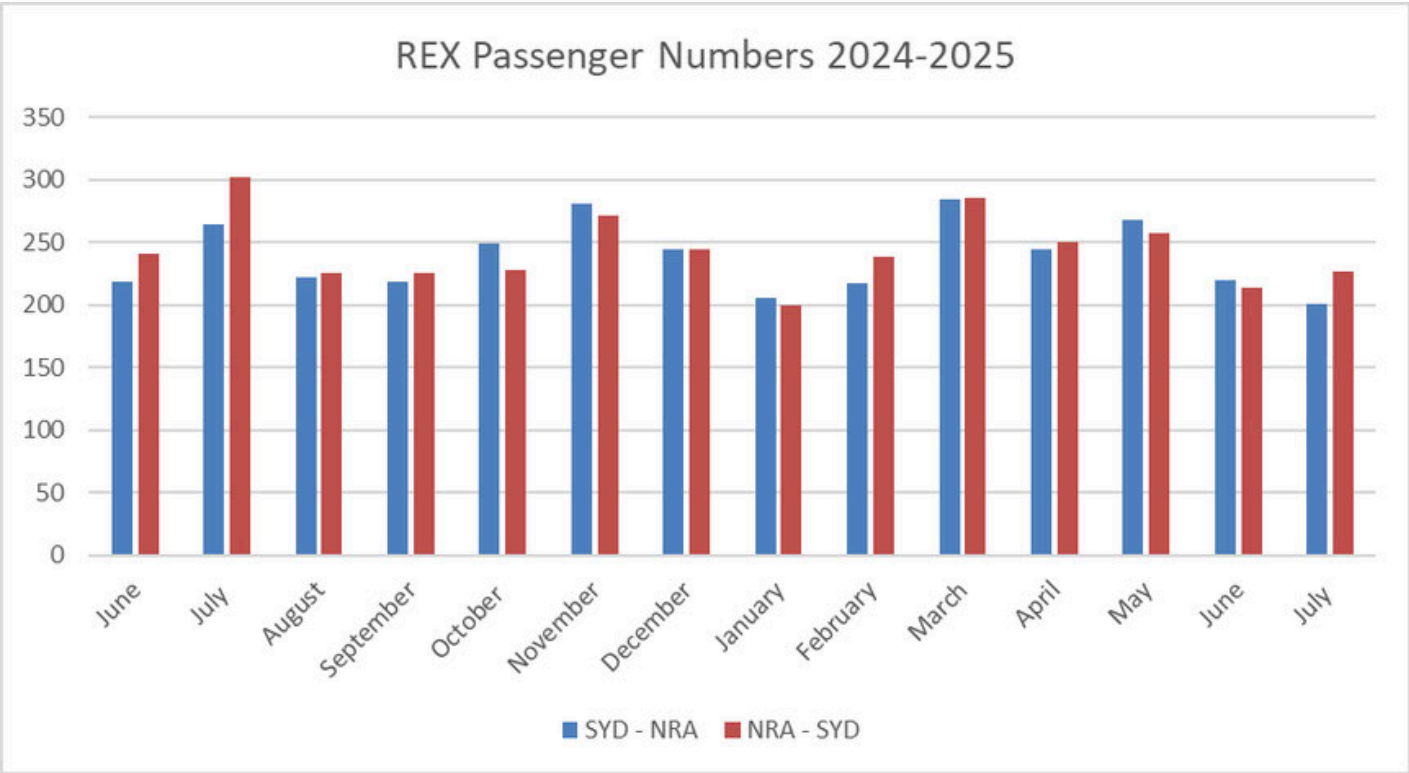
Council’s Economic Development section monitors the Small Area Labour Market quarterly results to observe trends for Narrandera Shire and other rural centres within NSW. Unemployment numbers rose during the period, with unemployment rising 1.1% during the December 24 to March 25 quarter. Narrandera Shire showed a strong increase in labour force, rising from 2,528 in March 2024 to 2,780 in March 2025, a 9.5% increase. The Small Area Labour Market data for Narrandera was consistent in its movements for the period when compared with other Riverina towns.

Quarter/Year	Unemployment	Labour Force
June 2024	114 persons or 4.5%	2,530 persons
Sept 2024	112 persons or 4.3%	2,584 persons
Dec 2024	146 persons or 5.4%	2,700 persons
Mar 2025	180 persons or 6.5%	2,780 persons

Small area labour market statistics for Narrandera, source Small Area Labour Markets data: Department of Jobs and Small Business.

Regional Express (REX)

REX Airlines continues to provide essential aviation services within Narrandera Shire. REX offers regular passenger flights to and from Narrandera Airport, providing convenient travel options for residents and tourists. During the 2024-25 reporting period 3,337 passengers (3,686 in 2024) travelled Sydney-Narrandera, and 3,410 passengers (3,699 in 2024) travelled from Narrandera-Sydney. Main customer profiles include travel for medical, business, events and personal reasons.



Reverse Vending Machine

The Reverse Vending Machine (RVM) continues to be very successful, with significant volumes deposited throughout the year and vouchers redeemable locally at Coles Supermarket Narrandera. The vouchers have enabled an increased number of shoppers to spend at a local venue, potentially bolstering local employment.

A total of \$219,520.80 was provided to community members in vouchers for the reporting year.

Breakdown of amounts collected from Coles Supermarket Narrandera:

Month	Amount
July	\$14,625.50
August	\$14,315.80
September	\$19,935.50
October	\$15,984.40
November	\$15,919.30
December	\$24,745.10
January	\$20,493.10
February	\$18,387.30
March	\$22,909.30
April	\$17,961.00
May	\$17,928.50
June	\$16,316.00
TOTAL	\$219,520.80



The benefit of having a local RVM and redeemable location means that shopper drift to other centres has reduced. This strongly meets the Narrandera Business Group and Council's joint objective of people shopping locally.

A positive for the environment is the notable reduction in roadside bottles and cans.



# Marketing and Tourism

## Visit Riverina Membership

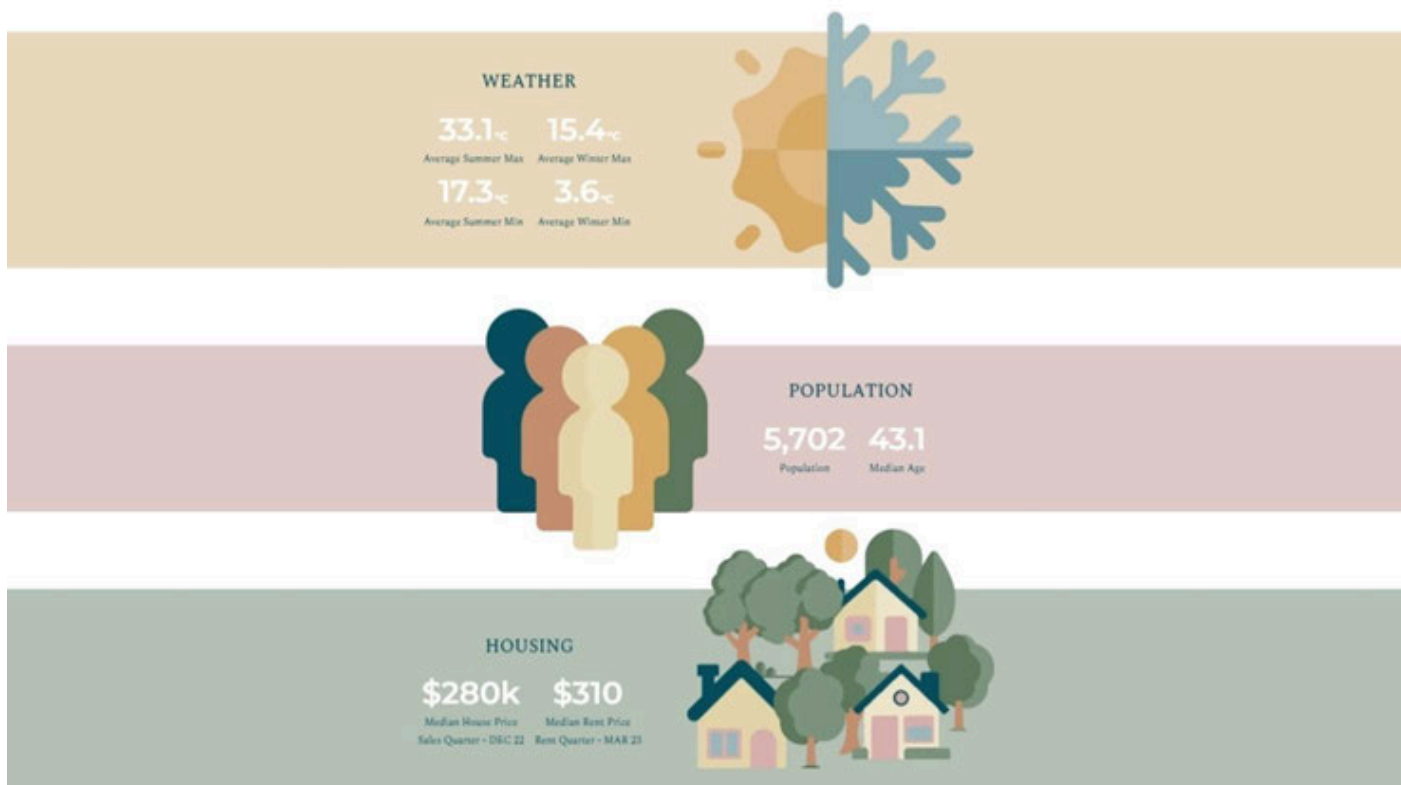
By actively participating in 'Visit Riverina' as a member Council, Narrandera Shire has enjoyed numerous benefits including regional collaboration and collective marketing efforts, allowing pooled resources and amplified marketing messages. Narrandera has been promoted widely as an attractive destination within the broader Riverina region through this collaboration.

This year was a significant period of transition for 'Visit Riverina', with a strong focus on strengthening regional marketing. After two competitive rounds of recruitment, an Executive Communications Manager was successfully appointed. This dedicated position is a major step forward for the organisation, providing consistent leadership in messaging and promotion across all platforms. Since commencing, the Manager has completed a thorough audit of Visit Riverina's digital communications channels, identifying both strengths and areas for improvement. This work is already informing the development of a suite of innovative campaigns scheduled to launch in the 2025-26 financial year, which will place the Riverina at the forefront of regional tourism marketing and increase Narrandera Shire's visibility to a wider audience.

## Country Change

Council has continued its membership in the 'Country Change Program', an initiative designed to attract new residents to regional communities by sharing authentic relocation stories coupled with practical information for those considering a move. The program's website not only shares the experiences of people who have successfully transitioned to country living but also serves as a central hub for key details, such as median house prices, lifestyle insights, and regional statistics.

### Narrandera Shire Council Liveability



Make a Country Change to Narrandera Shire Council: [www.countrychange.com.au/our-places/narrandera-shire-council](http://www.countrychange.com.au/our-places/narrandera-shire-council).

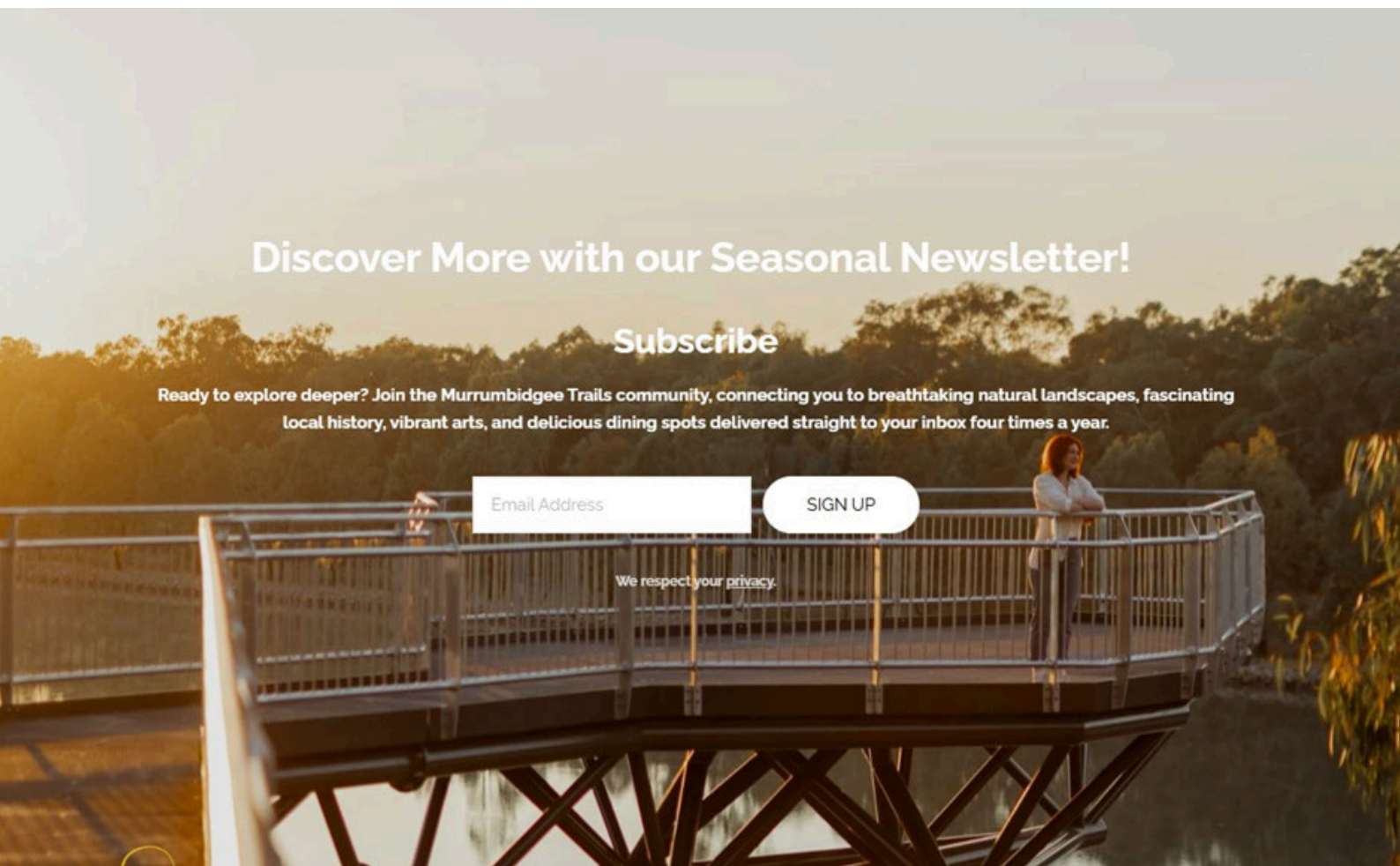
This year's promotional activities highlighted the journeys of several individuals who have embraced life in Narrandera. Carmine Cantone, The Italian Barber, was profiled for his unique story of establishing his trade locally and finding both community and opportunity. Additionally, Oz and Cassie Fikri were featured in a video interview discussing their move from the Southern Highlands and their experience as the new owners and operators of The Yard. These case studies not only underscored the region's appeal but also reinforced the welcoming and entrepreneurial spirit of Narrandera Shire. Alongside these features, Narrandera maintained a strong presence on the Country Change website, ensuring potential tree-changers across Australia can discover both the lifestyle and opportunities available within the Shire.





## Murrumbidgee Trails

The Murrumbidgee Trails collective achieved several milestones over the past year, aimed at enhancing both visitor engagement and promotional reach. An updated brochure was launched, providing visitors with refreshed and visually engaging information about experiences across the Murrumbidgee region. In parallel, the Murrumbidgee Trails website was similarly refreshed in late 2024-25 to align with the brochure's new content, creating a seamless brand experience between print and digital platforms. These updates also laid the groundwork for a major step forward in digital communication with the establishment of an email marketing system. With the infrastructure now in place, the first electronic direct mail campaign is scheduled for early in the 2025-26 financial year. This will enable the Murrumbidgee Trails collective to share seasonal highlights, events, and itineraries directly with visitors, creating a stronger and more consistent connection with its growing audience.



## Immersive Experience Development

An immersive experience app, designed to transform the way visitors engage with Narrandera's stories and places, is currently in development. The app will allow users to experience Narrandera Shire's history, wildlife, and landmarks in a dynamic and interactive way.

Through the use of augmented reality, visitors will be able to explore Narrandera beyond the traditional tourism experience, uncovering stories and visuals that bring the past and present to life. This new digital layer will not only add depth to on-the-ground exploration but also position Narrandera Shire as leaders in tourism innovation.

The immersive experience is scheduled to launch early in the 2025-26 financial year, adding a distinctive new offering to the region’s tourism portfolio and creating further opportunities for visitor engagement.

**Narrandera Tourism Website**

One of the year’s most significant projects was the launch of a dedicated Narrandera Tourism microsite within Council’s existing website. This microsite was designed to deliver a more immersive and user-friendly experience for visitors seeking information about Narrandera Shire. The platform features revitalised narratives, updated imagery, professionally produced videography - all crafted to highlight Narrandera’s unique stories, attractions, and visitor offerings. By integrating modern design and navigation, the microsite provides a stronger first impression for potential visitors and serves as a hub for event promotion, local business visibility, and itinerary inspiration.

**Narrandera Tourism Social Media**

Social media continued to be a powerful tool for Narrandera Tourism in 2024-25, driving awareness and engagement with a steadily growing audience. Reach – defined as the number of unique individuals who see our content – grew across both Facebook and Instagram.

On Facebook, the Narrandera Tourism page achieved a reach of 191,152 individuals over the year, representing an increase of 334.67% compared with the previous period. The strongest growth came in the latter half of the year, with particularly high momentum in Q3 and Q4. Engagement with content also rose, with interactions increasing by 593.4% to 8,085; net page follows reaching 605 (a 137.3% increase), and; link clicks climbing to 780 (a 356.1% increase).

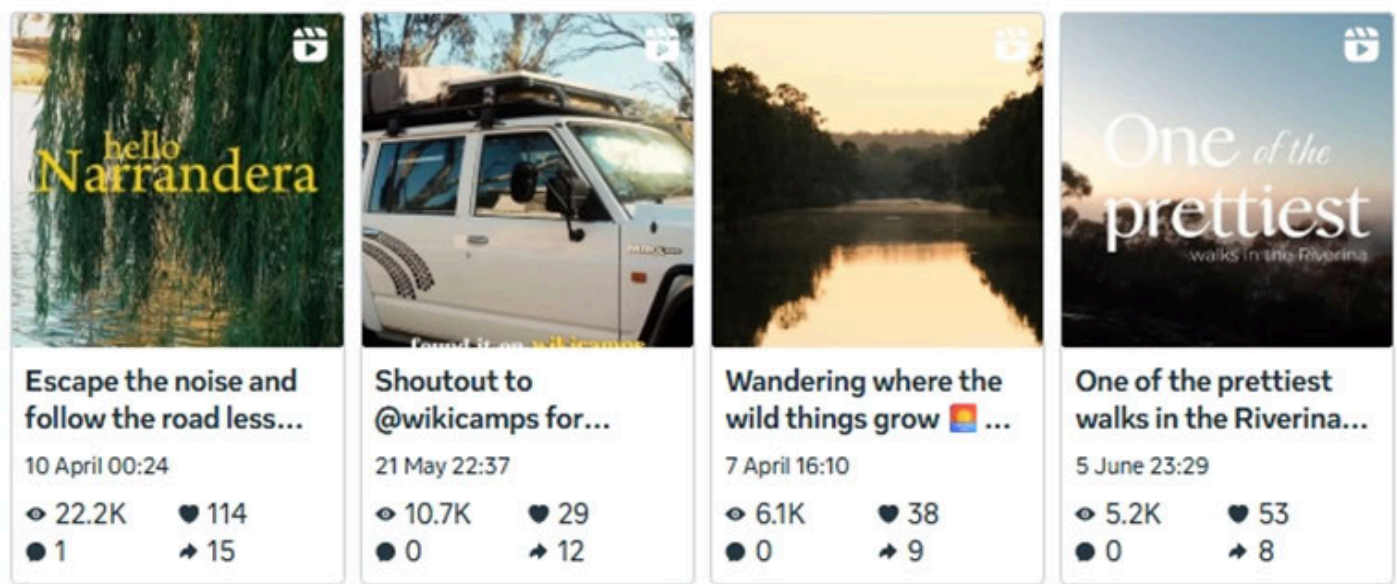
This year’s top-performing content (see below) highlight that both static photo posts and people-led reels are resonating strongly with the Facebook audience, with a clear preference for content showcasing outdoor activities.



Top Facebook Content by Views.



On Instagram, growth followed a similar trajectory, with significant gains in the final quarter of the financial year. Reach increased to 13,503 individuals (a 1000% increase), while content interactions rose to 1,961 (a 100% increase). Link clicks doubled to 62, and net follows grew to 263, again largely concentrated in Q4. The year's top Instagram content was consistently Reels focused on Narrandera Shire's natural assets, with several posts achieving thousands of views. This trend underscores the effectiveness of video storytelling in promoting the area's landscapes and outdoor lifestyle.



Top Instagram Content by Views.

Overall, the increases across both platforms show the growing resonance of Narrandera Tourism's emerging content strategy. By combining authentic local voices with visually engaging promotion of natural assets, the region has built strong momentum heading into the 2025-26 financial year.





# Events

## Australia Day

Narrandera Shire celebrates Australia Day with a variety of community activities intrinsic to the values of our Shire. Council co-ordinates Australia Day activities through a volunteer committee and provides financial assistance to ensure that events across the Shire are supported.

The 2025 Australia Day Awards was held at Marie Bashir Park. The event included an 'Aussie breakfast', Welcome to Country, Citizenship Ceremony and addresses by Mayor Neville Kschenka, Australia Day Ambassador Ms Emma Rossi, local Australia Day Ambassador Denise Di Salvia.

Narrandera Shire award recipients for Australia Day 2025:

- Citizen of the Year – Kevin Morris
- Young Citizen of the Year – Madeline Fraser and Tahlia Gilbert
- Senior Citizen of the Year – John Foster
- Disability Advocate – Bruce Bandy
- Organisations of the Year – Narrandera Fusion Team.





## Narrandera Hot Rod Run 2025

Narrandera Shire Council was once again proud to support the 2025 Rod Run, a major event on the local calendar that drew significant crowds and contributed positively to the community and local economy over the Easter long weekend.

On Saturday evening, the 2025 Cruisin' No Boozin' event brought bumper crowds to the Narrandera CBD, with spectators lining the streets to enjoy a spectacular display of vehicles as they cruised through town. Among the standout participants was the Wiradjuri-decorated highway patrol vehicle, which was a crowd favourite and a strong symbol of cultural pride and community collaboration. The event was exceptionally well-managed, with a strong but friendly police presence ensuring a safe and enjoyable environment for all. The success of the evening highlighted the strength of local partnerships, with Police, event organisers, Council, and the wider community working together to deliver an event that highlighted Narrandera in the best possible way. The Show and Shine event, held at the Narrandera Sportsground on Easter Sunday, was a major highlight, featuring 450 classic and custom vehicles displayed around the oval. This event attracted enthusiasts and spectators from across the region and beyond, highlighting Narrandera as a vibrant host town for automotive tourism.

Other key activities across the weekend included two successful observation runs to Barellan and Ganmain, offering participants a chance to explore and engage with nearby communities. Good Friday featured a well-attended dinner dance, with live music provided by Rough Cut, while the rodding women enjoyed a creative afternoon at Sew Fab, participating in craft activities and wine tasting.

A total of 398 official entries were received for the Rod Run, reinforcing the event's continued popularity and growing reach. Importantly, the 2025 event also had a strong community fundraising focus, raising \$5,000 for Can Assist through the Show and Shine and donations, and an additional \$500 for the Gillenbah Rural Fire Brigade.

Council acknowledges and thanks the Earlies Rod Run organising committee, sponsors, local businesses, and the many community volunteers whose efforts contributed to the smooth running and success of the event.

Council also notes the appreciation expressed by event organiser, Mr. Steve Aldrick, who extended his thanks to the Narrandera community and Council for their ongoing support and hospitality. The Earlies Rod Run continues to be an exemplary demonstration of community spirit, tourism promotion, and local engagement, and Council looks forward to supporting the event in future years.





## 2024 Koala Festival

The 2024 Koala Festival was well received by the community and visitors alike, with strong participation across a range of activities focused on celebrating and learning about our local wildlife. Popular elements included guided Koala tours through the Narrandera Flora and Fauna Reserve and Koala-spotting opportunities at the event site, where several koalas were seen observing the event.

Over the past year, interest in the festival has grown steadily through word of mouth, partnerships, and online channels. Many visitors to the Destination and Discovery Hub have commented on Narrandera's koalas, having heard about them through social media and other online platforms. This increased recognition is helping to promote awareness of the Narrandera Koala colony more broadly.

In planning for future events, the festival will return to its original timing on the third weekend in September, aligning with Save the Koala Month. This shift offers several benefits, including cooler weather, more consistent koala behaviour for easier spotting, and avoiding the start of daylight-saving time.

To better accommodate local schedules, the main event will take place on Saturday afternoon, starting from 12pm and running into the evening. This timing is intended to reduce overlap with junior sports and other community events, while encouraging longer visits and overnight stays. The Annual Koala Count will be held on the Sunday, giving more people the opportunity to participate and helping to maintain the festival's focus on koala conservation. Feedback from the 2024 event was positive, with strong interest in walks, tours, workshops, and interactive activities. These elements will continue to be a focus in future festivals.





## **Community Events**

Throughout the year, Council supported a total of 18 community-led events (6 of which are new events), co-hosted 2 events in partnership with local groups, and delivered 2 major Council-run events. A range of youth, seniors, and arts-based activities also contributed to a diverse and inclusive annual program. In response to growing event activity, Council has developed an Annual Community Events Calendar to help coordinate planning and improve promotion across the region. As part of this initiative, we are working closely with local event coordinators and committees to strengthen communication, streamline support, and ensure events are well-resourced. Attendance has increased across all events, and there is a noticeable rise in community engagement and energy, with both residents and visitors showing strong interest in more immersive and varied experiences. This increased participation not only enhances social connection but also contributes positively to the local economy, reinforcing earlier observations about the economic value of tourism and events in the shire.

## **Narrandera Destination and Discovery Hub Accreditation**

The Narrandera Destination and Discovery Hub received a highly favourable assessment during its 2024 onsite AVIC (Accredited Visitor Information Centre) Accreditation review. Key areas evaluated included signage compliance, quality of customer service, availability of visitor resources, and the professional management of operational systems.

This was the first onsite accreditation assessment conducted since the opening of the new facility. The resulting report provided strong endorsement of Narrandera Shire Council's continued investment in and commitment to the Visitor Economy - highlighting the Hub as a valuable asset to the region's tourism offering.

## **Visitation Statistics**

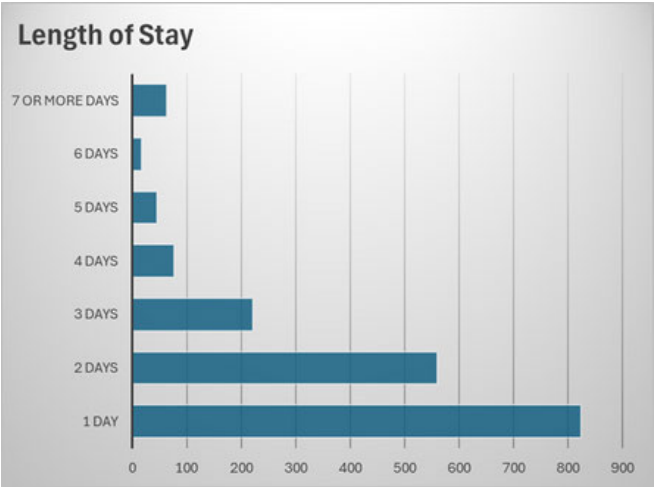
Visitor expenditure continues to play a critical role in Narrandera Shire's local economy. In 2024-25, total card transactions within the Shire amounted to \$63.38 million. Of this, visitors accounted for \$35.1 million, representing 55.4% of all recorded spend. This figure highlights the vital contribution that tourism and visitor activity make to the sustainability of local businesses and services.

Breaking down this visitor spend, the majority originated from within new South Wales, with \$23.9 million (69%) contributed by intrastate visitors. Interstate visitors also represented a significant portion of the market, generating \$10.74 million in expenditure. Together, these figures demonstrate both the strength of Narrandera's appeal to regional travellers and its growing ability to attract audiences from further afield.

By capturing more than half of the total spend in the Shire, visitors continue to be a cornerstone of economic activity, reinforcing the importance of ongoing investment in visitor services and destination marketing and development.

Since its opening in November 2023, the Narrandera Destination and Discovery Hub has established itself as a vibrant and welcoming gateway for visitors. The Hub continues to attract strong attendance, reflecting its growing reputation as a key point of engagement for those exploring the region.

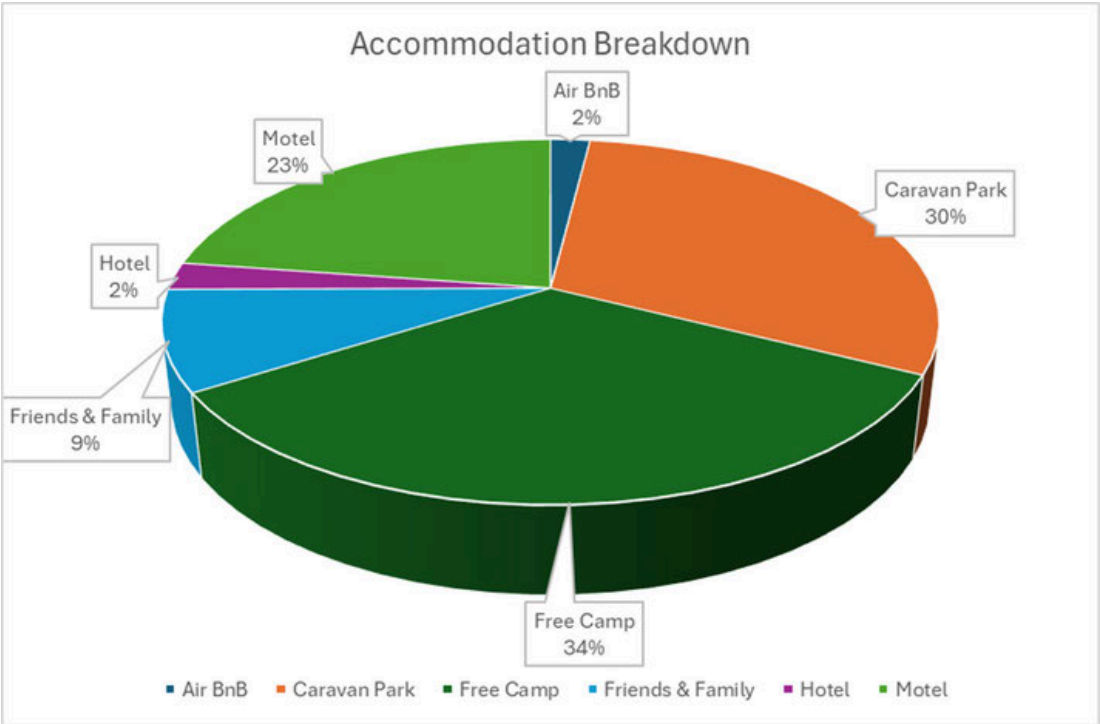
Narrandera Shire is experiencing increased visitation, particularly from capital cities and international travellers. A growing number of visitors are now choosing to stay longer, with 50% spending between one and three days in the area as part of their regional travels. There has also been a noticeable rise in pre-planning trips, with visitors’ researching destinations in advance and return for extended stays. This trend often aligns with major local and regional events such as the Barellan Good Old Days Weekend and the Deni Ute Muster. These evolving travel patterns are delivering clear benefits to the community, including greater spending at local businesses, increased exposure for attractions, and stronger demand for tourism services.



Data collected by the Narrandera Destination and Discovery Hub indicates that the majority of visitors to the region continue to come from within New South Wales, with a steady flow also arriving from Victoria, Queensland, and the ACT.

Caravan and motorhome travel remains the most popular choice, particularly among visitors aged 55 and over. This trend has driven increased interest in outdoor experiences, with caravan parks and free camping areas slightly outpacing motel accommodation.

For those staying longer, Airbnb continues to be a preferred option, while visits during holiday periods often coincide with stays with friends and family, an enduring and significant segment of Narrandera’s visitor profile.





# 4 Our Infrastructure

## 2024-25 Infrastructure Projects

### Local Roads and Community Infrastructure Fund

#### Brewery flats shelter renewal

Funding contributed to the completion of the Brewery Flats Boat Ramp Shelter. The upgrade replaced the aging flood-damaged shelter with a durable, marine-grade structure consistent in design with other shelters at Brewery Flats.

The new facility includes a new barbecue, unique decking, seating, and an accessible ramp, creating an inclusive and welcoming setting for visitors. Lighting upgrades were also completed to enhance safety and usability during dusk and evening, extending the hours the site can be used.





## Marie Bashir Park Infants Area Renewal

The renewal of the infants' playground at Marie Bashir Park was completed in late 2024 and open to the community before the Christmas/New Year holidays.

The upgrade replaced old equipment, improved water drainage, the installation of rubber soft fall along with new secure fencing – the improved area now provides a vibrant and inclusive play infrastructure designed for children aged 1–10. The updated area features up to 50 engaging activities designed to stimulate play, creativity, and physical development in a safe, accessible, and visually appealing environment.

The renewal project aligns with the Marie Bashir Playground and Park Master Plan and was funded through a combination of the Local Roads and Community Infrastructure Program (LRCI) Round 4 and the Open Space and Recreation Renewal Program.



## Park Safety Program

Marie Bashir Park has also benefitted from the installation of new boundary fencing at key playground locations to enhance safety and supervision for children.





### Barellan Video Score Board

The Barellan community received a new video scoreboard measuring 3.84 m × 2.88 m installed at the Barellan Sportsground.

The project was made possible through a strategic combination of funding: Local Roads and Community Infrastructure (LRCI) Round 3, a Telstra Footy Country Grant to support digital scoreboard upgrades, and the Australian Cricket Infrastructure Fund (ACIF).

The scoreboard marks a notable improvement in spectator and participant experience, enabling live scoring, the display of replays, sponsor acknowledgments, and dynamic event announcements. This project reflects Council's commitment to delivering high-quality, inclusive sports infrastructure.



### Narrandera Water Tower Playground

In December 2024, Council opened the Water Tower Playground located in Dalgetty Street, Narrandera. The project included new playground equipment, picnic shelter, BBQ area, amenities block, and seating. The playground features climbing structures, slides, swings, sensory music play, and seating areas designed for family enjoyment.

The project was Funded through Round 5 of the NSW Government's Stronger Country Communities Fund.





### **Barellan Toddler Pool**

This project replaced the existing toddler pool that had reached the end of its useful life – in its place a modern fit for purpose, fully tiled and zero entry toddler pool has been built. The pool now includes water play features, solar heating and shading.



### **Narrandera Laneway Upgrade**

This program provided the upgrading and sealing of selected laneways within Narrandera. Works were undertaken on 945 metres of Audley Lane, two sections of Arthur Lane, Dundas Lane and William Lane.





### **Narrandera Footpath Upgrade**

This program replaced damaged and dangerous footpaths on the main pedestrian travel routes. Victoria Avenue, Narrandera had 520 metres of new concrete path construction completed, replacing the damaged sealed pathway. Also completed was the upgrade of the East Street, Narrandera blisters.

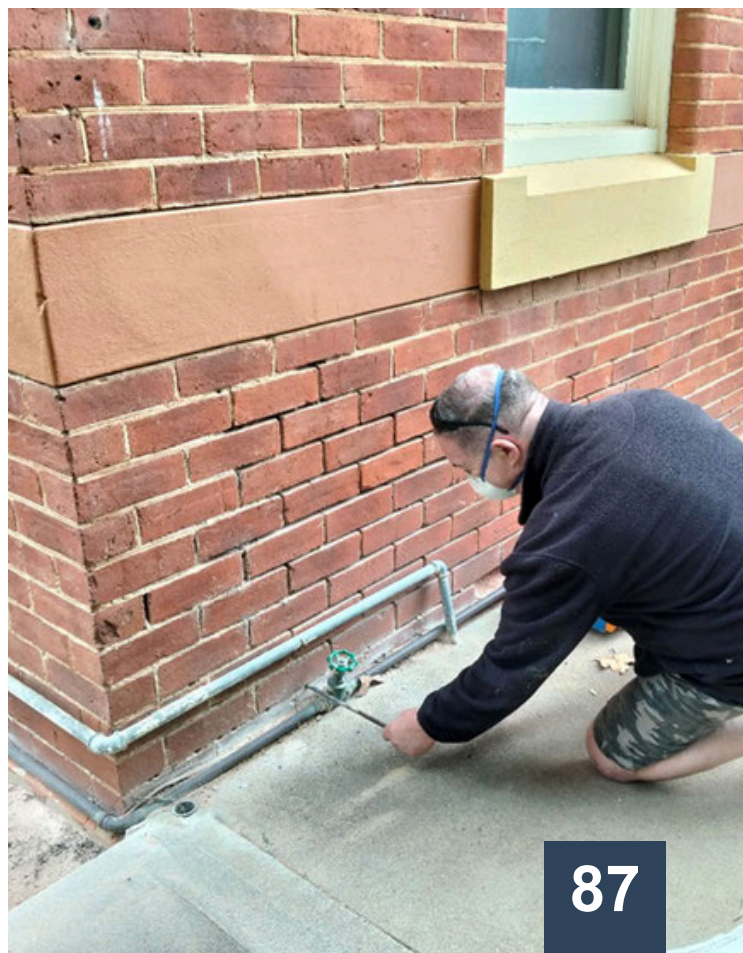
### **Narrandera Arts and Community Centre**

This project saw the repair and painting of all external pre-painted surfaces to this heritage building.



### **Council Chambers and Emergency Operations Centre Brickwork Repairs**

This project included the cleaning and remediation of the imposing sandstone balcony and the installation of a replacement masonry sunhood at the Narrandera Council Chambers building. The work at the Emergency Operations Centre in Narrandera was to chemically treat all areas of rising damp that has impacted the building in recent years.





### Floor resurfacing - Grong Grong & Barellan Halls

The Grong Grong Commemorative Hall and the Barellan Community Hall received a significant update with floor repairs and the application of several sealing coats applied.



### New steps at Lake Talbot Boat Ramp

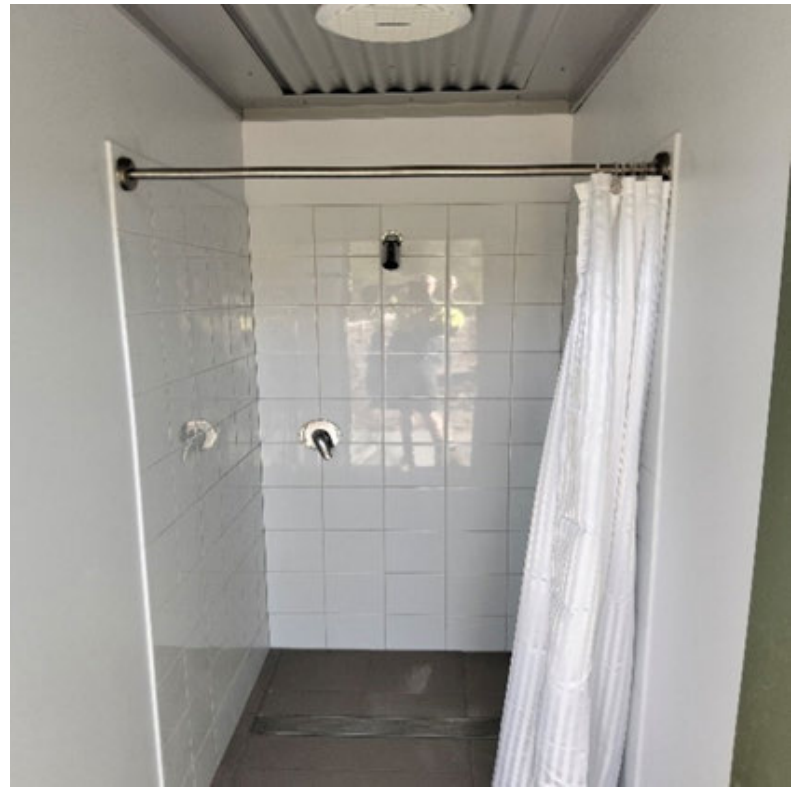
A set of steel stairs was installed to make access to and from the Lake Talbot boat ramp to the Lake Talbot Swimming Pool carpark easier and safer.





### Grong Grong Sportsground

The work involved completing the internal fit-out of an existing shed to include a separate toilet and shower room for community use.



### Narrandera Tennis Club

This project saw the replacement of the old original corrugated iron roof with new Colorbond roofing, fascia, guttering and downpipes.





# Crown Reserve Improvement Projects

## Bundidgerry walking track renewal

During the reporting year, Council delivered a major 2.4 km upgrade of the Bundidgerry Walking Track as part of the Lake Talbot Accessibility Project that was jointly funded by the Crown Lands Improvement Fund and Narrandera Shire Council. The refurbishment works extending from the Lake Talbot boat ramp through to the Rotary lookout and the Rocky Water Holes Bridge

The project enhanced accessibility along the track, creating a smoother and more consistent pathway suited to walkers, joggers, and nature lovers of diverse abilities. Comprehensive erosion control measures, including improved drainage and surface stabilization, were implemented to protect the trail from future environmental deterioration.

Council and the contractor TRC Trails followed environmental protocols, minimising the impact on native flora and fauna. In addition, sensitive construction practices were adopted in consultation with local Indigenous representatives to ensure protection of culturally significant sites and artefacts along the trail. The project aligns with Council's commitment to accessibility, cultural preservation, biodiversity protection, and sustainable connection of community.





# Other Projects

## Stormwater work at the Narrandera Shire Library

The stormwater work at the Narrandera Shire Library was essential to prevent surface water flooding. The components include a new flowerbox designed to divert water to newly installed sub-surface drains. The addition of concrete surroundings to existing drains completes the works



# Road Network

## Regional Roads

Works on regional roads were undertaken with the aid of the Regional Roads Block Grant. Barellan Road had a 900 metre section of road rehabilitation completed.





Canola Way had a 350 metre section of road rehabilitation completed. Sealed Road Shoulder Grading of 4.8 kilometres was undertaken on the full length of Yamma Road.



### **Sealed Roads**

Sealed local roads seen a range of works being undertaken from rehabilitation to upgrades and repairs. Additionally, there were several gravel roads upgraded to seal during the year.

A significant upgrade to 1.7 kilometres of the Old Wagga Road was completed from the intersection with Elizabeth Street, Narrandera - works included reducing the sharp crest at the top of the hill and widening of the road.





Junee Street and Federal Park Road at Grong Grong had 840 metres of road rehabilitated completed under the Roads to Recovery program.



Bunganbil Road had two sections totalling 1.6 kilometres rehabilitated under the Regional Emergency Road Repair Fund.



Streets in Binya underwent 880 metres of re-sheeting and upgrading to seal on Robert Street, Burnett Street, James Street and William Street under Council revenue and the Regional Emergency Road Repair Fund.





Lismoye Road had the remaining 5.4 kilometre gravel section of road resheeted and upgraded to seal, completing the road's sealing along its full length. This project was funded by the Regional Emergency Road Repair Fund, Roads to Recovery program and an Office of Local Government Grant.



Bulloak Tank Road had the remaining 1.4 kilometre gravel section of road resheeted and upgraded to seal, completing the road's sealing along its full length. This project was funded by the Regional Emergency Road Repair Fund and Roads to Recovery program.



A 2.7 kilometre section of Landervale Road was resheeted and upgraded to seal under the Regional Emergency Road Repair Fund and the Roads to Recovery program.





Heavy Patching totalling 11,300 square metres was undertaken on Strontian Road, Gawnes Road, Old Wagga Road and Erigolia Road utilising the Regional Emergency Road Repair Fund.



Resealing works were completed totalling 13.2 kilometres on the following roads: Sandy Creek Road, Brobenah Hall Road, Back Morundah Road, Old Narrandera Road, Willandra Street, Barellan Street, River Street, Frank Street, Clifford Road, Dalgetty Street, Stanley Street, Margaret Street, Riverine Street, Grosvenor Street and Garner Road.

Sealed Road Shoulder Grading totalling 21.3 kilometres was undertaken on the Kamarah Road and Boree Creek Road under the Regional Emergency Road Repair Fund.

### **Gravel Roads**

Gravel re-sheeting works were completed on 38 kilometres of local roads across the Shire including; Loobys Road, Dows Road, Davies Road, Quilters Road, Settlement Road, Glenmore Road, Centenary Road, Geddes Road, Tubbs Road, Nolans Road, Mejum Road, Donaldson Road, Cove Road, Quandong Park Road. Funding for these works come from Council revenue, Roads to Recovery funding and the Regional Emergency Road Repair Fund.

Routine maintenance grading undertook the grading of 389 kilometres of the gravel road network, funded from both Council revenue and the Regional Emergency Road Repair Fund, with two roads receiving funding from the Disaster Recovery Funding Arrangements from the Federal Government administered by the NSW Government.



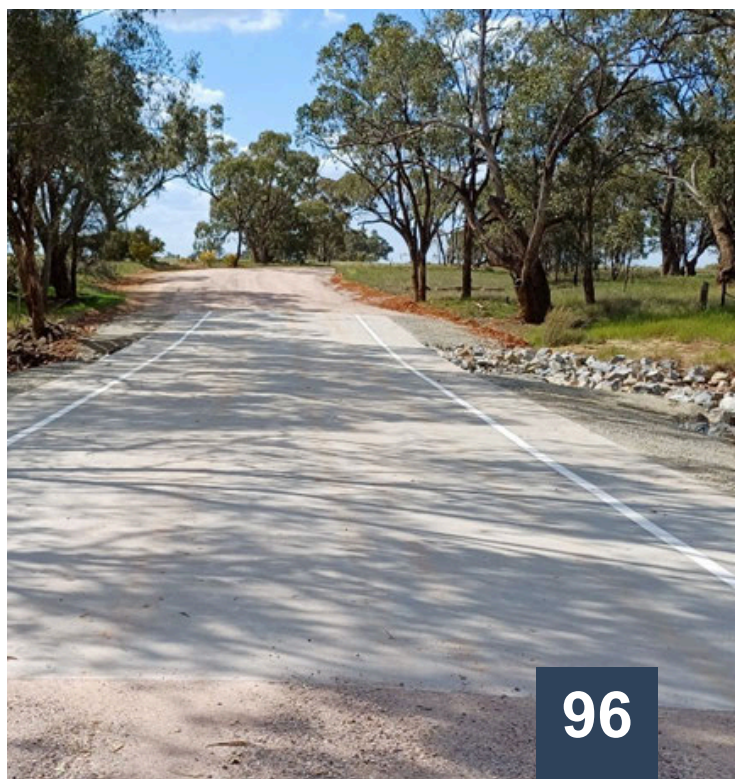


## Bridges

The project for the Brewarrana Bridge on Buckingbong Road (comprising pylon strengthening and erosion protection) has now been completed with crews encountering difficult site conditions. Completion of this project has enabled the bridge to be brought up to current standards for current traffic flow and vehicle types and loads. This project is funded under the Fixing Local Roads program and Council revenue.



Reconstruction works on the Grong Grong River Road causeway over Cowabbie Creek, and the Holloway Road causeway over the Mirrool Creek were completed. This replacement and upgrade of the existing culverts and road surface reopens local community access following closure due to flood damage. This project is funded from the Disaster Recovery Funding Arrangements from the Federal Government administered by the NSW Government.





# Water and Sewer Projects

## Improving water quality

During 2024–25, Council continued its program of water main renewals to improve service reliability and water quality across the Narrandera supply area. Major works included the replacement of aged water mains in Rupert Street and Margaret Street, the looping of dead-end mains in Helenor Crescent and Japonica Place. These projects have reduced the frequency of service interruptions and improved water pressure and quality for local residents.





## Barellan Sewer Project

The construction of the Barellan Sewerage Scheme reached completion, with final commissioning of the new treatment plant undertaken early in 2025. The project has delivered modern wastewater treatment infrastructure for the village, significantly improving environmental outcomes and public health protection. Images included below show the final stages of construction and the completed infrastructure in operation.





# Stormwater Management

## Flood Risk Management Prevention Measures

The 2018 Barellan Floodplain Risk Management Study & Plan also the 2019 Review of the Narrandera Floodplain Risk Management Study & Study identified several flood protection measures.

Council applied for funding for the protection measures progress through the flood protection measures on the following projects:

- Council engaged consultants to undertake a feasibility study for the Narrandera-Leeton Airport including the Nallabooma Estate. The project will investigate and model a number of options to minimise the catchment flowrates. The completed study will enable Council to determine if it will apply for next concept design phase.
- Council has submitted a grant application under the NSW Floodplain Management Program for funding on a 6:1 ratio to participate in the Voluntary House Purchase Grant Scheme.

Across the reporting period, Council also continue to carry out maintenance works to the existing stormwater drainage infrastructure, including cleaning culverts and open drains.





# Report on Infrastructure Assets

The following schedule reports on the condition of Public Works under the control of Council and contains costs in relation to:

1. Estimated cost to bring the asset up to a satisfactory standard
2. Required annual maintenance
3. Actual maintenance as at 30 June 2025
4. Written Down Value
5. Assets in Condition as a percentage of Written Down Value
  - Excellent/Very Good – No work required
  - Good – Only minor maintenance work required
  - Satisfactory – Maintenance work required
  - Poor – Renewal Required
  - Very poor – Urgent renewal/upgrading required

## Report on infrastructure assets as at 30 June 2025

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring the assets to agreed level of service set by Council	2024/25 Required maintenance *	2024/25 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Buildings – non-specialised	3,612	–	461	155	10,632	33,663	2.0%	16.0%	27.0%	6.0%	49.0%
	Buildings – specialised	1,839	–	320	118	13,052	23,363	45.0%	6.0%	16.0%	27.0%	6.0%
	<b>Sub-total</b>	<b>5,451</b>	<b>–</b>	<b>781</b>	<b>273</b>	<b>23,683</b>	<b>57,026</b>	<b>19.6%</b>	<b>11.9%</b>	<b>22.5%</b>	<b>14.6%</b>	<b>31.4%</b>
Other structures	Other structures	2,394	–	379	477	15,810	27,634	48.0%	16.0%	13.0%	11.0%	12.0%
	<b>Sub-total</b>	<b>2,394</b>	<b>–</b>	<b>379</b>	<b>477</b>	<b>15,810</b>	<b>27,634</b>	<b>48.0%</b>	<b>16.0%</b>	<b>13.0%</b>	<b>11.0%</b>	<b>12.0%</b>
Water supply network	Water supply network	2,238	–	546	1,055	23,377	48,717	23.0%	13.0%	48.0%	12.0%	4.0%
	<b>Sub-total</b>	<b>2,238</b>	<b>–</b>	<b>546</b>	<b>1,055</b>	<b>23,377</b>	<b>48,717</b>	<b>23.0%</b>	<b>13.0%</b>	<b>48.0%</b>	<b>12.0%</b>	<b>4.0%</b>
Roads	Sealed roads pavement	563	–	300	321	17,060	28,865	6.0%	20.0%	38.0%	14.0%	22.0%
	Sealed roads surface	1,440	–	301	958	17,138	27,347	32.0%	26.0%	22.0%	12.0%	8.0%
	Unsealed roads pavement	2,109	–	222	757	10,857	21,344	15.0%	20.0%	38.0%	14.0%	13.0%
	Bridges	–	–	102	–	17,219	28,233	20.0%	50.0%	30.0%	0.0%	0.0%
	Footpaths	41	–	58	30	2,343	3,483	30.0%	20.0%	43.0%	7.0%	0.0%
	Flood-ways	–	–	–	–	–	–	32.0%	26.0%	22.0%	12.0%	0.0%
	Guardrail	–	–	–	–	–	–	20.0%	50.0%	30.0%	0.0%	0.0%
	Kerb and guttering	35	–	97	1	5,278	9,345	1.0%	31.0%	66.0%	2.0%	0.0%
	Traffic devices	36	–	11	–	737	1,070	45.0%	13.0%	23.0%	19.0%	0.0%
	Other road assets (incl. bulk earth works)	–	–	–	–	80,947	80,947	100.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>4,224</b>	<b>–</b>	<b>1,091</b>	<b>2,067</b>	<b>152,626</b>	<b>200,634</b>	<b>50.8%</b>	<b>17.4%</b>	<b>20.7%</b>	<b>5.5%</b>	<b>5.6%</b>
Sewerage network	Sewerage network	1,185	–	309	499	16,897	27,585	38.0%	39.0%	13.0%	4.0%	6.0%
	<b>Sub-total</b>	<b>1,185</b>	<b>–</b>	<b>309</b>	<b>499</b>	<b>16,897</b>	<b>27,585</b>	<b>38.0%</b>	<b>39.0%</b>	<b>13.0%</b>	<b>4.0%</b>	<b>6.0%</b>
Stormwater drainage	Stormwater drainage	553	–	119	–	6,822	14,368	1.0%	13.0%	64.0%	22.0%	0.0%
	<b>Sub-total</b>	<b>553</b>	<b>–</b>	<b>119</b>	<b>–</b>	<b>6,822</b>	<b>14,368</b>	<b>1.0%</b>	<b>13.0%</b>	<b>64.0%</b>	<b>22.0%</b>	<b>0.0%</b>
Open space / recreational assets	Swimming pools	194	–	219	188	3,542	5,161	78.0%	0.0%	0.0%	22.0%	0.0%
	Open Space & Recreational	149	–	216	29	2,753	3,607	77.0%	7.0%	8.0%	2.0%	6.0%
	<b>Sub-total</b>	<b>343</b>	<b>–</b>	<b>435</b>	<b>217</b>	<b>6,295</b>	<b>8,768</b>	<b>77.6%</b>	<b>2.9%</b>	<b>3.3%</b>	<b>13.8%</b>	<b>2.4%</b>
<b>Total – all assets</b>		<b>16,388</b>	<b>–</b>	<b>3,660</b>	<b>4,588</b>	<b>245,510</b>	<b>384,732</b>	<b>40.3%</b>	<b>17.0%</b>	<b>24.5%</b>	<b>8.7%</b>	<b>9.5%</b>





## 5 Our Environment

### Companion Animals

Council is responsible for companion animals within Narrandera Shire and these responsibilities include:

- Operation of the Narrandera Animal Care Facility
- Rehoming unclaimed companion animals
- Microchipping and lifetime registration
- Roaming and stray dogs
- Animal noise complaints
- Reducing incidents of dog attacks
- Trapping feral cats
- Community education and awareness of responsible pet ownership.

Residential areas in Narrandera, Barellan and Grong Grong are patrolled routinely and in response to customer requests. Council regularly updates and maintains data in the NSW Companion Animals Register. Employees also enforce the provisions of the *Companion Animals Act*, 1998 by issuing fines, issuing nuisance animal orders and dangerous and menacing dog declarations where required. Council's data relating to dog attacks is lodged through the NSW Companion Animals Register to the Office of Local Government with pound collection returns lodged direct to the Office of Local Government.

There is a dedicated off-leash area located adjacent to Henry Mathieson Oval - located adjacent to both Pine Hill Road, Narrandera and Lethbridge Drive, Narrandera.

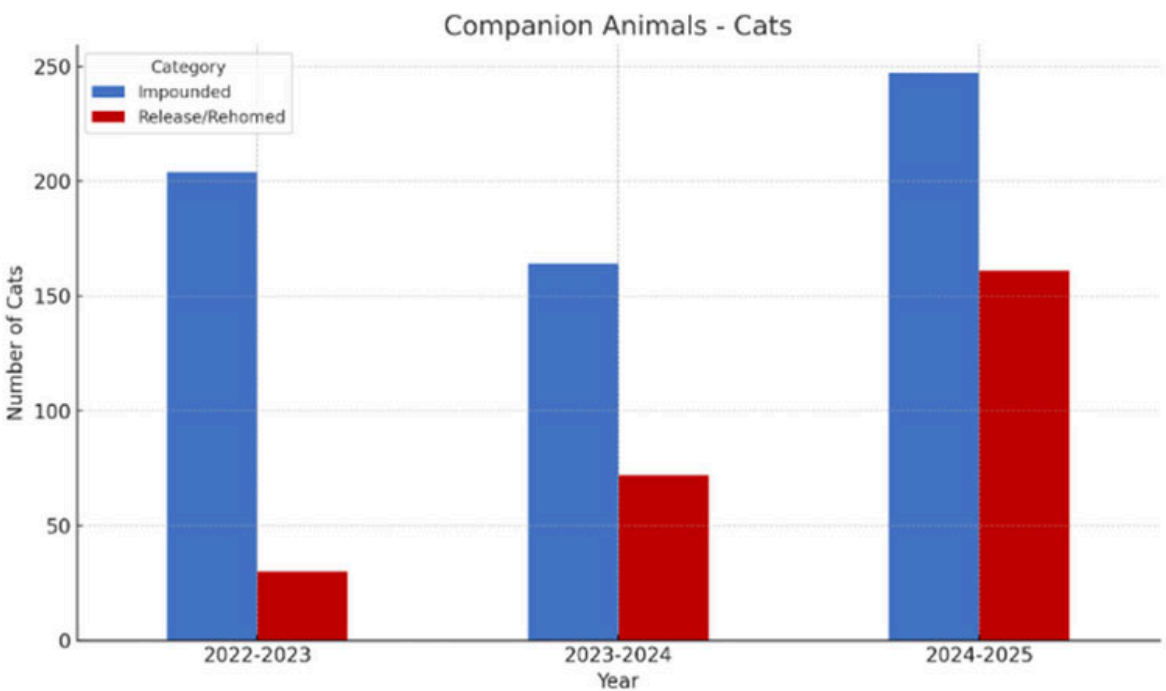
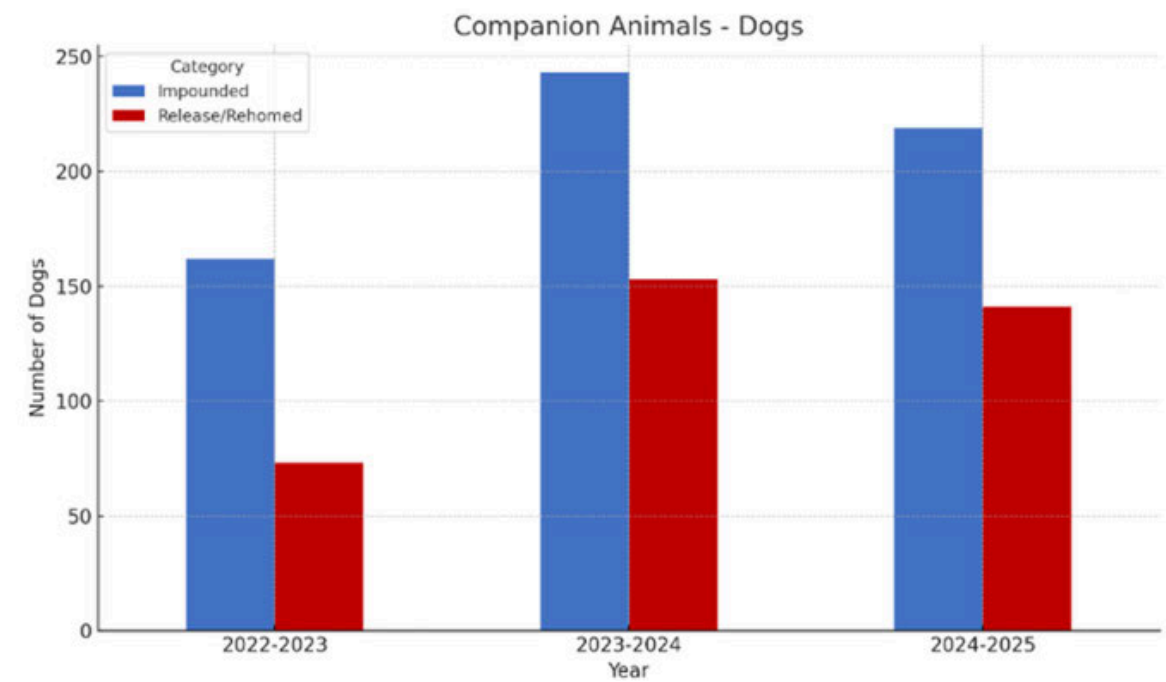
Council liaises with pet rescue groups to re-home unclaimed and surrendered animals as an alternative to euthanasia. Dogs and cats are only euthanised when deemed unsuitable for rehoming following temperament testing or upon veterinary advice.

Impounding, release and other statistics for the reporting year for dogs and cats are provided to the NSW Office of Local Government.

Enforcement activities by Compliance Officers are recorded and reported on annually. General interactions with community members about the responsibilities of keeping pets and the importance of desexing companion animals are not recorded but would conservatively total at least 2,000 engagements annually.

Income for 2024-25 companion animal registrations was \$9,174.18 being registration commission from the NSW Office of Local Government.

Expenses for 2024-25 include \$137,541.64 for wages and salaries, \$16,642.32 for materials, \$404 for protective equipment, \$968 for telephone expenses and \$3,385 for vehicle operating expenses.







## What We Do to Manage Our Environment

Narrandera Shire is renowned for the rich diversity and maturity of the many trees found within its streetscapes, parkland and private gardens. Tree-lined avenues, mature exotic gardens and specimen trees are all present throughout the Shire. Council plays a key role in managing and protecting the environment and continues to protect, restore, enhance and conserve the local environment.

Narrandera Shire Council is committed to responsible environmental management. Throughout the year, Council actively engage in initiatives to protect our natural resources, promote sustainability, and enhance the well-being of our community. Our efforts include tree planting and tree preservation, conservation projects through biosecurity weed management and effective irrigation management with the use of a central irrigation management system for all parks, sports fields and cemeteries. Council recognises the importance of preserving our unique environment for current and future generations.

When planning for major infrastructure projects like the recent Bundidgerry Walking Track refurbishment, Council undertakes pre-construction cultural assessments in collaboration with local Indigenous communities. These assessments identify and protect culturally significant sites and artefacts. Environmental management plans ensure native flora and fauna are protected during works.



## Tree Plantings

Council has implemented site-specific tree assessments and management plans in high-use and high-priority areas. Following the initial assessment, targeted tree maintenance and renewal activities are actioned such as under-pruning, directional pruning, removal of deadwood, tree replacement and structural tree care. These works are undertaken to ensure public safety and also to improve the visual appeal in the streetscapes.

These works align with Council's Tree Management Policy and Tree Management Plan, which guide species selection, risk-based maintenance, and streetscape enhancement across the Shire.

In 2024-25

- 62 trees were removed, this include some young trees that were vandalised or did not survive the first years of planting.
- 133 trees were planted.





## Biosecurity Weeds

Narrandera Shire Council, as the designated Local Control Authority under the *Biosecurity Act*, 2015, upholds its legal general biosecurity duty to manage the risks posed by priority weeds across public and private lands.

Council actively participates in the Riverina Weeds Action Program (WAP), conducting regular inspections and control programs to manage invasive weeds in parks, roadsides, recreational zones, and nature reserves. These measures help safeguard agricultural productivity, biodiversity, and community health.

Weed management in the Narrandera Shire Council is conducted strategically, and on a priority basis. As with all land holders, State priority weeds and extreme risk species are the major concern for Council followed by Regional and Local Priority weeds. Council endeavours to provide the most effective weed management activities reasonably possible within the limitations of available funds.

Council have three internal documents to assist with biosecurity compliance, these include:

- The Narrandera Shire Council Weed Management Program 2023-25 which provides the overview of the Weeds Management program
- The Narrandera Shire Council Weed Inspection Program 2023-25 which identifies the local inspection program including all high-risk sites and locations
- The Riverina Regional Weed New Incursion and Rapid Response Plan. The purpose of this plan is to ensure a consistent approach to help prevent new incursions of priority weeds, and the management of new incursions of priority weeds throughout the Riverina region.

For the 2024-2025 reporting year, Council:

- Developed local inspection and high-risk pathway plans
- Conducted 172 kms of railway corridor inspections
- Conducted 50 high-priority site inspections
- Undertook 1,556 kms of high-risk pathway inspections
- Inspected 20 Council owned and managed lands
- Used Council's GIS system to upload all inspections into the Department of Primary Industries (DPI) Biosecurity Information System
- Successfully applied for DPI funding for the 2024-25, 2025 -26 program
- Successfully been awarded additional funding through the Crown Lands Improvement Fund to access remote Crown Reserves like the Bundiderry Reserve for priority weed management.



Council have also undertaken an extensive control program in 2024-25 for the weeds listed below:

Weed	Infestation Number of Sites
African Boxthorn	379
African Olive	30
Bathurst Burr	17
Blackberry	37
Blue Heliotrope	29
Bridal Creeper	19
Chilean needle grass	1
Galvanised Burr	4
Horehound	61
Harissa Cactus	4
Non Declared Weeds	15
Noogoora Burr	51
Prickly pears - Opuntias	162
Silverleaf Nightshade	68
Spiny burrgrass	34
St John's Wort	211
Sweet Briar	24
Willows	10
<b>Total</b>	<b>1156</b>



# Planning and Development

## Local Strategic Planning Statement

Council adopted its Local Strategic Planning Statement (LSPS) in August 2020 which establishes the framework for Narrandera Shire's economic, social and environmental land use needs over the next 20 years.

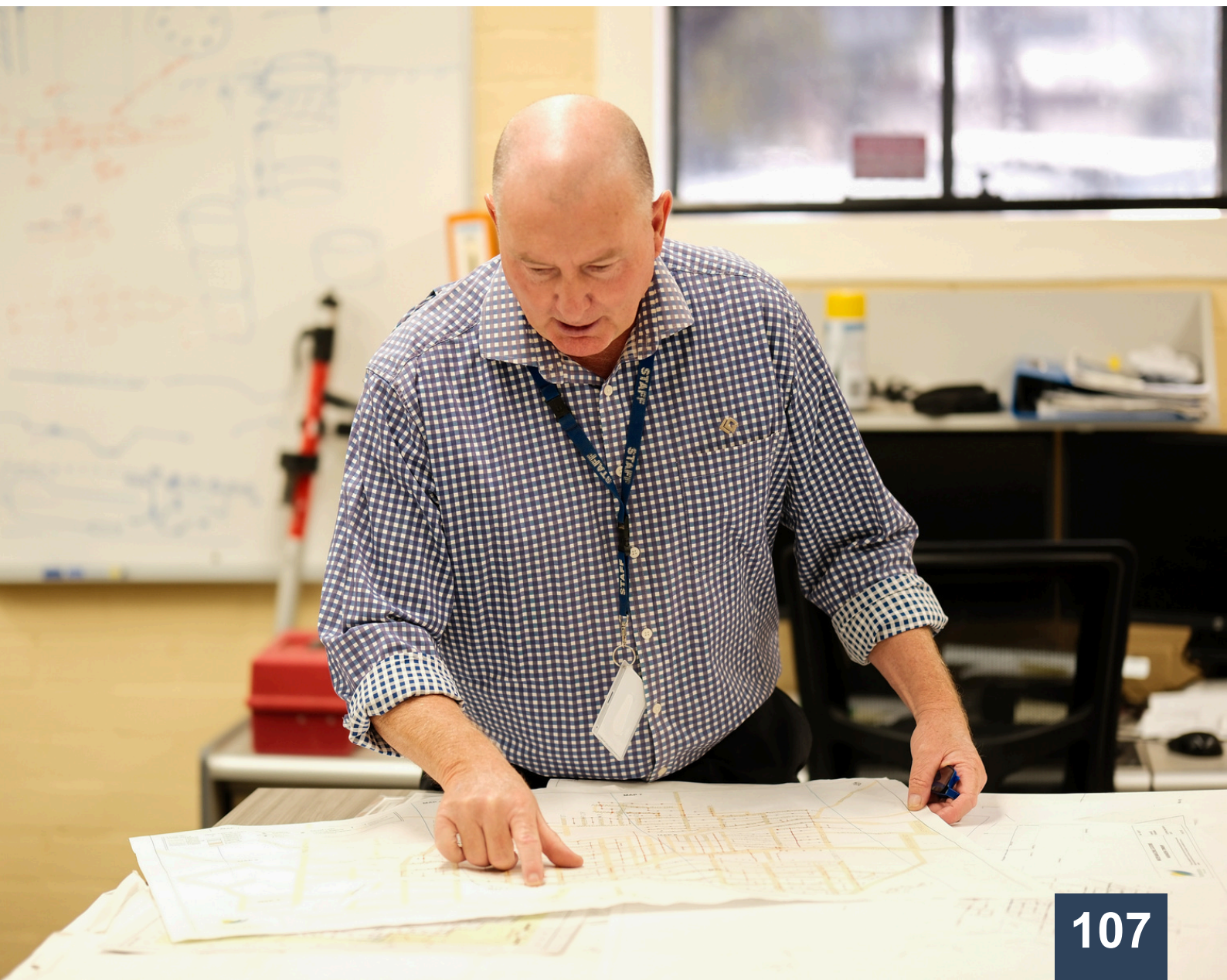
## Details of Planning Agreements

Council did not enter into any Planning Agreements as per Section 7.5(5) of the *Environmental and Planning Assessment Act*, 1979 during the 2024-25 reporting year. Council also did not enter into any Environmental Upgrade Agreements during the reporting year.

## Swimming Pool Inspections

Council is required to report on the details of private swimming pool inspections in accordance with the *Swimming Pools Act*, 1992 s22F(2) and the *Swimming Pools Regulation*, 2018 Cl 23.

Council conducted only five (5) swimming pool compliance inspections for the 2024-25 reporting year - four (4) of those were residential and one (1) tourist and visitor accommodation. All were swimming pools were compliant.









## **Section 2 - The Attachments**

**Appendix A - Internal Audit and Risk Management Attestation Statement for 2024-25 financial year**

**Appendix B - Audit, Risk and Improvement Committee - Chairperson Report for 2024-25**

**Appendix C - Government Information (Public Access) Act 2009 - Annual Report ending 30 June 2025**

**Appendix D - Public Interest Disclosures Act 1994 - Annual Report for the year ending 30 June 2025**

**Appendix E - Modern Slavery Annual Report 2024-2025**

**Appendix F - Audited Financial Reports for 2024-2025**

**Appendix G - Special Variation Improvement Plan 2024-25**

**Appendix H - Disability Inclusion Action Plan 2022-26 ending 30 June 2025**

**Appendix I - Delivery Program 2022-26 Annual Report ending 30 June 2025**

APPENDIX A.

# Internal audit and risk management attestation statement for the 2024-25 financial year





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# Internal audit and risk management attestation statement for the 2024-25 financial year for Narrandera Shire Council

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

## Audit, risk and improvement committee

	Requirement	Compliance
1.	Narrandera Shire Council has appointed an audit, risk and improvement committee that comprises of an independent chairperson and at least two independent members (section 428A of the <i>Local Government Act 1993</i> , section 216C of the <i>Local Government (General) Regulation 2021</i> ).	Compliant
2.	The chairperson and all members of Narrandera Shire Council's audit, risk and improvement committee meet the relevant independence and eligibility criteria prescribed under the <i>Local Government (General) Regulation 2021</i> and have not exceeded the membership term limits prescribed under the Regulation (sections 216D, 216E, 216F, 216G of the <i>Local Government (General) Regulation 2021</i> ).	Compliant
3.	Narrandera Shire Council has adopted terms of reference for its audit, risk and improvement committee that are informed by the model terms of reference approved by the Departmental Chief Executive of the Office of Local Government and the committee operates in accordance with the terms of reference (section 216K of the <i>Local Government (General) Regulation 2021</i> ).	Compliant
4.	Narrandera Shire Council provides the audit, risk and improvement committee with direct and unrestricted access to the General Manager and other senior management and the information and resources necessary to exercise its functions (section 216L of the <i>Local Government (General) Regulation 2021</i> ).	Compliant
5.	Narrandera Shire Council's audit, risk and improvement committee exercises its functions in accordance with a four-year strategic work plan that has been endorsed by the governing body and an annual work plan that has been developed in consultation with the governing body and senior management (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i> ).	Compliant

6.	Narrandera Shire Council audit, risk and improvement committee provides the governing body with an annual assessment each year, and a strategic assessment each council term of the matters listed in section 428A of the <i>Local Government Act 1993</i> reviewed during that term (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i> ).	<p>Non-Compliant – An annual assessment including a survey of committee members and other relevant stakeholders has not yet been undertaken but will occur in the 2025-2026 reporting year with the results compiled and submitted to Council.</p> <p>An appropriate timeframe to meet with Councillors for a strategic assessment has not yet been determined but will be discussed at an upcoming meeting of ARIC members.</p>
7.	The governing body of Narrandera Shire Council reviews the effectiveness of the audit, risk and improvement committee at least once each council term (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i> ).	<p>Non-Compliant - An appropriate timeframe to meet with Councillors for a strategic assessment has not yet been determined but will be discussed at an upcoming meeting of ARIC members.</p>

## Membership

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

Position	Name of Member	Appointment Date	Concluding Date
Chairperson	John Batchelor	4 June 2022 (date at which all NSW Council's required to have an ARIC – Council Res 23/124)	3 June 2026 following initial 4 year appointment, however with a potential additional 4 year appointment the finish date would be 3 June 2030



Independent member	Gayle Murphy	4 June 2022 (date at which all NSW Council's required to have an ARIC – Council Res 23/124)	3 June 2026 following initial 4 year appointment, however with a potential additional 4 year appointment the finish date would be 3 June 2030
Independent member	Stewart Todd	15 August 2023 – Council Res 23/14)	14 August 2027 following initial 4 years appointment, however with a potential additional 4 year appointment the finish date would be 14 August 2031
Narrandera Shire Council member <sup>1</sup>	Cr Cameron Lander	8 October 2024	September 2028

## Risk Management

	Requirement	Compliance
8.	Narrandera Shire Council has adopted a risk management framework that is consistent with current Australian risk management standard and that is appropriate for the Narrandera Shire Council's risks (section 216S of the <i>Local Government (General) Regulation 2021</i> ).	Compliant
9.	Narrandera Shire Council's audit, risk and improvement committee reviews the implementation of its risk management framework and provides a strategic assessment of its effectiveness to the governing body each council term (section 216S of the <i>Local Government (General) Regulation 2021</i> ).	<p>Non-Compliant – An annual assessment including a survey of committee members and other relevant stakeholders has not yet been undertaken but will occur in the 2025-2026 reporting year with the results compiled and submitted to Council.</p> <p>An appropriate timeframe to meet with Councillors for</p>

		a strategic assessment has not yet been determined but will be discussed at an upcoming meeting of ARIC members.
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## Internal Audit

	Requirement	Compliance
10.	Narrandera Shire Council has an internal audit function that reviews the council's operations and risk management and control activities (section 216O of the <i>Local Government (General) Regulation 2021</i> ).	Compliant
11.	Narrandera Shire Council internal audit function reports to the audit, risk and improvement committee on internal audit matters (sections 216M, 216P and 216R of the <i>Local Government (General) Regulation 2021</i> ).	Compliant
12.	Narrandera Shire Council's internal audit function is independent and internal audit activities are not subject to direction by the Narrandera Shire Council (section 216P of the <i>Local Government (General) Regulation 2021</i> ).	Compliant
13.	Narrandera Shire Council has adopted an internal audit charter that is informed by the model internal audit charter approved by the Departmental Chief Executive of the Office of Local Government and the internal audit function operates in accordance with the charter (section 216O of the <i>Local Government (General) Regulation 2021</i> ).	Compliant
14.	Narrandera Shire Council has appointed a member of staff to direct and coordinate internal audit activities (section 216P of the <i>Local Government (General) Regulation 2021</i> ).	Compliant
15.	Internal audit activities are conducted in accordance with the International Professional Practices Framework (Core requirement 3 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i> ).	Compliant
16.	Narrandera Shire Council provides the internal audit function with direct and unrestricted access to staff, the audit, risk and improvement committee, and the information and resources necessary to undertake internal audit activities (section 216P of the <i>Local Government (General) Regulation 2021</i> ).	Compliant
17.	Narrandera Shire Council's internal audit function undertakes internal audit activities in accordance with a four-year strategic work plan that has been endorsed by the governing body and an annual work plan that has been developed in consultation with the governing body and senior management (Core requirement 3 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i> ).	Compliant



	Requirement	Compliance
18.	Narrandera Shire Council's audit, risk and improvement committee reviews the effectiveness of the internal audit function and reports the outcome of the review to the governing body each council term (section 216R of the <i>Local Government (General) Regulation 2021</i> ).	<p>Non-Compliant – An annual assessment including a survey of committee members and other relevant stakeholders has not yet been undertaken but will occur in the 2025-2026 reporting year with the results compiled and submitted to Council.</p> <p>An appropriate timeframe to meet with Councillors for a strategic assessment has not yet been determined but will be discussed at an upcoming meeting of ARIC members.</p>

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

I advise that Narrandera Shire Council has not complied with the following requirements prescribed under the *Local Government (General) Regulation 2021* with respect to the operation of its Audit, Risk and Improvement Committee, Risk Management and Internal Audit processes:

Non-compliance	Reason	Alternative measures being implemented	How the alternative measures achieve equivalent outcomes
6. Narrandera Shire Council audit, risk and improvement committee provides the governing body with an annual assessment each year, and a strategic assessment each council term of the matters listed in section 428A of the <i>Local Government Act 1993</i> reviewed during that term (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i> ).	<p>At this point in time the ARIC has not prepared an annual assessment program including a survey of committee members and other relevant stakeholders. This is planned for the 2025-2026 reporting year with the results compiled and submitted to Council.</p> <p>Similarly, an appropriate timeframe to meet with Councillors for a strategic assessment has not yet been determined but will be discussed at an upcoming meeting of ARIC members.</p>	<p>The Chairperson has traditionally prepared an annual report of the activities of ARIC which is presented by the Chairperson direct to the members and is presented as part of the Annual Report.</p> <p>The Chairperson has access to the General Manager to discuss any concerns, similarly the Councillor member has the opportunity to discuss matters of concern with the General Manager.</p>	<p>Issues of concern can be brought to the attention of the General Manager for discussion and resolution.</p> <p>The activities of ARIC are reported to Council and the community annually through the Annual Report.</p>
7. The governing body of Narrandera Shire Council reviews the effectiveness of the audit, risk and improvement committee at least once each council term (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i> ).	The ARIC has not held a strategic meeting with the current Councillors elected September 2024, an appropriate time but will be discussed at an upcoming meeting of ARIC members.	<p>The Chairperson has traditionally prepared an annual report of the activities of ARIC which is presented by the Chairperson direct to the members and is presented as part of the Annual Report.</p> <p>The Chairperson has access to the General Manager to discuss any concerns, similarly the Councillor member has the opportunity to discuss matters of</p>	Issues of concern can be brought to the attention of the General Manager for discussion and resolution.



		concern with the General Manager.	
9. Narrandera Shire Council's audit, risk and improvement committee reviews the implementation of its risk management framework and provides a strategic assessment of its effectiveness to the governing body each council term (section 216S of the <i>Local Government (General) Regulation 2021</i> ).	The ARIC has not held a strategic meeting with the current Councillors elected September 2024, an appropriate time but will be discussed at an upcoming meeting of ARIC members.	<p>The Chairperson has traditionally prepared an annual report of the activities of ARIC which is presented by the Chairperson direct to the members and is presented as part of the Annual Report.</p> <p>The Chairperson has access to the General Manager to discuss any concerns, similarly the Councillor member has the opportunity to discuss matters of concern with the General Manager.</p>	Issues of concern can be brought to the attention of the General Manager for discussion and resolution.
18. Narrandera Shire Council's audit, risk and improvement committee reviews the effectiveness of the internal audit function and reports the outcome of the review to the governing body each council term (section 216R of the <i>Local Government (General) Regulation 2021</i> ).	The ARIC has not held a strategic meeting with the current Councillors elected September 2024, an appropriate time but will be discussed at an upcoming meeting of ARIC members.	<p>The Chairperson has traditionally prepared an annual report of the activities of ARIC which is presented by the Chairperson direct to the members and is presented as part of the Annual Report.</p> <p>The Chairperson has access to the General Manager to discuss any concerns, similarly the Councillor member has the opportunity to discuss matters of concern with the General Manager.</p>	Issues of concern can be brought to the attention of the General Manager for discussion and resolution.

These processes, including the alternative measures implemented, demonstrate that Narrandera Shire Council has established and maintained frameworks, systems, processes and procedures for appropriately managing audit and risk within Narrandera Shire Council. The Committee will undertake a review of the effectiveness of the Committee in the 2025-26 reporting year and will determine a timeframe within which to meet with the elected body.

A handwritten signature in black ink, appearing to read 'G Cowan', with a stylized flourish at the end.

Mr George Cowan

General Manager

Date: 2025-08-25



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APPENDIX B.

# **Audit, Risk and Improvement Committee - Chairpersons Report for 2024-25**







## **Audit Risk and Improvement Committee and Internal Audit Annual Report to Council 2024-2025**



This annual report documents the operation and activities of the Audit, Risk and Improvement Committee (the Committee) of the Narrandera Shire Council from 1<sup>st</sup> July 2024 to 30<sup>th</sup> June 2025.

This is the first annual report following the introduction of the Local Government (General) Amendment (Audit, Risk and Improvement Committees) Regulation 2023.

The Regulation sets out how the Committee is to operate, the resource support to be provided by Council, and responsibilities of the Committee to meet the requirements as set out under Section 428A(2) of the Local Government Act 1993 as follows-

- *Compliance,*
- *Risk management,*
- *Fraud control,*
- *Financial management,*
- *Governance,*
- *Implementation of the strategic plan, delivery program and strategies,*
- *Service reviews,*
- *Collection of performance measurement data by the Council, and*
- *Any other matters prescribed by the regulations.*

*In addition, under Section 428A(3) the Committee is also to provide information to Council for the purpose of improving the Council's performance of its functions.*

The role of the Committee is to provide independent assurance to Council by monitoring, reviewing, and providing advice about Council governance processes, compliance, risk management and control frameworks, external accountability obligations and overall performance.

The Committee operates under a formal Charter approved by Council, and meets five (5) times a year. One of these meetings includes the review and endorsement of the annual audited financial reports and external audit opinion.

Additional meetings may be held to consider and/ or review reports or other matters as required

### **Terms of Reference and Internal Audit Charter**

The Committee operates under the Terms of Reference and Charter approved by Council during 2024/25 and these will be reviewed again in 2025/26 to ensure currency and appropriateness.

### **Membership**

The Committee comprised the following membership during the reporting period –

#### **Voting Independent External Members**

*John Batchelor (Chairperson)*

*Gayle Murphy*

*Stuart Todd*

#### **Meetings Attended**

5

5

5

#### **Non-Voting Council Representative**

Cr Cameron Lander

#### **Meetings Attended**

3

### **Non-Voting Attendees**

Senior Management of Council

Corporate Support staff

Representatives from the NSW Audit Office and Council's external auditors were invited to the ordinary meetings and attended using digital technology.

Mr Phil Swaffield from the National Audits Group was also invited to the ordinary meetings and attended in person where possible, otherwise attendance was by using digital technology.

### **Committee Meetings Held During the Period**

The Committee met on the following dates –

- 19<sup>th</sup> August 2024(extraordinary meeting to consider the Draft Financial Statements for 2023-2024)
- 10th October 2024
- 28<sup>th</sup> November 2024
- 4<sup>th</sup> March 2025
- 4<sup>th</sup> June 2025



### **Internal Audit Program**

The National Audits Group continues to provide Internal Audit services and have been engaged to continue in this role until 30th June 2027.

During 2024-2025 the following Internal Audit reports were undertaken:

- Community Transport – Audit work has been completed and the report is awaiting comments by Management
- Fraud and Corruption Control – Audit work commenced in June and the report will be presented to the Committee upon completion

The Committee acknowledges that the implementation of recommendations from these reports requires the commitment of significant resources, particularly at senior officer level.

At its June meeting the Committee discussed a report seeking to place a pause on new internal audit reports to be undertaken from 4<sup>th</sup> June to 31<sup>st</sup> December 2025.

The report detailed reasons for seeking the pause including implementation of the new Enterprise Management System (EMS), implementing the Enterprise Risk Management System using PULSE software, development of the IP and R documents for public exhibition, staff performance appraisals, and delivery of actions agreed to as part of the Special Rate Variation Improvement Plan.

As a result of discussions the Committee made the following Recommendation noting emphasis on point two (2) of the Recommendation-

*That the Audit, Risk and Improvement Committee:*

1. *Place a pause on new internal audits from 4 June 2025 to 31 December 2025 (however the current Fraud and Corruption Control audit will continue)*
2. *Request that the Executive Leadership Team (ELT) monitor the Actions List on a monthly basis during the pause period to confirm progress in reducing the number of outstanding actions.*
3. *Proceed with 1 internal audit and 1 service review from 1 July 2025 to 30 June 2026*
4. *Commence annually with 2 internal audits and 1 service review from 1 July 2026*
5. *Committee members to provide guidance on potential internal audits to develop a revised internal audit schedule for the next 4 years.*

The Committee continues to take an active role in the scoping of internal audit assignments with a view to more precise targeting of assignments to specific areas of risk. It is anticipated that this will reduce the range and number of recommendations that require the attention of senior staff.

The Committee has continued to monitor management actions in relation to issues raised in previous Internal Audit Reports, and also those issues raised by the external auditors in their Management Letters after each audit.

In addition to the above it is also recognised by the Committee that management -

- *Issues reminders to key staff in relation to the importance of identifying risks and then recording options to deal with these risks to ensure that they are within acceptable risk parameters,*
- *Monitors identified risks and reports any significant incidents or near misses to the Committee,*
- *Develops and reviews key strategic documents such as the Strategic Internal Audit Plan in consultation with the Committee and the internal auditor. This annual review allows the Committee or internal auditor to identify emerging risks and the opportunity to assess current controls.*

## **ARIC Assessments of key responsibilities for 2024/25**

### ***Compliance:***

Specific areas of compliance are well established including work, health and safety, and financial reporting. Comprehensive council-wide compliance risk framework remains under continuing development.

### ***Risk Management:***

Enterprise Risk Management is continuing development with maturity increasing noted by the Committee. There is a commitment by management to a strong risk culture. The Committee is pleased with the progress of a comprehensive audit program for monitoring and managing cyber risks.

### ***Fraud Control:***

Control of potential fraud is in continual development and implementation. Council's policy and systems are reviewed on a regular basis to ensure possible risk exposures are identified and mitigated.

### ***Governance:***

Governance frameworks are continuing to evolve and compliance with legislative requirements addressed.

The Committee has an approved Annual Work Plan and a Four (4) Year Strategic Work Plan in place.

In addition the Committee has considered and adopted a Risk Management Plan and this has been approved by Council.

At each meeting the Committee receives a report from the General Manager on issues relating to risk management, WHS matters, and compliance / non-compliance issues.

### ***Financial Management:***

Council is aware of its tight fiscal constraints with current budget projections included in the Long Term Financial Plan. The Committee continues to provide advice to Council in support of budget control and careful processes of due diligence relating to new expenditure proposals.



The Committee has kept a focus on risks relating to capital works expenditures and the cost of legislative non-compliance in operational areas throughout 2024/25.

***Strategic Plan, Delivery Program & Strategies:***

Appropriate reporting of outcomes against plan objectives has been received and noted by the Committee, including Delivery Program KPI's.

***Service Reviews:***

The Committee notes that a program needs to be developed and implemented into 2025/26.

***Performance Measurement Data:***

Performance measurement such as WHS statistics, trends and other survey data have been reviewed by the Committee. Other data has been reviewed indirectly during other key responsibility areas where information has been presented.

**Overall Assessment of the Committee's Key Responsibility Areas:**

Council's Committee has been in operation for a number of years now and has been operating within the Office Local Government Guidelines since their inception. This has culminated in a smooth transition to the legislative requirements now in place requiring the Committee to address the above key responsibility areas.

As in past years, the audit recommendations both from internal audit and external audits which are linked to the above key responsibility areas require focus with particular attention to addressing the high risk items.

**Improvements Recommended by the Committee:**

Agreed recommendations from the various reports have been supported by the Committee where appropriate, for implementing by Council.

In addition to the above one of the Committee's actions has been to bring greater transparency of the Council and its management decision making and reporting. The Committee has emphasised the need to be transparent in the information and reporting of matters to Council and the wider community.

Minutes of meetings held by the Committee, together with the Chairperson's report are included as part of the business paper to ensure that the community can see the issues being raised.

**Key Message to Council from the Committee:**

- The provision of infrastructure and services across the shire area presents challenges in the allocation of resources. The allocation of these resources, both physical and more particularly financial, creates a testing environment for Council to make decisions. From this perspective Council needs to have a priority based infrastructure asset creation/ renewal / replacement program

over the period covered by its Long Term Financial Plan, and for the program to be circulated throughout the shire area..

- Council should consider the engagement of a specific project manager as part of the management planning phase of any major project works.
- Council should consider addressing its level of internal restrictions which on examination suggests that in the event of a major infrastructure issue Council may not have sufficient funds set aside in its General Fund restrictions. This could result in the need to take out loans.

## **Conclusion**

During 2024/25 the Committee has achieved its objective to provide independent assurance and assistance to the Council on key aspects of its operations by fulfilling all of its responsibilities under the Charter.

On behalf of the Committee I wish to acknowledge the professionalism and support of Council's senior management team, the internal audit coordinator and other Council officers who contribute to the work of the Committee.

Finally I wish to thank the Mayor, the internal auditor, fellow committee members and the Audit Office of NSW for their participation, diligence, professionalism and contributions throughout 2024/25.

John Batchelor  
Chairperson  
Audit Risk and Improvement Committee  
Narrandera Shire Council



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APPENDIX C.

# **Government Information (Public Access) Act, 2009 - Annual Report 2024-25**





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

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

Information that is able to be released proactively is placed on the website of Council.

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

Total number of applications received
6

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

Number of Applications Refused	Wholly	Partly	Total
	0	1	1
% of Total	0.00%	100.00%	

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

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

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm/Deny whether information is held	Application Withdrawn	Total	% of Total
Media	0	0	0	0	0	0	0	0	0	0.00%
Members of Parliament	0	0	0	0	0	0	0	0	0	0.00%
Private sector business	1	1	0	1	0	0	0	0	3	60.00%
Not for profit organisations or community groups	0	0	0	0	0	0	0	0	0	0.00%
Members of the public (by legal representative)	0	0	0	0	0	0	0	0	0	0.00%
Members of the public (other)	0	1	0	1	0	0	0	0	2	40.00%
Total	1	2	0	2	0	0	0	0	5	
% of Total	20.00%	40.00%	0.00%	40.00%	0.00%	0.00%	0.00%	0.00%		

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



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

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm/Deny whether information is held	Application Withdrawn	Total	% of Total
Personal information applications*	0	0	0	0	0	0	0	0	0	0.00%
Access applications (other than personal information applications)	1	2	0	2	0	0	0	0	5	100.00%
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0	0	0.00%
Total	1	2	0	2	0	0	0	0	5	
% of Total	20.00%	40.00%	0.00%	40.00%	0.00%	0.00%	0.00%	0.00%		

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

Table C: Invalid applications

Reason for invalidity	No of applications	% of Total
Application does not comply with formal requirements (section 41 of the Act)	2	100.00%
Application is for excluded information of the agency (section 43 of the Act)	0	0.00%
Application contravenes restraint order (section 110 of the Act)	0	0.00%
Total number of invalid applications received	2	100.00%
Invalid applications that subsequently became valid applications	2	100.00%

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

	Number of times consideration used*	% of Total
Overriding secrecy laws	0	0.00%
Cabinet information	0	0.00%
Executive Council information	0	0.00%
Contempt	0	0.00%
Legal professional privilege	1	100.00%
Excluded information	0	0.00%
Documents affecting law enforcement and public safety	0	0.00%
Transport safety	0	0.00%
Adoption	0	0.00%
Care and protection of children	0	0.00%
Ministerial code of conduct	0	0.00%
Aboriginal and environmental heritage	0	0.00%
Privilege generally - Sch 1(5A)	0	0.00%
Information provided to High Risk Offenders Assessment Committee	0	0.00%
Total	1	

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



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

	Number of times consideration used*	% of Total
Responsible and effective government	1	33.33%
Law enforcement and security	0	0.00%
Individual rights, judicial processes and natural justice	1	33.33%
Business interests of agencies and other persons	1	33.33%
Environment, culture, economy and general matters	0	0.00%
Secrecy provisions	0	0.00%
Exempt documents under interstate Freedom of Information legislation	0	0.00%
Total	3	

Table F: Timeliness

	Number of applications*	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	4	80.00%
Decided after 35 days (by agreement with applicant)	1	20.00%
Not decided within time (deemed refusal)	0	0.00%
Total	5	

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

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

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

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

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

Table I: Applications transferred to other agencies.

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



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APPENDIX D.

# Public Interest Disclosures Act, 1994, Report 30 June 2025







## PID Portal &gt; Submitted ...



1. Name of the reporting agency for this return \*

Narrandera Shire Council



2. Is the reporting agency completing this annual return or is it made on behalf of the reporting agency? \*

By the reporting agency



3. Agency submitting this annual return \*

Narrandera Shire Council



4. Has your agency entered into an arrangement with the reporting agency under s 81 of the PID Act to submit this annual return on their behalf?

No



5. Select which agency type best describes the reporting agency \*

A local government authority



6. What is the total number of full time equivalent employees of the reporting agency at the time this annual return is submitted? \*

101



7. Name of person completing this annual return \*



8. Position \*

Governance and Engagement Manager



9. Email \*



10. Contact Number

0269595510



11. How does the reporting agency ensure public officials associated with the agency are aware of the PID Act 2022? \*

Training/information session (not man

Distribution of NSW Ombudsman awa

Internal newsletters/bulletins



12. If you selected other, outline any additional awareness activities the reporting agency undertakes to ensure public officials associated with the agency are aware of the PID Act 2022

N/A



13. Does the reporting agency include content on the PID Act 2022 in its induction program? \*

Yes



14. Has the head of the agency received training on the agency's PID policy and on their responsibilities under the PID Act 2022? \*

Yes



15. If training has not been received by the head of agency, provide reasons for this

N/A



16. Have all disclosure officers received training on the agency's PID policy and on their responsibilities under the PID Act 2022? \*

Yes



17. If training has not been received by all disclosure officers, provide reasons for this

N/A



18. Have all managers received training on the agency's PID policy and on their responsibilities under the PID Act 2022? \*

Yes





19. If training has not been received by managers, provide reasons for this

N/A



20. What measures has the agency taken to promote a 'speak up' culture among public officials associated with the agency? \*

Awareness campaigns through our internal newsletter called the 'Communique', posters and literature at key locations also earlier this year Council held a breakfast where PID's were the subject of a presentation by myself.

①

21. Total number of purported PIDs made by public officials to the reporting agency that were not public interest disclosures \*

0

①

22. Total number of purported PIDs that were made by other persons (not public officials) to the reporting agency that were not public interest disclosures \*

0

①

23. How many purported PIDs (that we not in fact PIDs) did the agency not deal with or cease to deal with as a PID because it was not made by a public official?

0

①

24. How many purported PIDs (that we not in fact PIDs) did the agency not deal with or cease to deal with as a PID because it was not a report of serious wrongdoing?

0



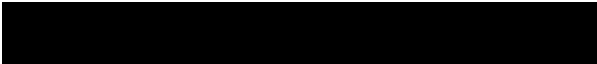
25. Provide additional reasons the reporting agency did not deal with, or ceased to deal with, each of these disclosures as a public interest disclosure

N/A

①

26. How many voluntary PIDs did the reporting agency finalise during this return period? \*

0



①

27. How many voluntary PIDs did the reporting agency receive during the return period? \*

0



Status

Submitted



SubmittedId

252



Attachments

Add or remove attachments



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APPENDIX E.

# Modern Slavery - Annual Report 2024-25





## Appendix E - Narrandera Shire Council Modern Slavery Annual Report 2024-25

### Actions taken to 30 June 2025 and future initiatives

Activity	Description	Actions Taken	Future Initiatives
Staff awareness and training	Staff awareness of modern slavery and Council's policy and expectations	Communicated to all staff via intranet; updated Procurement Manual available on intranet.	Awareness training at future all staff events.
	Staff training	Training available to key staff, however awareness to all staff communicated through staff fortnightly Communique newsletter.	Awareness training at future all staff events and inclusion as part of the induction process for new employees.
Supplier engagement	Awareness of Council's policy and expectations	Awareness included as part of the induction process for new employees.	Awareness training at future all staff events and inclusion as part of the induction process for new employees.
	Supplier training	Yet to be completely actioned.	A proposed supplier event to be organised by Council on how to use VendorPanel will include information on Modern Slavery.
	Supplier self-assessment questionnaire (SAQ)	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.
	High risk supplier engagement	Apart from requiring a Modern Slavery Questionnaire/ Statement on all purchases above \$4,999, more work is required in this space.	Internal audit to gauge whether staff are obtaining this information.
Risk assessment	Inherent risk assessment at a category level	Yet to be actioned.	Yet to be actioned.
	Pre-purchase checklist to identify higher risk procurements	Yet to be actioned.	Yet to be actioned.
	Supplier risk assessment – existing suppliers	Yet to be actioned.	Yet to be actioned.
	Supplier risk assessment – new and potential suppliers	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.

Tendering and contracting	Modern slavery tender criteria	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.
	Procurement process/procedure includes the requirement to assess that the tendered price allows for at least the minimum level of wages and other entitlements required by law.	Yet to be actioned.	Yet to be actioned.
	Modern slavery contract clauses	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.
	Supplier Code of Conduct	Yet to be actioned.	Yet to be actioned.
Reporting and grievance mechanisms	Confidential reporting mechanism/process for staff, contractors, community to report concerns related to modern slavery.	Yet to be actioned, however there is the ability to make such a report through the <i>Public Interest Disclosures Act, 2022</i> .	Yet to be actioned.
Response and remedy framework	Response and remedy framework involving actions, such as facilitation of access to health, legal or psychosocial services, financial compensation, and prevention of future harm.	Yet to be actioned, however Council staff have access to the Employee Assistance Program which can be access 24/7 with the first 2 sessions paid for by Council.	Yet to be actioned.
Monitoring and review	Monitoring and review of the effectiveness of modern slavery related processes.	Yet to be actioned.	Potentially could be the subject of an Internal Audit by the Audit, Risk and Improvement Committee.



## Management of High-Risk Categories

Category	Due Diligence Measure	Progress	Planned
ICT hardware	Supplier engagement	Yet to be actioned.	A proposed supplier event to be organised by Council on how to use VendorPanel will include information on Modern Slavery.
	Modern slavery risk assessment of suppliers	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.
	Modern slavery tender criteria	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.
	Modern slavery contract clauses	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.
	Supplier Code of Conduct	Yet to be actioned.	Yet to be actioned.
	Contract KPIs in relation to modern slavery in place	Yet to be actioned.	Yet to be actioned.
	KPI measurement	Yet to be actioned.	Yet to be actioned.
Renewable energy (solar panels)	Supplier engagement	Yet to be actioned.	A proposed supplier event to be organised by Council on how to use VendorPanel will include information on Modern Slavery.
	Modern slavery risk assessment of suppliers	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.
	Modern slavery tender criteria	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.
	Modern slavery contract clauses	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.
	Supplier Code of Conduct	Yet to be actioned.	Yet to be actioned.

	Contract KPIs in relation to modern slavery in place	Yet to be actioned.	Yet to be actioned.
	KPI measurement	Yet to be actioned.	Yet to be actioned.
Cleaning services	Supplier engagement	Yet to be actioned.	A proposed supplier event to be organised by Council on how to use VendorPanel will include information on Modern Slavery.
	Modern slavery risk assessment of suppliers	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.
	Modern slavery tender criteria	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.
	Modern slavery contract clauses	Modern Slavery Questionnaire/Statement required on all purchases above \$4,999.	Internal audit to gauge whether staff are obtaining this information.
	Supplier Code of Conduct	Yet to be actioned.	Yet to be actioned.
	Contract KPIs in relation to modern slavery in place	Yet to be actioned.	Yet to be actioned.
	KPI measurement	Yet to be actioned.	Yet to be actioned.



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APPENDIX F.

# Audited Financial Reports ending 30 June 2025





# Narrandera Shire Council

ANNUAL FINANCIAL STATEMENTS  
for the year ended 30 June 2025

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*Achieving Together*



# Narrandera Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2025

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*Achieving Together*





Narrandera Shire Council

General Purpose Financial Statements

for the year ended 30 June 2025

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**Overview**

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

141 East St  
Narrandera NSW 2700

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.narrandera.nsw.gov.au](http://www.narrandera.nsw.gov.au)

## Narrandera Shire Council

### General Purpose Financial Statements

for the year ended 30 June 2025

---

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 16 September 2025.



Neville Kschenka  
Mayor  
16 September 2025



Sue Ruffles  
Councillor  
16 September 2025



George Cowan  
General Manager  
16 September 2025



Zac Mahon  
Responsible Accounting Officer  
16 September 2025



# Narrandera Shire Council

## Income Statement

for the year ended 30 June 2025

Original unaudited budget 2025	\$ '000	Notes	Actual 2025	Actual 2024
	<b>Income from continuing operations</b>			
10,639	Rates and annual charges	B2-1	<b>10,576</b>	8,940
3,225	User charges and fees	B2-2	<b>3,580</b>	3,797
1,175	Other revenues	B2-3	<b>1,089</b>	2,155
8,985	Grants and contributions provided for operating purposes	B2-4	<b>7,726</b>	12,549
8,574	Grants and contributions provided for capital purposes	B2-4	<b>6,916</b>	9,510
1,109	Interest and investment income	B2-5	<b>1,592</b>	1,777
234	Other income	B2-6	<b>241</b>	251
91	Net gain from the disposal of assets	B4-1	<b>—</b>	—
<b>34,032</b>	<b>Total income from continuing operations</b>		<b>31,720</b>	38,979
	<b>Expenses from continuing operations</b>			
9,318	Employee benefits and on-costs	B3-1	<b>9,502</b>	8,869
7,570	Materials and services	B3-2	<b>10,590</b>	8,706
149	Borrowing costs	B3-3	<b>155</b>	66
415	Other expenses	B3-5	<b>437</b>	505
—	Net loss from the disposal of assets	B4-1	<b>2,127</b>	796
<b>17,452</b>	<b>Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets</b>		<b>22,811</b>	18,942
<b>16,580</b>	<b>Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets</b>		<b>8,909</b>	20,037
6,737	Depreciation, amortisation and impairment of non-financial assets	B3-4	<b>6,640</b>	5,606
<b>9,843</b>	<b>Operating result from continuing operations</b>		<b>2,269</b>	14,431
<b>9,843</b>	<b>Net operating result for the year attributable to Council</b>		<b>2,269</b>	14,431
<b>1,269</b>	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		<b>(4,647)</b>	4,921

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

## Narrandera Shire Council

### Statement of Comprehensive Income

for the year ended 30 June 2025

\$ '000	Notes	2025	2024
<b>Net operating result for the year – from Income Statement</b>		<b>2,269</b>	<b>14,431</b>
<b>Other comprehensive income:</b>			
Amounts that will not be reclassified subsequent to operating result			
Gain/(loss) on revaluation of infrastructure, property, plant and equipment	C1-7	<b>6,005</b>	805
<b>Other comprehensive income for the year</b>		<b>6,005</b>	<b>805</b>
<b>Total comprehensive income for the year attributable to Council</b>		<b>8,274</b>	<b>15,236</b>

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



# Narrandera Shire Council

## Statement of Financial Position

as at 30 June 2025

\$ '000	Notes	2025	2024
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	1,682	8,191
Investments	C1-2	29,769	29,300
Receivables	C1-4	3,834	3,973
Inventories	C1-5	667	575
Contract assets and contract cost assets	C1-6	1,986	1,540
Other		–	12
<b>Total current assets</b>		<b>37,938</b>	<b>43,591</b>
<b>Non-current assets</b>			
Receivables	C1-4	–	2
Inventories	C1-5	285	285
Infrastructure, property, plant and equipment (IPPE)	C1-7	280,013	269,003
Right of use assets	C2-1	133	6
<b>Total non-current assets</b>		<b>280,431</b>	<b>269,296</b>
<b>Total assets</b>		<b>318,369</b>	<b>312,887</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C3-1	1,734	2,819
Contract liabilities	C3-2	120	1,416
Lease liabilities	C2-1	48	6
Borrowings	C3-3	302	291
Employee benefit provisions	C3-4	2,375	2,587
<b>Total current liabilities</b>		<b>4,579</b>	<b>7,119</b>
<b>Non-current liabilities</b>			
Lease liabilities	C2-1	85	–
Borrowings	C3-3	2,965	3,267
Employee benefit provisions	C3-4	83	95
Provisions	C3-5	411	434
<b>Total non-current liabilities</b>		<b>3,544</b>	<b>3,796</b>
<b>Total liabilities</b>		<b>8,123</b>	<b>10,915</b>
<b>Net assets</b>		<b>310,246</b>	<b>301,972</b>
<b>EQUITY</b>			
Accumulated surplus	C4-1	192,338	190,069
IPPE revaluation surplus	C4-1	117,908	111,903
<b>Total equity</b>		<b>310,246</b>	<b>301,972</b>

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

## Narrandera Shire Council

### Statement of Changes in Equity

for the year ended 30 June 2025

	Notes	2025			2024		
		Accumulated surplus	IPPE revaluation surplus	Total equity	Accumulated surplus	IPPE revaluation surplus	Total equity
<b>\$ '000</b>							
Opening balance at 1 July		190,069	111,903	301,972	175,638	111,098	286,736
<b>Opening balance</b>		<b>190,069</b>	<b>111,903</b>	<b>301,972</b>	<b>175,638</b>	<b>111,098</b>	<b>286,736</b>
Net operating result for the year		2,269	–	2,269	14,431	–	14,431
<b>Net operating result for the period</b>		<b>2,269</b>	<b>–</b>	<b>2,269</b>	<b>14,431</b>	<b>–</b>	<b>14,431</b>
<b>Other comprehensive income</b>							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	6,005	6,005	–	805	805
<b>Other comprehensive income</b>		<b>–</b>	<b>6,005</b>	<b>6,005</b>	<b>–</b>	<b>805</b>	<b>805</b>
<b>Total comprehensive income</b>		<b>2,269</b>	<b>6,005</b>	<b>8,274</b>	<b>14,431</b>	<b>805</b>	<b>15,236</b>
<b>Closing balance at 30 June</b>		<b>192,338</b>	<b>117,908</b>	<b>310,246</b>	<b>190,069</b>	<b>111,903</b>	<b>301,972</b>

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



# Narrandera Shire Council

## Statement of Cash Flows

for the year ended 30 June 2025

Original unaudited budget 2025	\$ '000	Notes	Actual 2025	Actual 2024
<b>Cash flows from operating activities</b>				
<b>Receipts:</b>				
10,584	Rates and annual charges		10,262	8,853
3,235	User charges and fees		3,648	3,589
1,097	Interest received		1,701	1,429
17,937	Grants and contributions		12,027	19,327
–	Bonds, deposits and retentions received		69	23
1,515	Other		1,397	4,269
<b>Payments:</b>				
(9,233)	Payments to employees		(10,054)	(8,713)
(7,601)	Payments for materials and services		(11,707)	(7,936)
(149)	Borrowing costs		(135)	(45)
(416)	Other		(251)	(2,951)
16,969	<b>Net cash flows from operating activities</b>	G1-1	6,957	17,845
<b>Cash flows from investing activities</b>				
<b>Receipts:</b>				
2,074	Sale of investments		33,871	35,816
311	Proceeds from sale of IPPE		124	210
–	Deferred debtors receipts		7	–
<b>Payments:</b>				
–	Purchase of investments		(34,340)	(32,553)
(19,193)	Payments for IPPE		(12,814)	(18,354)
–	Purchase of real estate assets		–	(124)
–	Deferred debtors and advances made		–	(14)
(16,808)	<b>Net cash flows from investing activities</b>		(13,152)	(15,019)
<b>Cash flows from financing activities</b>				
<b>Receipts:</b>				
–	Proceeds from borrowings		–	1,800
<b>Payments:</b>				
(291)	Repayment of borrowings		(291)	(146)
–	Principal component of lease payments		(23)	(5)
(291)	<b>Net cash flows from financing activities</b>		(314)	1,649
(130)	<b>Net change in cash and cash equivalents</b>		(6,509)	4,475
700	Cash and cash equivalents at beginning of year		8,191	3,716
570	<b>Cash and cash equivalents at end of year</b>	C1-1	1,682	8,191
–	plus: Investments on hand at end of year	C1-2	29,769	29,300
570	<b>Total cash, cash equivalents and investments</b>		31,451	37,491

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

# Narrandera Shire Council

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# Narrandera Shire Council

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## A About Council and these financial statements

### A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 16 September 2025. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

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

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

#### **Historical cost convention**

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

#### **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 estimations 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. fair values of infrastructure, property, plant and equipment – refer Note C1-7.

#### **Significant judgements in applying the Council's accounting policies**

- i. Impairment of receivables – refer Note C1-4.
- ii. Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and / or AASB 1058 *Income of Not-for-Profit Entities* – refer to Notes B2-2 – B2-4.

### **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*, 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.

The consolidated fund has been included in the financial statements of the Council.

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

- General purpose operations
- Water service
- Sewerage service
- Barellan Hall and Museum
- Grong Grong Hall
- Narrandera Railway Management Committee
- Narrandera Koala Regeneration Centre Supervisory Committee
- Arts Centre and Narrandera Museum

#### **The Trust Fund**

In accordance with the provisions of Section 411 of the *Local Government Act 1993* 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



## A1-1 Basis of preparation (continued)

of, or in accordance with, the trusts relating to those monies. Trust monies and property subject to Council's control have been included in these reports.

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

### Goods and Services Tax (GST)

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

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

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

### Volunteer services

Council makes use of volunteers for the community transport program, museums at Narrandera and Barellan and also library services. The estimated value of these services has been included in the financial statements based on an average salary and on costs council would be required to pay if the services were not donated.

### New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2025 reporting period. Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2024.

Council's assessment of the impact of the new standards, and interpretations relevant to them, is set out below:

<b>Pronouncement</b>	<b>AASB 18 Presentation &amp; Disclosure in Financial Statements</b>
Nature of change in accounting policy	<p>This standard replaces AASB 101 Presentation of Financial Statements and sets out the requirements for the structure of the financial statements, including the application of fundamental concepts such as materiality.</p> <p>AASB 18 introduces additional subtotals into the Statement of Profit or Loss as well as restructuring the statement into operating, investing and financing elements.</p> <p>Management performance measures are also required to be disclosed.</p>
Effective date	Annual reporting periods beginning on or after 1 January 2028 (i.e. Council's financial statements for the year ended 30 June 2029).
Expected Impact on Council Financial Statement	The presentation of Council's primary statements will be changed along with some additional disclosures, however there will be no effect on Council's reported position or performance.
<b>Pronouncement</b>	<b>AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments [AASB 7 and AASB 9]</b>

## A1-1 Basis of preparation (continued)

Nature of change in accounting policy	<p>This Standard amends AASB 7 &amp; AASB 9 in response to feedback from the 2022 Post-Implementation Review of the classification and measurement requirements in AASB 9 and related requirements in AASB 7 and the subsequent 2023 Exposure Draft.</p> <p>This Standard amends requirements related to:</p> <ul style="list-style-type: none"> <li>a) Settling financial liabilities using an electronic payment system; and</li> <li>b) Assessing contractual cash flow characteristics of financial assets with environmental, social and corporate governance (ESG) or similar features.</li> </ul> <p>This Standard also amends disclosure requirements relating to investments in equity instruments designated at fair value through other comprehensive income and adds disclosure requirements for financial instruments with contingent features that do not relate directly to basic lending risks and costs.</p>
Effective date	Annual reporting periods beginning on or after 1 January 2026 (i.e council financial statements for the year ended 30 June 2027).
Expected Impact on Council Financial Statement	The likely impact of the standard to Council is not material.
<b>Pronouncement</b>	<b><i>AASB 2024-3 Amendments to Australian Accounting Standards – Annual Improvements Volume 11 [AASB 1, AASB 7, AASB 9, AASB 10 and AASB 107]</i></b>
Nature of change in accounting policy	<p>This Standard amends:</p> <p>AASB 1: Aligns hedge accounting rules with AASB 9 and improves clarity.</p> <p>AASB 7: Updates references and language to match AASB 13.</p> <p>AASB 9: Clarifies lease liability derecognition and 'transaction price' use.</p> <p>AASB 10: Refines guidance on identifying de facto agents.</p> <p>AASB 107: Replaces outdated term 'cost method' with 'at cost'.</p>
Effective date	Annual reporting periods beginning on or after 1 January 2026 ( i.e. council financial statements for the year ended 30 June 2027).
Expected Impact on Council Financial Statement	There is unlikely to be any significant impact to Council on adoption of this standard.

### New accounting standards adopted during the year

During the year Council adopted all standards which were mandatorily effective from the first time at 30 June 2025. None of these standards had a significant impact on report position or performance.

Standard	Likely impact
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## A1-1 Basis of preparation (continued)

<p>AASB 2020-1 <i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current</i></p> <p>AASB 2020-6 <i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date</i></p> <p>AASB 2022-6 <i>Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants</i></p>	<p>Council will ensure that presentation of the loans as current or non-current is confirmed and any covenants in the loan agreement are disclosed.</p>
<p>AASB 2022-5 <i>Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback</i></p>	<p>No significant impact for to Council, as Council is not highly unlikely to undertake a sale and leaseback which satisfies the sale requirements under AASB 15 (i.e genuine sale).</p>
<p>AASB 2022-10 <i>Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.</i></p>	<p>No significant impact as Council's fair value methodology is already in accordance with AASB 2022-10.</p>

## 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	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
<b>Functions or activities</b>										
Our Community	5,263	6,468	8,023	6,688	(2,760)	(220)	2,812	4,621	52,145	51,245
Our Environment	1,146	1,409	2,062	1,718	(916)	(309)	79	125	3,234	3,179
Our Economy	1,231	1,513	3,080	2,567	(1,849)	(1,054)	–	(14)	7,818	7,684
Our Infrastructure	13,082	16,073	11,475	9,565	1,607	6,508	5,741	11,331	229,605	225,653
Our Civic Leadership	10,998	13,516	4,811	4,010	6,187	9,506	6,010	5,996	25,567	25,126
<b>Total functions and activities</b>	<b>31,720</b>	<b>38,979</b>	<b>29,451</b>	<b>24,548</b>	<b>2,269</b>	<b>14,431</b>	<b>14,642</b>	<b>22,059</b>	<b>318,369</b>	<b>312,887</b>



## B1-2 Components of functions or activities

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

### **Our Community**

Security cameras, emergency services, health, aged & disabled services, social support, home modification and maintenance, community transport, community options, youth and childcare services, street lighting, public cemeteries, library, swimming pools, sportsgrounds, parks & reserves, Lake Talbot, sports stadium, cultural services, roads safety officer, arts centre.

### **Our Environment**

Ordinance and ranger services, insect & vermin control, noxious weeds, waste management, public toilets, environmental protection, development control.

### **Our Economy**

State Roads contract, economic development/real estate, industrial subdivision, industrial promotion, marketing & tourism, visitors centre, saleyards, caravan parks, private works, council land & buildings, aerodrome.

### **Our Infrastructure**

Infrastructure services, stormwater, urban & rural roads, regional roads, bridges, Roads to Recovery, roads ancillary, car parking, water & sewer services.

### **Our Civic Leadership**

Governance, council chambers, administration, finance, human resources & work health and safety, information technology, property/revenue, employment overheads, plant operations, external plant revenue and general purposes income.

## B2 Sources of income

### B2-1 Rates and annual charges

\$ '000	2025	2024
<b>Ordinary rates</b>		
Residential	2,279	1,806
Farmland	4,053	3,233
Business	585	466
Less: pensioner rebates	(132)	(131)
<b>Rates levied to ratepayers</b>	<b>6,785</b>	<b>5,374</b>
Pensioner rate subsidies received	74	71
<b>Total ordinary rates</b>	<b>6,859</b>	<b>5,445</b>
<b>Annual charges (pursuant to s496, 496A, 496B, 501 &amp; 611)</b>		
Domestic waste management services	883	840
Stormwater management services	79	78
Water supply services	967	904
Sewerage services	1,684	1,575
Waste management services	139	132
Less: pensioner rebates	(77)	(74)
<b>Annual charges levied</b>	<b>3,675</b>	<b>3,455</b>
Pensioner annual charges subsidies received	42	21
<b>Total annual charges</b>	<b>3,717</b>	<b>3,495</b>
<b>Total rates and annual charges</b>	<b>10,576</b>	<b>8,940</b>
<b>Timing of revenue recognition for rates and annual charges</b>		
Rates and annual charges recognised at a point in time	10,576	8,940
<b>Total rates and annual charges</b>	<b>10,576</b>	<b>8,940</b>

Council has used 2022 year valuations provided by the NSW Valuer General in calculating its rates.

#### Material accounting policy information

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.

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.



## B2-2 User charges and fees

\$ '000	2025	2024
<b>User charges</b>		
Water supply services	1,695	1,422
Sewerage services	162	132
<b>Total User charges</b>	<b>1,857</b>	<b>1,554</b>
<b>Fees</b>		
<b>(i) Fees – statutory and regulatory functions (per s.608)</b>		
Inspection services	9	12
Planning and building regulation	88	81
Private works – section 67	194	767
Regulatory/ statutory fees	1	1
Section 10.7 certificates (EP&A Act)	21	18
Section 603 certificates	20	16
Companion animals fees	1	1
<b>Total Fees – statutory/regulatory</b>	<b>334</b>	<b>896</b>
<b>(ii) Fees – other (incl. general user charges (per s.608))</b>		
Aerodrome	42	47
Aged care	683	748
Cemeteries	120	158
Leaseback fees – Council vehicles	18	21
Multipurpose centre	19	18
Transport for NSW (formerly RMS) charges (state roads not controlled by Council)	–	92
Tourism	5	14
Waste disposal tipping fees	38	51
Connection fees	300	24
Sportsground Fees	23	41
Halls	1	2
John O'Brien festival income	3	–
Library	5	5
Stadium Fees	73	64
Truck Wash	43	36
Other	16	26
<b>Total Fees – other</b>	<b>1,389</b>	<b>1,347</b>
<b>Total Fees</b>	<b>1,723</b>	<b>2,243</b>
<b>Total user charges and fees</b>	<b>3,580</b>	<b>3,797</b>
<b>Timing of revenue recognition for user charges and fees</b>		
User charges and fees recognised at a point in time	3,580	3,797
<b>Total user charges and fees</b>	<b>3,580</b>	<b>3,797</b>

### Material accounting policy information

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

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service 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.

## B2-3 Other revenues

<b>\$ '000</b>	<b>2025</b>	<b>2024</b>
Fines	7	7
Legal fees recovery – rates and charges (extra charges)	1	16
Insurance claims recoveries	–	202
Commissions and agency fees	51	46
Recycling income (non-domestic)	3	38
Diesel rebate	80	87
Sales – general	118	83
Incentive insurance rebate	29	31
Insurance reimbursement	40	9
Rural fire service reimbursement	101	843
Sale of scrap materials	–	30
Temporary Sale of Water Allocation	341	405
Volunteer Services	305	338
Other	13	20
<b>Total other revenue</b>	<b>1,089</b>	<b>2,155</b>
<b>Timing of revenue recognition for other revenue</b>		
Other revenue recognised at a point in time	1,089	2,155
<b>Total other revenue</b>	<b>1,089</b>	<b>2,155</b>

### Material accounting policy information for other revenue

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

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.



## B2-4 Grants and contributions

\$ '000	Operating 2025	Operating 2024	Capital 2025	Capital 2024
<b>General purpose grants and non-developer contributions (untied)</b>				
<b>Financial Assistance Grant <sup>1</sup></b>				
- Relating to current year	1,019	310	–	–
- Prepayment received in advance for subsequent year	3,443	5,558	–	–
<b>Amount recognised as income during current year</b>	<b>4,462</b>	<b>5,868</b>	<b>–</b>	<b>–</b>
<b>Special purpose grants and non-developer contributions (tied)</b>				
<b>Cash contributions</b>				
Water supplies	–	–	(40)	120
Sewerage	–	–	1,089	3,491
Natural disaster	604	–	–	–
Economic development	392	171	1	–
Employment and training programs	7	128	–	–
Heritage and cultural	28	19	–	–
Library – per capita	63	63	–	–
Library – special projects	21	20	–	–
Noxious weeds	45	48	–	–
Storm/flood damage	–	–	1,653	–
Community services	12	33	–	–
Floodplain mapping and land use	–	62	–	–
Lake Talbot – boat ramp	–	–	–	190
Crown Lands	–	–	47	115
Street lighting	35	35	–	–
Stronger Country Communities - Council Projects	–	–	355	665
Local Roads & Community Infrastructure	–	–	1,815	1,718
Playground on The Murrumbidgee	–	–	–	369
Regional Airports	–	–	–	(52)
Recreation and culture	–	–	34	75
Transport (roads to recovery)	1,219	1,392	–	–
Drainage	–	–	–	144
Heritage/cultural	3	–	–	–
Transport (other roads and bridges funding)	72	4,085	847	1,519
Other specific grants	27	–	–	37
Tourism	71	59	–	–
Recreation and culture	–	–	–	307
Transport for NSW contributions (regional roads, block grant)	596	499	–	2
Leeton Shire Council aerodrome contributions	69	67	22	32
<b>Total special purpose grants and non-developer contributions – cash</b>	<b>3,264</b>	<b>6,681</b>	<b>5,823</b>	<b>8,732</b>
<b>Non-cash contributions</b>				
Rural Fire Services - Red Fleet	–	–	1,059	617
Roads and bridges	–	–	–	16
Water supplies (excl. section 64 contributions)	–	–	–	121
<b>Total other contributions – non-cash</b>	<b>–</b>	<b>–</b>	<b>1,059</b>	<b>754</b>
<b>Total special purpose grants and non-developer contributions (tied)</b>	<b>3,264</b>	<b>6,681</b>	<b>6,882</b>	<b>9,486</b>
<b>Total grants and non-developer contributions</b>	<b>7,726</b>	<b>12,549</b>	<b>6,882</b>	<b>9,486</b>

## B2-4 Grants and contributions (continued)

\$ '000	Operating 2025	Operating 2024	Capital 2025	Capital 2024
<b>Comprising:</b>				
– Commonwealth funding	5,689	7,388	2,970	1,718
– State funding	1,863	5,036	3,559	6,646
– Other funding	174	125	353	1,122
	<b>7,726</b>	<b>12,549</b>	<b>6,882</b>	<b>9,486</b>

(1) \$3.443m of the 2025-26 Financial Assistance Grant from Commonwealth Government was received by Council in June 2025 and hence is reported as 2024-2025 income although it relates to 2025- 2026 financial year.

### Developer contributions

\$ '000	Notes	Operating 2025	Operating 2024	Capital 2025	Capital 2024
<b>Developer contributions: (s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b>	G4				
<b>Cash contributions</b>					
S 7.12 – fixed development consent levies		–	–	18	15
S 64 – water supply contributions		–	–	13	7
S 64 – sewerage service contributions		–	–	3	2
<b>Total developer contributions – cash</b>		<b>–</b>	<b>–</b>	<b>34</b>	<b>24</b>
<b>Total developer contributions</b>		<b>–</b>	<b>–</b>	<b>34</b>	<b>24</b>
<b>Total contributions</b>		<b>–</b>	<b>–</b>	<b>34</b>	<b>24</b>
<b>Total grants and contributions</b>		<b>7,726</b>	<b>12,549</b>	<b>6,916</b>	<b>9,510</b>
<b>Timing of revenue recognition</b>					
Grants and contributions recognised over time		–	–	–	–
Grants and contributions recognised at a point in time		7,726	12,549	6,916	9,510
<b>Total grants and contributions</b>		<b>7,726</b>	<b>12,549</b>	<b>6,916</b>	<b>9,510</b>

### Unspent grants and contributions

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

\$ '000	Operating 2025	Operating 2024	Capital 2025	Capital 2024
<b>Unspent grants and contributions</b>				
Unspent funds at 1 July	8,618	5,773	2,319	3,504
<b>Add:</b> Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	676	4,922	74	65
<b>Add:</b> Funds received and not recognised as revenue in the current year	–	–	69	1,128
<b>Less:</b> Funds recognised as revenue in previous years that have been spent during the reporting year	(3,041)	(2,077)	(8)	(6)
<b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year	–	–	(1,409)	(2,372)
<b>Unspent funds at 30 June</b>	<b>6,253</b>	<b>8,618</b>	<b>1,045</b>	<b>2,319</b>



## B2-4 Grants and contributions (continued)

### Material accounting policy information

#### Grants and contributions – enforceable agreement with sufficiently specific performance obligations

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

The performance obligations vary according to the agreement but include evidence of the event taking place or satisfactory achievement of milestones. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Performance obligations may be satisfied either at a point in time or over time and this is reflected in the revenue recognition pattern. Point in time recognition occurs when the beneficiary obtains control of the goods / services at a single time (e.g. completion of the project when a report / outcome is provided), whereas over time recognition is where the control of the services is ongoing throughout the project (e.g. provision of community health services through the year).

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

#### Capital grants

Capital grants received by Council under an enforceable contract for the acquisition or construction of infrastructure, property, plant and equipment to identified specifications which will be under Council's control on completion are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Council.

#### Developer contributions

Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of sections 7.4, 7.11 and 7.12 of the *Environmental Planning and Assessment Act 1979* (EP&A Act).

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

Developer contributions may only be expended for the purposes for which the contributions were required, but Council may apply contributions according to the priorities established in work schedules for the contribution plan.

#### Other grants and contributions

Assets, including cash, received from other grants and contributions are recognised at fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

**B2-5 Interest and investment income**

<b>\$ '000</b>	<b>2025</b>	<b>2024</b>
<b>Interest on financial assets measured at amortised cost</b>		
– Overdue rates and annual charges	<b>108</b>	71
– Overdue user fees and charges	<b>–</b>	1
– Cash and investments	<b>1,483</b>	1,704
<b>Dividend income from investments at fair value through profit or loss</b>	<b>1</b>	1
<b>Total interest and investment income</b>	<b>1,592</b>	<b>1,777</b>

**B2-6 Other income**

<b>\$ '000</b>	Notes	<b>2025</b>	<b>2024</b>
<b>Rental income</b>			
Aerodrome Hangers		<b>21</b>	21
Caravan Park		<b>99</b>	99
Housing		<b>49</b>	43
Reverse Vending Machine		<b>6</b>	5
Shops & Offices		<b>24</b>	28
Tower Rental		<b>39</b>	51
Other		<b>3</b>	4
<b>Total rental income</b>	C2-2	<b>241</b>	<b>251</b>
<b>Total other income</b>		<b>241</b>	<b>251</b>



## B3 Costs of providing services

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

<b>\$ '000</b>	<b>2025</b>	<b>2024</b>
Salaries and wages	<b>8,010</b>	7,460
Employee leave entitlements (ELE)	<b>1,577</b>	1,591
Superannuation	<b>1,062</b>	936
Workers' compensation insurance	<b>271</b>	238
Fringe benefit tax (FBT)	<b>40</b>	30
Sick leave insurance	<b>12</b>	24
Other	<b>8</b>	8
<b>Total employee costs</b>	<b>10,980</b>	10,287
Less: capitalised costs	<b>(1,478)</b>	(1,418)
<b>Total employee costs expensed</b>	<b>9,502</b>	8,869

#### Material accounting policy information

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

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

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

Council participates in an Industry Defined Benefit Plan under Active Super, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note E3-1 for more information.

## B3-2 Materials and services

\$ '000	Notes	2025	2024
Advertising		1	7
Audit Fees	F2-1	90	65
Bank charges		55	58
Contractor costs		1,073	1,196
Councillor and Mayoral fees and associated expenses	F1-2	214	203
Election expenses		67	—
Electricity and heating		649	652
Fire control expenses		72	105
Insurance		622	526
Other expenses		12	13
Postage		26	25
Printing and stationery		23	34
Raw materials and consumables		6,982	5,082
Street lighting		106	115
Subscriptions and publications		127	92
Telephone and communications		84	86
Valuation fees		35	34
Volunteer Services expense		305	338
Internal audit expenses		23	43
<b>Legal expenses:</b>			
– Legal expenses: debt recovery		5	16
– Legal expenses: other		7	3
Expenses from leases of low value assets		11	10
Variable lease expense relating to usage		1	3
<b>Total materials and services</b>		<b>10,590</b>	<b>8,706</b>
<b>Total materials and services</b>		<b>10,590</b>	<b>8,706</b>



### B3-3 Borrowing costs

\$ '000	Notes	2025	2024
Interest on leases		4	1
Interest on loans		131	43
Remediation (Tip)	C3-5	20	22
<b>Total borrowing costs expensed</b>		<b>155</b>	<b>66</b>

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

#### Depreciation and amortisation

Plant and equipment		702	762
Plant and equipment - specialised (RFS Red Fleet)		191	194
Office equipment		164	167
Furniture and fittings		1	5
Land improvements		7	6
<b>Infrastructure:</b>	C1-7		
– Buildings – non-specialised		845	839
– Buildings – specialised		525	477
– Other structures		691	672
– Roads		1,790	1,900
– Bridges		260	147
– Footpaths		37	20
– Stormwater drainage		102	82
– Water supply network		673	725
– Sewerage network		370	394
– Swimming pools		115	119
– Other open space/recreational assets		91	78
Right of use assets	C2-1	23	6
<b>Other assets:</b>			
– Library books		40	31
<b>Reinstatement, rehabilitation and restoration assets:</b>			
– Tip assets	C1-7	13	16
<b>Total gross depreciation and amortisation costs</b>		<b>6,640</b>	<b>6,640</b>

#### Impairment / revaluation decrement of IPPE

<b>Infrastructure:</b>	C1-7		
– Roads		–	(695)
– Bridges		–	(339)
<b>Total gross IPPE impairment / revaluation decrement costs</b>		<b>–</b>	<b>(1,034)</b>
<b>Total IPPE impairment / revaluation decrement costs charged to Income Statement</b>		<b>–</b>	<b>(1,034)</b>
<b>Total depreciation, amortisation and impairment for non-financial assets</b>		<b>6,640</b>	<b>5,606</b>

#### Material accounting policy information

##### Depreciation and amortisation

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

##### Impairment of non-financial assets

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

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.

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

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

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

<b>\$ '000</b>	<b>2025</b>	<b>2024</b>
Impairment of receivables	<b>18</b>	72
Contributions/levies to other levels of government		
– Emergency services levy (includes FRNSW, SES, and RFS levies)	<b>351</b>	354
– Western Riverina Library	<b>35</b>	34
Donations, contributions and assistance to other organisations (Section 356)	<b>33</b>	45
<b>Total other expenses</b>	<b>437</b>	<b>505</b>



## B4 Gains or losses

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

\$ '000	Notes	2025	2024
<b>Gain (or loss) on disposal of plant and equipment</b>	C1-7		
Proceeds from disposal		124	210
Less: carrying amount of assets sold		(1)	(152)
<b>Gain (or loss) on disposal</b>		<b>123</b>	<b>58</b>
<b>Gain (or loss) on disposal of infrastructure</b>	C1-7		
Proceeds from disposal – infrastructure		–	–
Loss on replacement/derecognition of infrastructure assets		(2,012)	(420)
<b>Gain (or loss) on disposal</b>		<b>(2,012)</b>	<b>(420)</b>
<b>Gain (or loss) on disposal of investments</b>	C1-2		
Proceeds from disposal		34,340	32,553
Less: carrying value of investments		(34,340)	(32,553)
<b>Gain (or loss) on disposal</b>		<b>–</b>	<b>–</b>
<b>Gain (or loss) on disposal of plant and equipment - specialised</b>			
Proceeds from disposal	C1-7	–	–
Less: carrying amount of assets sold		(238)	(170)
<b>Gain (or loss) on disposal</b>		<b>(238)</b>	<b>(170)</b>
<b>Net gain (or loss) from disposal, replacement and derecognition of assets</b>		<b>(2,127)</b>	<b>(796)</b>

## B5 Performance against budget

### B5-1 Material budget variations

Council's original budget was adopted by the Council on 18 June 2024 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2025 Budget	2025 Actual	2025 ----- Variance -----	
<b>Revenues</b>				
<b>Rates and annual charges</b>	<b>10,639</b>	<b>10,576</b>	<b>(63)</b>	<b>(1)% U</b>
<b>User charges and fees</b>	<b>3,225</b>	<b>3,580</b>	<b>355</b>	<b>11% F</b>
Council received greater than expected water user charges income due to the dry weather in Autumn and Winter 2025				
<b>Other revenues</b>	<b>1,175</b>	<b>1,089</b>	<b>(86)</b>	<b>(7)% U</b>
<b>Operating grants and contributions</b>	<b>8,985</b>	<b>7,726</b>	<b>(1,259)</b>	<b>(14)% U</b>
Operating grant income lower than expected, grant income is variable and hard to predict. Financial Assistance Grant not paid in full in 2026.				
<b>Capital grants and contributions</b>	<b>8,574</b>	<b>6,916</b>	<b>(1,658)</b>	<b>(19)% U</b>
Capital grant income was lower than budgeted due to several unsuccessful or pending grant applications, including funding for Active Transport projects including the Larmer Street Pedestrian Bridge and associated pathways. The grant environment remains highly competitive. Council will continue to actively pursue available funding opportunities to support infrastructure development.				
<b>Interest and investment revenue</b>	<b>1,109</b>	<b>1,592</b>	<b>483</b>	<b>44% F</b>
The positive variance in interest income is attributable to a higher-than-expected cash balance. Interest was originally budgeted based on a projected cash balance of \$21 million, however, actual cash held was \$29 million. This resulted in increased interest earnings relative to budget.				
<b>Net gains/loss from disposal of assets</b>	<b>91</b>	<b>–</b>	<b>(91)</b>	<b>(100)% U</b>
The budgeted net gain was calculated based solely on the disposal of plant assets, which was an error. Infrastructure asset disposals were not considered, resulting in a variance. Going forward, Council will assess both plant and infrastructure asset disposals to ensure more accurate budgeting. The overall net loss is explained under "Loss on Disposal" on the next page.				
<b>Other income</b>	<b>234</b>	<b>241</b>	<b>7</b>	<b>3% F</b>
<b>Expenses</b>				
<b>Employee benefits and on-costs</b>	<b>9,318</b>	<b>9,502</b>	<b>(184)</b>	<b>(2)% U</b>
<b>Materials and services</b>	<b>7,570</b>	<b>10,590</b>	<b>(3,020)</b>	<b>(40)% U</b>
Expenditure increased following adjustments adopted by Council through the Quarterly Budget Review Statement (QBRS) process since the original budget was set. Key contributors include: \$428,000 reclassification from wages to materials to better reflect actual service delivery costs. \$700,000 reallocation of Regional Emergency Road Repair funding from capital to operating expenditure. \$577,000 in carry forward adjustments related to OLG and Drought Resilience grants, allocated to materials and services to deliver the funded activities.				
<b>Borrowing costs</b>	<b>149</b>	<b>155</b>	<b>(6)</b>	<b>(4)% U</b>



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

<b>\$ '000</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2025 ----- Variance -----</b>	
<b>Depreciation, amortisation and impairment of non-financial assets</b>	<b>6,737</b>	<b>6,640</b>	<b>97</b>	<b>1% F</b>
<b>Other expenses</b>	<b>415</b>	<b>437</b>	<b>(22)</b>	<b>(5)% U</b>
<b>Net losses from disposal of assets</b>	<b>–</b>	<b>2,127</b>	<b>(2,127)</b>	<b>(100)% U</b>

The overall net loss reflects the disposal of both plant and infrastructure assets. While the budget only considered plant disposals, actual results included infrastructure assets, which typically generate lower or negative returns on disposal. This contributed to the variance and is consistent with the explanation provided above under “Net Gain/Loss on Disposal.” Council will ensure future budgets incorporate both asset classes for more accurate forecasting.

**Statement of cash flows**

<b>Cash flows from operating activities</b>	<b>16,969</b>	<b>6,957</b>	<b>(10,012)</b>	<b>(59)% U</b>
Council received less grant money than was budgeted for ( made up of reduction in financial assistance grant paid in 2025 and other specific purpose grants)				
<b>Cash flows from investing activities</b>	<b>(16,808)</b>	<b>(13,152)</b>	<b>3,656</b>	<b>(22)% F</b>
Timing of movement in regards to Term Deposits				
<b>Cash flows from financing activities</b>	<b>(291)</b>	<b>(314)</b>	<b>(23)</b>	<b>8% U</b>

## C Financial position

### C1 Assets we manage

#### C1-1 Cash and cash equivalents

\$ '000	2025	2024
<b>Cash assets</b>		
Cash at bank and on hand	602	6,277
Deposits at call	1,080	1,914
<b>Total cash and cash equivalents</b>	<b>1,682</b>	<b>8,191</b>

#### Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	1,682	8,191
<b>Balance as per the Statement of Cash Flows</b>	<b>1,682</b>	<b>8,191</b>

#### C1-2 Financial investments

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
<b>Financial assets at fair value through the profit and loss</b>				
Unlisted equity securities	10	–	10	–
<b>Total</b>	<b>10</b>	<b>–</b>	<b>10</b>	<b>–</b>
<b>Debt securities at amortised cost</b>				
Term deposits	29,759	–	29,290	–
<b>Total</b>	<b>29,759</b>	<b>–</b>	<b>29,290</b>	<b>–</b>
<b>Total financial investments</b>	<b>29,769</b>	<b>–</b>	<b>29,300</b>	<b>–</b>
<b>Total cash assets, cash equivalents and investments</b>	<b>31,451</b>	<b>–</b>	<b>37,491</b>	<b>–</b>

#### Material accounting policy information

##### Financial assets

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

##### Classification

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

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

Financial assets are not reclassified subsequent to their initial recognition.

##### Amortised cost

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

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

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

## C1-2 Financial investments (continued)

### Financial assets through profit or loss

All financial assets not classified as measured at amortised cost are measured at fair value through profit or loss.

Net gains or losses, including any interest or dividend income, are recognised in profit or loss.

Council's financial assets measured at fair value through profit or loss are investments in Narrandera District Investments Ltd. (Bendigo Bank).

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

\$ '000	2025	2024
(a) Externally restricted cash, cash equivalents and investments		
<b>Total cash, cash equivalents and investments</b>	<b>31,451</b>	<b>37,491</b>
Less: Externally restricted cash, cash equivalents and investments	<b>(15,468)</b>	<b>(21,468)</b>
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>15,983</b>	<b>16,023</b>

### External restrictions

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

Developer contributions – general	<b>528</b>	559
Developer contributions – water fund	<b>260</b>	236
Developer contributions – sewer fund	<b>106</b>	99
Transport for NSW contributions	<b>103</b>	103
Specific purpose unexpended grants (recognised as revenue) – general fund	<b>5,486</b>	8,158
Water fund	<b>4,647</b>	5,304
Water supplies – carry over works	<b>1,221</b>	641
Sewer fund	<b>400</b>	105
Sewerage services – carry over works	<b>406</b>	690
Stormwater management	<b>101</b>	41
Crown lands	<b>415</b>	423
Waste management	<b>1,795</b>	1,647
Specific purpose unexpended loans - sewer	<b>–</b>	2,046
Specific purpose unexpended grants - general fund	<b>–</b>	1,084
Unexpended contributions - general fund	<b>–</b>	332
<b>External restrictions</b>	<b>15,468</b>	<b>21,468</b>
<b>Total external restrictions</b>	<b>15,468</b>	<b>21,468</b>

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

\$ '000	2025	2024
(b) Internal allocations		
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>15,983</b>	<b>16,023</b>
Less: Internal allocations restricted cash, cash equivalents and investments	<b>(12,723)</b>	<b>(15,438)</b>
<b>Unrestricted and unallocated cash, cash equivalents and investments</b>	<b>3,260</b>	<b>585</b>

### Internal allocations



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

<b>\$ '000</b>	<b>2025</b>	<b>2024</b>
At 30 June, Council has internally allocated funds to the following:		
Plant and vehicle replacement	<b>2,138</b>	2,155
Organisational service assets & projects	<b>980</b>	910
Employees leave entitlement	<b>1,301</b>	1,301
Carry over works revenue funded	<b>1,131</b>	1,417
Deposits, retentions and bonds	<b>229</b>	229
Special Variation	<b>234</b>	—
Organisational strategy and governance	<b>1,446</b>	1,563
Community transport	<b>366</b>	365
Financial assistance grant received in advance	<b>3,441</b>	5,558
Information technology renewal & replacement	<b>182</b>	600
Property development	<b>522</b>	609
Reverse cycle vending machine	<b>8</b>	4
Quarry rehabilitation	<b>195</b>	180
Cemetery perpetual maintenance	<b>486</b>	483
Council committees	<b>64</b>	64
<b>Total internal allocations</b>	<b>12,723</b>	<b>15,438</b>

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

## C1-4 Receivables

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Rates and annual charges	1,083	–	767	2
Interest and extra charges	117	–	69	–
User charges and fees	693	–	761	–
Accrued revenues				
– Interest on investments	521	–	678	–
– Other income accruals	179	–	186	–
– User charges and fees (Water consumption)	240	–	195	–
Deferred debtors	80	–	87	–
Government grants and subsidies	642	–	828	–
Net GST receivable	382	–	98	–
Other debtors	–	–	407	–
<b>Total</b>	<b>3,937</b>	<b>–</b>	<b>4,076</b>	<b>2</b>
<b>Less: provision for impairment</b>				
Rates and annual charges	(26)	–	(26)	–
Interest and extra charges	(2)	–	(2)	–
User charges and fees	(75)	–	(75)	–
<b>Total provision for impairment – receivables</b>	<b>(103)</b>	<b>–</b>	<b>(103)</b>	<b>–</b>
<b>Total net receivables</b>	<b>3,834</b>	<b>–</b>	<b>3,973</b>	<b>2</b>

### Material accounting policy information

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

#### Impairment

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

When estimating ECL, Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

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

When considering the ECL for rates and annual charges debtors, Council considers that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.

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

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

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

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

## C1-5 Inventories

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
<b>At cost:</b>				
Real estate for resale	19	285	19	285
Stores and materials	614	–	534	–
Trading stock	34	–	22	–
<b>Total inventories at cost</b>	<b>667</b>	<b>285</b>	<b>575</b>	<b>285</b>
<b>Total inventories</b>	<b>667</b>	<b>285</b>	<b>575</b>	<b>285</b>

### (i) Other disclosures

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
<b>(a) Details for real estate development</b>				
Industrial/commercial	19	285	19	285
<b>Total real estate for resale</b>	<b>19</b>	<b>285</b>	<b>19</b>	<b>285</b>

### Material accounting policy information

#### 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 and borrowing costs during development. When development is completed, borrowing costs and other holding charges are expensed as incurred.

Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made. Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.

## C1-6 Contract assets and Contract cost assets

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Contract assets	1,986	–	1,540	–
<b>Total contract assets and contract cost assets</b>	<b>1,986</b>	<b>–</b>	<b>1,540</b>	<b>–</b>

### Contract assets

Construction of Transport assets	1,499	–	1,000	–
Construction of Sewer assets	487	–	425	–
Construction of Water assets	–	–	115	–
<b>Total contract assets</b>	<b>1,986</b>	<b>–</b>	<b>1,540</b>	<b>–</b>



## C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2024			Asset movements during the reporting period								At 30 June 2025		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Re-measurement movements	Revaluation increments/(decrements)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
<b>\$ '000</b>														
Plant and equipment - specialised	5,135	(2,622)	2,513	1,059	–	(238)	(191)	–	–	–	–	5,448	(2,305)	3,143
Capital work in progress	14,699	–	14,699	2,795	5,178	–	–	(5,992)	(1,434)	–	–	15,246	–	15,246
Plant and equipment	9,699	(5,939)	3,760	230	–	(1)	(702)	–	(2)	–	2	9,928	(6,641)	3,287
Office equipment	2,025	(1,672)	353	91	–	–	(164)	–	2	–	–	2,118	(1,836)	282
Furniture and fittings	155	(153)	2	–	–	–	(1)	1	(1)	–	–	155	(154)	1
<b>Land:</b>														
– Operational land	3,756	–	3,756	–	–	–	–	–	–	–	–	3,756	–	3,756
– Community land	7,627	–	7,627	–	–	–	–	–	–	–	–	7,627	–	7,627
– Land under roads (post 30/6/08)	112	–	112	–	–	–	–	–	–	–	–	112	–	112
Land improvements – non-depreciable	299	–	299	–	–	–	–	–	–	–	–	299	–	299
Land improvements	266	(27)	239	–	–	–	(7)	–	–	–	–	266	(34)	232
<b>Infrastructure:</b>														
– Buildings – non-specialised	32,930	(21,815)	11,115	20	–	(76)	(845)	117	–	–	300	33,663	(23,032)	10,631
– Buildings – specialised	22,103	(9,560)	12,543	55	44	(36)	(525)	555	–	–	416	23,363	(10,311)	13,052
– Other structures	25,531	(10,744)	14,787	15	389	(269)	(691)	1,071	–	–	508	27,634	(11,824)	15,810
– Roads	83,112	(34,143)	48,969	2,925	1,084	(1,064)	(1,790)	2,388	14	–	(410)	89,224	(37,108)	52,116
– Bridges	25,178	(9,168)	16,010	617	–	(238)	(260)	501	(1)	–	591	27,562	(10,342)	17,220
– Footpaths	2,943	(1,058)	1,885	–	–	–	(37)	420	–	–	75	3,483	(1,140)	2,343
– Bulk earthworks (non-depreciable)	77,412	–	77,412	–	–	(43)	–	468	–	–	3,110	80,947	–	80,947
– Stormwater drainage	13,808	(7,121)	6,687	–	–	–	(102)	–	–	–	237	14,368	(7,546)	6,822
– Water supply network	47,432	(23,961)	23,471	–	–	–	(673)	–	–	–	579	48,717	(25,340)	23,377
– Sewerage network	26,912	(10,057)	16,855	–	–	–	(370)	–	–	–	412	27,585	(10,688)	16,897
– Swimming pools	4,600	(1,490)	3,110	425	17	(6)	(115)	–	–	–	111	5,161	(1,619)	3,542
– Other open space/recreational assets	2,993	(775)	2,218	361	–	(280)	(91)	471	–	–	74	3,607	(854)	2,753
<b>Other assets:</b>														
– Library books	375	(134)	241	33	–	–	(40)	–	–	–	–	408	(174)	234
<b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b>														
– Tip assets	385	(45)	340	–	–	–	(13)	–	–	(43)	–	342	(58)	284
<b>Total infrastructure, property, plant and equipment</b>	<b>409,487</b>	<b>(140,484)</b>	<b>269,003</b>	<b>8,626</b>	<b>6,712</b>	<b>(2,251)</b>	<b>(6,617)</b>	<b>–</b>	<b>(1,422)</b>	<b>(43)</b>	<b>6,005</b>	<b>431,019</b>	<b>(151,006)</b>	<b>280,013</b>

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

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

By aggregated asset class	At 1 July 2023			Asset movements during the reporting period								At 30 June 2024		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in P/L)	WIP transfers	Re-measurement movements	Revaluation increments/(decrements)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
<b>\$ '000</b>														
Capital work in progress	9,761	–	9,761	4,648	7,343	(264)	–	–	(6,789)	–	–	14,699	–	14,699
Plant and equipment	9,221	(5,669)	3,552	–	1,063	(90)	(762)	–	–	–	–	9,699	(5,939)	3,760
Plant and equipment - specialised	4,825	(2,565)	2,260	102	719	(170)	(194)	–	–	–	–	5,135	(2,622)	2,513
Office equipment	1,932	(1,503)	429	–	94	–	(167)	–	–	–	–	2,025	(1,672)	353
Furniture and fittings	155	(148)	7	–	–	–	(5)	–	–	–	–	155	(153)	2
<b>Land:</b>														
– Operational land	3,622	–	3,622	–	–	–	–	–	–	–	134	3,756	–	3,756
– Community land	6,661	–	6,661	–	–	–	–	–	–	–	966	7,627	–	7,627
– Land under roads (post 30/6/08)	66	–	66	–	16	–	–	–	–	–	30	112	–	112
Land improvements – non-depreciable	288	–	288	–	–	–	–	–	–	–	11	299	–	299
Land improvements	256	(20)	236	–	–	–	(6)	–	–	–	8	266	(27)	239
<b>Infrastructure:</b>														
– Buildings – non-specialised	31,054	(20,243)	10,811	172	170	–	(839)	–	271	–	530	32,930	(21,815)	11,115
– Buildings – specialised	17,704	(8,703)	9,001	44	280	–	(477)	–	3,252	–	443	22,103	(9,560)	12,543
– Other structures	22,094	(9,604)	12,490	–	901	–	(672)	–	1,454	–	612	25,531	(10,744)	14,787
– Roads	101,737	(37,714)	64,023	1,220	404	–	(1,900)	695	720	–	(16,193)	83,112	(34,143)	48,969
– Bridges	17,817	(7,216)	10,601	774	20	(283)	(147)	339	668	–	4,037	25,178	(9,168)	16,010
– Footpaths	1,927	(600)	1,327	5	–	(2)	(20)	–	25	–	551	2,943	(1,058)	1,885
– Bulk earthworks (non-depreciable)	68,950	–	68,950	–	–	–	–	–	–	–	8,462	77,412	–	77,412
– Stormwater drainage	11,891	(4,181)	7,710	–	28	–	(82)	–	–	–	(968)	13,808	(7,121)	6,687
– Water supply network	44,937	(22,231)	22,706	64	84	(46)	(725)	–	238	–	1,149	47,432	(23,961)	23,471
– Sewerage network	25,613	(9,197)	16,416	–	–	–	(394)	–	–	–	832	26,912	(10,057)	16,855
– Swimming pools	4,452	(1,358)	3,094	–	–	(16)	(119)	–	–	–	151	4,600	(1,490)	3,110
– Other open space/recreational assets	1,946	(922)	1,024	207	926	(73)	(78)	–	161	–	50	2,993	(775)	2,218
<b>Other assets:</b>														
– Library books	322	(103)	219	–	53	–	(31)	–	–	–	–	375	(134)	241
<b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b>														
– Tip assets	472	(30)	442	–	–	–	(16)	–	–	(87)	–	385	(45)	340
<b>Total infrastructure, property, plant and equipment</b>	<b>387,703</b>	<b>(132,007)</b>	<b>255,696</b>	<b>7,236</b>	<b>12,101</b>	<b>(944)</b>	<b>(6,634)</b>	<b>1,034</b>	<b>–</b>	<b>(87)</b>	<b>805</b>	<b>409,487</b>	<b>(140,484)</b>	<b>269,003</b>

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

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

### Material accounting policy information

#### Initial recognition of infrastructure, property, plant and equipment (IPPE)

IPPE is measured initially at cost. Cost includes the fair value of the consideration given to acquire the asset (net of discounts and rebates) and any directly attributable cost of bringing the asset to working condition for its intended use (inclusive of import duties and taxes).

When infrastructure, property, plant and equipment is acquired by Council at significantly below fair value, the assets are initially recognised at their fair value at acquisition date.

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.

#### Useful lives of IPPE

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

Asset Class	Useful lives
Plant, equipment, furniture & fittings	5 - 25 years
Land	N/A
Land Improvements	97-100 years
Infrastructure:	
Buildings & other structures	10 - 120 years
Roads, bridges and footpaths	25 - 135 years
Bulk earthworks	N/A
Stormwater drainage	135 years
Water supply network	10 - 100 years
Open space/ recreational assets	15- 40 years
Sewerage Network	20 - 240 years
Other Assets (library books)	10 years
Tip Assets	100 years

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

#### Revaluation model

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

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Climate Change, Energy, the Environment and Water (DCCEEW).

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

#### 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. Where the Crown reserves are under a lease arrangement they are accounted for under AASB 16 Leases, refer to Note C2-1.



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

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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".

These Rural Fire Service assets are recognised as assets of the Council in these financial statements.

## C2 Leasing activities

### C2-1 Council as a lessee

#### Council as lessee

Council has leases for office equipment and vehicles. Information relating to the leases in place and associated balances and transactions is provided below.

#### Terms and conditions of leases

##### Vehicles

Council leases vehicles with a lease terms averaging 3 years; the lease payments are fixed during the lease term and there is generally no renewal option.

##### Office and IT equipment

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

#### (a) Right of use assets

\$ '000	Vehicles	Total
<b>2025</b>		
Opening balance at 1 July	6	6
Additions to right-of-use assets	150	150
Depreciation charge	(23)	(23)
<b>Balance at 30 June</b>	<b>133</b>	<b>133</b>
<b>2024</b>		
Opening balance at 1 July	12	12
Depreciation charge	(6)	(6)
<b>Balance at 30 June</b>	<b>6</b>	<b>6</b>

## C2-1 Council as a lessee (continued)

### (b) Lease liabilities

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

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
<b>2025</b>					
Cash flows	48	85	–	133	133
<b>2024</b>					
Cash flows	6	–	–	6	6

### (c) Income Statement

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

\$ '000	2025	2024
Interest on lease liabilities	4	1
Variable lease payments based on usage not included in the measurement of lease liabilities	1	3
Depreciation of right of use assets	23	6
Expenses relating to leases of low-value assets	11	10
	<b>39</b>	<b>20</b>

### (d) Statement of Cash Flows

Total cash outflow for leases	39	19
	<b>39</b>	<b>19</b>

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

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

- Council Works Depot
- Cemetery
- Lake Talbot Water Park
- Old Railway Station

The leases have varying terms 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.

None of the leases in place are individually material from a Statement of Financial Position or performance perspective.

### Material accounting policy information

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-



## C2-1 Council as a lessee (continued)

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; these leases have been classified as operating leases for financial reporting purposes and the assets are included in the statement of financial position as:

- property, plant and equipment – where the rental is incidental, or the asset is held to meet Councils service delivery objectives. (Refer note C1-7).

\$ '000	2025	2024
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#### (i) Assets held as property, plant and equipment

Council provides operating leases on Council assets for the purpose of staff housing, health services, training providers, emergency services, caravan park and community groups, the table below relates to operating leases on assets disclosed in C1-7.

Lease income (excluding variable lease payments not dependent on an index or rate)	241	251
<b>Total income relating to operating leases for Council assets</b>	<b>241</b>	<b>251</b>

#### Amount of IPPE leased out by Council under operating leases

Land	1,096	1,096
Buildings	3,949	3,853
Structures	5,916	5,772
Other recreation	84	82
Pools	3,542	3,112
<b>Total amount of IPPE leased out by Council under operating leases</b>	<b>14,587</b>	<b>13,915</b>

#### (ii) Maturity analysis of contractual lease income

Maturity analysis of future lease income receivable showing the undiscounted lease payments to be received after reporting date for operating leases:

< 1 year	245	232
1–2 years	251	239

## C2-2 Council as a lessor (continued)

<b>\$ '000</b>	<b>2025</b>	<b>2024</b>
2–3 years	<b>258</b>	244
3–4 years	<b>267</b>	249
4–5 years	<b>274</b>	256
> 5 years	<b>282</b>	260
<b>Total undiscounted lease payments to be received</b>	<b>1,577</b>	1,480

## C3 Liabilities of Council

### C3-1 Payables

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
<b>Payables</b>				
Goods and services	839	—	1,864	—
Accrued wages and salaries	—	—	328	—
Security bonds, deposits and retentions	298	—	229	—
Other	202	—	3	—
Prepaid rates	395	—	395	—
<b>Total payables</b>	<b>1,734</b>	<b>—</b>	<b>2,819</b>	<b>—</b>

#### Current payables not anticipated to be settled within the next twelve months

The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.

#### 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.

### C3-2 Contract Liabilities

\$ '000	Notes	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Funds to construct Council controlled assets	(i)	120	—	1,084	—
Unexpended capital contributions (to construct Council controlled assets)	(i)	—	—	332	—
<b>Total contract liabilities</b>		<b>120</b>	<b>—</b>	<b>1,416</b>	<b>—</b>

#### Notes

(i) Council has received funding to construct assets including sporting facilities and other recreation infrastructure. The funds received are under an enforceable contract which require Council to construct 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.

#### Revenue recognised that was included in the contract liability balance at the beginning of the period

\$ '000	2025	2024
Funds to construct Council controlled assets	1,409	2,372
<b>Total</b>	<b>1,409</b>	<b>2,372</b>



### C3-3 Borrowings

<b>\$ '000</b>	<b>2025 Current</b>	<b>2025 Non-current</b>	<b>2024 Current</b>	<b>2024 Non-current</b>
Loans – secured	<b>302</b>	<b>2,965</b>	291	3,267
<b>Total borrowings</b>	<b>302</b>	<b>2,965</b>	<b>291</b>	<b>3,267</b>

#### (a) Changes in liabilities arising from financing activities

<b>\$ '000</b>	<b>2024 Opening Balance</b>	<b>Cash flows</b>	<b>Non-cash movements Acquisition</b>	<b>2025 Closing balance</b>
Loans – secured	3,558	(291)	–	3,267
Lease liability (Note C2-1)	6	127	–	133
<b>Total liabilities from financing activities</b>	<b>3,564</b>	<b>(164)</b>	<b>–</b>	<b>3,400</b>

<b>\$ '000</b>	<b>2023 Opening Balance</b>	<b>Cash flows</b>	<b>Non-cash movements Acquisition</b>	<b>2024 Closing balance</b>
Loans – secured	1,904	(146)	1,800	3,558
Lease liability (Note C2-1)	11	(5)	–	6
<b>Total liabilities from financing activities</b>	<b>1,915</b>	<b>(151)</b>	<b>1,800</b>	<b>3,564</b>

## C3-3 Borrowings (continued)

### (b) Financing arrangements

\$ '000	2025	2024
<b>Total facilities</b>		
Total financing facilities available to Council at the reporting date are:		
Bank overdraft facility <sup>1</sup>	350	350
Corporate credit cards	45	45
<b>Total</b>	<b>395</b>	<b>395</b>
<b>Drawn facilities</b>		
Financing facilities drawn down at the reporting date are:		
Bank overdraft facility	—	—
Corporate credit cards	8	16
<b>Total</b>	<b>8</b>	<b>16</b>
<b>Undrawn facilities</b>		
Undrawn financing facilities available to Council at the reporting date are:		
Bank overdraft facility	350	350
Corporate credit cards	37	29
<b>Total</b>	<b>387</b>	<b>379</b>

### 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 secured over future cash flows. Lease liabilities are secured by the underlying leased assets.

#### Covenants

Council has 2 loans with NSW TCorp. After the initial settlement date, the Borrower must ensure that on each Relevant date up until the Final Repayment Date:

- Debt Service Cover Ratio must be at least 1.50:1;
- Interest Cover Ratio must be at least 3.00:1;
- Unrestricted Cash Expense Ratio must be at least 2 months.

The financial covenants referred to above shall be;

- calculated by reference to the Accounting Standards
- based on the then most recent audited financial statements of the Borrower.

At the time the Borrower provides the financial statements the Borrower must provide a Compliance Certificate demonstrating its compliance with the financial covenants above.

In addition, in connection with its financial projects in the most recently provided Long Term Financial Plan, the Borrower must include calculations demonstrating whether the financial projections of the Borrower for the following five years would comply with the financial covenants.

Where the calculations made for the purposes of the above clauses indicate the Borrower has not, or may not in the future (as the case may be) comply with the financial ratios ;

- The Lender and Borrower will discuss the non-compliance as part of the annual review
- the Borrower acknowledges that the Lender may notify the OLG of such non-compliance, which may lead to OLG seeking a performance improvement order in respect of the Borrower.

There is currently no indication that Council will not comply with these covenants.

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

### C3-4 Employee benefit provisions

\$ '000	2025 Current	2025 Non-current	2024 Current	2024 Non-current
Annual leave	624	–	718	–
Long service leave	1,665	83	1,812	95
Rostered days off	86	–	57	–
<b>Total employee benefit provisions</b>	<b>2,375</b>	<b>83</b>	<b>2,587</b>	<b>95</b>

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

\$ '000	2025	2024
Current employee benefit provisions not expected to be settled within the next 12 months.	1,636	1,202

#### Material accounting policy information

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.

#### 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, payroll tax 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

\$ '000	2025 Current	2025 Non-Current	2024 Current	2024 Non-Current
Asset remediation	–	411	–	434
<b>Total provisions</b>	<b>–</b>	<b>411</b>	<b>–</b>	<b>434</b>

## Movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
<b>2025</b>		
At beginning of year	434	434
Unwinding of discount	20	20
Remeasurement effects	(43)	(43)
Total other provisions at end of year	411	411
<b>2024</b>		
At beginning of year	500	500
Unwinding of discount	21	21
Remeasurement effects	(87)	(87)
Total other provisions at end of year	434	434

## Nature and purpose of provisions

### Asset remediation

The asset remediation provision represents the present value estimate of future costs Council will incur to restore, rehabilitate and reinstate the tip as a result of past operations.

### Material accounting policy information

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

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs. Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

The ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates. As a result, there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.

Other movements in the provisions for close-down and restoration costs, including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations, and revisions to discount rates, are capitalised within infrastructure, property, plant and equipment. These costs are then depreciated over the lives of the assets to which they relate.

## C4 Reserves

### C4-1 Nature and purpose of reserves

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#### **IPPE Revaluation Surplus**

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

## D 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 2025	Water 2025	Sewer 2025
<b>Income from continuing operations</b>			
Rates and annual charges	7,960	948	1,668
User charges and fees	1,414	1,726	440
Interest and investment income	1,176	350	66
Other revenues	1,089	—	—
Grants and contributions provided for operating purposes	7,726	—	—
Grants and contributions provided for capital purposes	5,852	(27)	1,091
Other income	241	—	—
<b>Total income from continuing operations</b>	<b>25,458</b>	<b>2,997</b>	<b>3,265</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	8,593	525	384
Materials and services	8,012	1,749	829
Borrowing costs	29	—	126
Other expenses	437	—	—
Net losses from the disposal of assets	2,127	—	—
<b>Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets</b>	<b>19,198</b>	<b>2,274</b>	<b>1,339</b>
<b>Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets</b>	<b>6,260</b>	<b>723</b>	<b>1,926</b>
Depreciation, amortisation and impairment of non-financial assets	5,575	688	377
<b>Operating result from continuing operations</b>	<b>685</b>	<b>35</b>	<b>1,549</b>
<b>Net operating result attributable to each council fund</b>	<b>685</b>	<b>35</b>	<b>1,549</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>(5,167)</b>	<b>62</b>	<b>458</b>



## D1-2 Statement of Financial Position by fund

\$ '000	General 2025	Water 2025	Sewer 2025
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	1,122	350	210
Investments	23,289	5,778	702
Receivables	2,624	973	237
Inventories	667	–	–
Contract assets and contract cost assets	1,499	–	487
<b>Total current assets</b>	<b>29,201</b>	<b>7,101</b>	<b>1,636</b>
<b>Non-current assets</b>			
Receivables	(45)	45	–
Inventories	285	–	–
Infrastructure, property, plant and equipment	228,492	24,641	26,880
Right of use assets	133	–	–
<b>Total non-current assets</b>	<b>228,865</b>	<b>24,686</b>	<b>26,880</b>
<b>Total assets</b>	<b>258,066</b>	<b>31,787</b>	<b>28,516</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	1,629	105	–
Contract liabilities	120	–	–
Lease liabilities	48	–	–
Borrowings	55	–	247
Employee benefit provision	2,375	–	–
<b>Total current liabilities</b>	<b>4,227</b>	<b>105</b>	<b>247</b>
<b>Non-current liabilities</b>			
Lease liabilities	85	–	–
Borrowings	257	–	2,708
Employee benefit provisions	83	–	–
Provisions	411	–	–
<b>Total non-current liabilities</b>	<b>836</b>	<b>–</b>	<b>2,708</b>
<b>Total liabilities</b>	<b>5,063</b>	<b>105</b>	<b>2,955</b>
<b>Net assets</b>	<b>253,003</b>	<b>31,682</b>	<b>25,561</b>
<b>EQUITY</b>			
Accumulated surplus	156,436	17,504	18,398
IPPE revaluation surplus	96,567	14,178	7,163
<b>Total equity</b>	<b>253,003</b>	<b>31,682</b>	<b>25,561</b>

## D1-3 Details of internal loans

<b>Details of individual internal loans</b>	<b>Council ID / Ref 278</b>	<b>Council ID / Ref 280</b>	<b>Council ID / Ref 285</b>
Borrower (by purpose)	Coaches Box	Aerodrome Lighting	Festoon Lighting
Lender (by purpose)	Water Fund	Water Fund	Water Fund
Date of Minister's approval	28/06/2017	28/06/2017	26/10/2017
Date raised	30/06/2017	30/06/2017	30/06/2018
Term years	10	10	10
Dates of maturity	30/06/2027	30/06/2027	30/06/2028
Rate of interest (%)	4.86%	4.86%	4.86%
Amount originally raised (\$'000)	150	100	60
Total repaid during year (principal and interest) (\$'000)	19	13	8
<b>Principal outstanding at end of year (\$'000)</b>	<b>31</b>	<b>21</b>	<b>19</b>

<b>Details of individual internal loans</b>	<b>Council ID / Ref 284</b>	<b>Council ID / Ref 287</b>
Borrower (by purpose)	Barellan Change Room	Lake Talbot Water Park
Lender (by purpose)	Water Fund	Waste Fund
Date of Minister's approval	26/10/2017	
Date raised	30/06/2018	31/12/2020
Term years	10	15
Dates of maturity	30/06/2028	31/12/2035
Rate of interest (%)	4.86%	4.86%
Amount originally raised (\$'000)	50	1,450
Total repaid during year (principal and interest) (\$'000)	6	137
<b>Principal outstanding at end of year (\$'000)</b>	<b>16</b>	<b>1066</b>

## D2 Interests in other entities

### D2-1 Subsidiaries

Council has no interest in any controlled entities (subsidiaries).

### D2-2 Interests in joint arrangements

#### Western Riverina Library Services

Narrandera is a member of the Western Riverina Library. Western Riverina Libraries (WRL) is a collaboration between five local governments to share resources and technical services to provide a library service which is current, efficient and valued. Located in the south-west of New South Wales this regional library service provides five branch libraries and two mobile libraries serving a combined population of approximately 41,603 in an area of 42,895 square kilometres. The region is predominantly agricultural and is approximately 600 kilometres from Sydney. The members of Western Riverina Libraries are Carrathool, Griffith, Hay, Murrumbidgee and Narrandera. Western Riverina Libraries is administered by Griffith City Council.

#### Material joint ventures

The following information is provided for joint ventures that are individually material to the Council. Included are the total amounts as per the joint venture financial statements, adjusted for fair-value adjustments at acquisition date and differences in accounting policies, rather than the Council's share.

#### Relevant interests and fair values

	Interest in outputs		Proportion of voting power	
	2025	2024	2025	2024
Western Riverina Library Services	14.4%	14.4%	14.4%	14.4%

#### Summarised financial information for joint ventures <sup>1, 2</sup>

	Western Riverina Library Services	
\$ '000	2025	2024
<b>Statement of financial position</b>		
<b>Current assets</b>		
Cash and cash equivalents	15	15
Other current assets	99	99
<b>Non-current assets</b>	872	872
<b>Current liabilities</b>		
Creditors	25	25
<b>Net assets</b>	961	961
<b>Statement of comprehensive income</b>		
Income	525	525
Interest income	5	5
Depreciation and amortisation	166	166
Other expenses	(670)	(670)
<b>Profit/(loss) from continuing operations</b>	26	26
<b>Profit/(loss) for the period</b>	26	26
<b>Total comprehensive income</b>	26	26
<b>Council's share of net assets (%)</b>	14.3%	14.3%
<b>Council's share of net assets (\$)</b>	137	137



## D2-2 Interests in joint arrangements (continued)

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- (1) Western Riverina Library joint venture assessed as material due to the purchase of a mobile library truck that Council has 50% ownership of.
- (2) The information provided above is for FY 2024 as this is the latest information available at the time of Council preparing the Financial Statements

## D2-3 Subsidiaries, joint arrangements and associates not recognised

The following subsidiaries, joint arrangements and associates have not been recognised in this financial report.

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### Entity Name :

**Riverina & Murray Joint Organisation**

### Reasons for non-recognition

Council is a member of the Riverina and Murray Joint Organisation (RAMJO), established under the Local Government Act 1993 (NSW) together with the Albury City, Berrigan Shire, Carrathool Shire, Edward River, Federation, Griffith City, Hay Shire, Murray River, Murrumbidgee and Narrandera Shire Councils. Council has not recognised our share of the net assets of the Joint Organisation based on materiality and accordingly these have not been included as part of the primary financial statements.

## E Risks and accounting uncertainties

### E1-1 Risks relating to financial instruments held

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

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

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

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

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

The risks associated with the financial instruments held are:

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

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees. Council also seeks advice from its independent advisers before placing any cash and investments.

#### (a) Market risk – interest rate risk

\$ '000	2025	2024
The impact on the result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	314	374

#### (b) Credit risk

Council's major receivables comprise rates, annual charges, user charges and fees.

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

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 other than Council has significant credit risk exposures in its local area given the nature of Council activities.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance. The balances of receivables that remain within initial trade terms (as detailed in the table) are considered to be of high credit quality.

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

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

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

### Credit risk profile

#### Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land; 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 payment.

\$ '000	Not yet overdue	overdue rates and annual charges		Total
		< 5 years	≥ 5 years	
2025				
Gross carrying amount	646	417	20	1,083
2024				
Gross carrying amount	—	767	2	769

#### 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.

\$ '000	Not yet overdue	Overdue debts				Total
		0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	
2025						
Gross carrying amount	1,043	1,935	876	67	919	4,840
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.16%	0.03%
ECL provision	—	—	—	—	1	1
2024						
Gross carrying amount	4,410	—	133	—	306	4,849
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.16%	0.01%
ECL provision	—	—	—	—	—	—



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

### (c) Liquidity risk

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

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

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

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

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

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

\$ '000	Notes	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in: 1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
<b>2025</b>								
Payables	C3-3	0.00%	298	1,436	–	–	1,734	1,734
Borrowings	C3-3	3.61%	–	421	1,687	1,935	4,043	3,267
<b>Total financial liabilities</b>			<b>298</b>	<b>1,857</b>	<b>1,687</b>	<b>1,935</b>	<b>5,777</b>	<b>5,001</b>
<b>2024</b>								
Payables	C3-3	0.00%	229	2,519	–	–	2,748	2,819
Borrowings	C3-3	3.09%	–	291	1,276	1,991	3,558	3,558
<b>Total financial liabilities</b>			<b>229</b>	<b>2,810</b>	<b>1,276</b>	<b>1,991</b>	<b>6,306</b>	<b>6,377</b>

## 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.

### Fair value hierarchy

All assets measured at fair value are 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:** Unobservable inputs for the asset or liability

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

		Fair value measurement hierarchy					
\$ '000	Notes	Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2025	2024	2025	2024	2025	2024
Recurring fair value measurements							
Financial assets							
Financial investments	C1-2						
At fair value through profit or loss – designated at fair value on initial recognition		–	–	10	10	10	10
Total financial assets		–	–	10	10	10	10
Infrastructure, property, plant and equipment							
Plant, equipment, furniture and fittings	C1-7	–	–	9,856	6,628	9,856	6,628
Operational land		3,756	3,756	–	–	3,756	3,756
Community land		–	–	7,627	7,627	7,627	7,627
Land under roads (post 30/06/08)		–	–	112	112	112	112
Land Improvements – non-depreciable		–	–	299	299	299	299
Land Improvements - depreciable		–	–	232	239	232	239
Buildings – non-specialised		–	–	10,631	11,115	10,631	11,115
Buildings – specialised		–	–	13,052	12,543	13,052	12,543
Other structures		–	–	15,810	14,787	15,810	14,787
Roads, bridges, footpaths, bulk earthworks		–	–	152,626	144,276	152,626	144,276
Stormwater drainage		–	–	6,822	6,687	6,822	6,687
Sewerage network		–	–	16,897	16,855	16,897	16,855
Water supply network		–	–	23,377	23,471	23,377	23,471
Library books		–	–	234	241	234	241
Swimming pools		–	–	3,542	3,110	3,542	3,110
Other open space/recreational assets		–	–	2,753	2,218	2,753	2,218
Tip assets		–	–	284	340	284	340
Total infrastructure, property, plant and equipment		3,756	3,756	264,154	250,548	267,910	254,304

## 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)

##### Land Improvements

Land Improvements are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items.

Land improvement assets have been revalued internally as at 30 June 2021. An assessment has been undertaken on this asset class resulting in an indexation being applied for 30 June 2025.

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

##### Operational & Community Land

Community land was revalued as at 30 June 2022 inhouse using the Land Value provided by the Valuer-General where available. Community land has been valued using level 3 valuation inputs.

Operational land was revalued as at 30 June 2023 by an external valuer, Australis Asset Advisory Group. Operational land has been valued using level 2 valuation inputs.

The valuation is the valuer's opinion of the Market Value of the property as at the date of inspection having regard to the supply and demand conditions for this category of property.

Market value is defined as the estimated amount for which a property should exchange on the date of valuation between a willing buyer and a willing seller in an arm's length transaction after proper marketing wherein the parties had each acted knowledgeably, prudently and without compulsion.

An assessment has been undertaken on community land and operational land assets resulting in an indexation applied for 30 June 2025.

##### Buildings – Non-Specialised & Specialised

Non-Specialised & Specialised Buildings are valued by an external valuer, AssetVal Pty Ltd and have been revalued as at 30 June 2021. The cost approach has been used whereby replacement cost was estimated for each asset. No Market based evidence (Level 2) could be supported as such these assets were all classified as having been valued using level 3 valuation inputs.

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

An assessment has been undertaken resulting in an indexation applied to Buildings non-specialised and Buildings specialised for 30 June 2025.

##### Other Structures

Other Structures comprise of lighting, irrigation systems, fencing, shade structures etc.

The cost approach has been used whereby replacement cost was estimated for each asset. No Market based evidence (Level 2) could be supported as such these assets were all classified as having been valued using level 3 valuation inputs.

Other Structures have been revalued by an external valuer AssetVal Pty Ltd as at 30 June 2021 and there has been no change to the valuation process during the reporting period.

An assessment has been undertaken resulting in an indexation applied to Other Structures for 30 June 2025.

##### Roads

Roads include bulk earthworks, carriageway, roadside shoulders & kerb & gutter. The cost approach using level 3 inputs was used to value this asset class. A revaluation was undertaken as at 30 June 2024 in-house based on actual costs and assumptions from Council's Technical Services Department. No market based evidence (level 2) inputs are available therefore Level 3 valuation inputs were used for this asset class.



## E2-1 Fair value measurement (continued)

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

An assessment has been undertaken resulting in an indexation applied to Roads for 30 June 2025.

### Bridges

Bridges were valued under the cost approach using level 3 inputs. A revaluation was undertaken as at 30 June 2024 in-house based on actual costs and assumptions from Council's Technical Services Department. No market based evidence (level 2) inputs are available therefore Level 3 valuation inputs were used for this asset class.

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

An assessment has been undertaken resulting in an indexation applied to Bridges for 30 June 2025.

### Footpaths

Footpaths were revalued in-house by Council's Technical Services Department as at 30 June 2024 and were based on actual cost per square meter of works carried out during the year.

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

An assessment has been undertaken resulting in an indexation applied to Footpaths for 30 June 2025.

### Stormwater Drainage

Assets within this class comprise of pits and pipes.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear meters of certain diameter pipes and prices per pit or similar could be supported from market evidence (Level 2) other inputs (such as residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value.

A revaluation was undertaken as at 30 June 2024 in-house by council technical services staff and there has been no change to the valuation process during the reporting period.

An assessment has been undertaken resulting in an indexation applied to Stormwater Drainage for 30 June 2025.

### Water Supply Network

Assets within this class comprise of bores, water treatment plant, reservoirs, pumping stations and water pipelines.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear meters of certain diameter pipes and prices per pit or similar could be supported from market evidence (Level 2) other inputs (such as residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. These assets are indexed each year in line with the NSW Reference Rates Manual as published by the Office of Water.

The assets in this class of assets were revalued by an external valuer AssetVal Pty Ltd as at 30 June 2022 and there has been no change to the valuation process during the reporting period.

### Sewerage Network

Assets within this class comprise of treatment works, pumping stations and sewerage mains.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear meters of certain diameter pipes and prices per pit or similar could be supported from market evidence (Level 2) other inputs (such as residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. These assets are indexed each year in line with the NSW Reference Rates Manual as published by the Office of Water.

The assets in this class of assets were revalued by an external valuer AssetVal Pty Ltd as at 30 June 2022 and there has been no change to the valuation process during the reporting period.

### Swimming Pools

## E2-1 Fair value measurement (continued)

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Swimming pools were valued using the cost approach. No Market based evidence (Level 2) could be supported as such these assets were all classified as having been valued using level 3 valuation inputs.

Swimming Pools have been revalued by an external valuer, AssetVal Pty Ltd as at 30 June 2021 and there has been no change to the valuation process during the reporting period.

An assessment has been undertaken resulting in an indexation applied to Swimming pool assets for 30 June 2025.

### **Other Open Space/Recreational Assets**

Assets within this class comprise of BBQ's and outdoor play equipment.

Other Open Space/Recreational Assets were valued using the cost approach. No Market based evidence (Level 2) could be supported as such these assets were all classified as having been valued using level 3 valuation inputs.

Open Space and Recreation Assets have been revalued by an external valuer, AssetVal Pty Ltd as at 30 June 2021 and there has been no change to the valuation process during the reporting period.

An assessment has been undertaken resulting in an indexation applied to Other open space/recreational assets for 30 June 2025.

## E2-1 Fair value measurement (continued)

### Fair value measurements using significant unobservable inputs (level 3)

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

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

	Valuation technique/s	Unobservable inputs
<b>Financial assets</b>		
Unlisted equity securities	Level 3 Valued at cost	
<b>Total financial assets</b>		
<b>Infrastructure, property, plant and equipment</b>		
Plant, equipment, library books, furniture and fittings	Level 3 Valued at cost	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Remaining useful life</li> <li>• Residual value</li> </ul>
Community Land, Land under roads (post 30/06/08)	Level 3 Market approach	<ul style="list-style-type: none"> <li>• Land value (price per square metre)</li> </ul>
Land Improvements- Non-dep	Level 3 Valued at cost	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Remaining useful life</li> </ul>
Land Improvements - depreciable	Level 3 Valued at cost	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Remaining useful life</li> </ul>
Buildings & other Structures	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> <li>• Residual value</li> </ul>
Roads, bridges, footpaths, bulk earthworks	Level 3 Internal valuation using cost approach	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> </ul>
Stormwater Drainage	Level 3 Internal valuation using cost approach	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> </ul>
Water Supply Network	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> </ul>
Sewerage Network	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> </ul>
Swimming Pools	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> </ul>
Open Space and Recreational	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> </ul>
Library Books	Level 3 Valued at cost	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> <li>• Residual value</li> </ul>

### Highest and best use

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



## E3-1 Contingencies

### Defined benefit plan

Council is party to an Industry Defined Benefit Plan under Active Super – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB 119 *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 formula 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% of salary
Division D	1.64 times member contributions

\* For 180 Point Members, Employers are required to contribute 9.5% from 1 July 2025 of salaries to these members' accumulation accounts in line with current level of SG contributions, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June. Given the funding position of the Fund as at 30 June 2024, it was recommended to cease these past service contributions effective 1 January 2025.

The adequacy of contributions is assessed at each actuarial investigation which will be conducted annually, the next of which is due effective 30 June 2025.

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

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

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding additional contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

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

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 ended 30 June 2025 was \$ 45,872.15. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2024.

The amount of additional contributions included in the total employer contribution advised above is \$0. Council's expected contribution to the plan for the next annual reporting period is \$6,829.69.

## E3-1 Contingencies (continued)

The estimated employer reserves financial position for the Pooled Employers at 30 June 2025 is:

<b>Employer reserves only *</b>	<b>\$millions</b>	<b>Asset Coverage</b>
Assets	2,197.6	
Past Service Liabilities	2,092.0	105.0%
Vested Benefits	2,130.4	103.2%

\* excluding other accumulation accounts and reserves in both assets and liabilities.

The share of this deficit that is broadly attributed to the Council is estimated to be 0.13% as at 30 June 2025.

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

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

Investment return	6.0% per annum
Salary inflation	3.5% per annum
Increase in CPI	2.5% per annum

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

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review will be completed by December 2025.

## F People and relationships

### F1 Related party disclosures

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

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

\$ '000	2025	2024
<b>Compensation:</b>		
Short-term benefits	843	924
Post-employment benefits	92	96
Other long-term benefits	144	24
Termination benefits	348	–
<b>Total</b>	<b>1,427</b>	<b>1,044</b>

#### Other transactions with KMP and their related parties

Pre-amble

Council has determined that transactions at arm's length between KMP and Council as part of KMP using Council services (e.g. access to library or Council swimming pool) will not be disclosed.

Nature of the transaction	Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
<b>\$ '000</b>					
<b>2025</b>					
Employee expenses relating to close family members of KMP	718	–	Council staff award	–	–
Related Parties, which are Suppliers of Council, supplying goods and services, such as printing services.	41	–	Contracts, purchase orders or tenders	–	–
<b>2024</b>					
Employee expenses relating to close family members of KMP	441	–	Council staff award	–	–
Related Parties, which are Suppliers of Council, supplying goods and services, such as printing services.	31	–	Contracts, purchase orders or tenders	–	–



## F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2025	2024
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	30	28
Councillors' fees	112	117
Other Councillors' expenses (including Mayor)	72	58
<b>Total</b>	<b>214</b>	<b>203</b>

## F2 Other relationships

### F2-1 Audit fees

\$ '000	2025	2024
<b>Audit and other assurance services: Auditors of Council - NSW Auditor-General:</b>		
Audit of financial statements	90	65
<b>Total fees paid or payable to the Auditor-General</b>	<b>90</b>	<b>65</b>

## G Other matters

### G1-1 Statement of Cash Flows information

#### Reconciliation of net operating result to cash provided from operating activities

\$ '000	2025	2024
<b>Net operating result from Income Statement</b>	<b>2,269</b>	14,431
<b>Add / (less) non-cash items:</b>		
Depreciation and amortisation	<b>6,640</b>	6,640
(Gain) / loss on disposal of assets	<b>2,127</b>	796
Non-cash capital grants and contributions	<b>(1,059)</b>	(754)
– Revaluation decrements / impairments of IPP&E direct to P&L	<b>–</b>	(1,034)
Unwinding of discount rates on reinstatement provisions	<b>20</b>	21
<b>Movements in operating assets and liabilities and other cash items:</b>		
(Increase) / decrease of receivables	<b>134</b>	(1,669)
Increase / (decrease) in provision for impairment of receivables	<b>–</b>	68
(Increase) / decrease of inventories	<b>(92)</b>	(128)
(Increase) / decrease of other current assets	<b>12</b>	14
(Increase) / decrease of contract assets	<b>(446)</b>	(316)
Increase / (decrease) in trade payables	<b>(1,025)</b>	898
Increase / (decrease) in other accrued expenses payable	<b>(328)</b>	5
Increase / (decrease) in other liabilities	<b>268</b>	54
Increase / (decrease) in contract liabilities	<b>(1,296)</b>	(1,245)
Increase / (decrease) in employee benefit provisions	<b>(224)</b>	151
Increase / (decrease) in other provisions	<b>(43)</b>	(87)
<b>Net cash flows from operating activities</b>	<b>6,957</b>	17,845

## G2-1 Commitments

### Capital commitments (exclusive of GST)

\$ '000	2025	2024
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Sewerage and water infrastructure	26	2,122
Buildings	61	75
Plant and equipment	59	–
Recreation	107	469
Road infrastructure	551	–
<b>Total</b>	<b>804</b>	<b>2,666</b>

### Details of capital commitments

Category	Project	Value
Buildings	Building renewal & upgrades in portfolio	\$3K
Buildings	PAM - Buildings Asset Backlog (funded by Special Variation)	\$56K
Plant & Equipment	Software Licencing	\$5K
Plant & Equipment	Upgrade Phone System	\$5K
Plant & Equipment	Integrated Software System	\$40K
Plant & Equipment	Chambers HACC & Library - Alarm & Access Control	\$10K
Recreation	LRCI 4 Narrandera Laneway Upgrades	\$8K
Recreation	Ndra Park Irrigation Management System	\$19K
Recreation	Adventure playground upgrade - Infant area	\$12K
Recreation	OLG DRF - Youth development program	\$10K
Recreation	OLG DRF - Community Information Boards	\$14K
Recreation	New security fencing and CCTV (Narrandera Waste Depot)	\$36K
Recreation	LT Pool - Access improvements	\$6K
Recreation	Barellan Pool - Replace Café Furniture	\$3K
Road Infrastructure	LRCI 4 Narrandera Footpaths Upgrade	\$30K
Road Infrastructure	FLR R4 - Old Wagga Road Rehab	\$224K
Road Infrastructure	MR243 - Canola Way to (GG, Ganmain, Matong & Coolamon)	\$28K
Road Infrastructure	MR7608 - Barellan Road	\$5K
Road Infrastructure	Dows Rd CH 0.0-5.64 Resheet	\$16K
Road Infrastructure	Glen Moor Rd CH 4.80-5.30 Resheet	\$5K
Road Infrastructure	Mejum Rd CH 4.6-5.63 Resheet	\$5K
Road Infrastructure	Bunganbil Rd CH 3.26-3.66 Reha	\$23K
Road Infrastructure	Bunganbil Rd CH 8.0-9.16 Rehab	\$68K
Road Infrastructure	Cove Rd CH 0.0-1.2 Resheet	\$5K
Road Infrastructure	LT Tourist Park - Reseal driveways	\$33K
Road Infrastructure	OLG DRF - Construction of flood relief gates	\$109K
Water & Sewer	Sewer - Barellan Sewer	\$12K



## G2-1 Commitments (continued)

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Water & Sewer	Water - Main Replacements	\$2
Water & Sewer	Water - Cul-de-sac ring mains	\$12K
<b>TOTAL</b>		<b><u>\$804K</u></b>

## G3-1 Events occurring after the reporting date

---

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

## G4 Statement of developer contributions

### G4-1 Summary of developer contributions

\$ '000	Notes	Opening balance at 1 July 2024	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2025	Cumulative balance of internal borrowings (to)/from
			Cash	Non-cash Land	Non-cash Other					
Roads		60	-	-	-	-	-	-	60	-
<b>S7.11 contributions – under a plan</b>		<b>60</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>-</b>
<b>S7.12 levies – under a plan</b>		<b>236</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>236</b>	<b>-</b>
<b>Total S7.11 and S7.12 revenue under plans</b>		<b>296</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>296</b>	<b>-</b>
S7.4 planning agreements		263	-	-	-	-	-	-	263	-
S64 contributions		335	-	-	-	-	-	-	335	-
<b>Total contributions</b>	C1-3	<b>894</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>894</b>	<b>-</b>

Under the *Environmental Planning and Assessment Act 1979*, local infrastructure contributions, also known as developer contributions, are charged by councils when new development occurs. They help fund infrastructure like parks, community facilities, local roads, footpaths, stormwater drainage and traffic management. 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.

### G4-2 Developer contributions by plan

	Opening balance at 1 July 2024	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2025	Cumulative balance of internal borrowings (to)/from
\$ '000		Cash	Non-cash Land	Non-cash Other					
S7.11 contributions – under a plan									
CONTRIBUTION PLAN - Pine Hill									
Roads	60	–	–	–	–	–	–	60	–
Total	60	–	–	–	–	–	–	60	–

**End of the audited financial statements**





## INDEPENDENT AUDITOR'S REPORT

### Report on the general purpose financial statements

#### Narrandera Shire Council

To the Councillors of Narrandera Shire Council

### Opinion

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

In my opinion:

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

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

### Basis for Opinion

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

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

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

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

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

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

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

## **Other Information**

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

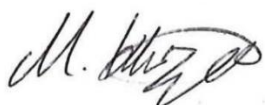
Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements.

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

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

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



Michael Kharzoo  
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

28 October 2025  
SYDNEY





Cr Neville Kschenka  
Mayor  
Narrandera Shire Council  
141 East Street  
Narrandera NSW 2700

Contact: Michael Kharzoo  
Phone no: 02 9275 7188  
Our ref: FA1768

28 October 2025

Dear Mayor

**Report on the Conduct of the Audit**  
**for the year ended 30 June 2025**  
**Narrandera Shire Council**

I have audited the general purpose financial statements (GPFS) of the Narrandera Shire Council (the Council) for the year ended 30 June 2025 as required by section 415 of the *Local Government Act 1993* (the Act).

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

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

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

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

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

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

## INCOME STATEMENT

### Financial performance

	2025	2024	Variance
	\$m	\$m	%
Rates and annual charges revenue	10.6	8.9	↑ 19.1
Grants and contributions provided for operating purposes revenue	7.7	12.5	↓ 38.4
Grants and contributions provided for capital purposes revenue	6.9	9.5	↓ 27.4
Operating result from continuing operations	2.3	14.4	↓ 84.0
Net Operating result for the year before grants and contributions provided for capital purposes	(4.6)	4.9	↓ 193.9

### Operating result from continuing operations

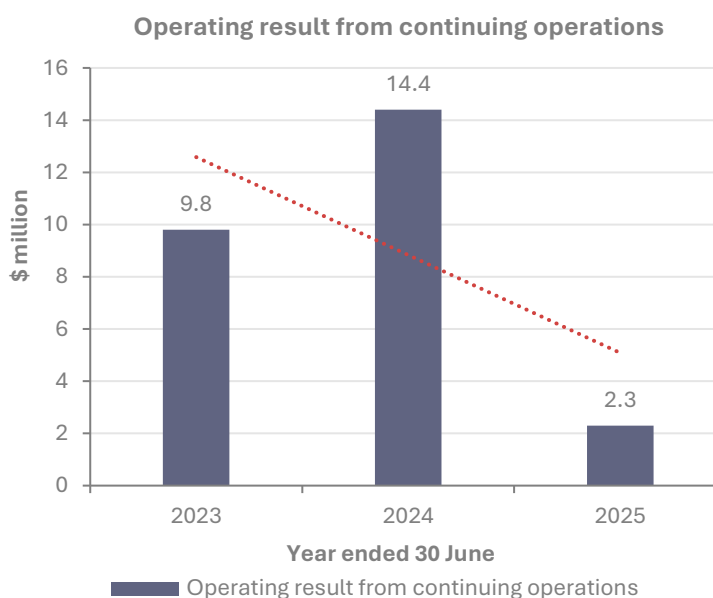
This graph shows the operating result from continuing operations for the current and prior two financial years.

Council's operating result from continuing operations for the year was \$12.1 million lower than the 2023–24 result.

In 2024-25:

- total grants and contributions (\$14.6 million) decreased by \$7.4 million. Refer to 'Grants and contributions revenue' below for details.
- materials and services increased by \$1.9 million due to the completion of Barellan Sewer Scheme
- net loss from disposal of assets (\$2.1 million) increased by \$1.3 million.

The net operating result for the year before grants and contributions provided for capital purposes was a deficit of \$4.6 million. Refer to 'Grants



and contributions revenue' below for details.

Income

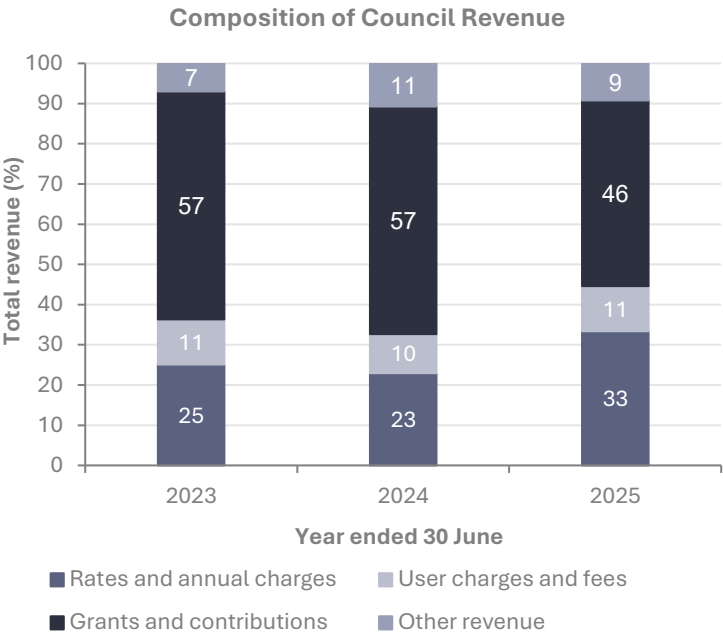
Council revenue

This graph shows the composition of Council’s revenue recognised for the current and prior two financial years. Council revenue (\$31.7 million) decreased by \$7.3 million (18.7 per cent) in 2024–25, mainly due to:

- grants and contributions revenue (\$14.6 million) which decreased by \$7.4 million (33.6 per cent)
- other revenue (\$2.9 million) which decreased by \$1.3 million (30.1 per cent) mainly due to lower reimbursements and insurance recoveries in 2024-25.

This was offset by:

- rates and annual charges revenue (\$10.6 million) which increased by \$1.7 million (19.1 per cent) due to rate increase of 25 per cent in line with Special Rate Variation (SRV).

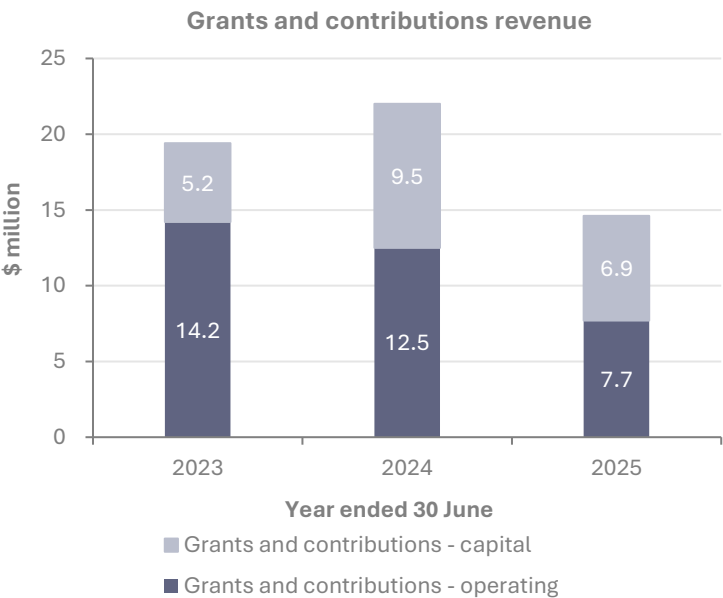


Grants and contributions revenue

This graph shows the amount of grants and contributions revenue recognised for the current and prior two financial years.

Grants and contributions revenue (\$14.6 million) decreased by \$7.4 million (33.6 per cent) in 2024–25 due to:

- decrease of \$4.7 million of operating and capital grants for roads and bridges funding
- decrease of \$2.4 million of sewerage capital grant revenue recognised for Barellan Sewer Scheme as the project nears completion
- receiving only 50 per cent of the financial assistance grants for 2025-26 in advance (85 per cent for 2024-25).





## CASH FLOWS

### Statement of cash flows

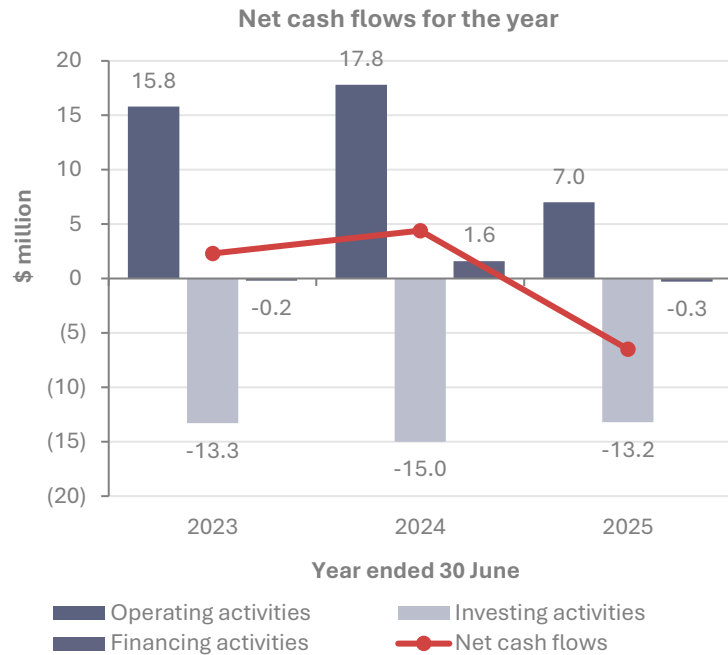
The Statement of Cash Flows details the Council's inflows and outflows of cash over a specific period. It helps in assessing the Council's ability to generate cash to fund its operations, pay off debts, and support future projects. It also aids in identifying any pressures or issues in the Council operating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

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

The net cash flows for the year were negative \$6.5 million (positive \$4.5 million in 2023-24).

In 2024-25 the net cashflows:

- from operating activities decreased by \$10.8 million, mainly due to a decrease in grants and contribution revenues
- used in investing activities decreased by \$1.8 million due to lower payments for Infrastructure, Property, Plant and Equipment
- from financing activities decreased by \$1.9 million due to no additional borrowings.



## FINANCIAL POSITION

### Cash, cash equivalents and investments

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

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

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

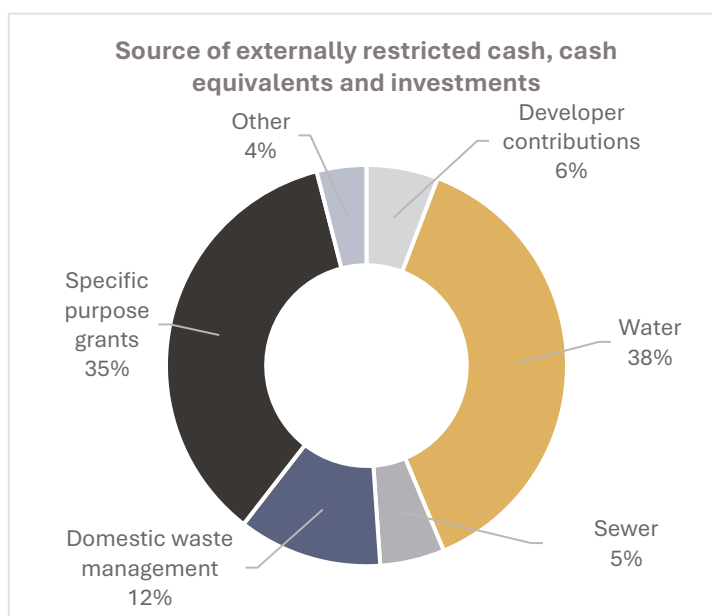
Cash, cash equivalents and investments	2025	2024	Percentage of total cash and investments 2025	Commentary
	\$m	\$m	%	
<b>Total cash, cash equivalents and investments</b>	<b>31.5</b>	<b>37.5</b>		For 2024-25 the: <ul style="list-style-type: none"> <li>the externally restricted cash balances decreased by \$6.0 million due to lower funds held for the Barellan Sewer funds compared to 2023-24 as the project nears its completion phase as at 30 June 2025</li> <li>internal allocations decreased by \$2.7 million mainly due to lesser Financial Assistance Grants received in advance allocated for future expenditure.</li> </ul>
Restricted and allocated cash, cash equivalents and investments:				
• External restrictions	15.5	21.5	49.2	
• Internal allocations	12.7	15.4	40.3	

This graph shows the sources of externally restricted cash, cash equivalents and investments.

In 2024-25 the Council's main sources of externally restricted cash, cash equivalents and investments include:

- specific purpose unexpended grants of \$5.5 million which decreased by \$2.7 million due to capital projects nearing completion
- water funds of \$5.9 million which increased by \$0.9 million due to increased water usage because of dry weather conditions
- domestic waste management charges of \$1.8 million which remained relatively steady from the prior year.

Other externally restricted cash and cash equivalents comprises Stormwater, transport for NSW contributions and Crown lands.



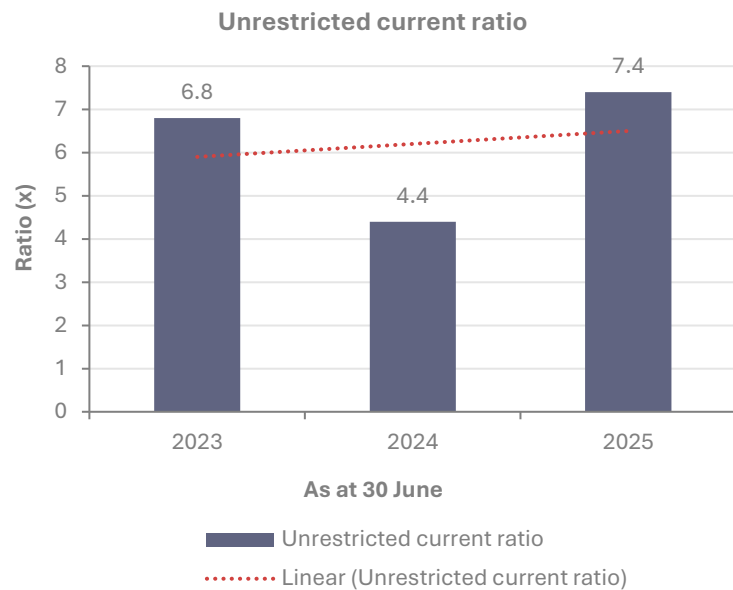
## Council liquidity

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

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

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

The unrestricted current ratio increased to 7.4 times due to lower payables relating to the Barellan Sewer Scheme in the current year.



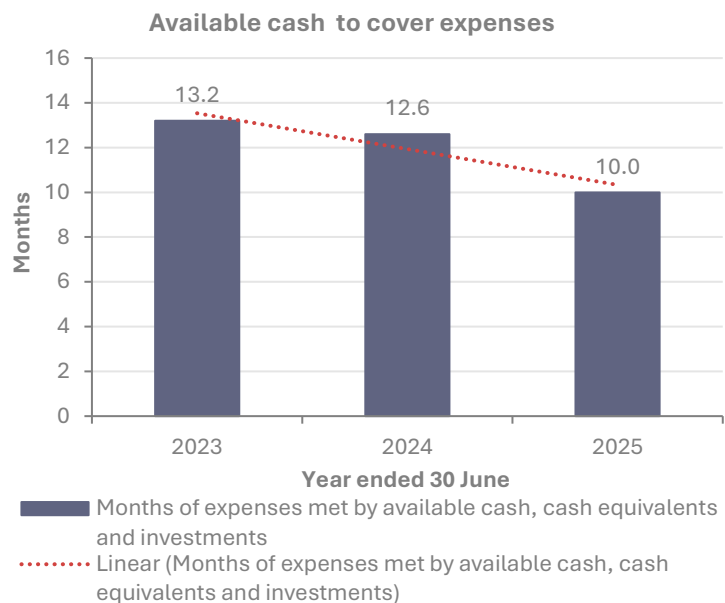
This graph shows the number of months of general fund expenses (excluding depreciation and borrowing costs), Council can fund from its available cash, cash equivalents and investments (not subject to external restrictions).

Further details on cash, cash equivalents and investments including the sources of external restrictions are included in the section above.

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

In 2024-25 the number of months has decreased from 12.6 to 10.0 due to:

- \$0.6 million increase in employee benefits and oncosts expenses
- \$1.9 million increase in material and services.

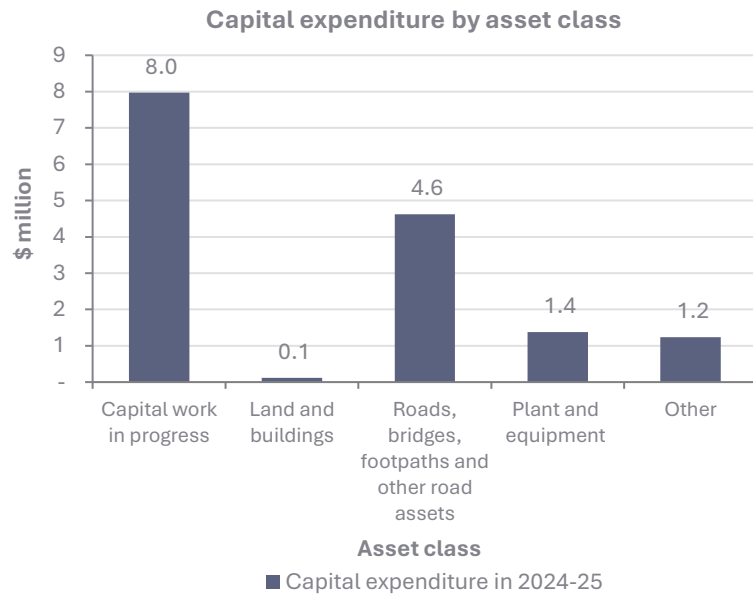




## Infrastructure, property, plant and equipment

This graph shows how much the Council spent on renewing and purchasing assets in 2024-25.

Council renewed \$8.6 million of infrastructure, property, plant and equipment during the 2024-25 financial year. This was mainly spent on roads, repairing assets damaged by natural disasters and upgrade of buildings and open space park. A further \$6.7 million was spent on new assets mainly on Barellan Sewer Scheme \$3.9 million, Toddler Pool \$0.5 million and \$0.5 million on the Destination & Discovery hub fit out.



## Debt

The table below provides an overview of the Council's loans and committed borrowing facilities. Committed borrowing facilities are an element of liquidity management and include bank overdrafts, and credit cards.

Debt	2025	2024	Commentary
	\$'000	\$'000	
Loans	3,267	3,558	The loan was taken for the Barellan Sewer Scheme and has decreased due to 2024-25 scheduled repayments.
Approved overdraft facility	350	350	
Amount drawn down	-	-	
Credit card facility	45	45	\$8k of the facility was used in the ordinary course of the Council's operations.

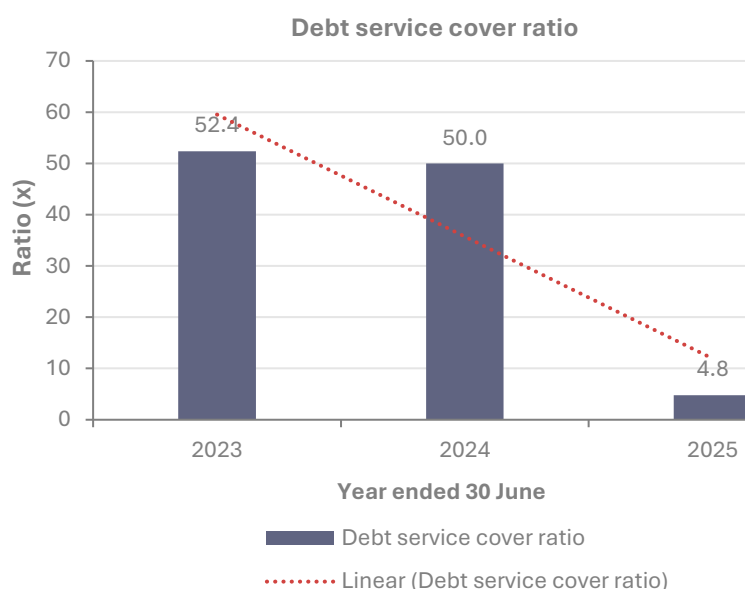
## Debt service cover

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

The debt service cover ratio measures the operating cash to service debt including interest, principal and lease payments.

The ratio has decreased from 50 times to 4.8 times due to:

- a decline in operating results from continuing operations excluding depreciation, amortisation and impairment of non-financial assets
- increase in loan repayments in 2024-25.



## OTHER MATTERS

No other matters have been noted.

Michael Kharzoo  
Director – Financial Audit

Delegate of the Auditor-General for New South Wales

# Narrandera Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2025

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*Achieving Together*





# Narrandera Shire Council

## Special Purpose Financial Statements

for the year ended 30 June 2025

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## Narrandera Shire Council

### Special Purpose Financial Statements

for the year ended 30 June 2025

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#### Statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

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

- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections 3 and 4 of the NSW Department of Climate Change, Energy, the Environment and Water's (DCCEEW) *Regulatory and assurance framework for local water utilities, July 2022*

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

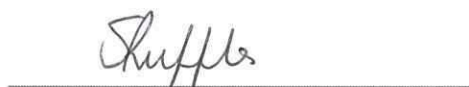
- present fairly the operating result and financial position for each of Council's declared business activities for the year,
- accord with Council's accounting and other records; and
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

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

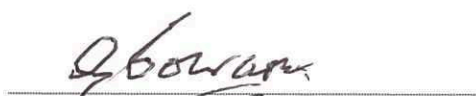
Signed in accordance with a resolution of Council made on 16 September 2025.



Neville Kschenka  
**Mayor**  
16 September 2025



Sue Ruffles  
**Councillor**  
16 September 2025



George Cowan  
**General Manager**  
16 September 2025



Zac Mahon  
**Responsible Accounting Officer**  
16 September 2025

## Narrandera Shire Council

### Income Statement of water supply business activity

for the year ended 30 June 2025

\$ '000	2025	2024
<b>Income from continuing operations</b>		
Access charges	948	886
User charges	1,695	1,422
Fees	31	32
Interest and investment income	350	338
<b>Total income from continuing operations</b>	<b>3,024</b>	<b>2,678</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	525	467
Materials and services	1,749	1,745
Depreciation, amortisation and impairment	688	740
Net loss from the disposal of assets	–	187
Other expenses	–	50
<b>Total expenses from continuing operations</b>	<b>2,962</b>	<b>3,189</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>62</b>	<b>(511)</b>
Grants and contributions provided for capital purposes	(27)	247
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>35</b>	<b>(264)</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>35</b>	<b>(264)</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	(16)	–
<b>Surplus (deficit) after tax</b>	<b>19</b>	<b>(264)</b>
<b>Opening accumulated surplus</b>	<b>17,469</b>	<b>17,733</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	16	–
<b>Closing accumulated surplus</b>	<b>17,504</b>	<b>17,469</b>
<b>Return on capital %</b>	<b>0.3%</b>	<b>(2.1)%</b>
<b>Subsidy from Council</b>	<b>963</b>	<b>1,575</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	20	(264)
Less: capital grants and contributions (excluding developer contributions)	27	(247)
<b>Surplus for dividend calculation purposes</b>	<b>47</b>	<b>–</b>
<b>Potential dividend calculated from surplus</b>	<b>23</b>	<b>–</b>



## Narrandera Shire Council

### Income Statement of sewerage business activity

for the year ended 30 June 2025

\$ '000	2025	2024
<b>Income from continuing operations</b>		
Access charges	1,668	1,560
User charges	440	193
Interest and investment income	66	116
<b>Total income from continuing operations</b>	<b>2,174</b>	<b>1,869</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	384	377
Borrowing costs	126	37
Materials and services	829	742
Depreciation, amortisation and impairment	377	402
Net loss from the disposal of assets	–	10
<b>Total expenses from continuing operations</b>	<b>1,716</b>	<b>1,568</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>458</b>	<b>301</b>
Grants and contributions provided for capital purposes	1,091	3,494
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>1,549</b>	<b>3,795</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>1,549</b>	<b>3,795</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	(115)	(75)
<b>Surplus (deficit) after tax</b>	<b>1,434</b>	<b>3,720</b>
<b>Plus accumulated surplus</b>	<b>16,849</b>	<b>13,054</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	115	75
<b>Closing accumulated surplus</b>	<b>18,398</b>	<b>16,849</b>
<b>Return on capital %</b>	<b>2.2%</b>	<b>1.5%</b>
<b>Subsidy from Council</b>	<b>534</b>	<b>647</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	1,435	3,720
Less: capital grants and contributions (excluding developer contributions)	(1,091)	(3,494)
<b>Surplus for dividend calculation purposes</b>	<b>344</b>	<b>226</b>
<b>Potential dividend calculated from surplus</b>	<b>172</b>	<b>113</b>

## Narrandera Shire Council

### Statement of Financial Position of water supply business activity

as at 30 June 2025

<b>\$ '000</b>	<b>2025</b>	<b>2024</b>
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	350	383
Investments	5,778	5,798
Receivables	973	632
Contract assets and contract cost assets	—	115
<b>Total current assets</b>	<b>7,101</b>	<b>6,928</b>
<b>Non-current assets</b>		
Receivables	45	87
Infrastructure, property, plant and equipment	24,641	24,738
<b>Total non-current assets</b>	<b>24,686</b>	<b>24,825</b>
<b>Total assets</b>	<b>31,787</b>	<b>31,753</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Payables	105	106
<b>Total current liabilities</b>	<b>105</b>	<b>106</b>
<b>Total liabilities</b>	<b>105</b>	<b>106</b>
<b>Net assets</b>	<b>31,682</b>	<b>31,647</b>
<b>EQUITY</b>		
Accumulated surplus	17,504	17,469
IPPE revaluation surplus	14,178	14,178
<b>Total equity</b>	<b>31,682</b>	<b>31,647</b>

## Narrandera Shire Council

### Statement of Financial Position of sewerage business activity

as at 30 June 2025

\$ '000	2025	2024
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	210	207
Investments	702	2,733
Receivables	237	943
Contract assets and contract cost assets	487	425
<b>Total current assets</b>	<b>1,636</b>	<b>4,308</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	26,880	22,896
<b>Total non-current assets</b>	<b>26,880</b>	<b>22,896</b>
<b>Total assets</b>	<b>28,516</b>	<b>27,204</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Borrowings	247	237
<b>Total current liabilities</b>	<b>247</b>	<b>237</b>
<b>Non-current liabilities</b>		
Borrowings	2,708	2,954
<b>Total non-current liabilities</b>	<b>2,708</b>	<b>2,954</b>
<b>Total liabilities</b>	<b>2,955</b>	<b>3,191</b>
<b>Net assets</b>	<b>25,561</b>	<b>24,013</b>
<b>EQUITY</b>		
Accumulated surplus	18,398	16,849
IPPE revaluation surplus	7,163	7,164
<b>Total equity</b>	<b>25,561</b>	<b>24,013</b>



## Note – Material accounting policy information

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

Councils are to provide details of any changes in accounting policies, errors or changes in accounting estimates during the year – the disclosures in G4 of Section 1 of the Code or the relevant disclosures from AASB 1060 (paragraphs 106-108 for changes in accounting policy, paragraph 109 for changes in accounting estimates or paragraph 110 for errors), can be used by the council where these changes have occurred.

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 2022* (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)

##### a. Narrandera Council Water Supply

Council's water supply activities servicing the town of Narrandera, and which is established as a Special Rate Fund of Council.

#### Category 2

(where gross operating turnover is less than \$2 million)

##### a. Narrandera Sewerage Service

Council's sewerage reticulation & treatment activities servicing the town of Narrandera, and which is established as a Special Rate Fund of Council.

### 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):

## Note – Material accounting policy information (continued)

### Notional rate applied (%)

Corporate income tax rate – **25%** (LY 25%)

Land tax – the first \$1,075,000 of combined land values attracts **0%**. For the combined land values in excess of \$1,075,000 up to \$6,571,000 the rate is **\$100 + 1.6%**. For the remaining combined land value that exceeds \$6,571,000 a premium marginal rate of **2.0%** applies.

Payroll tax – **5.45%** on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with DCCEEW's regulatory and assurance framework, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the regulatory and assurance framework as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to DCCEEW's regulatory and assurance framework is not a prerequisite for the payment of the tax equivalent charges; however the payment must not exceed \$3 per assessment.

### Income tax

An income tax equivalent has been applied on the profits of the business activities. Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested. Accordingly, the return on capital invested is set at a pre-tax level – gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the relevant corporate income tax rate.

Income tax is only applied where a gain from ordinary activities before capital amounts has been achieved. Since the taxation equivalent is notional – that is, it is payable to the 'Council' as the owner of business operations – it represents an internal payment and has no effect on the operations of the Council.

Accordingly, there is no need for disclosure of internal charges in the SPFS. The rate applied of 25% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

### Local government rates and charges

A calculation of the equivalent rates and charges for all Category 1 businesses has been applied to all assets owned, or exclusively used by the business activity.

### Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that Council business activities face 'true' commercial borrowing costs in line with private sector competitors. In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

#### (i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed. Subsidies occur where Council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations. The overall effect of subsidies is contained within the Income Statements of business activities.

#### (ii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses 'would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field'.

Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council's business activities on the Income Statement.

#### (iii) Dividends

Council is not required to pay dividends to either itself as owner of a range of businesses, or to any external entities.

A local government water supply and sewerage business is permitted to pay annual dividends from their water supply or sewerage business surpluses. Each dividend must be calculated and approved in accordance with DCCEEW's regulatory and assurance framework and must not exceed 50% of the relevant surplus in any one year, or the number of water supply or

## Note – Material accounting policy information (continued)

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sewerage assessments at 30 June 2025 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with DCCEE's regulatory and assurance framework, statement of compliance and statement of dividend payment, dividend payment form and unqualified independent financial audit report are submitted to DCCEE.





## INDEPENDENT AUDITOR'S REPORT

### Report on the special purpose financial statements

#### Narrandera Shire Council

To the Councillors of Narrandera Shire Council

### Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Narrandera Shire Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2025, the Statement of Financial Position of each Declared Business Activity as at 30 June 2025 and the material accounting policy information note.

The Declared Business Activities of the Council are:

- water supply
- sewerage.

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 2025, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the material accounting policy information note and the Local Government Code of Accounting Practice and Financial Reporting 2024–25 (LG Code).

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

### Basis for Opinion

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

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

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

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

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

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

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

## **Emphasis of Matter - Basis of Accounting**

Without modifying my opinion, I draw attention to the material accounting policy information 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 2025 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. 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 material accounting policy information 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.

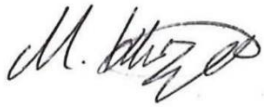
Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements.

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

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

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

A handwritten signature in black ink, appearing to read 'M. Kharzoo', with a stylized flourish at the end.

Michael Kharzoo  
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

28 October 2025  
SYDNEY



# Narrandera Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2025

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*Achieving Together*



Narrandera Shire Council

Special Schedules

for the year ended 30 June 2025

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Report on infrastructure assets as at 30 June 2025	7

# Narrandera Shire Council

## Permissible income for general rates

\$ '000	Notes	Calculation 2024/25	Calculation 2025/26
<b>Notional general income calculation <sup>1</sup></b>			
Last year notional income yield	a	5,511	6,923
Plus/minus adjustments <sup>2</sup>	b	2	13
<b>Notional general income</b>	$c = a + b$	<b>5,513</b>	<b>6,936</b>
<b>Permissible income calculation</b>			
Percentage increase (%)	d	25.50%	18.00%
Less expiring special variations amount	e	—	—
Plus percentage increase amount <sup>3</sup>	$f = d \times (c + e)$	1,406	1,248
<b>Sub-total</b>	$g = (c + e + f)$	<b>6,919</b>	<b>8,184</b>
Plus or minus last year's carry-forward total	h	24	20
Less valuation objections claimed in the previous year	i	—	—
<b>Sub-total</b>	$j = (h + i)$	<b>24</b>	<b>20</b>
<b>Total permissible income</b>	$k = g + j$	<b>6,943</b>	<b>8,204</b>
Less notional income yield	l	6,923	8,199
<b>Catch-up or (excess) result</b>	$m = k - l$	<b>20</b>	<b>5</b>
Plus income lost due to valuation objections claimed <sup>4</sup>	n	—	—
Less unused catch-up greater than 10 years <sup>5</sup>	o	—	—
<b>Carry forward to next year <sup>6</sup></b>	$p = m + n + o$	<b>20</b>	<b>5</b>

### 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)*.
- (3) The 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).
- (4) Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer General. Councils can claim the value of the income lost due to valuation objections in any single year.
- (5) Unused catch-up amounts or the rate peg balance amounts will be deducted if they are not caught up within ten years. These amounts can be adjusted for when setting the rates in a future year.
- (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. OLG will extract these amounts from Permissible income for general rates in the financial data return (FDR) to administer this process.





## INDEPENDENT AUDITOR'S REPORT

### Special Schedule – Permissible income for general rates

#### Narrandera Shire Council

To the Councillors of Narrandera Shire Council

### Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Narrandera Shire Council (the Council) for the year ending 30 June 2026.

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 2024–25 (LG Code) and is in accordance with the books and records of the Council.

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

### Basis for Opinion

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

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

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

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

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

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

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

### Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

## Other Information

The Council's annual report for the year ended 30 June 2025 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 2025.

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](http://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 black ink, appearing to read 'M. Kharzoo', with a stylized flourish at the end.

Michael Kharzoo  
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

28 October 2025  
SYDNEY



# Narrandera Shire Council

## Report on infrastructure assets as at 30 June 2025

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2024/25 Required maintenance <sup>a</sup>	2024/25 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Buildings – non-specialised	3,612	–	461	155	10,632	33,663	2.0%	16.0%	27.0%	6.0%	49.0%
	Buildings – specialised	1,839	–	320	118	13,052	23,363	45.0%	6.0%	16.0%	27.0%	6.0%
	<b>Sub-total</b>	<b>5,451</b>	<b>–</b>	<b>781</b>	<b>273</b>	<b>23,683</b>	<b>57,026</b>	<b>19.6%</b>	<b>11.9%</b>	<b>22.5%</b>	<b>14.6%</b>	<b>31.4%</b>
Other structures	Other structures	2,394	–	379	477	15,810	27,634	48.0%	16.0%	13.0%	11.0%	12.0%
	<b>Sub-total</b>	<b>2,394</b>	<b>–</b>	<b>379</b>	<b>477</b>	<b>15,810</b>	<b>27,634</b>	<b>48.0%</b>	<b>16.0%</b>	<b>13.0%</b>	<b>11.0%</b>	<b>12.0%</b>
Water supply network	Water supply network	2,238	–	546	1,055	23,377	48,717	23.0%	13.0%	48.0%	12.0%	4.0%
	<b>Sub-total</b>	<b>2,238</b>	<b>–</b>	<b>546</b>	<b>1,055</b>	<b>23,377</b>	<b>48,717</b>	<b>23.0%</b>	<b>13.0%</b>	<b>48.0%</b>	<b>12.0%</b>	<b>4.0%</b>
Roads	Sealed roads pavement	563	–	300	321	17,060	28,865	6.0%	20.0%	38.0%	14.0%	22.0%
	Sealed roads surface	1,440	–	301	958	17,138	27,347	32.0%	26.0%	22.0%	12.0%	8.0%
	Unsealed roads pavement	2,109	–	222	757	10,857	21,344	15.0%	20.0%	38.0%	14.0%	13.0%
	Bridges	–	–	102	–	17,219	28,233	20.0%	50.0%	30.0%	0.0%	0.0%
	Footpaths	41	–	58	30	2,343	3,483	30.0%	20.0%	43.0%	7.0%	0.0%
	Flood-ways	–	–	–	–	–	–	32.0%	26.0%	22.0%	12.0%	0.0%
	Guardrail	–	–	–	–	–	–	20.0%	50.0%	30.0%	0.0%	0.0%
	Kerb and guttering	35	–	97	1	5,278	9,345	1.0%	31.0%	66.0%	2.0%	0.0%
	Traffic devices	36	–	11	–	737	1,070	45.0%	13.0%	23.0%	19.0%	0.0%
	Other road assets (incl. bulk earth works)	–	–	–	–	80,947	80,947	100.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>4,224</b>	<b>–</b>	<b>1,091</b>	<b>2,067</b>	<b>152,626</b>	<b>200,634</b>	<b>50.8%</b>	<b>17.4%</b>	<b>20.7%</b>	<b>5.5%</b>	<b>5.6%</b>
Sewerage network	Sewerage network	1,185	–	309	499	16,897	27,585	38.0%	39.0%	13.0%	4.0%	6.0%
	<b>Sub-total</b>	<b>1,185</b>	<b>–</b>	<b>309</b>	<b>499</b>	<b>16,897</b>	<b>27,585</b>	<b>38.0%</b>	<b>39.0%</b>	<b>13.0%</b>	<b>4.0%</b>	<b>6.0%</b>
Stormwater drainage	Stormwater drainage	553	–	119	–	6,822	14,368	1.0%	13.0%	64.0%	22.0%	0.0%
	<b>Sub-total</b>	<b>553</b>	<b>–</b>	<b>119</b>	<b>–</b>	<b>6,822</b>	<b>14,368</b>	<b>1.0%</b>	<b>13.0%</b>	<b>64.0%</b>	<b>22.0%</b>	<b>0.0%</b>
Open space / recreational assets	Swimming pools	194	–	219	188	3,542	5,161	78.0%	0.0%	0.0%	22.0%	0.0%
	Open Space & Recreational	149	–	216	29	2,753	3,607	77.0%	7.0%	8.0%	2.0%	6.0%
	<b>Sub-total</b>	<b>343</b>	<b>–</b>	<b>435</b>	<b>217</b>	<b>6,295</b>	<b>8,768</b>	<b>77.6%</b>	<b>2.9%</b>	<b>3.3%</b>	<b>13.8%</b>	<b>2.4%</b>
<b>Total – all assets</b>		<b>16,388</b>	<b>–</b>	<b>3,660</b>	<b>4,588</b>	<b>245,510</b>	<b>384,732</b>	<b>40.3%</b>	<b>17.0%</b>	<b>24.5%</b>	<b>8.7%</b>	<b>9.5%</b>

Narrandera Shire Council

Report on infrastructure assets as at 30 June 2025 (continued)

(a) Required maintenance is the amount identified in Council's asset management plans.

KEY FOR ASSET CONDITION

#	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

## Narrandera Shire Council

### Report on infrastructure assets as at 30 June 2025

#### Infrastructure asset performance indicators (consolidated) \*

\$ '000	Amounts 2025	Indicator 2025	2024	Indicators 2023	2022	Benchmark
<b>Buildings and infrastructure renewals ratio</b>						
Asset renewals <sup>1</sup>	<b>12,745</b>					
Depreciation, amortisation and impairment	<b>5,499</b>	<b>231.77%</b>	181.74%	56.74%	154.62%	> 100.00%
<b>Infrastructure backlog ratio</b>						
Estimated cost to bring assets to a satisfactory standard	<b>16,388</b>					
Net carrying amount of infrastructure assets	<b>260,756</b>	<b>6.28%</b>	6.74%	8.51%	14.68%	< 2.00%
<b>Asset maintenance ratio</b>						
Actual asset maintenance	<b>4,588</b>					
Required asset maintenance	<b>3,660</b>	<b>125.36%</b>	134.01%	169.90%	190.73%	> 100.00%
<b>Cost to bring assets to agreed service level</b>						
Estimated cost to bring assets to an agreed service level set by Council	<b>—</b>	<b>0.00%</b>	0.00%	0.00%	0.00%	
Gross replacement cost	<b>384,732</b>					

(\*) 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.



# Narrandera Shire Council

## Report on infrastructure assets as at 30 June 2025

### Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2025	2024	2025	2024	2025	2024	
Buildings and infrastructure renewals ratio							
Asset renewals	286.02%	241.42%	0.00%	8.83%	0.00%	0.00%	> 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	5.88%	5.74%	9.57%	17.68%	7.01%	3.96%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	108.16%	120.30%	193.22%	181.70%	161.49%	167.77%	> 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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Gross replacement cost							

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APPENDIX G.

# Special Variation Improvement Plan 2024-25





# Special Variation Improvement Plan Progress Report

30 June 2025



# Instrument Under Section 508A of the Local Government Act 1993

## Special Variation for Narrandera Shire Council for 2024-25 to 2025-26

13 May 2024

This instrument is made by the Independent Pricing and Regulatory Tribunal (**IPART**) as delegate for the Minister administering the *Local Government Act 1993* (**Act**) (delegation of 6 September 2010).

IPART determines under section 508A of the Act that:

1. The percentage by which Narrandera Shire Council (**Council**) may increase its general income for the period from Year 2024-25 to Year 2025-26 (inclusive) is 48.1%, consisting of annual increases as set out in the table below:

Year	Annual increase in general income	Cumulative increase in general income
Year 2024-25	25.5%	25.5%
Year 2025-26	18.0%	48.1%

[Note: The Council is required to reduce its income in accordance with the conditions of any previous special variation instrument before it increases its general income in accordance with clause 1.]

2. The percentage increase set out in clause 1 is subject to the following conditions:
  - a. The Council use the Additional Income for the purpose of funding the Proposed Program.
  - b. The Council report in its annual report for each Year from Year 2024-25 to Year 2030-31 (inclusive):
    - i the program of expenditure that was actually funded by the Additional Income, and any differences between this program and the Proposed Program;
    - ii any significant differences between the Council's actual revenues, expenses and operating balance and the projected revenues, expenses and operating balance as outlined in its Long-Term Financial Plan, and the reasons for those differences;
    - iii the outcomes achieved as a result of the Additional Income;
    - iv whether or not the Council has implemented the Productivity Improvements, and
      - (1) if so, the annual savings achieved through these measures, and what these equate to as a proportion of the Council's total annual expenditure; and
      - (2) if not, the rationale for not implementing them; and
    - v any other productivity and cost containment measures the Council has in place, the annual savings achieved through these measures, and what these savings equate to as a proportion of the Council's total annual expenditure.

3. In this instrument:
- a. **Additional Income** means:
    - i the additional general income raised in accordance with clause 1, less
    - ii the additional general income that would otherwise have been available to the Council under section 506 of the Act.
  - b. **Long-Term Financial Plan** means the long-term financial plan of the Council summarised in Appendix B of the Report.
  - c. **Productivity Improvements** means the productivity improvements and cost containment strategies summarised in Appendix B of the Report.
  - d. **Proposed Program** means the proposed program of expenditure set out in Appendix B of the Report.
  - e. **Report** means IPART's report entitled 'Narrandera Shire Council Special Variation and Minimum Rate Application 2024-25 – Final Report'.
  - f. **Year** means the period from 1 July to the following 30 June.

13/05/2024

  
X

Signed by: carmel.donnelly@ipart.nsw.gov.au

**Carmel Donnelly PSM**  
**Chair**On behalf of the Independent Pricing and Regulatory Tribunal  
As delegate for the Minister administering the *Local Government Act 1993*



## SPECIAL RATE VARIATION REPORTING

### 1: SRV IMPROVEMENT OPPORTUNITY

#### 1.1: Scheduled for 2024-2025 Financial Year

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.1	Review Council's current utility (water, electricity and gas) usage and identify ways to reduce usage/costing - target a 10% saving	<p>The commencement of the Power Purchase Agreement (PPA) for the large sites and street lighting is set to reduce the energy cost for these sites by 18% annually.</p> <p>For the first 6 months of the contract (Jan – Jun 2025) the cost of fully delivered energy which included retail/environmental/network and market rates has decreased by 9.5% from the previous contract. This also factors that Narrandera Shire chose to move to 100% renewable energy for our large sites and streetlighting that supports Councils Climate Energy Strategy Targets.</p> <p>Total energy cost for the first six months was \$203,973 compared to the previous period of \$225,326. The result also factors in that there was a 9% increase in consumption and the annual network rates increase of 10%.</p> <p>The PPA retail energy price for the first 6 months of the contract was \$73,917 compared to \$105,927 which is a 30% decrease on the previous period.</p>	Projects and Assets Manager	CSP Theme 3 'Our Environment' - Resource Stewardship	Ongoing commitment	100%

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.2	Improvements to Asset Management Plans - changes to asset management spend and improvement plan	<p>Council is currently implementing a new asset management system called ASETIC - this dedicated system provides for public infrastructure accounting, valuation information for public infrastructure, maintenance management capabilities, life-cycle analysis and will assist in the development of essential asset management plans.</p> <p>In accordance with Integrated Planning and Report requirements, Council has also recently updated and adopted a new Strategic Asset Management Plan which is inclusive of the IPART approved Special Variation.</p> <p>The module migration works have recently been completed, and we are now proceeding to go to live data. The next phase is to develop scheduling to commence staged implementation of the maintenance module for all asset groups.</p> <p>The introduction of the maintenance module will enhance staffs ability to develop life cycle analysis, implement inspection /maintenance scheduling and manage workforce planning.</p>	Projects and Assets Manager	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Progressing	50%

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.3	Review roads hierarchy as part of the service review plan	Road Hierarchy Review is currently being investigated which will form the basis of a Service Review, examining the overall roads network and levels of service. The Service Review will not find cost savings but will ensure that the right works are being conducted on the road network – it is expected that the review will guide upgrades for the next 3 year work plans. The project will be completed during the 2025-26 reporting year.	Project Works Engineer	CSP Theme 5 'Our Infrastructure' - Safety & Connectivity	Progressing	10%
SV.4	Develop service review program for year 3 and beyond - one per year	<p>The first service review of Council was scheduled for 2022-2023, aligned with the proposed Destination and Discovery Hub - due to the resignation of the then Economic Development Manager the review was postponed to 2023-2024 where again, due to senior management changes, the review was delayed. The current Economic Development Manager will have this review finalised for the 2024-2025 Annual Report. The Deputy General Manager Infrastructure intends to use the planned Roads Hierarchy Review as the basis for the second service review.</p> <p>Through both the Executive Leadership Team and the Audit, Risk and Improvement Committee a Service Review schedule will be developed commencing the latter part of the 2025-26 financial year.</p>	Governance & Engagement Manager	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Progressing	30%



Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.5	Implement organisational flexible workplace arrangements	During the reporting period Council placed significant effort in implementing changes that would promote Narrandera Shire Council as an employer of choice. These changes have included a new salary system, salary packaging options and improved flexible work arrangements. These initiatives along with the introduction of modernising the application process, were designed to make Council more competitive in the open market, Flexible work arrangements have been positively received by existing and new employees (based on the uptake) and have improved work life balance. At this stage, no data is available to support the positive effect of flexible work arrangements however the HR team are in the process of developing a survey to capture the thoughts of existing employees and gauging the thoughts of new employees by including more pointed questions in the induction/onboarding feedback document.	Human Resources Manager	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Completed	100%
SV.6	Climate Action Strategy implementation - includes solar power implementation as stage 1	Council is continuing to implement the short and medium plans outlined in the Climate Action Strategy. Stage 1 of the strategy which included the installation of solar infrastructure has been completed. Council has also entered into a 6 year Power Purchase Agreement with Shell Energy Australia for large sites and streetlighting - the anticipated saving in the initial phase will be 18% per annum with the power being 100% renewable.	Projects and Assets Manager	CSP Theme 3 'Our Environment' - Resource Stewardship	Progressing	30%

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.7	Procure new Enterprise Management Solution and commence implementation	Council went to market and awarded the tender to MagiQ software. Implementation has commenced with modules coming online as the migration data is cleansed, imported and verified as correct.	Information Technology Manager	CSP Theme 1 'Our Leadership' - Smart Infrastructure	Completed	100%
SV.8	Implement technology to assist in management of weeds, parks, gardens, and cemeteries	<p>Council's Open Space and Recreation team currently use a range of technologies to improve the efficiency and effectiveness of land and asset management. Existing systems in use include:</p> <ul style="list-style-type: none"> <li>* Biosecurity monitoring tools to identify and track invasive weed species and other environmental risks;</li> <li>* Tree management system to support strategic tree management, including condition assessment and maintenance scheduling; and</li> <li>* Central Irrigation Management System enabling remote control and optimisation of water use across parks and gardens which supports sustainable irrigation practices.</li> </ul> <p>Further enhancements and integrations are being explored for implementation in the 2025-2026 financial year to extend the use of smart technology across cemeteries and other open space assets.</p>	Open Space Recreation Manager	CSP Theme 1 'Our Leadership' - Smart Infrastructure	Completed	100%

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.9	Undertake section and position review when positions become vacant and ensure positions are reviewed before advertising	Managers have a responsibility to reassess every position as the positions becomes vacant and preparations are made to recruit. Council has recently implemented a new salary system with Human Resources team committed to reviewing each position description as positions become vacant; in addition, all positions are processed through the M-Jes job evaluation system to ensure that the vacant position sits correctly within the appropriate pay grade. Positions are advertised using available platforms so to gain optimal exposure and optimal applicant response. These processes are now entrenched in Human Resources recruitment practices.	Human Resources Manager	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Ongoing commitment	100%
SV.10	Undertake resourcing reviews for all works, to determine most efficient and effective delivery option	A review of the most efficient and effective way to undertake all works is being undertaken as part of the initial planning phase of the projects. This has not seen a reduction in project cost; however, it has ensured that the nonfiscal elements such as risk and project timings has been reduced.	Deputy GM Infrastructure	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Completed	100%
SV.11	Implement and improve use of GPS tracking on all light and heavy fleet	There has been no further implementation of the Plant and Fleet tracking project, additional uses and automatic reporting will be investigated as an enhancement to the enterprise management system in the new 2025-26 financial year.	Project Works Engineer	CSP Theme 1 'Our Leadership' - Smart Infrastructure	Progressing	15%



Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.12	Consider administrative burden when implementing additional reporting processes	Streamlining corporate reporting and enhancing governance processes is an ongoing commitment. During the reporting period, implementation of the new Enterprise Risk Management software solution continued with enhancements to current systems being delivered, the new corporate ERM module is expected to be finalised by the end of 2025. Further corporate reporting and system improvements are scheduled for delivery in the 2026 calendar year as the implementation of MAGIQ progresses.	Governance & Engagement Manager	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Progressing	85%
SV.13	Standardise plant and equipment where practicable	The management of both Plant and Fleet is being reviewed as a whole across the organisation, with any replacements being reviewed for appropriateness and to be in line with current Council items to standardise.	Project Works Engineer	CSP Theme 1 'Our Leadership' - Process Innovation	Ongoing commitment	100%
SV.14	Consolidate whole Economic and Development team into new Destination and Discovery Hub to increase team efficiency and morale	Project has been reviewed with the Manager of Economic Development to remain at the Council Chambers to engage with the General Manager and other executive members of staff to when necessary to do so. The Manager of Economic Development is readily available to staff at the Destination and Discovery Hub and is supported by competent staff who can manage and resolve routine issues at the Hub. Staffing at the Hub is under continual review.	General Manager	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Completed	100%

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.15	Review new visitor centre staffing	A review of staffing was conducted prior to the opening of the new Destination and Discovery Hub with the assessment to continue when necessary to recruit for vacant positions. A major consideration during the recent major review was reducing an identified security risk to staff where at times one person worked alone at the centre - the review now has a minimum of two staff on premises at all times while open to the public including coverage over the midday period; the initial security risk has been substantially reduced. A full-service review will be conducted following the complete fit-out (early in the 2025-26 reporting year) which will include an assessment of customer service delivery requirements and adequate staffing to meet that identified service levels.	Economic Development Manager	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Progressing	60%
SV.16	Employ an IT trainee as part of staff building and opportunity for local school leaver	A Higher School Certificate graduate from Narrandera High School has been successfully recruited as the IT Trainee, the person commenced their traineeship at the beginning of 2025. Funding for the Traineeship is from the Office of Local Government via the 'Fresh Start for Local Government Apprentices, Trainees and Cadets Program' which is addressing the issue of an ageing workforce and the need to recruit for succession planning.	Information Technology Manager	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Completed	100%

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.17	Upgrade Depot fibre link from 1Gps to 10Gps to improve connectivity to administration building, allowing more staff to work onsite	The Fiber Optic Link from the Administration Building to the works depot has been upgraded to 10Gps which has allowed extra Infrastructure staff to work at the depot.	Information Technology Manager	CSP Theme 1 'Our Leadership' - Smart Infrastructure	Completed	100%
SV.18	Review Council minute-binding	<p>Council minute binding ceased production at the end of 2021. Minutes from the 2020 and 2021 Council meetings were the last to be printed and bound, this project was completed in 2023.</p> <p>The cost of the binding was \$3,553.00, the courier was \$320.17 and associated costs such as the custom paper, in house printing and wages (staff time spent printing, wrapping, storing and batching) is roughly \$4,032.00 - the total being \$7,905.17.</p> <p>A report went to 14 September 2021 ELT meeting detailing the benefits of digital records being Councils official meeting records - report 5.12, page 134, document Id 578057. Meeting minutes confirm that ELT endorsed electronic records to be Councils official council meeting records - report 5.12, page 8, document Id 578713.</p> <p>As the binding is done biannually, the cost savings is about \$4,000.00 per year; although it would potentially be higher now as those figures are based off 2023 binding prices and 2021 associated costs (custom paper, printing and wages).</p>	Records Officer	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Completed	100%



## 1.2 Scheduled for 2025-2026 Financial Year

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.19	Undertake service review of street sweeping service involving residents	Proposed to be undertaken in second half of the 2025 year.	Deputy GM Infrastructure	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Not yet commenced	0%
SV.20	Review contribution plans 7.12 (capital income)	The new Section 7.12 Local Infrastructure Contribution Plan 2025 was adopted by Council at the April 2025 council meeting for commencement on 1 July 2025.	Deputy GM Infrastructure	CSP Theme 1 'Our Leadership' - Process Innovation	Completed	100%
SV.21	Review fleet (heavy and small) and plant hire charges - potential savings from fleet plus efficiency savings from plant hire and plant optimisation prior to the replacement of any item	Ongoing reviews are taking place of plant and fleet items by section or type and as replacements are undertaken or major works required to achieve optimisation.	Project Works Engineer	CSP Theme 1 'Our Leadership' - Smart Infrastructure	Progressing	70%

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.22	Procurement review - e.g. one-off contract negotiations and competitive tendering (group procurement)	This action will be ongoing as the need to procure goods, services or works arises. An example is the recent action by Council to enter into a 6-year Power Purchasing Agreement with Shell Energy along with a group of other Council to supply electricity for large sites also street lighting. Smaller sites are supplied using a NSW State Government contract.	Projects and Assets Manager	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Progressing	30%
SV.23	Review the need to retain all current pocket parks	A review of the need to retain all current pocket parks has been scheduled for the 2025-26 reporting year - however, a preliminary audit has been undertaken with a report to be prepared outlining findings and recommendations. This report will be presented to Council to inform future decision-making regarding the ongoing management, consolidation, or enhancement of pocket parks within the Shire.	Open Space Recreation Manager	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Progressing	80%
SV.24	Move to fee-for-service model for aged care services as part of aged care reforms	The implementation of the Support at Home programs that will see the Community Transport and Home Support services move to a fee for service model has been deferred until 1 July 2027.	Community Support Manager	CSP Theme 2 'Our Community' - Quality Community Services	Not yet commenced	0%
SV.25	Rationalisation of the potential duplication of assets when undertaking capital projects	Council Staff are actively working on the migration of assets and financial data into a new Asset Management System called ASSETIC. As part of the project management process staff ensure any future renewal or construction activities investigate the cost benefit on replacing or decommissioning any asset.	Projects and Assets Manager	CSP Theme 1 'Our Leadership' - Smart Infrastructure	Completed	100%

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.26	Undertake salary system review	In 2024 Council undertook the task of reviewing Councils salary system. The salary structure had not been reviewed since 1996, following a VendorPanel process, Council enlisted the services of Mastertek to assist with the process The comprehensive review and employee consultation was conducted which culminated with the introduction of the new system on 8 October 2024. In June 2025, Council adopted the 2025-29 Workforce Management Plan which has a commitment to reviewing pay rates every two years.	Human Resources Manager	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Completed	100%
SV.27	Service review plan for Destination and Discovery Hub including tourism strategy to capitalise on opportunities ensure targeted and accurate marketing	This is yet to be undertaken and is anticipated for completion in 2025-26. The facility is yet to operate at maximum capacity as it awaits the Discovery Zone fit out due for completion 30 June 2025. Once complete a thorough assessment of the service needs can be undertaken. The Hub has successfully retained its Visitor Information Centre accreditation requirements for a second year and has seen continued increase in foot traffic with 20,844 persons during 2024-25 compared to 13,813 in 2023-24 representing a 51% increase.	Economic Development Manager	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Not yet commenced	0%
SV.28	Migrate from Cisco VoIP to Microsoft Teams	Council has selected a supplier for this project with the project to commence during July 2025.	Information Technology Manager	CSP Theme 1 'Our Leadership' - Smart Infrastructure	Progressing	50%



Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.29	Migrate MagiQ documents from on-premises to MagiQ Cloud, which will improve options for staff to work remotely	Documents within the MagiQ document management system have now been successfully migrated to the Cloud.	Information Technology Manager	CSP Theme 1 'Our Leadership' - Smart Infrastructure	Completed	100%

### 1.3 Scheduled for 2026-2027 Financial Year

Action Code	Action Name	Comments	Responsible Officer Position	Outcome	Status	Progress
SV.30	Domestic waste management charge review - how much is it contributing to financial sustainability of General Fund, along with Water and Sewer Funds	The review of Domestic waste management charges is scheduled for the 2026-27 financial year.	Chief Financial Officer	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Not yet commenced	0%
SV.31	Introduce charges to offset merchant charges on credit cards	Council staff have commenced investigating the options available and the ability to pass on merchant charges for credit card transactions - a feasibility study will continue during the 2025-26 financial year as time permits.	Chief Financial Officer	CSP Theme 1 'Our Leadership' - Efficiencies & Productivity Enhancements	Progressing	10%
SV.32	Increase the potential for private works	Opportunities are actively sought when the opportunity and resources permitted, however within the past 6 months there were limited opportunities available.	Deputy GM Infrastructure	CSP Theme 1 'Our Leadership' - Process Innovation	Ongoing commitment	100%
SV.33	Implement access control systems for all Council offices	The new security system has been installed at the Chambers - the new systems for both the Community Services Building and Library have been ordered and awaiting a timeline for installation.	Information Technology Manager	CSP Theme 1 'Our Leadership' - Smart Infrastructure	Progressing	50%

APPENDIX H.

# **Disability Inclusion Action Plan 2022-26 - update 30 June 2025**

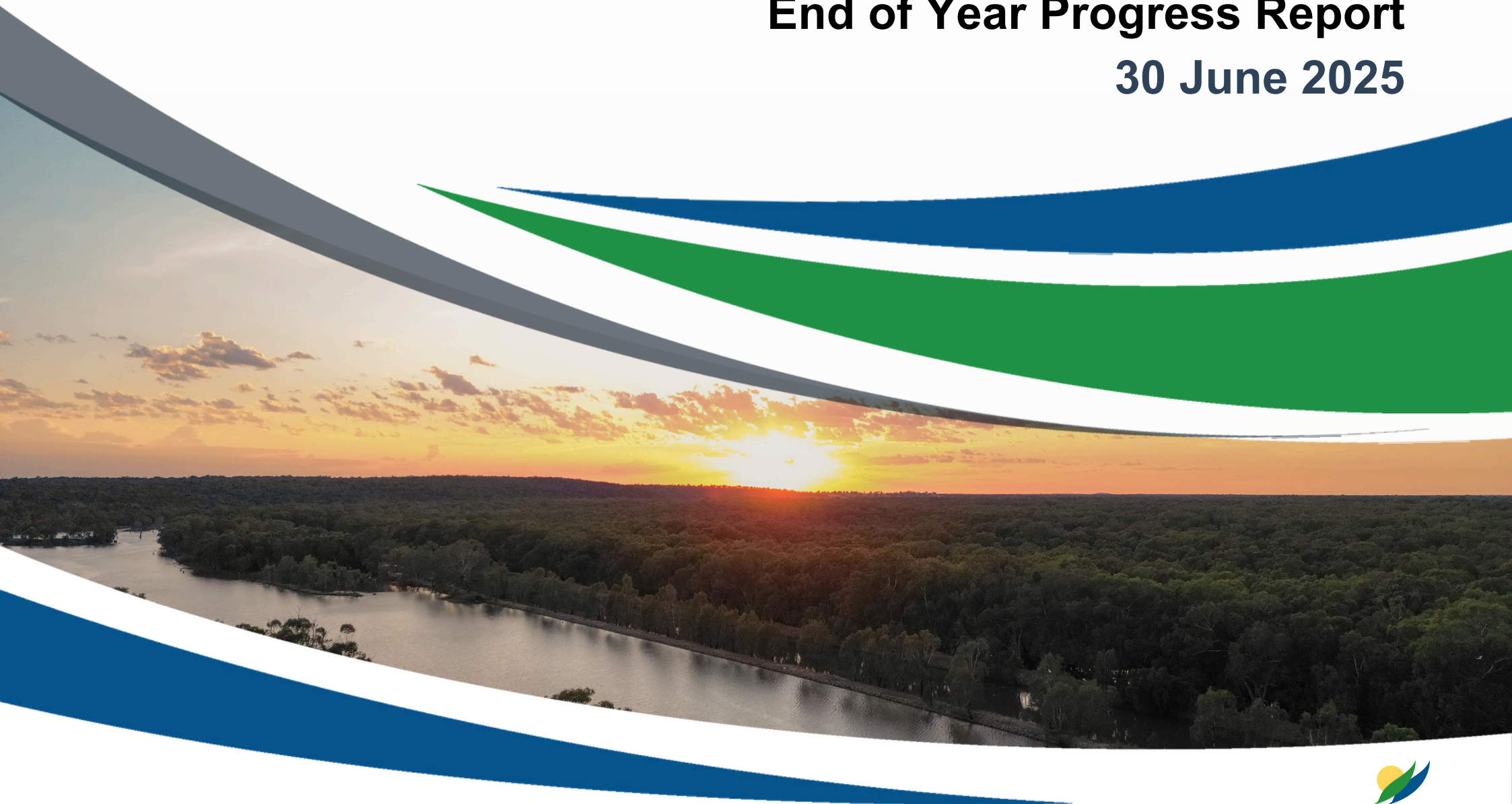




# **Disability Inclusion Action Plan 2022-2026**

## **End of Year Progress Report**

**30 June 2025**



## DISABILITY INCLUSION ACTION PLAN 2022-2026

### 1: POSITIVE COMMUNITY ATTITUDES AND BEHAVIOURS

#### 1.1: Elevate the profile and importance of people with a disability in our community

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
1.1.1	Identify opportunities for an inclusive event recognising people with a disability and promoting inclusion.	Community events that are inclusive.	Events that are widely promoted with high levels of participation and positive feedback.	The refreshed Narrandera Shire Council Disability Inclusion Action Plan 2025-29 was adopted by Council in June 2025 and will provide the road map for improved services and access for the community. In support of this plan and ongoing consultation Council will be inviting expressions of interest from the community to become part of an Access Advisory Committee who will consult with Council, advise on Council plans and projects, also make suggestions to Council on matters concerning better access and opportunities for the community. Library staff provide ad-hoc technology training for community members, both individuals and groups - staff also provide training and support for clients for the Centrelink Rural Agency hosted by the Library. Library staff continue to work with individuals and groups providing a safe, friendly space as well as access to materials for National Disability Insurance Scheme clients.	Community Development (including Library) Manager	Ongoing commitment	50%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
1.1.2	Through the Australia Day Committee consider an award recognising a significant contribution to the disability sector or the promotion of inclusivity and/or accessibility.	A community that recognises significant contributions made to the disability sector.	An annual award included as part of the Narrandera Shire Australia Day celebrations.	The Australia Day awards ceremony to be held 26 January 2026 will include for the third year an award for Disability Advocacy.	Events and Visitor Services Team Leader	Completed	100%

## 1.2: Include disability awareness within Committee and Advisory Groups Terms of Reference.

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
1.2.1	Education delivered to the organisation on disability awareness also that disability awareness is to be included within the new employee induction program.	An organisation that is aware of disability inclusion within its operations.	An awareness campaign delivered to the organisation on disability inclusion.	At present the Human Resources team has been unable to devote time to review the Equal Employment Opportunity and Diversity Management plan. The Equal Employment Opportunity and Diversity Management plan along with the Community Strategic Plan and Workforce Management plan will be available to new manages through a dedicated Pulse onboarding portal. Disability awareness will be included in the new employee induction program for all other employees.	Human Resources Manager	Progressing	25%
1.2.2	Include disability awareness within Committee and Advisory Groups Terms of Reference.	Committees and Advisory Groups are inclusive and welcome the contributions from persons with a disability.	Terms of Reference for Committees and Advisory groups reviewed and updated when the opportunity arises.	Following the September 2024 Council election, the Terms of Reference for all Committees were reviewed prior to expressions of interest for membership sought. All Committees commit to ensuring access to Council facilities and that they are maintained within the constraints of the buildings involved. Safe spaces for persons with special needs are provided so that patrons can enjoy community activities at the Arts Centre, Destination and Discovery Hub and the Library. With the assistance of NSW Trains, improvements to access and safety have been made at the Narrandera Railway Station which houses both Narrandera Community Radio and Narrandera Arts & Creative Network as well as being the hub for rail and bus services.	Community Development (including Library) Manager	Ongoing commitment	55%



Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
1.2.3	Use media resources to promote disability awareness within the community.	An organisation that actively promotes disability inclusivity.	Details of disability inclusion activities and actions promoted to the community.	The Communications Officer is currently looking to include alternative captions on social media posts and to review the Council style guide to ensure digital inclusion, diversity and accessibility for all members of the community.	Communications Officer	Progressing	80%

## 2: LIVEABLE COMMUNITIES

### 2.1: Ensure the needs of people with a disability are properly considered when upgrading or developing Council infrastructure, recreational and cultural areas.

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
2.1.1	Commitment to disability awareness when considering, designing and executing projects.	An organisation that considers disability awareness in projects and activities.	Disability inclusivity when planning, designing and executing projects.	Disability access and other requirements are considered and included within all Council projects.	Deputy GM Infrastructure	Ongoing commitment	100%

### 2.2: Advocate to the Shire business community the importance of disability access to premises.

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
2.2.1	When opportunities arise, promote disability access to commercial property owners and retailers.	An awareness campaign directed toward commercial property owners and tenants about the importance of disability access for consumers.	Commercial property owners and retail tenants made aware of the benefits of providing all ability access to premises.	Council continues to seek opportunities to promote disability access to commercial property owners and retailers.	Economic Development Manager	Progressing	30%

### 3: SUPPORT ACCESS TO MEANINGFUL EMPLOYMENT

#### 3.1: Consider opportunities for people living with a disability to work with Council

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
3.1.1	Council's Workforce Management Strategy to include meaningful guidelines for inclusion and Equal Employment Opportunities	An organisation that recognises Equal Employment Opportunities.	Other than appointments based on merit selection, consider opportunities to engage people living with a disability into our workforce.	Council's Workforce Management Plan has been substantially reviewed and was adopted by Council in June 2025. The plan is required to be reviewed every 12 months with the new plan having actions to be considered when trying to boost applications from those of underrepresented groups. The extract below from the 2025-29 Workforce Management Plan is a table detailing the employment history of underrepresented groups at Narrandera Shire Council, the records date back to 2004 and indicate a steady improvement across most categories and reflects the current community profile in most cases.	Human Resources Manager	Progressing	50%

### 3.2: Recognise workers with a disability and those performing a carer role for people with a disability

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
3.2.1	Promote Council as an 'employer of choice' by considering flexible working arrangements for staff to facilitate a better work/life balance	An organisation that has flexibility for most workforce positions to allow for a better work/life balance where required.	Requests for a flexible working arrangement due to circumstances centering around disability are given due consideration.	During the reporting period Council placed significant effort in implementing changes that would promote Narrandera Shire Council as an employer of choice. These changes have included a new salary system, salary packaging options and improved flexible work arrangements. These initiatives along with the introduction of modernising the application process, were designed to make Council more competitive in the open market, Flexible work arrangements have been positively received by existing and new employees (based on the uptake) and have improved work life balance. At this stage no data is available to support the positive effect of flexible work arrangements however the HR team are in the process of developing a survey to capture the thoughts of existing employees and gauging the thoughts of new employees by including more pointed questions in the induction/onboarding feedback document.	Human Resources Manager	Completed	100%



### 3.3: Work proactively with employment service providers to match capabilities with workforce needs at Council and other workplaces

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
3.3.1	Identify and work with disability employment organisations to assist with opportunities for employment at both Council and advocate to other workplaces where possible.	An organisation that assists persons with a disability to gain employment, if not possible advocate for employment at another suitable location.	Details of any direct requests to engage a person living with a disability into the workforce, after consideration, what were the outcomes.	Council has an ongoing commitment to assist disability employment organisations by placing clients in meaningful employment. The Human Resources Manager is happy to discuss employment opportunities with any disability provider as the need arises. As an example, Council has fostered a working relationship with local NDIS provider Kurrajong Narrandera - at the present time one long term client is engaged weekly for data entry which is proving to be very successful. All applications for employment are assessed on merit, qualifications and capacity - where a preferred applicant has a disability, every effort is made to modify workspaces and practices where possible.	Human Resources Manager	Completed	100%

## 4: IMPROVING ACCESS TO SERVICES

### 4.1: Identify gaps and limitations in Commonwealth and State services and provide a voice for advocacy

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
4.1.1	Where gaps are identified and are impacting members of the community, advocate for appropriate levels of support services	Actively participate in various community forums and use this resource to identify emerging issues affecting service delivery.	Emerging issues identified and a strategy actioned to address the issue.	Current emerging issues include access to transport for residents of aged care facilities, access to mental health services and access to medical services - it is worth noting that Council will continue to advocate to officials for the need to provide accessible transport to residents of the local aged care facilities. Council is assisting the Narrandera Medical Centre in the retention and attraction of GPs through a recently adopted assistance policy and by making a residence available to a Doctor, where possible to do so. Council, through grant funding will be providing mental health workshops throughout 2025 to the youth of the community.	Community Support Manager	Progressing	50%

### 4.2: Recognise the essential services that provide connectivity and support to members of our community, where necessary provide support and advocacy for improved services

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
4.2.1	Strong voice of advocacy where reductions in community connectivity and services occur	Provide a voice for those who are affected by any reductions in service.	Reduced service levels identified with strategies and actions for advocacy developed.	Council is assisting the Narrandera Medical Centre in the retention and attraction of GPs through a recently adopted assistance policy and by making a residence available to a Doctor where possible to do so. Council, through grant funding will be providing mental health workshops throughout 2025 to the youth of the community.	Community Support Manager	Completed	100%

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APPENDIX I.

# **Delivery Program 2022-26 - update 30 June 2025**





# **Delivery Program 2022-2026**

## **End of Year Progress Report**

**30 June 2025**



## DELIVERY PROGRAM 2022-2026

### 1: OUR COMMUNITY

#### 1.1: To live in an inclusive, healthy and tolerant community with a positive attitude toward others

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
1.1.1	Acknowledge and celebrate our local Wiradjuri culture	Progress the implementation of the Cultural Plan to value our Wiradjuri Culture.	A community that is more aware of its Wiradjuri heritage.	Council continues to hold quarterly meetings with the Aboriginal Elders Liaison group to discuss current and emerging issues within the Aboriginal community. Council's Community Liaison Officer has help establish an interagency meeting with workers in identified roles or roles that work directly with the Aboriginal community both locally and in surrounding areas.	Community Support Manager	Progressing	95%
1.1.2	Support opportunities for community participation in diverse arts and cultural activities	Our Cultural Plan supports opportunities for the community in arts and our community through cultural events, programs and initiatives.	Number of events supported with details on participation and attendance.	The goals, actions and outcomes of the adopted Cultural Plan are facilitated by Council through its S.355 and Advisory Committees, Western Riverina Arts, various community groups, artists, artisans and community members. These groups support the aims and outcomes listed for the plan's 6 Goals. The successful reconstitution of the Arts and Cultural Advisory Committee, community groups such as Narrandera Arts & Creative Net and the 'With One Voice community Choir' as well as the ongoing advice and involvement from the Aboriginal Elders Liaison Group support Council's efforts to meet the goals set out in the adopted Cultural Plan.	Community Development (including Library) Manager	Progressing	95%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
1.1.3	Work with event organisers to promote and improve participation in local events and festivals	Community events that are highly publicised and promoted with high levels of community participation and positive feedback.	Event statistics and participant feedback.	During 2024-25 financial year two meetings with organisers have been held with quarterly meetings planned for the 2025-26 reporting year. There has been a steady increase in event applications with an event calendar distributed to all event holders for the 2025 calendar year - this has proved successful by avoiding event clashes and easy identification of calendar gaps. The 'What's On' calendar on the website of Council is regularly updated by the Marketing and Visitor Economy Officer with a plan for promotion of being developed.	Events and Visitor Services Team Leader	Progressing	75%

## 1.2: Work together to advocate for quality health, education, youth and social services

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
1.2.1	Continue to work with the Aboriginal community fostering mutual respect and understanding through consultation seeking valuable feedback on important projects and initiatives	Build on the existing relationship and strengthen connections.	Summary of meetings held and the outcomes of consultation on projects and initiatives.	Council continues to hold quarterly meetings with the Aboriginal Elders Liaison group to discuss current and emerging issues within the Aboriginal community. Council's Community Liaison Officer has help establish an interagency meeting with workers in identified roles or roles that work directly with the Aboriginal community both locally and in surrounding areas.	Community Support Manager	Ongoing commitment	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
1.2.2	Work with the Youth Council to implement the Youth Strategy	A Youth Council that is considered as part of Council.	Update of actions relating to the Youth Strategy also engagement and member recruitment opportunities.	At the conclusion of the term of the previous Youth Council, Narrandera Shire Councillors commenced a rebranding of the Youth Advisory Council. Narrandera Shire Councillors are currently taking steps towards in creating a new suite of documents to assist with the recruitment and retention of new young persons to be involved in this process - which will include a review of the youth strategy.	Community Support Manager	Progressing	50%
1.2.3	Integrate the Youth Council into official Council and community events	A Youth Council that is engaged with leadership activities.	Outcomes achieved within the Youth Strategy, particularly the section of 'Voice' where the objective is to involve youth in the decisions that affect them.	At the conclusion of the term Council commenced a rebranding of the Youth Advisory Council. Council is currently taking steps towards creating a new suite of documents to assist with the recruitment and retention of new young people to be involved in this process.	Community Support Manager	Progressing	50%
1.2.4	Continued advocacy for the delivery of integrated health services and well-being programs.	Continued improvements in the delivery of integrated health services and wellbeing programs.	Improvements resulting from continued advocacy also outcomes from participation in the Narrandera Health Advisory Group.	The Mayor and General Manager met quarterly with the Chief Executive Officer of the Murrumbidgee Local Health District and with the Sec 19.1 Committee to discuss health services in Narrandera. The General manager also met with senior staff of Ambulance NSW to discuss services within Narrandera Shire.	General Manager	Ongoing commitment	100%



### 1.3: To feel connected also safe

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
1.3.1	Maintain and enhance the connection between Council and the community using available communication channels	A community and Council that is engaged.	Statistical information from the monthly media report submitted to the Executive Leadership Team.	Council is very proactive in engaging with the community utilising various communication channels including social media, website, radio, newspaper, digital newsletters, physical newsletters and television.	Communications Officer	Ongoing commitment	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
1.3.2	Continued advocacy for the strengthening of critical emergency services personnel and 'fit for purpose' infrastructure; also commence the Disaster Risk Reduction Fund Project which is 'building knowledge and improving practice in disaster risk reduction within the Riverina and Murray Joint Organisation footprint (RAMJO)'.	Critical emergency services and personnel are readily and consistently available to meet the current and emerging needs of the community.	Details of advocacy opportunities and outcomes relating to personnel numbers and infrastructure improvements.	Disaster Risk reduction Plan approved with funding obtained for the implementation of priority project being the development of a stormwater/wastewater harvesting project across the region.	General Manager	Progressing	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
1.3.3	Ensure that the CCTV network is functional and there is a program for enhancement	An enhanced CCTV network that captures anti-social behaviour.	A CCTV network that provides NSW Police with information to address anti-social behaviour leading to a reduction in requests to view footage.	Contractors have finished replacing the existing public CCTV cameras and are completing the installation of the final new cameras as part of the grant funded project. Narrandera Police have been provided with access to both live and recorded footage from the public cameras since September 2024. The Information Technology Manager has reviewed and implemented new CCTV Policies, CCTV Procedures and organised a Memorandum of Understanding with the NSW Police. Council information technology staff will continue to enhance the system as successive budgets and grant funding becomes available.	Information Technology Manager	Progressing	90%
1.3.4	Provide transport opportunities to support independent living at home	A community transport service that supports independent living at home.	The number of trips provided to clients by funding demographic, kilometres travelled cumulative per financial year and comparative to the previous year.	During the reporting period, the Narrandera-Leeton Community Transport service provided 2,152 trips to CHSP clients aged 65 years and over (or 50 years and over for Aboriginal and Torres Strait Islander persons); there were 3,321 trips made available to transport disadvantaged persons including taxi vouchers, 26 Department of Veteran Affairs trips, 534 trips through brokerage arrangements, 687 trips for non-emergency health related trips and 32 trips to NDIS participants. Total kilometres travelled within the past 6 months was a staggering 104,219 kilometres.	Community Support Manager	Ongoing commitment	100%

## 2: OUR ENVIRONMENT

### 2.1: To value, care for and protect our natural environment

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
2.1.1	Establish strong partnerships to protect, expand and promote Narrandera's unique koala population with a vision to establish a research centre in Narrandera	Our koala population is protected by the scientific and broader community, and a koala research centre is established in Narrandera.	Progress in establishing a research centre in Narrandera, but also the actions taken to protect our koala population and data on the population when available.	Council continues to collaborate with the Narrandera Koala Regeneration Committee to support its ongoing work to protect and grow the region's koala population, with transect marketers placed to assist with the 2025 Annual Koala Count and for general information.	Economic Development Manager	Progressing	70%



Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
2.1.2	Key environmentally sensitive areas under the control of Council are managed with awareness and sensitivity	Environmentally sensitive areas controlled by Council area managed appropriately.	Details of actions taken to prevent environmental damage; where there is a breach, remedial actions taken and measures to prevent reoccurrence.	Key environmentally sensitive areas that under the control of Council such as Crown Land reserves are managed with awareness and sensitivity. Council continues to manage environmentally sensitive areas with a focus on protection, education, and sustainable access. A key initiative includes the upgrade of the Bundidgerry Walking Track along the northern boundary of Lake Talbot, designed to divert pedestrian traffic away from ecologically sensitive zones, helping to minimise disturbance and degradation of native habitats. In addition, the Weeds Action Plan and associated inspection schedule for the Shire has been finalised - these tools will guide proactive weed management, improve environmental outcomes, and ensure compliance with relevant legislation across public lands.	Open Space Recreation Manager	Completed	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
2.1.3	Preservation and enhancement of our significant tree assets to maintain our signature streetscapes	The preservation and enhancement of trees within our townscapes is practiced and encouraged by Council.	Continuation of the tree audit to identify risks and potential early issues with specific tree species also details of ongoing maintenance to our tree assets and comparative statistical data on trees removed, plantings and any projects where trees will be a significant feature.	A scope of works and specifications for the next tree audit are being finalised to ensure a comprehensive and consistent approach to tree condition assessment and management. Previous audits identified a number of tree maintenance proposals, however the initial cost estimates were deemed excessive, so the renewed scope of works has been reviewed to reduce overall expenditure but while still addressing priority needs and not increasing the risk rating. To ensure a cost-effective and phased approach, Council is considering conducting the full tree audit over multiple years, focusing first on high-priority trees and areas. This staged approach ensures that urgent works can be completed promptly, while lower-priority areas will be scheduled for future audit and intervention. Cost-saving measures are continually explored to ensure value for money while maintaining community expectations for urban greenery and public safety.	Open Space Recreation Manager	Completed	100%

## 2.2: Enhance our public spaces to enrich our community

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
2.2.1	Continually assess playgrounds to determine if fit for purpose, ensure compliance with the relevant standards and they meet community needs relevant to the level of use of the area	All playgrounds are considered fit for purpose to applicable service standards and by the community.	Compliance with relevant playground standards and Council's insurer StateWide Mutual best practice manual titled 'Playgrounds'. Details of grant funding applications to maximise opportunities also details of planned improvement works.	A substantial upgrade of the infants & toddlers play area at Marie Bashir Park has been completed. The upgrade features unique, age-specific play equipment, directly reflecting community feedback gathered during the Marie Bashir Park Playground Masterplan consultation process. A new playground has been installed at the Narrandera Water Tower precinct, improving access to recreational facilities for residents living north of the railway line. A new fence around the infant play areas at Marie Bashir Park was installed with fencing installed along the northern side of the Narrandera Water Tower Playground. All other playgrounds across the Shire are regularly inspected, maintained, and repaired as required, ensuring they remain compliant with safety standards and in response to community needs.	Open Space Recreation Manager	Completed	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
2.2.2	Implement a renewal and maintenance schedule to support a diverse range of building facilities for the community	Facilities are maintained so that they are fit for purpose and continue to support both organisational and community activities and that there is a strategic plan in placement for their replacement or renewal.	Details of actual and proposed renewal and maintenance activities achieved in the financial year in accordance with the schedule and allocated budgets.	Council buildings renewal and maintenance program for the 2024-25 financial year has been finalised. Scheduled air-conditioning servicing, test and tag services, spider spraying and gutter cleaning have been finalised. Renewal activities under the Special Variation program have been completed at the Council Administration Centre, Emergency Operations Centre, Barellan and Grong Grong halls, whiteway lighting, the Community Services Building, the Airport Hanger, Barellan Pool, Lake Talbot Water Park, the Arts Centre and Council housing properties.	Projects and Assets Manager	Completed	100%

### 2.3: Maximise greater re-use of resources to increase sustainability within our community

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
2.3.1	Implementation of the Narrandera Shire Waste Management Plan and identify realistic opportunities for re-use of waste streams	Options to minimise waste streams to landfill to promote reuse and recycling are identified and progressed.	Statistical information for waste diverted from landfill obtained from the current EPA reporting regime.	The new transfer area completed with the increased controls and manning expected to be implemented in mid-2025. Green waste management continues to be an ongoing challenge as a cost-effective solution for this waste stream is not able to be readily identified.	Deputy GM Infrastructure	Progressing	40%



Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
2.3.2	Source funding and implement short to medium term actions from the Narrandera Shire Council Climate Action Strategy	Council progresses the 24 short term to medium actions identified under its November 2020 Climate Action Strategy as funding opportunities arise.	Progress on the 24 short term to medium term actions.	Council in its recently adopted 2025-29 Delivery Program identifies the establishment of a revolving energy fund. Short to medium term energy saving options as outlined in the Climate Action Strategy have been included into the Long Term Financial Plan.	Projects and Assets Manager	Progressing	75%

### 3: OUR ECONOMY

#### 3.1: Create strong conditions for investment and job creation through quality infrastructure and proactive business support

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
3.1.1	Identify and develop targeted campaigns to attract industry/business also building on our distinctive strengths in agriculture and its related supply chains	New industries/businesses that situate their operation in the Shire as a result of targeted campaigns.	Outcomes of targeted campaigns that align with the Economic Development Strategy.	Council continues to seek funding to expand the Red Hill Industrial Precinct into Stage 2 bordering Manderlay Road and to provide fully serviced allotments to attract new industries. A targeted campaign is under development with two approaches under consideration such as promoting the land for sale on a demand basis, or the full section serviced and available for sale.	Economic Development Manager	Progressing	40%
3.1.2	Promote collaborative marketing initiatives through regular meetings between businesses and Council on both a formal and informal basis	The business group and Council view their working relationship as constructive and progressive.	Details of meetings held, such as attendance also the outcomes achieved or proposed to be achieved.	Council continues to support the Narrandera Business Group (NBG) and during this reporting period a grant application was successful securing NSW Government grant funding for the NBG's Spring Fair event for the next three years. Council has begun providing an economic snapshot each quarter to NGB members with the first to supplied for Autumn 2025, the document will also contain insights into major events to assist in businesses identifying opportunities for strategically targeted marketing.	Economic Development Manager	Completed	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
3.1.3	Promotion of Narrandera Shire using our heritage buildings, culture, location, waterways, ecotourism also business and sporting facilities	Promotion of the natural, cultural and built environments of our Shire results in increased tourism, business and sporting activity.	Details of promotional campaigns also the measuring of value-adding effects such as maximising visitor stays.	Council re-activated the Narrandera Shire Tourism website during the final quarter of 2024-25 financial year with a fresh look, new and engaging content, imagery and videography. Council also successfully secured a cover feature in the REX inflight magazine called Truly Aus. During the reporting period the Tourism page on Facebook saw an increase on 164.6% in reach and a 233.9% increase in content interaction, for the same reporting period the Tourism Instagram page increased reach by 212.6%.	Economic Development Manager	Ongoing commitment	100%
3.1.4	Advocate and support the expansion of the Narrandera-Leeton Airport and increased business opportunities	The Narrandera-Leeton operations are strengthened by infrastructure upgrades including the parallel taxiway.	Outcomes measured by usage of the airport also advocacy for the enhancement of the Narrandera-Leeton Airport.	Council continues to seek opportunities to grow the Narrandera-Leeton Airport through aviation-related activities and by leasing land for aviation linked purposes. Through the Narrandera Shire Economic Development Strategy 2024-28, Project 4.5 identifies the need to develop a Narrandera Airport Master Plan, focusing on commercialisation opportunities and investment priorities to support airport growth - however this project requires a budget estimated at \$30,000 - \$50,000 which has yet to be allocated.	Economic Development Manager	Progressing	10%

### 3.2: Encourage new housing supply to meet the needs of the community

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
3.2.1	Actively seek and where possible, assist prospective developers to facilitate a mixed housing development that includes an independent living complex and affordable housing in Narrandera	A mixed housing development that includes independent living and affordable housing opportunities is built in Narrandera.	Advocacy actions to promote such a development within Narrandera.	Council has successfully negotiated the sale of 68-74 Elwin Street, Narrandera to a housing development and has received a development application for a multi-dwelling development with 36 proposed lots to be developed over five stages on a needs/demand basis. Council was in ongoing discussions during the first half of 2025-26 with another developer regarding a proposed affordable housing development at 2 Whitton Street, Narrandera.	Economic Development Manager	Progressing	90%
3.2.2	Strategic land use planning for future housing, recreational, commercial and industrial needs	A housing and industrial land strategy is developed and implemented.	Land is identified within the new Local Environment Plan for future housing, recreational, commercial and industrial needs.	Actions identified within the Local Housing and Employment Zone Land Strategy. Planning proposals for the rezoning for additional industrial land is progressing, however delayed due to the need for additional biodiversity assessments. Support being provide for additional residential development whenever the opportunity presents.	Deputy GM Infrastructure	Progressing	55%



Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
3.2.3	Continue to lobby NSW Government to resolve Aboriginal Land Claims on lands suitable for potential development	Aboriginal Land Claims relevant to the Shire's desired housing and industrial development strategies are heard and resolved.	Progress of any land claims proposed for settlement.	This issue was again raised at the Country Mayors meeting in May 2025, with no response yet received from the Department of Lands indicating a desire to progress the thousands of claims that now exist across the State.	General Manager	Ongoing commitment	75%

## 4: OUR INFRASTRUCTURE

### 4.1: To have an improved and appropriately maintained road network

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
4.1.1	Submit funding applications to maximise opportunities to upgrade the local and regional road network	Commonwealth and State funding is sourced to upgrade the local and regional road network.	Details of financial applications submitted for road related funding also the details of successful applications.	No funding was applied for during the reporting period due to the limited opening of funding opportunities and what was deemed as an eligible project.	Project Works Engineer	Completed	100%
4.1.2	Plan and undertake road maintenance and upgrades based on available funding	Local roads are maintained within budget with reference to the strategic 3 year works plan for upgrades and maintenance.	Details of works undertaken also statistical data such as kilometres and costing.	Works program completed and achieved the outcomes proposed in the 3 year works plan.	Project Works Engineer	Completed	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
4.1.3	Strategic lobbying for the replacement or upgrade of the bridge across the main irrigation canal on Irrigation Way	The bridge across the main canal along Irrigation Way is upgraded or replaced.	Lobbying outcomes until a successful outcome is achieved.	Lobbying for the replacement or upgrade of the bridge continues to be undertaken, with representation to the Minister for Regional Transport and Roads made during the period, with further road safety monitoring being undertaken by Transport for NSW.	Deputy GM Infrastructure	Ongoing commitment	50%

#### 4.2: Actively investigate opportunities to enhance our potable water quality

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
4.2.1	Implement the adopted Integrated Water Cycle Management Plan (IWCM)	Implementation of the IWCM.	Actions taken to implement the IWCM.	The Narrandera Water Treatment Plant scoping study is now complete allowing the finalisation of the Integrated Water Cycle Management Strategy by the end of November 2025.	Water Sewer Manager	Progressing	50%
4.2.2	Continue to address water quality issues within the potable water supply network	Continued improvements to the Narrandera potable water supply as outlined in 2020 Clean Water Strategy.	Implementation of the action plan and statistical analysis of water quality monitoring reports.	A funding application has been submitted under the National Water Grid Fund to progress the proposed Narrandera Water Treatment Plant project. If the application is successful, the treatment plant concept design would be completed by mid-2027 calendar year.	Water Sewer Manager	Progressing	50%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
4.2.3	Ensure that wastewater returned to the environment is in line with guidelines from relevant authorities	Wastewater is appropriately treated and returned to the environment.	Reporting on the wastewater testing regime and any variations outside of parameters of acceptable load limits of pollutant discharge.	NSW Environment Protection Authority seek a return from each wastewater authority annually, for 2024-25 the return was submitted in April 2025 with 1 exceedance recorded for the year.	Water Sewer Manager	Progressing	90%
4.2.4	Keep the community informed of water supply matters and proposed infrastructure upgrades, encourage water customers to register and use the new water billing portal	An informed community about improvements to the Narrandera potable water supply.	The number of media items issued to the community relating to the potable water supply.	The timeline has progressed with Council submitting a grant application for a detailed business case to support a water treatment plant upgrade. A media release was prepared, and the information has been distributed via social media, website, newspaper and other media news outlets. There are regular posts using social media about emergency water and sewer works or planned works where there may be disruption to service availability or traffic impediments.	Communications Officer	Ongoing commitment	95%



#### 4.3: To improve, maintain and value-add to our essential public and recreational infrastructure

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
4.3.1	Undertake stages 1 & 1A of the Narrandera Business Centre Upgrade, including the implementation of improved stormwater drainage and seek funding for the additional stages of the project	Stages 1 and 1A of the Narrandera Business Centre upgrade and improved stormwater drainage are implemented.	Milestones achieved as the project progresses.	Funding for stormwater upgrades being sought, with an application prepared and submitted to the Disaster Ready Fund Round 3 program. Initial upgrades to footpaths were undertaken with the trial of an alternate composite decking on the blisters on the corner of Bolton & East Street.	Deputy GM Infrastructure	Progressing	20%
4.3.2	Through stakeholder consultation, in any project consider the diverse mobility needs of our community, consistent with the Disability Inclusion Action Plan	That the Disability Inclusion Action Plan is considered in any project.	Consideration of the Disability Inclusion Action Plan in any project and what elements of the Plan have been included in the project.	Council staff are and will continue to undertake stakeholder consultation to determine the mobility needs of our community in accordance with the adopted Disability Inclusion Action Plan.	Projects and Assets Manager	Completed	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
4.3.3	Through community consultation develop a new masterplan for Marie Bashir Park	A masterplan for Marie Bashir Park is developed.	Details of actions taken to deliver a new masterplan, including a timeline and budget predictions.	Council has successfully developed a new Master Plan for Marie Bashir Park, outlining a long-term vision for the site's future use, functionality, and enhancement. In addition, a separate Master Plan for the Marie Bashir Park Playground has been completed. As part of the planning process, two community engagement sessions were held to ensure that local voices — including families, carers, and children were heard. Council thanks these community members who helped shape the design and priorities of the play space.	Open Space Recreation Manager	Completed	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
4.3.4	Through consultation with all user groups of Narrandera Shire sporting facilities, prioritise improvements for venues and seek funding to implement the improvements	Sporting facilities are improved through works agreed with key stakeholders, users and the community.	Feedback from advisory groups and user groups also details of grant submissions.	<p>Council has maintained regular engagement with user groups of facilities through ongoing meetings and consultations. These discussions have proven valuable in identifying key infrastructure needs and opportunities for improvement. Prioritised items raised by user groups include:</p> <ul style="list-style-type: none"> <li>* Upgraded netball courts at Barellan to enhance safety and reducing delays due to ball-loss</li> <li>* Installation of video scoreboards and standard scoreboards at Barellan Sportsground</li> <li>* Enhanced playground facilities at Marie Bashir Park at Narrandera</li> <li>* Replacement and upgrade of goal posts</li> <li>* GPS line marking points to assist line marking of Henry Mathieson Oval and Narrandera Sportsground</li> <li>* Infrastructure to support Little Athletics programming and competition.</li> </ul> <p>The improvements reflect Council's ongoing commitment to maintaining and enhancing recreational infrastructure in collaboration with the community, and to proactively seek funding opportunities that align with community-identified priorities.</p>	Open Space Recreation Manager	Completed	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
4.3.5	Establish an off-leash companion animal area adjacent to Henry Mathieson Oval	A purpose built off-leash companion animal park at Henry Mathieson Oval is available to the community.	Development of a new off-leash for companion animals.	Off-leash companion animal area is operational with additional furniture and activities to be provided in the near future with a small grant received and funding allocation in the 2025-26 financial year.	Deputy GM Infrastructure	Progressing	90%
4.3.6	Source funding to improve vehicle parking at the Lake Talbot Water Park	Parking at the Lake Talbot Water park is maximised for all users.	Investigation and presentation to Council on available parking options and how the project is intended to be funded.	A detailed line marking layout has been completed with comments from the Lessee of the Lake Talbot Swimming Pool considered. Council staff are currently searching for suitable financial grant funding opportunities for this project.	Projects and Assets Manager	Progressing	15%



## 5: OUR CIVIC LEADERSHIP

### 5.1: Have a Council that provides leadership through actions and effective communication

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.1	Manage the functions of ARIC also the schedule of Internal Audits and Service Reviews.	Internal audits completed in accordance with the adopted program also service reviews carried out on identified areas of operation.	ARIC at its July 2022 meeting affirmed its commitment to 4 Internal Audits per financial year.	The Audit, Risk and Improvement Committee (ARIC) continues to make progress toward conformance with the guidelines for the management of ARIC released by the Office of Local Government mid-December 2022. The ARIC at the 4 June 2025 reviewed and adopted an amended Terms of Reference and Internal Audit Charter. Since the last update the National Audits Group, as the appointed Internal Auditor, has finalised 1 internal audit being Personnel Succession Planning/Attraction with the Community Transport internal audit progressing - the partnership to assess the existing Fraud and Corruption Control framework continues. At its most recent meeting the ARIC reviewed and adopted the first Annual Attestation report where the Committee makes a self-assessment and reports on its compliance with the guidelines - there are 4 areas of non-compliance which centre around meeting with Councillors - the committee felt that these discussions are best held at a time closer to the 4 yearly Council election.	Governance & Engagement Manager	Progressing	95%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.2	Support ethical, transparent and accountable corporate governance	A Council that supports ethical, transparent and corporate governance such as reporting on the Delivery Program every 6 months which is presented to Council and published to the community.	Presentation of information to Council and the community such as 6 monthly reporting of the actions contained within the Delivery Program being 31 December and 30 June.	Good governance promotes public confidence & is paramount to service delivery & the economic and efficient use of public money. Governance is the high-level processes & behaviours that ensure an organisation performs by achieving its intended purpose, complies with relevant laws, codes & directions while meeting community expectations of probity, accountability & transparency. Council achieves this in many ways - the most visible is the Council business paper & live streaming of Council meetings. The overarching document of Council is the Community Strategic Plan supported by documents such as the Delivery Program contains the strategies, actions & targets of Council with outcomes reported to Council & the community every 6 months - for 1 January 2025 to 30 June 2025 this will be reported to Council in August 2025 & published to the community using the website.	Governance & Engagement Manager	Progressing	95%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.3	Gauge customer and resident satisfaction with services and operations	Identify trends within the areas of importance identified from the 2021 community survey and in 2024 action a new community survey and report on variation to important issues.	From the 2021 Community Survey identify areas of importance and identify trends. In the 2023-2024 budget ensure there are financial resources to conduct a third Community Survey to be used to develop the new Community Strategic Plan and other supporting documents for adoption prior to 30 June 2025.	During the previous reporting period, Council continued the partnership with Projectura Pty Ltd to review the existing Community Strategic Plan from which the new 4 year Delivery Program and the annual Operational Plan will be developed. Using a number of consultation methods such as face to face sessions held at venues in Narrandera, Barellan and Grong Grong, an online and manual survey, targeted consultation sessions and a pop-up session, Karina Dooley of Projectura provided Council with a summary of issues and recommendations to consider. A high-level overview was presented to Council 18 February 2025 from with the Community Strategic Plan 2025-40, the Delivery Program 2025-29, DIAP 2025-29 and the Operational Plan 2025-26. During the 30 day exhibition period no submissions were received in regard to these strategic documents.	Governance & Engagement Manager	Completed	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.4	Report on compliance with the financial performance measures within the annual financial statements	Financial reporting is compliant with measures set by the Office of Local Government also the NSW Audit Office.	Attaining or exceeding the benchmark ratios for the financial performance measures.	Council's financial reporting is compliant with requirements established by Office of Local Government and NSW Audit Office. The external audit for 2024-25 is progressing and in due course the audited Financial Statements will be included in Council's Annual Report to be adopted by Council in November 2025. Following adoption, the Annual Report will be published to the website of Council.	Chief Financial Officer	Completed	100%
5.1.5	Continue strategic advocacy for the strengthening of the Shire centres of learning	Improvements to our centres of learning.	Learning centre outcomes such as improved course availability and advancements in technology to assist in remote learning.	During the reporting period, Council continued its offering of work experience and traineeships. Council staff attended a Uni expo hosted by Leeton Council during June 2025.	General Manager	Ongoing commitment	100%
5.1.6	Continue strategic advocacy for the improvement of telecommunication networks across the Shire	Improved telecommunications network in the Shire.	Outcomes of advocacy, improved infrastructure and reduction in the number of 'black spots'.	During the reporting period a number of discussions have been held with Telstra including two on-site meetings to attempt to identify a suitable site for the mobile tower for the Grong Grong area.	General Manager	Ongoing commitment	100%



Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.7	Make representations to both Federal and State Government agencies to determine the feasibility of the Lake Mejum and Lake Coolah concept	An informed decision of the feasibility of the Lake Mejum and Lake Coolah water storage concept is made and relayed to all stakeholders.	Progress of representations and outcomes of any study.	The General Manager has written to Department of Climate Change, Energy, the Environment and Water staff seeking clarification on the State position on the proposed Lake Mejum and Lake Coolah projects. These potential projects have not been identified by the department in any planning process.	General Manager	Completed	100%
5.1.8	Ensure that workforce policies remain current in a changing environment	An organisation where workforce policies suit a changing work environment and succession planning is in place for key roles.	Compliance to the policy review schedule also details of organisational training and successes in attaining qualifications. Succession planning for key roles is in place.	The Human Resources team have a large number of policies and procedures to manage, therefore the review of these policies will always have conflicting timelines with other urgent work requirements - however the team review policies as time permits. Updated and new policies will be tabled at future Executive Leadership Team meetings.	Human Resources Manager	Progressing	75%
5.1.9	Maintain the connection with Price Waterhouse Cooper to complete the LG Performance Excellence Program on an annual basis	Participation in the annual Price Waterhouse Cooper survey titled LG Performance Excellence Program.	Completion of the survey on time, reporting the findings to the Executive Leadership Team.	Unfortunately, PricewaterhouseCoopers have discontinued the LG Performance Excellence Program Survey,	Human Resources Manager	Completed	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.10	Ensure our workforce is well trained and meets the needs of the organisation now and into the future with succession planning for key roles within the organisation	A workforce that is well skilled and succession planning for key roles in place.	Details of organisational training and successes in attaining qualifications also details of successional appointments where appropriate.	Council provides comprehensive training opportunities to all employees where a need is identified - training offered can range from certificate courses through to university degrees. In most cases training is provided at no cost to employees or subsidised by negotiation for degree qualifications. Council also provides training for required legislative courses, leadership and development and ad-hoc training courses as they become available. Succession planning and providing secondments and higher duty opportunities are becoming more prevalent for key roles within the organisation.	Human Resources Manager	Progressing	75%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.11	Recognise the achievements of the Council workforce	A workforce that is recognised for performance, qualifications and service.	Continue the practice of hosting breakfasts with recognition of improved work outcomes as well as qualifications attained and service awards, also use the internal Communique to recognise individual and team efforts.	Council has formally recognised and celebrated the achievements of employees for many years through both the annual performance appraisal processes and at the annual awards function where certificates, diplomas and degree documents and handed to the employee in front of their peers. Years of service are also recognised at this function.	Human Resources Manager	Completed	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.12	Maintain an Information Technology Strategy that meets the needs of the organisation, is fit for purpose and provides best value for money	An appropriate Information Technology Strategy is in place and operating.	System availability (or uptime) indicating whether critical business operating systems are fully functioning during the standard business hours of operation but excluding scheduled maintenance or scheduled downtime.	The current Information Management Strategy is referenced each year for the budget preparation process. Information Technology staff are planning to update the strategy in the next 12 months.	Information Technology Manager	Progressing	50%



Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.13	Actively protect the organisation from cyber threats such as spear phishing emails and unauthorised access to the network	Cyber threats to the organisation are reduced.	Addressing issues detected from periodic auditing or penetration testing.	All Councillors and staff have completed mandatory cyber security training in the last 12 months. All new staff are now completing cyber security training as part of the Pulse induction process. IT staff have completed Penetration Testing with Cyber Security NSW. Staff and Councillors are informed weekly of any threats discovered by the Information Technology section or alerted to Council through Cyber Security NSW. IT staff are providing 6 monthly reports to the Executive Leadership Team of recorded cyber Incidents at Council. IT staff have recently reviewed the Cyber Incident Response Plan and created 5 Cyber Incident Response playbooks.	Information Technology Manager	Progressing	95%
5.1.14	Monitor the availability of Federal and State funding grants payable to Council	Income from funding sources is accounted for and acquitted.	Maintenance of documents that detail grant funding opportunities applied for and if the application was successful and the acquittal of funds.	Council has developed a centralised register that records grant applications and from where the funding is being sourced. Should the funding be successful then other information is required such as the date and the amount of the funding received, the proposed date of acquittal as well as the actual date of acquittal. The centralised register also provides other essential financial information including the amount received, amount expended and remaining funds of the grant as well as if a contract liability or contract asset exists.	Chief Financial Officer	Completed	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.15	Maximise the revenue streams of Council	Revenue for Council is maximised.	Arrears collection statistics comparative to previous years, investment return against investment benchmark.	Council's Revenue Officer closely monitors property arrears and manages these cases in accordance with established policies and procedures. Arrears statistics are reported to Council monthly along with details on the number of assessments being managed by Council's debt recovery agency. Throughout the year assessments are monitored for rateability i.e., rateable to non-rateable and non-rateable to rateable. The Finance Manager regularly reviews financial investments in accordance with the Investment Policy and a report detailing the invested monies of Council is presented to each Council meeting - this report details all transactions that have taken place within the preceding month and gives a snapshot of the portfolio and credit limits to make sure that Council remains within the prescribed amount allowed for each financial institution.	Chief Financial Officer	Completed	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.16	Provide a summary of ranger activities, including the number of dogs and cats registered in accordance with the Companion Animals Act 1998	Monitoring of Companion Animal statistics and compliance statistics.	Community awareness activities and information on companion animal registration, impounding, release, re-homing and euthanasia.	Report presented to Council at each meeting. For the reporting year 75 stray animal reports were received and investigated, 45 dogs and 57 cats were impounded. There was a total of 30 animal registrations and 63 impounded animals rehomed in the twelve-month period.	Deputy GM Infrastructure	Ongoing commitment	100%
5.1.17	Provide a summary of Development Applications received and assessed	Development applications received and assessed within established timeframes also statistical information on development applications received cumulative annually and comparatively to the previous year.	Development application activity statistics based on annual cumulative and previous year comparative information.	Report presented to each Council meeting. For the reporting year 53 development applications were determined with a value of \$10,660,920, with the determination average being 11.8 days.	Deputy GM Infrastructure	Ongoing commitment	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.18	Maintain an up to date Asset Management Strategy and supporting Asset Management Plans which are reflected within the 10 year capital works program.	Measurement will be the completion of projects identified in the Long Term Financial Plan or other supporting plans.	The performance target will be to have contemporary Asset Management Plans that have a 10 year rolling forecast, a 4 year timeline to guide asset decision making with detailed actions to be included or referenced within the annual Operational Plan.	Council has worked to update the Strategic Asset Management Plan to include the ongoing Special Variation funding - this plan was adopted by Council at its June 2025 meeting as part of the essential Integrated Planning and Reporting suite of documents.	Projects and Assets Manager	Completed	100%



Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.19	Investigate solutions that will assist in the financial stability of Narrandera Shire Council to undertake major capital expenditure such as a Special Rate Variation (SRV). A SRV would enable the commencement of the major capital works project - Narrandera CBD stormwater infrastructure duplication project.	Measurement will be the listing of outcomes and where successful the resulting benefits to the community.	The performance target would be to list the solutions being considered with commentary on the progress of assessing, planning, consultation and implementation.	On the 13 May 2024 the Independent Pricing and Regulatory Tribunal (IPART) approved a Special Variation for the financial years 2024-25 and 2025-26 for a cumulative increase in general income of 48.1% (inclusive of the approved rate-peg percentage). Council adopted the initial phase of the SV increase for 2024-25 and adopted the remainder of the SV increase for 2025-26. This approval by IPART has ensured that Council can address issues such as infrastructure asset backlog and funding for the Narrandera CBD stormwater infrastructure duplication project.	General Manager	Completed	100%

## 5.2: Promote a community spirit that encourages volunteerism and values effective partnerships

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.2.1	Through energised Advisory Committees seek input for the improvement of facilities and services under their management	Advisory Committees that are proactive and provide input for improvements to amenities as outlined in their Terms of Reference.	Outcomes achieved for improvements.	Following the induction of the 2024 elected Council, nominations were sought for Council committees for the next term. All five Corporate and Community S.355 and Advisory Committees have been reconstituted with minimum numbers met and new Chairpersons elected. Dates for future meetings have been set. Each committee has a budget for which they are able to use for committee or facility related purposes.	Community Development (including Library) Manager	Ongoing commitment	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.2.2	Encourage volunteerism within Council operations and across the Shire where possible with recognition of volunteers at key times such as 'National Volunteer Week'	Identify opportunities where additional volunteers may be able to become involved in the operations of Council and strategies to retain the volunteers.	Statistical information on the number of volunteers within the organisation and the tasks performed, also details of recognition events.	Volunteer numbers and hours remain high at the Narrandera Shire Library, Parkside Museum also Community Transport. A dedicated group of volunteers also remain involved with Parkside Museum S.355 and advisory committees. A new group of volunteers is working with the Barellan Museum which is now open 1 day per week with plans to open on weekends when significant events are held at Barellan. Volunteerism is also well established within other sectors of the community with Narrandera enjoying the benefit of a number of active and involved service organisations and community groups. Traditional service organisations such as Rotary, CWA and Lions are joined by Arts focused organisations such as NACNET and the 'With One Voice Community Choir' to provide the community with the opportunity to come together to participate, learn and enjoy what Narrandera has to offer. Volunteers are acknowledged and celebrated by Council in appreciation of the effort they make to support their community.	Community Development (including Library) Manager	Ongoing commitment	100%